

China Brilliant Global Limited

朗華國際集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代號：8026



2024/25

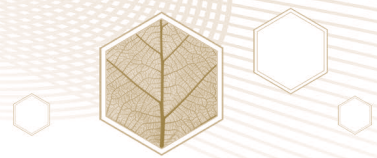
Environmental, Social and Governance Report 環境、社會及管治報告

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1 REPORTING APPROACH

1.1 ABOUT THIS REPORT

China Brilliant Global Limited (the “Company”), together with its subsidiaries (collectively the “Group” or “we”), are pleased to release the ninth Environmental, Social and Governance (“ESG”) Report (the “report”). This report systematically discloses the Group’s policies, management practices and performance in the areas of environmental, social responsibility and corporate governance during the reporting period, demonstrating our ongoing commitment to sustainable development.

The report has been approved by the Board of the Group before its release.

1.2 REPORTING STANDARD AND PRINCIPLES

The report is prepared in accordance with the Environmental, Social and Governance Reporting Code (the “Code”) in Appendix C2 to the GEM Listing Rules of The Stock Exchange of Hong Kong Limited, and strictly follows the four reporting principles set out in the Code, namely materiality, quantitative, balance and consistency, so as to ensure clarity, comparability and transparency of information disclosures.

Materiality: The Group actively engages with a wide range of stakeholders to identify the ESG issues that are of most concern to them and assesses their potential impact on the Group’s business accordingly. In addition, we take into account industry trends, international standards and regulatory developments to continuously optimize our ESG strategy and management focus to ensure that our disclosures are relevant and forward-looking.

Quantitative: The report provides clear and comparable key performance indicators (KPIs) in accordance with the requirements of the Code, supported by appropriate descriptions and explanations. Chapter 7 details the quantitative information to support the overall assessment of the Group’s ESG performance.

1 報告方式

1.1 關於本報告

朗華國際集團有限公司(「本公司」)連同其附屬公司(統稱為「本集團」或「我們」)欣然發佈第九份環境、社會及管治(「ESG」)報告(「本報告」)。本報告系統披露本集團於報告期間在環境、社會責任及企業管治方面的政策、管理措施與績效表現，展示我們對可持續發展的持續承諾。

本報告於發佈前已獲本集團董事會批核通過。

1.2 報告標準與原則

本報告依據香港聯合交易所有限公司《GEM上市規則》附錄C2《環境、社會及管治報告守則》(《守則》)編製，並嚴格遵循《守則》中列明的四項匯報原則：重要性、量化、平衡及一致性，確保信息披露具備清晰度、可比性及透明度。

重要性：本集團積極與多元持份者開展溝通，以識別他們最為關注的ESG議題，並據此評估其對本集團業務的潛在影響。此外，我們亦參考行業趨勢、國際標準及監管發展，以持續優化ESG戰略及管理重點，確保我們的披露內容具備相關性和前瞻性。

量化：本報告依照《守則》要求，提供清晰且具可比性的關鍵績效指標(KPI)，並輔以適當說明與解釋。第七章將詳細列出各項量化數據，以支持對本集團ESG績效的全面評估。



Balance: We are committed to providing comprehensive and factual disclosures of ESG performance, covering both progress made and challenges faced during the reporting period. The report presents relevant information through charts and graphs, avoids misleading statements and ensures that all information is accurate, objective and unbiased.

Consistency: In order to ensure the consistency and comparability of information, the report clearly sets out the statistical methods, calculation tools, conversion factors and assumptions used. In case of discrepancies with the disclosure of previous years, corresponding explanations will be provided to ensure the continuity and transparency of information disclosure and to enhance readers' trust in the report.

1.3 REPORTING SCOPE

The report covers the policies, measures and performance on ESG for the period **from 1 April 2024 to 31 March 2025** (the "Year" or the "Reporting Period"). The reporting scope covers the Group's operating locations in Hong Kong, China and Mainland China. As the Group terminated the tenancy of office 9B in Sheung Wan, Hong Kong on 22 April 2024, the relevant information will only be disclosed up to the date.

The operating units covered in the report include:

1. Supreme Rainbow Office (Shenzhen)
2. Shenzhen China Brilliant Property Services Company Limited
3. Office 9B in Sheung Wan, Hong Kong¹

1.4 FEEDBACK

The Group believes that stakeholder engagement is an important driver for sustainable development and boosting the effectiveness of ESG management. Therefore, we actively listen to and value the concerns and suggestions on ESG matters from our stakeholders, including investors, customers, employees, suppliers and the community at large.

平衡：我們致力於提供全面和真實的ESG表現披露，既包括取得的進展，也涵蓋報告期間所面對的挑戰。本報告透過圖表及圖像展示相關信息，避免誤導性表述，確保各項資料準確、客觀且無偏倚。

一致性：為保障數據之間的一致性和可比性，本報告清晰列明所採用的統計方法、計算工具、轉換因子及假設前提。如與往年披露存在差異，亦將提供相應解釋，確保信息披露具備延續性與透明度，增強讀者對報告的信任度。

1.3 報告範圍

本報告涵蓋期間為**二零二四年四月一日至二零二五年三月三十一日**（「本年度」或「報告期」）期間在ESG方面的政策、措施及績效。報告範圍涵蓋本集團在中國香港及中國內地的營運據點。由於本集團已於2024年4月22日終止租用香港上環辦公室9B，相關資料將僅披露至該日期。

本報告涵蓋的營運單位包括：

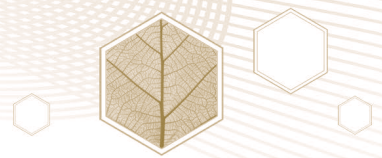
1. 至尊彩虹辦公室（深圳市）
2. 深圳市朗華物業服務有限公司
3. 香港上環辦公室9B¹

1.4 意見回饋

本集團深信，持份者的參與是推動可持續發展及提升ESG管理成效的重要動力。因此，我們積極聆聽並重視來自投資者、客戶、員工、供應商及社會大眾等持份者對本集團環境、社會及管治事務的關注與建議。

¹ As the Group terminated the tenancy of office 9B in Sheung Wan, Hong Kong on 22 April 2024, the relevant information will only be disclosed up to the date.

¹ 本集團已於2024年4月22日終止租用香港上環辦公室9B，相關資料將僅披露至該日期。



In order to continuously enhance reporting transparency and management practices, the Group encourages stakeholders to provide valuable feedback on the content of the report, ESG-related policies and operational practices. All feedback will be reviewed by the relevant departments and used as a reference for continuous improvement in future reporting cycles.

If you would like to share any comments or suggestions, please feel free to contact us through the following method:

Email: ir@cbg.com.hk

為持續提升報告透明度與管理實踐，本集團鼓勵持份者就本報告內容、ESG相關政策及營運實踐提供寶貴意見。所有反饋將由相關部門審閱，並在未來報告周期中作為持續改進的參考。

如閣下希望分享任何意見或建議，歡迎通過以下方式與我們聯繫：

電郵：ir@cbg.com.hk

2 STRATEGY OF SUSTAINABLE DEVELOPMENT

2.1 OUR MANAGEMENT POLICIES

The Group is committed to promoting sustainable development and the Board assumes overall responsibility for the governance and oversight of Environmental, Social and Governance (ESG) matters. The Board is responsible for approving ESG-related policies and measures, and reviewing the Group's ESG strategy, management effectiveness and related risks on a regular basis to ensure that they are in line with the overall development direction of the Group. Through regular meetings, the Board assesses the progress of the implementation of ESG matters and provides guidance improvement measures to continuously enhance the Group's performance on sustainable development.

2 可持續發展戰略

2.1 我們的管理方針

本集團致力於推動可持續發展，由董事會全面負責環境、社會及管治(ESG)事務的管治與監督。董事會負責審批ESG相關政策及措施，並定期審視本集團的ESG策略、管理成效及相關風險，以確保其與集團整體發展方向一致。董事會通過定期會議，評估ESG事項的執行進展，並指導改進措施，持續提升本集團的可持續發展表現。

2.2 COMMUNICATION WITH STAKEHOLDERS

The Group strongly believes that extensive stakeholder engagement is critical to the development of an effective sustainability strategy. We actively seek to understand the expectations and concerns of our stakeholders through a variety of channels to ensure that our ESG policies and measures respond to their legitimate aspirations and enhance overall transparency and accountability. Major communication channels cover general meetings, annual and interim reports, announcements and circulars, press releases, company website, emails, telephone calls and face-to-face interactions.

