

# ALLEGRO CULTURE LIMITED

## 律齊文化有限公司

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)  
(於開曼群島註冊成立並於百慕達繼續經營之有限公司)

(Stock Code 股份代號 : 550)



# Environmental, Social and Governance Report

## 環境、社會及管治報告



### INTRODUCTION

Allegro Culture Limited (the “Company”, together with its subsidiaries, the “Group”) is principally engaged in the provision of advertising agency services through paper media and digital media (“Recruit Magazine”, “Recruit”), as well as the provision of Medical and Health services, and E-commerce services in PRC. This Environmental, Social and Governance Report (the “ESG Report”) summarises the Group’s environmental, social and governance (“ESG”) initiatives, plans and performances and demonstrates its commitment to sustainable development.

### REPORTING SCOPE

The ESG Report covers the Group’s major business activities in the advertising segment in Hong Kong (Recruit magazine). Information and ESG key performance indicator (“KPI”) data of the advertising segment under the Group’s direct operational control are gathered and reported in this ESG Report. As the Company relocated to a new office last year, the data for 2024 will encompass a full year’s usage.

### REPORTING PERIOD

This Report describes the ESG activities, challenges and measures taken by the Group during the year ended 31 December 2024 (the “Reporting Period”, “Year”, “2024”).

### REPORTING FRAMEWORK

This Report has been prepared in accordance with the ESG Reporting Guide as set out in Appendix C2 to the Rules Governing the Listing of Securities on Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

### 引言

律齊文化有限公司(「本公司」，連同其附屬公司，「本集團」)主要從事透過紙媒及數碼媒體(「Recruit雜誌」、 「Recruit」)提供廣告代理服務，以及於中國提供醫療及保健服務以及電子商務服務。本環境、社會及管治報告(「環境、社會及管治報告」)概述本集團在環境、社會及管治(「環境、社會及管治」)上的倡議、計劃及績效，並表明其在可持續發展方面的承諾。

### 報告範圍

環境、社會及管治報告涵蓋本集團於香港的廣告分部主要業務活動(Recruit雜誌)。本集團直接經營控制的廣告分部的資料及環境、社會及管治的關鍵績效指標(「關鍵績效指標」)數據在本環境、社會及管治報告內匯集及報告。由於本公司去年搬遷至新辦事處，二零二四年的數據將涵蓋全年的使用情況。

### 報告期間

本報告描述本集團於截至二零二四年十二月三十一日止年度(「報告期間」、 「本年度」、 「二零二四年」)採取的環境、社會及管治活動、挑戰及措施。

### 報告框架

本報告乃根據香港聯合交易所有限公司(「聯交所」)主板證券上市規則附錄C2所載環境、社會及管治報告指引編製。



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### REPORTING PRINCIPLES

During the preparation of this ESG Report, the Group has applied the Reporting principles stipulated in the ESG Reporting Guide as follows:

- “Materiality” – A materiality assessment was conducted to identify material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of this ESG Report. The materiality of issues was reviewed and confirmed by the Board.
- “Quantitative” – Supplementary notes are added along with quantitative data disclosed in this ESG Report to explain any standards, methodologies, and source of conversion factors used during the calculation of environmental KPI.
- “Balance” – This Report aims to provide a holistic and fair view of the sustainability performance of the Group and has not omitted any information related to material ESG topics.
- “Consistency” – The approach adopted for the preparation of this ESG Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.

### FORWARD-LOOKING STATEMENT

This ESG Report contains forward-looking statements which are based on the current expectations, estimations, projections, beliefs, and assumptions of the Group about the businesses and the markets in which it operates. These forward-looking statements are not guarantees of future performance and are subject to market risks, uncertainties, and factors beyond the control of the Group. Therefore, actual outcomes may differ from the assumptions made and statements contained in this ESG Report.

### APPROVAL AND CONFIRMATION

The information included in the Report was sourced from the official documents and statistical data of the Group. The Report has been reviewed and approved by the Board.