The following is an overview of the communication channels between the Group and major stakeholders:

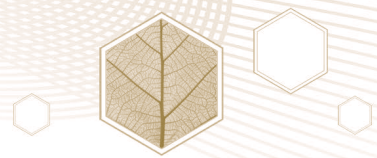
Major Stakeholder Category	Main Communication Channel
Customer	On-site interview Company website Press release
Business partner	Business meeting Company website Email and telephone
Supplier	Supplier meeting Bidding Direct communication
Employee	Employee meeting Employee activity Email and telephone
Investor and shareholder	General meeting Annual/Interim report Investor meeting Announcement and circular Press release Company website Investor relations email
Regulatory authority	Annual/Interim report Announcement and circular Press release Email and telephone
Community group	Community activity Charitable donation Response to public inquiry

2.2 與持份者溝通

本集團深信持份者的廣泛參與對制定具成效的可持續發展策略至關重要。我們通過多元化渠道積極了解持份者的期望與關切，確保ESG政策與措施回應其合理訴求，提升整體透明度與問責性。主要溝通方式涵蓋股東大會、年報及中期報告、公告及通函、新聞稿、公司網站、電郵、電話及面對面交流等。

以下為本集團與主要持份者之間的溝通方式概覽：

主要持份者類別	主要溝通
客戶	現場採訪 公司網站 新聞稿
業務夥伴	業務會議 公司網站 電郵及電話
供應商	供應商會議 招標 直接溝通
員工	員工會議 員工活動 電郵及電話
投資者及股東	股東大會 年報／中期報告 投資者會議 公告及通函 新聞稿 公司網站 投資者關係電郵
監管機構	年報／中期報告 公告及通函 新聞稿 電郵及電話
社區團體	社區活動 慈善捐款 回應公眾查詢



2.3 IDENTIFICATION OF KEY ISSUES

The Group identifies material issues in accordance with the “materiality” principle of the Code, which serves as the basis for the development of the ESG strategy and the preparation of report. We assess the potential impact of various ESG issues on the Group’s business and stakeholders through ongoing communication with stakeholders and analytical discussions between senior management and operational management personnel, taking into account industry practices and international trends.

Following the assessment, the Group has identified eight ESG issues of great materiality to both the Group and its major stakeholders as key areas of concern for the report and future ESG management:

- Employment compliance
- Employment benefits
- Occupational health and safety
- Employee development and training
- Anti-corruption
- Compliance operations
- Product responsibility
- Climate change

2.3 重大議題識別

本集團根據《守則》中「重要性」原則開展重大議題識別工作，作為制定ESG策略及編製報告的基礎。我們通過與持份者持續溝通，並結合高級管理層與營運管理人員的分析討論，參考行業慣例與國際趨勢，評估各項ESG議題對本集團業務及持份者的潛在影響。

經評估後，本集團識別出八項對集團及其主要持份者均具高度重要性的ESG議題，作為本報告及未來ESG管理的重點關注範疇：

- 僱傭合規
- 僱傭福利
- 職業健康及安全
- 僱員發展及培訓
- 反貪污
- 合規經營
- 產品責任
- 氣候變化

3 ENVIRONMENTAL ISSUES

3.1 CLIMATE CHANGE

Climate change has become a major global issue, affecting global economic, social and environmental development, and may have far-reaching impacts on the safety and health of the Group’s employees, day-to-day operations and supply chain. Therefore, as a responsible enterprise, the Group is committed to adopting effective measures to cope with the challenges posed by climate change and to seize climate-related opportunities. To ensure the transparency and completeness of information disclosure, the Group has enhanced its climate-related disclosures during the Reporting Period and endeavored to provide clear and accurate information on climate change to shareholders, investors and other relevant parties.

3 環境議題

3.1 氣候變化

氣候變化已經成為全球面臨的重大議題，影響著全球經濟、社會和環境的發展，且可能對本集團的員工安全、健康、日常運營以及供應鏈產生深遠的影響。因此，作為負責任的企業，本集團致力於採取有效的措施應對氣候變化帶來的挑戰，並抓住與氣候相關的機遇。為確保信息披露的透明度和完整性，本集團在報告期內加強了氣候相關的披露，致力於向股東、投資者以及其他相關方提供清晰、準確的氣候變化信息。



Governance

The Board is generally responsible for monitoring the management of climate-related risks and opportunities for the Group. As part of the Group's overall governance structure, the Board is ultimately responsible for ensuring the Group's strategic agility and resilience on climate change issues.

In order to fulfill its responsibilities, the Board has included climate-related matters in the agenda of its regular meetings and regularly reviews the Group's overall performance in climate risk management, including the potential impact of significant climate trends on the Group's business model, asset allocation and financial position. The Board also provides guidance to management on the development and implementation of policies in relation to climate change, including greenhouse gas emission reduction, adaptive measures and continuous improvement of climate disclosure mechanisms.

At present, the Group is still in the initial stage of establishing a systematic climate governance mechanism and is gradually clarifying the division of roles and responsibilities between the Board and the management in climate-related governance, and plans to set up a task force in the future to further strengthen the Board's ability to monitor and provide strategic guidance on climate issues.

Strategy

The Group is well aware of the long-term impacts of climate change on business operations, supply chain stability, customer demand and the regulatory environment. The Group has included climate-related factors into its overall operations and medium-to-long-term strategic planning, with a view to enhancing the adaptability and resilience of its business.

管治

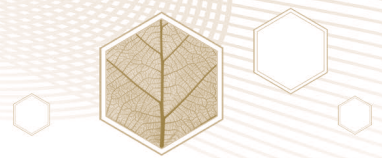
本集團由董事會全面負責監督與氣候相關的風險和機遇的管理工作。作為集團整體治理架構的一部分，董事會承擔最終責任，以確保集團在氣候變化議題上的戰略敏銳性和應變能力。

為履行其職責，董事會已將氣候相關事項納入定期會議議程，定期審閱集團在氣候風險管理方面的整體表現，包括重大氣候趨勢對集團業務模式、資產配置及財務狀況的潛在影響。董事會亦指導管理層就氣候變化相關政策的制定與落實，包括溫室氣體減排、適應性措施及氣候披露機制的持續改進。

目前，集團尚處於建立系統性氣候治理機制的初始階段，正逐步明確董事會與管理層在氣候相關治理中的角色與職責劃分，並計劃於未來設立專責小組，以進一步加強董事會對氣候議題的監管能力和戰略導向作用。

策略

本集團深知氣候變化對企業營運、供應鏈穩定性、客戶需求及監管環境的深遠影響，已將氣候相關因素納入整體營運及中長期戰略規劃中，以提升業務的適應能力與韌性。



Based on the nature and impact mechanisms of climate risks, the Group identifies and manages two main categories of climate-related risks:

Physical risks

Physical risks mainly include extreme weather events (e.g. heavy rainfall, typhoons, extreme heat, etc.) and long-term climate trends (e.g. sea level rise) driven by climate change, which may cause disruptions and losses to the Group's operating premises, supply chain logistics, staff safety and customer services. To this end, the Group pays close attention to the climate dynamics in the regions where it operates, makes timely adjustments to its contingency plans, and strengthens the adaptability of its infrastructure and safety measures for its employees.

Transition risks

With the advancement of the national "dual-carbon" targets and green transition policy, the increasingly stringent regulatory requirements, technological updates and changes in market preferences all constitute as transition risks for the Group. For example, higher environmental standards may lead to higher compliance costs, and customer preference for low-carbon products may also have an impact on product mix and supply chain choices. In response to such trends, the Group is progressively prioritizing the selection of suppliers that comply to ESG and evaluating the sustainability of its procurement strategy and product design.

根據氣候風險的性質與影響機制，本集團識別並分類管理兩類主要氣候相關風險：

物理風險

物理風險主要包括因氣候變化導致的極端天氣事件(如暴雨、颱風、酷熱等)以及長期氣候變化趨勢(如海平面上升)，這類風險可能對本集團的營運場所、供應鏈物流、員工安全和客戶服務造成干擾與損失。為此，本集團密切關注所在地區的氣候動態，適時調整應急計劃，並加強基礎設施的適應能力和員工安全保障措施。

轉型風險

隨著國家「雙碳」目標和綠色轉型政策的推進，監管要求日益趨嚴，技術更新及市場偏好的轉變均構成本集團所面臨的過渡風險。例如，環保標準的提高可能帶來合規成本上升，客戶對低碳產品的偏好也可能對產品結構和供應鏈選擇帶來影響。本集團因應此類趨勢，正逐步優先選擇符合ESG標準的供應商，並評估採購策略及產品設計的可持續性。



The Group has initially formulated a climate risk response strategy and is in the process of establishing a systematic assessment mechanism. Further steps will be taken in the future:

- Strengthening the identification and scenario analysis of climate-related risks;
- Exploring the integration of green technologies and optimization of operation;
- Setting clear mitigation and adaptation targets to enhance overall climate resilience.

The Group will continue to monitor the development of global and national climate policies and will progressively refine the details of its strategy and assessment methodology in subsequent reports, with the aim of disclosing the impact on its business more comprehensively.

Risk Management

The Group has included climate-related risks in its overall risk management structure to ensure that potential climate impacts are systematically identified, assessed and responded to in its strategic planning and daily operations.

The Group's existing internal control policies and procedures cover both environmental and operational risks, with management and each business unit regularly identifying and assessing key risk issues, including physical and transition risks arising from climate change. Where risks are identified as potentially having a material impact on business continuity, mitigation and adaptation plans will be formulated by the relevant departments and presented to management for consideration.

本集團已初步制定氣候風險響應策略，並正逐步建立系統性的評估機制。未來將進一步：

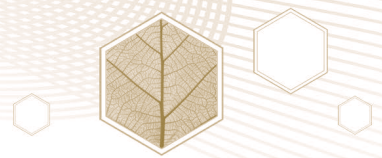
- 強化氣候相關風險的識別與情境分析；
- 探索綠色技術與運營優化的結合點；
- 制定清晰的減緩與適應目標，以增強整體氣候韌性。

本集團將持續關注全球及國家氣候政策發展，並在後續報告中逐步完善策略細節和評估方法，以更全面披露與氣候變化相關的商業影響。

風險管理

本集團已將氣候相關風險納入整體風險管理架構中，確保在戰略規劃及日常營運中系統識別、評估及應對潛在的氣候影響。

集團現有內部控制政策及程序涵蓋環境及營運風險，管理層及各業務部門定期就主要風險事項進行識別與評估，其中包括氣候變化引致的實體及過渡風險。若風險被認定為可能對業務持續性構成重大影響，相關部門將制定緩解及適應方案，並提交管理層審議。



To enhance management effectiveness, the Group is progressively:

- Establishing a systematic climate risk assessment process;
- Introducing a scenario analysis approach to assess the potential financial and operational impacts under different climate pathways;
- Incorporating key climate risks into the corporate-level risk register;
- Defining the division of responsibilities and reporting mechanism for risk response.

In the future, the Group will further enhance inter-departmental collaboration to promote more proactive identification and response to climate risks in project planning, supply chain management and facility operation, and plans to set specific management and control targets for key climate risks.

Metrics and Targets

In order to systematically assess the impact of climate change on the Group's operations and the effectiveness of our responses, we have started to collect relevant information on greenhouse gas emission, energy use, etc., and have disclosed the following KPIs:

- **Greenhouse gas emission:** including scope 1 (direct emission) and scope 2 (indirect emission related to purchased electricity), and progressively explores the data coverage of scope 3 (other indirect emissions) (see 7.1 Environmental Performance List).
- **Energy consumption:** tracking the electricity consumption of major office and operating premises.
- **Energy consumption intensity and carbon emission intensity:** measurement of energy and carbon emission performance per unit of operation or per unit of floor space for horizontal comparison and internal control.

為加強管理成效，本集團正在逐步：


- 建立系統化的氣候風險評估流程；
- 引入情境分析方法評估不同氣候路徑下的潛在財務及營運影響；
- 將關鍵氣候風險納入企業層級風險登記冊；
- 明確風險應對的職責分工及匯報機制。

未來，本集團將進一步提升跨部門之間的協作，推動在項目規劃、供應鏈管理及設施營運等環節中更主動識別和應對氣候風險，並計劃就關鍵氣候風險設立具體的管控目標。

指標及目標

為了系統評估氣候變化對本集團運營的影響及應對成效，我們已開始就溫室氣體排放、能源使用等方面收集相關數據，並披露以下關鍵績效指標：

- **溫室氣體排放：**包括範疇1（直接排放）及範疇2（購電相關間接排放），並逐步探索範疇3（其他間接排放）的數據覆蓋範圍（見7.1環境績效列表）。
- **能源消耗：**追蹤主要辦公及營運場所的電力消耗量。
- **能源使用強度及碳排放強度：**衡量單位營運量或單位面積的能源及碳排放績效，以便橫向比較及內部監控。



Currently, the Group's carbon emissions are mainly generated from the use of purchased electricity in its office premises. For this purpose, the Group has set the initial targets of:

- Stabilizing existing energy use;
- Progressively promoting energy saving and consumption reduction measures, as far as technology and resources permitted;
- Exploring the feasibility of using renewable energy.

Given that the Group is embarking on its first comprehensive climate-related disclosure exercise, certain information and targets are still in their establishment stage. In the future, the Group will expand the scope of and refine disclosure on a yearly basis and set time-bound carbon emission reduction targets to align with the national "dual-carbon" strategy and international best practices.

3.2 CARING FOR THE ENVIRONMENT

The Group is committed to managing its environmental impacts in a responsible manner and strictly complying with the relevant environmental protection laws and regulations in Hong Kong and Mainland China, including but not limited to the Environmental Protection Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution as well as the Waste Disposal Ordinance and the Air Pollution Control Ordinance of Hong Kong.

Considering that the Group is mainly engaged in non-industrial business and does not involve in highly polluting activities in the course of its operation, the direct impact on the environment and natural resources is relatively small. During the Reporting Period, the Group was not been fined, warned or otherwise sanctioned by law for the breach of environmental laws and regulations and did not receive any complaints related to the environment.

The Group has implemented a green office policy in all offices and operating locations and is committed to mitigating the potential impact on the environment through resource optimization and the application of low-carbon technologies. We encourage our employees to integrate environmental awareness into their daily habits and promote the transformation of our organizational culture toward sustainability.

目前，本集團碳排放主要來自辦公場所的外購電力使用。為此，本集團設定初步目標為：

- 維持現有能源使用量的穩定；
- 在技術與資源允許的前提下逐步推動節能降耗措施；
- 探索使用可再生能源的可行性。

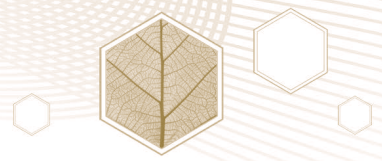
鑒於本集團首次開展全面的氣候相關資料披露工作，部分數據及目標尚處於建立階段。未來，本集團將逐年擴大披露範疇與精細度，並制定具時限性的碳減排目標，以對接國家「雙碳」戰略和國際最佳實踐。

3.2 愛護環境

本集團承諾以負責任的方式管理環境影響，並嚴格遵守香港及中國內地的相關環保法律法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、香港《廢物處理條例》及《空氣污染管制條例》等。

考慮到本集團主要從事非工業性質的業務，運營過程中未涉及高污染活動，對環境及自然資源的直接影響相對較小。於報告期內，本集團並無因違反環境法規而收到罰款、警告或其他法律制裁，亦未收到環境相關投訴。

本集團已在辦公及營運地點推行綠色辦公室政策，致力透過資源優化與低碳技術應用，減輕對環境的潛在影響。我們鼓勵員工將環保意識融入日常習慣，推動組織文化向可持續轉型。



3.3 ENERGY CONSERVATION AND EMISSION REDUCTION

The Group's energy consumption and carbon emissions mainly come from the use of purchased electricity in offices of various businesses and operating locations. The Group actively advocates for green office policy and constantly reminds employees to save electricity. We encourage employees to reduce the use of air conditioners and set the temperature of air conditioners to appropriate levels, so as to reduce energy consumption. To further reduce unnecessary energy consumption, we also require all employees to abide by the energy conservation provisions set forth in the Staff Handbook, including turning off the lights, computers, air conditioners, and other electrical appliances when they are not in use and during non-office hours. Preference is given to energy-efficient models in replacing electrical appliances. The Group has set out the requirements for using public transportation whenever possible during business trips in the Staff Handbook, so as to further reduce carbon emissions in business operations.

Looking ahead, we have developed strategies to reduce emissions and energy consumption to satisfy the following directional goals:

- Maintaining (or reducing) the level of energy consumption compared to last year;
- Issuing energy conservation and emission reduction notices and putting up posters to strengthen awareness of energy conservation and emission reduction; and
- Progressively expanding the scope of disclosure of greenhouse gas emissions to include scope 1, scope 2 and part of scope 3 emissions data.

The Group is constantly strengthening its carbon data collection and auditing mechanism, and will consider the gradual development of science-based emission reduction targets in the future.

3.3 節能減排

本集團的能源使用及碳排放主要來自各業務辦公室及營運地點的外購電力使用。本集團積極提倡綠色辦公室政策，不斷提醒員工要節約用電。我們鼓勵員工減少使用冷氣機，並將冷氣機的溫度設定至合適水準，以減少能源消耗。為進一步減少不必要的能耗，我們亦要求所有員工遵守《員工手冊》中的節能規定，包括在不使用時以及非辦公時間關閉電燈、電腦、冷氣機及其他電器。在更換電器時亦會優先選擇較具能源效益的型號。本集團在《員工手冊》中要求員工在出差時儘量使用公共交通工具，以進一步減低業務營運中的碳排放。

展望將來，我們已通過以下方向性目標制定減少排放和能源消耗的策略：

- 維持(或降低)與去年相比的能源消耗水平；
- 發佈節能減排通知，張貼海報，強化節能減排意識；及
- 逐步擴展溫室氣體排放的披露範圍，包括範疇一、範疇二及部分範疇三排放資料。

本集團正持續加強碳數據的收集與核算機制，並將考慮於未來逐步制定科學基礎的減排目標。



3.4 WISE USE OF RESOURCES

In order to enhance efficiency in the use of resources and reduce daily wastage, the Group has actively implemented water and paper conservation measures in its office areas. In terms of paper management, employees are encouraged to adopt electronic filing and double-sided printing, reuse paper, as well as reduce circulation in paper form through the Company's communication system. In terms of water consumption, water-saving posters are displayed in pantries and washrooms, and a fault-reporting mechanism is in place to ensure prompt repairs and prevent wastage of resources. In addition, we highlight the importance of saving paper in the Staff Handbook, requiring employees to use double-sided printing and reuse paper as much as possible.

The Group's directional objective is to reduce waste generation by minimizing the use of office and daily necessities:

- Maintaining (or reducing) the intensity of non-hazardous waste generation compared to last year;
- Recycling paper, metal and plastic waste;
- Reviewing the procurement and inventory of office supplies on a regular basis to encourage reuse and cost-effective purchasing; and
- Maintaining (or reducing) the intensity of water consumption compared to last year.

Due to the use of municipal water, the Group has not encountered issues in sourcing water.

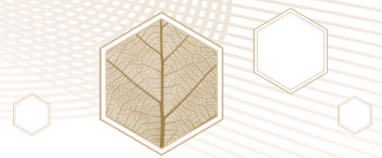
3.4 善用資源

為提升資源使用效率及減少日常浪費，本集團在辦公區域積極推行節約用水與用紙措施。在紙張管理方面，鼓勵員工採用電子文件、雙面打印、重複使用紙張，並通過公司通訊系統減少紙質傳閱。在用水方面，於茶水間及洗手間張貼節水提示，並設立故障回報機制，確保迅速維修，防止資源浪費。另外，我們並在《員工手冊》內說明節約用紙的重要性，要求員工盡可能使用雙面影印以及重用紙張。

本集團的方向性目標是通過儘量減少辦公用品和日用品的使用來減少廢物產生：

- 維持(或降低)與去年相比的無害廢棄物產生密度；
- 回收紙張、金屬和塑料廢物；
- 定期檢視辦公物資採購與庫存，鼓勵重複使用及節約採購；及
- 維持(或降低)與去年相比的用水密度。

本集團所使用的水源均為市政供水，故未在求取適用水源方面遇到任何問題。



Although the Group's business activities do not directly involve the development of land or the extraction of large quantities of resources, we still attach great importance to the indirect impacts of our business on natural resources and the ecological environment. Through the internal procedures set out in the green office policy, the Group guides its employees to pay attention to ecological impacts in their daily work, such as reducing energy consumption, reducing the use of resources, and purchasing environmentally friendly products.

In the future, the Group will explore and establish an environmental impact assessment system to identify the potential impact of different business processes on natural resources and formulate mitigation measures in a timely manner. We will continue to review our existing policies and actively respond to the trend of green development to promote the sustainable use of resources.

儘管本集團的業務活動並未直接涉及土地開發或大量資源開採，我們仍重視業務對自然資源及生態環境的間接影響。集團通過綠色辦公政策所制定的內部規程，引導員工在日常工作中關注生態影響，例如減少能源消耗、節約資源使用、選購環保產品等。

未來，本集團將探索建立環境影響評估制度，以識別不同業務流程對自然資源的潛在影響，並適時制定緩解措施。我們將持續審視現行政策，積極響應綠色發展趨勢，促進資源可持續使用。



CARING FOR EMPLOYEES

The Group believes that its employees are the cornerstones of its sustainable growth. We are committed to creating a fair, safe, healthy and inclusive working environment by upholding a “people-oriented” management philosophy and enhancing employees’ satisfaction and team cohesion through a comprehensive recruitment system, training system, remuneration package, and safety mechanism. We strictly comply with local labor laws and regulations to protect the basic rights and development opportunities of our employees.

4.1 TALENT ATTRACTION AND RETENTION

The Group implements a fair, open and just recruitment mechanism in accordance with the processes set out in the Staff Handbook to provide equal employment opportunities to both local and non-local job seekers. The Group strictly complies with relevant laws and regulations such as the Labor Law of the People's Republic of China and the Labor Contract Law, as well as the Employment Ordinance, the Employees’ Compensation Ordinance and Minimum Wage Ordinance of Hong Kong, and reviews its internal human resources policies on an annual basis to ensure continuous compliance.

The Group attaches great importance to the rights and interests of its employees. All employees have signed formal employment contracts which clearly stipulate their duties, working hours, remuneration packages, dismissal mechanism and labor conditions. We are also determined to eliminate child labor and forced labor, and fully comply with the provisions of the Law on the Protection of Minors, the Law on Safeguarding the Rights and Interests of Women, and the Employment of Children Regulations of Hong Kong. Stringent identity document verification is carried out during the recruitment process to ensure age and qualification compliance. If non-compliance is detected, remedial measures will be taken immediately, including termination of employment and provision of necessary support.

4 關愛員工

本集團深信員工是推動企業持續成長的基石。我們秉持「以人為本」的管理理念，致力營造一個公平、安全、健康、具包容性的工作環境，並通過完善的招聘制度、培訓體系、薪酬福利及安全機制，提升員工滿意度和團隊凝聚力。我們嚴格遵守所在地的勞工法規，保障員工的基本權利和發展機會。

4.1 人才吸納及挽留

本集團依照《員工手冊》內訂明的流程，推行公平、公開、公正的招聘機制，為本地及外來求職者提供平等就業機會。集團嚴格遵守《中華人民共和國勞動法》、《勞動合同法》、香港《僱傭條例》、《僱員補償條例》、《最低工資條例》等相關法規，並每年審視內部人事政策，確保持續合規。

本集團高度重視員工權益，所有僱員均簽署正式僱傭合約，明確規定其職責、工作時數、薪酬福利、解聘機制及勞動條件。我們亦堅決杜絕聘用童工及強制勞工，全面遵循《未成年人保護法》、《婦女權益保障法》及香港《僱用兒童規例》等規定。在招聘流程中嚴格審核身份證明文件，確保年齡及資格合規。若發現違規情況，將立即採取補救措施，包括終止工作及提供必要支援。

In terms of talent retention, the Group has established a competitive remuneration system, and may regularly adjust the remuneration structure based on market trends, business performance and employees' individual contributions by granting discretionary bonuses and various incentives. We also provide benefits such as medical insurance, statutory holidays, paid annual leave, sick leave, maternity leave, etc. Meanwhile, we organize festive dinners, birthday parties and team building activities to enhance employees' sense of belonging.

During the Reporting Period, no complaint or prosecution has been imposed upon the Group in relation to the violation of any employment or labor regulations.

在人才保留方面，本集團設立了具有競爭力的薪酬制度，並根據市場趨勢、業務表現及員工個人貢獻定期調整薪酬結構，發放酌情花紅及各類獎勵。我們亦提供醫療保險、法定假期、有薪年假、病假、產假等福利，同時組織節日聚餐、生日會及團建活動，增強員工歸屬感。

於報告期內，本集團未收到任何關於違反僱傭或勞工法規的投訴或檢控。

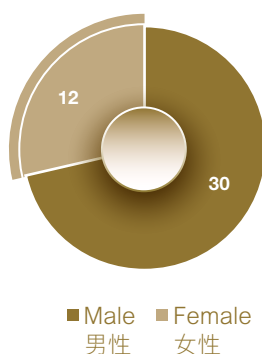
4.2 EMPLOYEE DISTRIBUTION OVERVIEW

During the Reporting Period, the Group employed a total of 42 employees in Hong Kong and Mainland China.

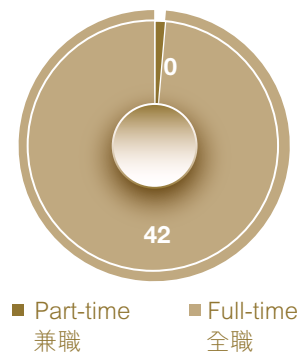
4.2 員工分佈概覽

於報告期內，本集團於香港及中國內地共聘用42名員工。

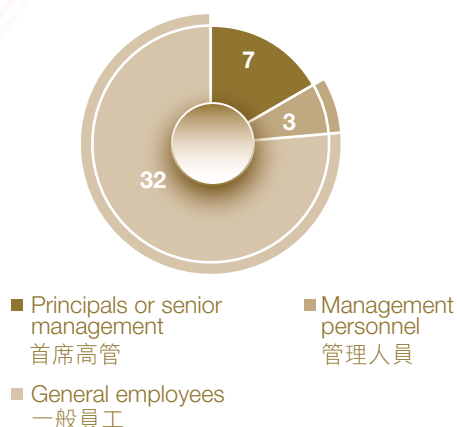
Employees by gender
按性別劃分



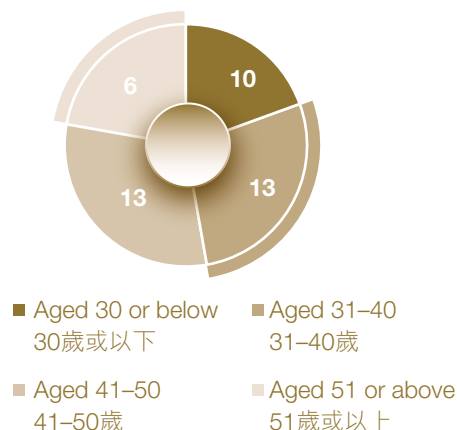
Employees by employment category
按僱傭類別劃分



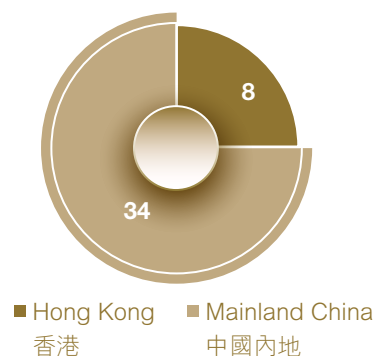
Employees by employee category
按僱員類別劃分



Employees by age group
按年齡組別劃分



Employees by geographical region
按地區劃分



4.3 EMPLOYEE TRAINING AND DEVELOPMENT

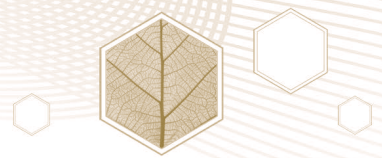
The Group firmly believes that employee development is critical to the sustainable growth of its business. We continue to deploy resources to support the personal and professional growth of our employees and are committed to building a learning organization.

All new employees are required to participate in induction training, which covers the Company's structure, requirements of their positions, code of conduct and core values to help new employees promptly integrate into our corporate culture.

4.3 員工的培訓及發展

集團堅信員工發展對業務可持續增長至關重要。我們持續投放資源支持員工個人及職業成長，致力打造學習型組織。

所有新入職員工必須參與入職培訓，內容涵蓋公司結構、崗位要求、工作守則及核心價值觀，幫助新員工迅速融入企業文化。



In addition, we regularly arrange internal and external training courses for employees, which cover:

- Professional skills (e.g. project management, industry regulations, technological updates)
- General qualities (e.g. communication skills, leadership development, teamwork)
- ESG and sustainability-related content (to be gradually included in the training system)

During the Reporting Period, the Group provided training for a total of 8 employees.

4.4 OCCUPATIONAL HEALTH AND SAFETY

The Group endeavors to create a safe, healthy, and comfortable working environment for employees. Although the Group's business does not involve high-risk work, we strictly comply with relevant laws and regulations including the Law of the People's Republic of China on Work Safety and the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases as well as the Occupational Safety Health Ordinance of Hong Kong, to provide the most comprehensive protection for every employee.

Our Staff Handbook clearly sets out the safety management guidelines within the office, requiring all departments to always pay attention to the safety and hygiene of the working environment and facilities. Employees must promptly report and follow up on any identified safety hazards within the Company when discovered. Potential safety hazards include security loopholes in the working environment and equipment; potential health issues of individual employees and other adverse factors resulting in the loss of company property or affecting the physical and mental health of employees. Meanwhile, we clean and disinfect offices every day to prevent bacterial growth and make medicines and first-aid supplies available in offices to prevent the spread of disease; thereby protecting the safety and health of our employees.

此外，我們為員工定期安排內外部培訓課程，內容涵蓋：


- 專業技能(如項目管理、行業法規、技術更新)
- 綜合素質(如溝通技巧、領導力發展、團隊協作)
- ESG及可持續發展相關內容(逐步納入培訓體系)

於報告期內，本集團一共為8位員工提供培訓。

4.4 職業健康及安全

本集團致力為員工營造一個安全、健康和舒適的工作環境。儘管本集團的業務並不涉及高風險的工作，我們在業務運營中嚴格遵守《中華人民共和國工作安全法》、《中華人民共和國職業病防治法》和香港的《職業安全及健康條例》等相關法律法規，致力為每位員工提供最全面的保障。

我們的《員工手冊》內明確列明辦公室內有關安全管理的守則，要求各部門時刻注意工作環境及設施的安全和衛生。員工在發現公司存在安全隱患時，必須及時上報並追蹤處理。安全隱患包括工作環境與設備的安全漏洞、個別員工的健康隱患以及其他可能影響公司財產損失或員工身心健康的不良因素。同時，我們亦每日為辦公室進行清潔和消毒，以防止細菌滋生，並在辦公室內放置藥物及急救用品，防範疾病在辦公室內傳播，保障員工的安全和健康。



The Group has had no cases of work-related fatalities or records of lost working days due to work-related injuries in the past three years (including the Reporting Period). In addition, the Group has not violated any laws and regulations regarding occupational safety and health.

5 RESPONSIBLE OPERATIONS

The Group is committed to ethical, transparent and responsible business practices, striving to improve its corporate governance and operating practices, and proactively identifying and addressing environmental and social risks that may arise from its operations. We highly value our communication with customers, suppliers and stakeholders and respond to their concerns on a regular basis, driving the Group's development in a more sustainable direction.

5.1 SUPPLY CHAIN MANAGEMENT

Suppliers are indispensable to the Group's gold and jewellery products trading business. The Group endeavors to guarantee the quality of its products and services through comprehensive and effective supply chain management.

The Group has established a supply chain management mechanism strictly adhering to a series of standards, including suppliers' quality, capabilities, and services to select suitable suppliers. When engaging new suppliers, relevant departments of the Group will conduct qualification assessments based on the above indicators, to ensure that the quality of products and services provided by such suppliers conforms to the standards of the Group. When selecting new suppliers, the relevant departments will conduct qualification audits on them based on a set of criteria, including their product quality control capability, compliance record, whether they have been involved in legal disputes, environmental management policy, work safety mechanism and social responsibility commitment. For suppliers with whom we have established long-term cooperation, we have also established supplier profiles and conduct regular performance reviews to ensure that the relationship is maintained on a sustainable and transparent basis.

本集團在過去三年(包括報告期)未有任何因工亡故的個案，亦未有因工傷而損失工作日數的記錄。此外，本集團亦未有違反任何與職業安全及健康相關的法律法規。

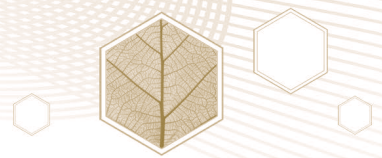
5 負責任的營運

本集團承諾以誠信、透明和負責任的方式經營業務，致力完善企業治理和運營慣例，並積極識別及應對營運中可能產生的環境及社會風險。我們高度重視與客戶、供應商及持份者的溝通，定期回應其關注，推動本集團朝向更具可持續性的方向發展。

5.1 供應鏈管理

供應商在本集團的黃金及珠寶產品買賣中扮演不可或缺的角色。我們致力透過全面有效的供應鏈管理，確保本集團的產品及服務質素。

本集團建立供應鏈管理機制，嚴格遵守一系列標準，包括供應商的品質、能力、服務等指標，以篩選合適的供應商。與新供應商接洽時，本集團的相關部門會就前述指標進行資質考核，以確保供應商提供的產品及服務品質符合本集團的標準。在遴選新供應商時，相關部門會根據一系列標準對其進行資質審核，包括其產品質量控制能力、合規記錄、是否曾涉及法律糾紛、環境管理政策、工作安全機制及社會責任承諾等。對於長期合作的供應商，我們亦建立了供應商檔案並定期進行績效審查，確保合作關係維持在可持續及透明的基礎之上。



The Group attaches importance to maintaining close interaction with our suppliers. In our daily operations, we hold regular meetings with our suppliers to discuss operating conditions, market dynamics and industry trends, and maintain a smooth flow of information through telephone calls and e-mails. We believe that timely information exchange not only helps strengthen our relationship but also alleviates the impact of unstable supply chains on operations by addressing potential risks that may affect product quality or delivery efficiency at an early stage.

As of the end of the Reporting Period, the Group maintained cooperation with a number of suppliers in different regions, including two in Hong Kong and 47 in Mainland China.

5.2 PRODUCT AND SERVICE RESPONSIBILITY

In terms of products and services, the Group is dedicated to providing customers with high-quality gold and jewellery products and continuously enhancing their overall shopping experience. We strictly comply with the Product Quality Law of the People's Republic of China, the Law on the Protection of Consumer Rights and Interests and the relevant laws of Hong Kong to ensure that all our products originate from legal sources and of reliable quality. Gold is procured in strict accordance with the standards of the Shanghai Gold Exchange, while diamonds, jadeite and other jewellery products are sourced from certified and reputable suppliers, and are required to provide relevant quality and source certificates.

In addition, we also regularly conduct customer satisfaction surveys to understand customers' opinions and suggestions, which are used to optimize product design and service processes and improve customer experience. During the Reporting Period, the Group did not received any major customer complaints, indicating that our product liability mechanism was operating well.

本集團重視與供應商保持緊密的互動關係。在日常運營中，我們定期與供應商召開會議，討論營運狀況、市場動態及行業發展趨勢，並透過電話、電郵等方式保持信息暢通。我們相信及時的信息交流不僅有助於加深雙方的合作關係，更可及早應對可能影響產品質量或交付效率的潛在風險，從而減低因供應鏈不穩定所帶來的營運影響。

截至報告期末，本集團於不同地區與若干供應商保持合作關係，其中包括位於香港的2家及中國內地的47家。

5.2 產品及服務責任

在產品及服務方面，本集團致力為客戶提供高質量的黃金及珠寶產品，並持續提升整體購物體驗。我們嚴格遵守《中華人民共和國產品質量法》、《消費者權益保護法》以及香港相關法例，確保所有產品來源合法、品質可靠。黃金採購嚴格依據上海黃金交易所標準執行，鑽石、翡翠等珠寶產品則來自經過認證的信譽供應商，並要求提供相關質量及來源證明文件。

此外，我們亦定期開展客戶滿意度調查，了解客戶意見和建議，用於優化產品設計與服務流程，提升客戶體驗。報告期內，本集團未收到任何重大客戶投訴，顯示我們的產品責任機制運行良好。



The Group respects customers' personal privacy and intellectual property rights. In terms of customer data handling, the Group considers data protection and information security of vital importance. We have stipulated in the Staff Handbook and Confidentiality System that our employees shall not make any unauthorized disclosure, copying or dissemination of any personal information of our customers or trade secrets. The relevant departments also regularly review the data storage and handling processes to ensure the security of customer data. The Group strictly complies with the Personal Data (Privacy) Ordinance, the Trademark Law, the Advertisement Law and other relevant laws and regulations to protect the rights of customers and safeguard corporate reputation.

During the Reporting Period, the Group did not violate any laws and regulations concerning the health and safety, advertising, labelling and privacy matters relating to products and services.

5.3 ANTI-CORRUPTION

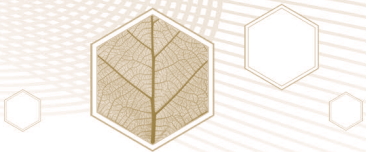
The Group adheres to the highest level of business ethics and professional ethics and prohibits any form of bribery, extortion, fraud and money laundering. We strictly comply with the Criminal Law of the People's Republic of China, as well as the Prevention of Bribery Ordinance and the Anti-Money Laundering and Counter-Terrorist Financing Ordinance of Hong Kong, and have put in place internally the Anti-fraud and Anti-theft Policy and the Whistleblowing Policy, encouraging our employees to report any suspicious behavior to the management. The whistleblowing mechanism ensures anonymity and confidentiality of information and prevents employees from being subjected to improper treatment as a result of reporting.

本集團尊重客戶的個人私隱及知識產權。在處理客戶資料方面，本集團高度重視資料保護和資訊安全。我們於《員工手冊》及《保密制度》中訂明員工不得在未經授權的情況下披露、複製或傳播任何涉及客戶的個人信息或商業機密。相關部門亦會定期檢視資料保存和處理流程，以確保客戶信息的安全。本集團嚴格遵守《個人資料(私隱)條例》及《商標法》、《廣告法》等相關法規，保障客戶權利、維護企業信譽。

於報告期內，本集團未有違反任何與產品和服務的健康與安全、廣告、標籤及私隱事宜相關的法律法規。

5.3 反貪污

本集團堅守最高的商業道德及專業操守，嚴禁任何形式的賄賂、勒索、欺詐及洗黑錢行為。我們嚴格遵守《中華人民共和國刑法》、香港《防止賄賂條例》及《打擊洗錢及恐怖分子資金籌集條例》等法律法規，並於內部制定《反詐騙和盜竊政策》及《舉報政策》，鼓勵員工在發現任何可疑行為時向管理層舉報。舉報機制確保匿名性和資料保密，避免員工因舉報而遭受不當對待。



In addition, we have established a review mechanism for the employees involved in key functions such as procurement and finance, and implemented internal control and segregation of duties and responsibilities to effectively prevent risks. During the Reporting Period, the Group also organized a total of six training courses on anti-money laundering, anti-corruption and compliance management for relevant employees to enhance their legal awareness and risk prevention capabilities. During the period, the Group and its employees were not involved in any litigation cases of corruption, money laundering or integrity breach.

此外，我們為涉及採購、財務等關鍵職能的員工設立審查機制，實施內部控制和權責分離，有效防範風險。於報告期內，本集團亦為相關員工舉辦了共6次關於反洗錢、反貪污與合規管理的培訓課程，增強員工法律意識和風險防範能力。期內，本集團及員工並無涉及任何貪污、洗黑錢或誠信違規的訴訟個案。

6 GIVING BACK TO THE SOCIETY

6.1 COMMUNITY INVESTMENT

The Group strongly believes that while pursuing economic benefits, enterprises should also shoulder the responsibility of promoting sustainable development of the society. Although no formal community investment or volunteering activities have been initiated during the Reporting Period, we have included the fulfillment of social responsibility as a key component of the Group's long-term development strategy. In the future, the Group plans to gradually establish a systematic community investment mechanism, focusing on areas such as education support, environmental protection and care for the underprivileged, and to actively explore opportunities for cooperation with non-governmental organizations, schools and other community organizations. At the same time, we intend to encourage our employees to participate in corporate volunteering activities to build a caring corporate culture, and we are considering the introduction of a corresponding employee volunteering policy. Through the progressive implementation of various community involvement programs, we hope to deepen our ties with the communities in which we operate and contribute to building an inclusive and sustainable society.

6 回饋社會

6.1 社區投資

本集團深信企業在追求經濟效益的同時，亦應肩負推動社會可持續發展的責任。雖然於本報告期內尚未開展正式的社區投資或志願服務活動，但我們已將履行社會責任納入集團長期發展策略的重要組成部分。未來，本集團計劃逐步建立系統化的社區投資機制，聚焦於教育支持、環境保護、弱勢群體關懷等領域，積極探索與非政府組織、學校及其他社區機構合作的機會。同時，我們亦有意鼓勵員工參與企業志願活動，建立關懷社群的企業文化，並考慮設立相應的員工志願政策。我們期望透過逐步落實各項社區參與計劃，深化與營運所在地社區的聯繫，為建設共融及可持續發展的社會作出貢獻。

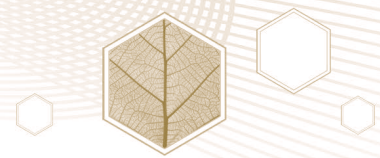
OVERVIEW OF KEY PERFORMANCE INDICATORS

7 關鍵績效指標總覽

7.1 ENVIRONMENTAL PERFORMANCE LIST

7.1 環境績效列表

Environmental performance index ^{1,2}	Unit	As of 31 March 2025 截至二零二五年三月三十一日	As of 31 March 2024 截至二零二四年三月三十一日	Increase/ Decrease 升/跌幅度
環境指標 ^{1,2}	單位			
Greenhouse gas emission 溫室氣體排放				
Scope 1 — Direct emission ³ 範圍1 — 直接排放 ³	Tonne 公噸	N/A 不適用	N/A 不適用	N/A 不適用
Scope 2 — Indirect emission (purchased electricity) ⁴ 範圍2 — 間接排放(外購電力) ⁴	Tonne 公噸	13.88 ⁵	9.82 ⁶	41.35%
Scope 3 — Other indirect emissions (paper) ⁷ 範圍3 — 其他間接排放(紙張) ⁷	Tonne 公噸	0.28	0.19	47.18%
Total emissions 總排放量	Tonne 公噸	14.16	10.01	41.60%
Total emission intensity ⁸ 總排放密度 ⁸	Tonne/Employee 公噸／員工	0.34	0.28	20.41%
Resource use 資源使用				
Electricity consumption 用電量	kWh 千瓦時	22,381	15,807	41.59%
Electricity consumption intensity 用電量密度	kWh/Employee 千瓦時／員工	532.88	439.08	21.36%
Water consumption 用水量	m ³ 立方米	267.0	191.1	39.72%
Water consumption intensity ⁸ 用水量密度 ⁸	m ³ /Employee 立方米／員工	6.36	5.31	19.72%
Paper consumption 用紙量	kg 千克	582.60	388.10	50.12%
Paper consumption intensity 用紙量密度	kg/Employee 千克／員工	13.87	10.78	28.68%
Packaging material consumption 包裝物料用量	kg 千克	0.00	0.00	—
Packaging material consumption intensity ⁸ 包裝物料使用密度 ⁸	kg/Employee 千克／員工	0.00	0.00	—
Non-hazardous waste 無害廢棄物				
Dumping General waste ⁹ 堆填 一般垃圾 ⁹	kg 千克	N/A 不適用	N/A 不適用	N/A 不適用
Scrap paper 廢紙	kg 千克	58.26	38.81	50.12%
Recycling Scrap paper 回收 廢紙	kg 千克	524.34	349.29	50.12%
Total non-hazardous waste generated 總無害廢棄物產生量	kg 千克	582.60	388.10	50.12%
Generation intensity of non-hazardous waste 無害廢棄物產生密度	kg/Employee 千克／員工	13.87	10.78	28.68%



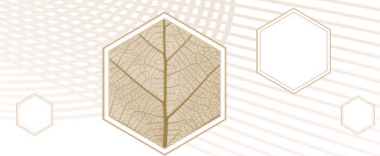
- 1 Environmental performance information includes those of the Group's operations in Hong Kong and Mainland China.
- 2 As the Group's business does not involve industrial production activities and the Group does not own other fuel combustion equipment, no air pollutant emission was resulted during the Reporting Period. The hazardous wastes generated by the Group mainly come from daily office supplies such as ink cartridges and light tubes, commonly used in office settings. Due to the minimal amount, no statistics are recorded; hazardous waste in the office is handled by qualified professional institutions in accordance with the laws and regulations of the places where the Group operates.
- 3 As the Group does not own other fuel combustion equipment, no direct greenhouse gas emission was resulted during the Reporting Period.
- 4 Scope 2 — Indirect emissions (purchased electricity) are the greenhouse gas emissions from the purchased electricity consumed by the Group during the suppliers' production process.
- 5 The specific emission data is calculated with reference to the emission factors of the power grid in the 2024 Sustainability Report of Hong Kong Electric and the 2023 National Power Carbon Footprint Factor issued by the Ministry of Ecology and Environment of the People's Republic of China.
- 6 The specific emission data is calculated with reference to the emission factors of the power grid in the 2023 Sustainability Report of Hong Kong Electric, the China national emission factors set out in Appendix 2: Reporting Guidance on Environmental KPIs of How to Prepare an ESG Report and the 2010 Kazakhstan grid emission factors set out in International Renewable Energy Agency.
- 7 Scope 3 — Other indirect emissions — respective indirect emissions from paper waste during landfill disposal and recycling. The specific emission data is calculated with reference to the relevant emission factors stated in the Guidelines to Account for and Report on greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong.
- 8 Intensity is calculated based on the number of staff at the end of the Year.
- 9 The Group did not generate a significant amount of general waste in this reporting year. Therefore, it is not disclosed.

- 1 環境績效資料包括本集團於香港與中國內地經營的業務。
- 2 鑒於本集團業務並不涉及工業生產活動，以及本集團未擁有其他燃料燃燒設備，故未有於報告期內導致大氣污染物排放。本集團產生的有害廢棄物主要來自辦公室內的墨盒及光管等日常辦公用品，由於數量極少，因此沒有統計數目；辦公室內的有害廢棄物均根據營運所在地的法律法規，安排合資格的專業機構處理。
- 3 由於本集團並未擁有其他燃料燃燒設備，故未有於報告期內導致直接的溫室氣體排放。
- 4 範圍2 — 間接排放（外購電力）來自本集團所消耗的外購電力在供電商的生產過程中所引致的溫室氣體排放。
- 5 具體排放數據的計算參照了香港電燈公司《2024年可持續發展報告》以及中華人民共和國生態環境部發佈的《2023年全國電力碳足跡因子》中的電網排放因子。
- 6 具體排放數據的計算參考香港電燈二零二三年可持續發展報告中的電網排放因子、《如何準備環境、社會及管治報告》附錄二：環境關鍵績效指標匯報指引中的中國國家排放系數以及國際可再生能源機構的二零一零年哈薩克斯坦電網排放因子。
- 7 範圍3 — 其他間接排放 — 因廢紙於堆填處置及回收過程中所產生的相關間接排放。具體排放資料的計算參考《香港建築物（商業、住宅或公共用途）的溫室氣體排放及減除的核算和報告指引》的相關排放因數。
- 8 密度是根據年末員工人數計算。
- 9 本集團於報告年度內未有產生顯著數量的一般垃圾，因此未披露。

7.2 SOCIAL PERFORMANCE LIST

7.2 社會績效列表

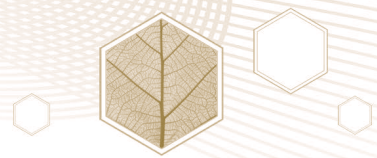
Social performance index ⁹		Unit	As of 31 March 2025 截至二零二五年三月三十一日	As of 31 March 2024 截至二零二四年三月三十一日
社會指標 ⁹		單位		
Number of employees 僱傭人數				
Total number of employees 整體僱傭人數		Number 人數	42	36
Employees by gender 按性別劃分的員工	Male 男	Number 人數	30	27
	Female 女	Number 人數	12	9
Employees by employment category 按僱傭類別劃分的員工	Full-time 全職	Number 人數	42	35
	Part-time 兼職	Number 人數	0	1
Employees by employee category 按僱員類別劃分的員工	Chief executive 首席高管	Number 人數	7	8
	Manager 管理人員	Number 人數	3	4
	Ordinary employee 一般員工	Number 人數	32	24
Employees by age group 按年齡組別劃分的員工	Aged 30 or below 30歲或以下	Number 人數	10	7
	Aged 31-40 31-40歲	Number 人數	13	10
	Aged 41-50 41-50歲	Number 人數	13	11
	Aged 51 or above 51歲或以上	Number 人數	6	8
Employees by geographical region 按地區劃分的員工	Hong Kong 香港	Number 人數	8	9
	Mainland China 中國內地	Number 人數	34	27
	Kazakhstan 哈薩克斯坦	Number 人數	0	0



Social performance index ⁹		Unit	As of 31 March 2025 截至二零二五年三月三十一日	As of 31 March 2024 截至二零二四年三月三十一日
社會指標 ⁹		單位		
Employee turnover rate ¹⁰ 員工流失比率 ¹⁰				
Total number of dismissal 整體離職人數		Percentage 百分比	33.7%	31.9%
By gender 按性別劃分	Male 男	Percentage 百分比	43.3%	18.2%
	Female 女	Percentage 百分比	8.7%	56.0%
By age group 按年齡組別	Aged 30 or below 30歲或以下	Percentage 百分比	13.3%	37.5%
	Aged 31-40 31-40歲	Percentage 百分比	8.3%	31.6%
	Aged 41-50 41-50歲	Percentage 百分比	0.0%	20.0%
	Aged 51 or above 51歲或以上	Percentage 百分比	0.0%	42.9%
	Hong Kong 香港	Percentage 百分比	11.8%	52.2%
	Mainland China 中國內地	Percentage 百分比	3.0%	20.0%
Employees by geographical region 按地區劃分的員工	Kazakhstan 哈薩克斯坦	Percentage 百分比	—	33.3%
Percentage of employees trained 接受過培訓的員工百分比				
Total number of employees trained (% of total number of employees) ¹¹ 整體接受過培訓的員工人數(佔員工總數) ¹¹		Percentage 百分比	19.0%	138.912%
By gender ¹³ 按性別劃分 ¹³	Male 男	Percentage 百分比	50.0%	80.0%
	Female 女	Percentage 百分比	50.0%	20.0%
By employee category ¹³ 按僱員類別劃分 ¹³	Chief executive 首席高管	Percentage 百分比	87.5%	26.0%
	Manager 管理人員	Percentage 百分比	12.5%	14.0%
	Ordinary employee 一般員工	Percentage 百分比	0.0%	60.0%



Social performance index ⁹		Unit	As of 31 March 2025 截至二零二五年三月三十一日	As of 31 March 2024 截至二零二四年三月三十一日
社會指標 ⁹		單位		
Training hours of employees 員工培訓時數				
Overall average hours of employees trained ¹⁴ 整體接受過培訓的員工平均時數 ¹⁴		Hour 小時	1.5	2.9
By gender ¹⁵ 按性別劃分 ¹⁵	Male 男	Hour 小時	0.5	3.2
	Female 女	Hour 小時	0.5	2.2
By employee category ¹⁵ 按僱員類別劃分 ¹⁵	Chief executive 首席高管	Hour 小時	2.5	2.4
	Manager 管理人員	Hour 小時	1.3	3.9
	Ordinary employee 一般員工	Hour 小時	0.0	2.9
Occupational safety 職業安全				
Number and rate of work-related fatalities ¹⁶ 因工亡故的人數及比率 ¹⁶		Individual case 個案	0	0
Work-related injuries 工傷事故		Individual case 個案	0	0
Workdays lost due to work-related injuries 因工傷而損失的工作日		Individual case 個案	0	0
Supplier number 供應商數目				
Hong Kong 香港		Number 數量	2	6
Mainland China 中國內地		Number 數量	47	26
Other 其他		Number 數量	0	3
Product liability 產品責任				
Number of complaints 投訴數量		Individual case 個案	0	0
Number of product recalls 產品回收次數		Individual case 個案	0	0



- 10 Social performance information includes those of the Group's operations in Hong Kong and Mainland China.
- 11 Turnover rate of each category = number of employees resigned in such category during the Reporting Period / (number of employees in such category at the beginning of the Year + number of employees in such category at the end of the Year) / 2.
- 12 Overall number of employees trained (% of total number of employees) = number of employees trained / number of employees.
- 13 Percentage of overall number of employees trained (% of total number of employees) increased significantly due to the number of employees trained included those from the sold Fintech business and new property management services business.
- 14 Percentage of employees trained by relevant category = number of employees of such category trained/number of employees trained.
- 15 Overall average hours of employees trained = total training hours/total number of employees.
- 16 Average hours of employees trained by relevant category = number of training hours of employees of such category/ number of employees of such category.
- 17 Number and rate of work-related fatalities occurred in each of the past three years (including the Reporting Period).

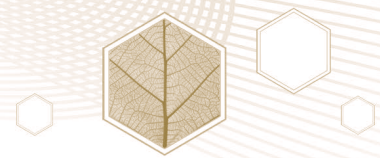
- 10 社會績效資料包括本集團於香港與中國內地經營的業務。
- 11 各類別的流失比率=報告期內該類別僱員的離職人數/(該類別僱員年初人數+該類別僱員年末人數)/2。
- 12 整體接受過培訓的員工人數(佔員工總數)=受訓僱員人數/僱員人數。
- 13 整體接受過培訓的員工人數(佔員工總數)百分比顯著增加是由於受訓僱員人數包括出售金融科技業務和新增的物業管理服務物業。
- 14 按相關類別劃分的僱員培訓百分比=該類別僱員受訓人數/受訓僱員人數。
- 15 整體接受過培訓的員工平均時數=總受訓時數/僱員總人數。
- 16 按相關類別劃分的員工培訓平均時數=該類僱員受訓時數/該類僱員人數。
- 17 包括過去三年(包括報告期)每年因工亡故的人數及比率。



8 ESG CONTENT INDEX

8 ESG 內容索引

Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
A. Environment			
A. 環境			
Aspect A1: Emissions			
層面A1：排放物			
A1	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	3 Environmental Issues
A1	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3 環境議題
A1.1		The types of emissions and respective emissions data.	7 Overview of Key Performance Indicators
A1.1		排放物種類及相關排放數據。	7 關鍵績效指標總覽
A1.2		Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	7 Overview of Key Performance Indicators
A1.2		直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	7 關鍵績效指標總覽
A1.3		Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Not disclosed, unrelated to our business.
A1.3		所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	未披露，與業務無關。
A1.4		Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	7 Overview of Key Performance Indicators
A1.4		所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	7 關鍵績效指標總覽
A1.5		Description of emissions target(s) set and steps taken to achieve them.	3 Environmental Issues
A1.5		描述所訂立的排放量目標及為達到這些目標所採取的步驟。	3 環境議題
A1.6		Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	3 Environmental Issues
A1.6		描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	3 環境議題



Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
Aspect A2: Use of Resources			
層面A2：資源使用			
A2	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	3 Environmental Issues
A2	一般披露	有效使用資源(包括能源、水及其他原材料)的政策	3 環境議題
A2.1		Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	7 Overview of Key Performance Indicators
A2.1		按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計)及密度(如以每產量單位、每項設施計算)。	7 關鍵績效指標總覽
A2.2		Water consumption in total and intensity (e.g. per unit of production volume, per facility).	7 Overview of Key Performance Indicators
A2.2		總耗水量及密度(如以每產量單位、每項設施計算)。	7 關鍵績效指標總覽
A2.3		Description of energy use efficiency target(s) set and steps taken to achieve them.	3 Environmental Issues
A2.3		描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	3 環境議題
A2.4		Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	3 Environmental Issues
A2.4		描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	3 環境議題
A2.5		Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Not disclosed, unrelated to our business.
A2.5		製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	未披露，與業務無關
Aspect A3: Environment and Natural Resources			
層面A3：環境及天然資源			
A3	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources	3 Environmental Issues
A3	一般披露	減低發行人對環境及天然資源造成重大影響的政策	3 環境議題
A3.1		Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	3 Environmental Issues
A3.1		描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	3 環境議題
Aspect A4: Climate Change			
層面A4：氣候變化			
A4	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer	3 Environmental Issues
A4	一般披露	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策	3 環境議題
A4.1		Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	3 Environmental Issues
A4.1		描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	3 環境議題



Aspect
層面

KPIs
關鍵績效指標

Description
描述

Statement/chapter
聲明／章節

B. Society
B. 社會

Aspect B1: Employment
層面B1：僱傭

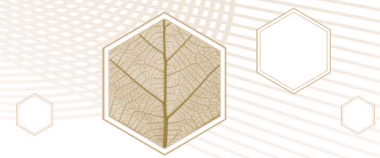
B1	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	4 Caring for Employees
B1	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4 關愛員工
B1.1		Total workforce by gender, employment type (e.g. full-or part-time), age group and geographical region.	7 Overview of Key Performance Indicators
B1.1		按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	7 關鍵績效指標總覽
B1.2		Employee turnover rate by gender, age group and geographical region.	7 Overview of Key Performance Indicators
B1.2		按性別、年齡組別及地區劃分的僱員流失比率。	7 關鍵績效指標總覽

Aspect B2: Health and Safety
層面B2：健康與安全

B2	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	4 Caring for Employees
B2	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4 關愛員工
B2.1		Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	4 Caring for Employees 7 Overview of Key Performance Indicators
B2.1		過去三年(包括匯報年度)每年因工亡故的人數及比率。	4 關愛員工 7 關鍵績效指標總覽
B2.2		Lost days due to work injury.	4 Caring for Employees 7 Overview of Key Performance Indicators
B2.2		因工傷損失工作日數。	4 關愛員工 7 關鍵績效指標總覽
B2.3		Description of occupational health and safety measures adopted, and how they are implemented and monitored.	4 Caring for Employees
B2.3		描述所採納的職業健康與安全措施，以及相關執行及監察方法。	4 關愛員工

Aspect B3: Development and Training
層面B3：發展及培訓

B3	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	4 Caring for Employees
B3	一般披露	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	4 關愛員工
B3.1		The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	7 Overview of Key Performance Indicators
B3.1		按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。	7 關鍵績效指標總覽
B3.2		The average training hours completed per employee by gender and employee category.	7 Overview of Key Performance Indicators
B3.2		按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	7 關鍵績效指標總覽



Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
Aspect B4: Labour Standards			
層面B4：勞工準則			
B4	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	4 Caring for Employees
B4	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4 關愛員工
	B4.1	Description of measures to review employment practices to avoid child and forced labour.	4 Caring for Employees
	B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	4 關愛員工
	B4.2	Description of steps taken to eliminate such practices when discovered.	4 Caring for Employees
	B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	4 關愛員工
Aspect B5: Supply Chain Management			
層面B5：供應鏈管理			
B5	General Disclosure	Policies on managing environmental and social risks of the supply chain	5 Responsible Operations
B5	一般披露	管理供應鏈的環境及社會風險政策	5 負責任的營運
	B5.1	Number of suppliers by geographical region.	5 Responsible Operations
	B5.1	按地區劃分的供應商數目。	5 負責任的營運
	B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how the relevant practices are implemented and monitored.	5 Responsible Operations 7 Overview of Key Performance Indicators
	B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	5 負責任的營運 7 關鍵績效指標總覽
	B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	5 Responsible Operations
	B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	5 負責任的營運
	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	5 Responsible Operations
	B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	5 負責任的營運



Aspect
層面

KPIs
關鍵績效指標

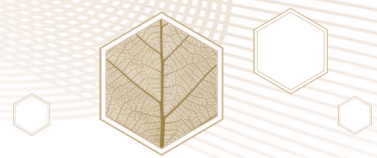
Description
描述

Statement/chapter
聲明／章節

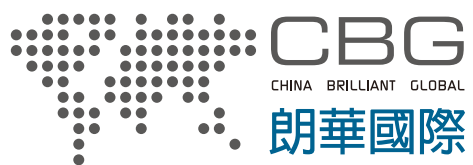
Aspect B6: Product Liability

層面B6：產品責任

B6	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	5 Responsible Operations
B6	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	5 負責任的營運
B6.1		Percentage of total products sold or shipped subject to recalls for safety and health reasons.	5 Responsible Operations 7 Overview of Key Performance Indicators
B6.1		已售或已運送產品總數中因安全與健康理由而須回收的百分比。	5 負責任的營運 7 關鍵績效指標總覽
B6.2		Number of product-and service-related complaints received and how they are dealt with.	5 Responsible Operations 7 Overview of Key Performance Indicators
B6.2		接獲關於產品及服務的投訴數目以及應對方法。	5 負責任的營運 7 關鍵績效指標總覽
B6.3		Description of practices relating to observing and protecting intellectual property rights.	5 Responsible Operations
B6.3		描述與維護及保障知識產權有關的慣例。	5 負責任的營運
B6.4		Description of quality assurance process and recall procedures.	5 Responsible Operations
B6.4		描述質量檢定過程及產品回收程式。	5 負責任的營運
B6.5		Description of consumer data protection and privacy policies, and how they are implemented and monitored.	5 Responsible Operations
B6.5		描述消費者資料保障及私隱政策，以及相關執行及監察方法。	5 負責任的營運



Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
Aspect B7: Anti-corruption			
層面B7：反貪污			
B7	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	5 Responsible Operations
B7	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	5 負責任的營運
B7.1		Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	5 Responsible Operations
B7.1		於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	5 負責任的營運
B7.2		Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.	5 Responsible Operations
B7.2		描述防範措施及舉報程式，以及相關執行及監察方法。	5 負責任的營運
B7.3		Description of anti-corruption training provided to Directors and staff.	5 Responsible Operations
B7.3		描述向董事及員工提供的反貪污培訓	5 負責任的營運
Aspect B8: Community Investment			
層面B8：社區投資			
B8	General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests	6 Giving Back to Society
B8	一般披露	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策	6 回饋社會
B8.1		Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	6 Giving Back to Society
B8.1		專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	6 回饋社會
B8.2		Resources contributed (e.g. money or time) to the focus area.	6 Giving Back to Society
B8.2		在專注範疇所動用資源(如金錢或時間)。	6 回饋社會



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