### 報告原則

於編製本環境、社會及管治報告期間，本集團已應用環境、社會及管治報告指引所規定的報告原則，載列如下：

- 「重要性」— 於報告期間進行重要性評估以識別重大事宜，從而採納已確認的重大事宜作為編製本環境、社會及管治報告的重點。董事會已審閱並確認該等事宜的重要性。
- 「量化」— 本環境、社會及管治報告中所披露的量化數據附有補充說明，以解釋計算環境關鍵績效指標時所用的任何標準、方法及轉換係數來源。
- 「平衡」— 本報告旨在全面及公平地反映本集團的可持續發展表現，且並未遺漏任何與重大環境、社會及管治議題相關的資料。
- 「一致性」— 編製本環境、社會及管治報告所採用的方法與上一年度基本一致，並就披露範圍及計算方法出現變動的數據提供解釋。

### 前瞻性陳述

本環境、社會及管治報告包含前瞻性陳述，其乃基於本集團對其經營的業務和所處市場的當前預期、估計、預測、理念和假設。該等前瞻性陳述並非對未來表現的保證，並受市場風險、不確定性及本集團無法控制的因素所影響。因此，實際結果可能與本環境、社會及管治報告中所作假設及所載陳述有差異。

### 批准及確認

本報告所載資料均來自本集團的官方文件及統計數據。本報告已獲董事會審閱及批准。

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### CONTACT US

The Group welcomes stakeholders to provide their opinions and suggestions. You can provide valuable advice in respect of the ESG Report on the Group's performances in sustainable development by writing to Room 1506, 15/F, Wing On Centre, No. 111 Connaught Road Central, Hong Kong.

### BOARD STATEMENT AND ESG GOVERNANCE

The board of directors (the "Board") is pleased to present the ESG Report that summarises the ESG initiatives, plans, and performances of the Group and demonstrates its commitment to sustainable development. The Group sincerely commits towards the long-term sustainable growth goal and strives to be a responsible corporation. The Board is also responsible for ensuring the effectiveness of the Group's risk management and internal controls. The Group has developed a core ESG governance framework to ensure the alignment of ESG governance with our strategic growth while advocating the integration of ESG into our business operations. The structure of our corporate social responsibility is divided into two main components, namely the Board and an ESG working group.

#### The Board

The Board plays a crucial role in overseeing all Environmental, Social, and Governance ("ESG") matters within the Group. It bears the ultimate responsibility for monitoring the Group's ESG performance, including the development and implementation of our ESG management approach, strategy, and policies. To ensure effective management of our ESG performance and identify any potential risks, the Board regularly conducts materiality assessments. These assessments carried out in collaboration with the ESG Working Group, help evaluate and prioritise the most significant ESG-related issues based on stakeholder input and feedback.

### 聯絡我們

本集團歡迎持份者提供意見及建議。閣下可致函香港干諾道中111號永安中心15樓1506室，就環境、社會及管治報告有關本集團在可持續發展方面的績效提供寶貴意見。

### 董事會聲明及環境、社會及管治治理

董事會(「董事會」)欣然呈報環境、社會及管治報告，該報告概述本集團在環境、社會及管治上的倡議、計劃及績效，並表明其在可持續發展方面的承諾。本集團真誠致力於實現長期可持續發展目標，並力爭成為一間負責任的企業。董事會亦負責確保本集團風險管理及內部監控的有效性。本集團已制定核心環境、社會及管治治理框架以確保環境、社會及管治治理與我們的策略性增長保持一致，同時提倡將環境、社會及管治融入我們的業務經營。我們的企業社會責任架構分為兩個主要部分，即董事會及環境、社會及管治工作小組。

#### 董事會

董事會在監督本集團的所有環境、社會及管治(「環境、社會及管治」)事宜方面發揮關鍵作用。其對監察本集團環境、社會及管治表現(包括制定及實施我們的環境、社會及管治管理方式、策略及政策)負最終責任。為確保有效管理我們的環境、社會及管治表現及識別任何潛在風險，董事會定期進行重要性評估。該等評估乃與環境、社會及管治工作小組合作進行，有助於根據持份者的意見及反饋評估及優先處理最重要的環境、社會及管治相關事宜。

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### The ESG Working Group

The ESG Working Group (“Working Group”) was formed by core members from different departments and operational teams with approval by the Board, assisting the Board with risk assessment and efficient implementation of policies. Duties of the Working Group include ESG data collection and data analysis for ESG report preparation. The ESG working group is also responsible for monitoring and evaluating the ESG performance to ensure regulations in corresponding countries are fully complied with. Regular meetings are carried out to assess the effectiveness of the current policies for ongoing improvement in ESG aspects. The Working Group discussed essential ESG topics in a timely manner and integrated ESG concerns into strategy development for risk management and opportunity optimisation. Through analysis and discussion, the Working Group sets out different ESG goals as part of the sustainable development process, turning the identified threats into opportunities through policy formulation and implementation. The working group is responsible for reporting to the Board periodically, to assist in assessing and identifying the Group’s ESG risks and opportunities, evaluate the implementation and effectiveness of internal control mechanisms, and review the progress of the set goals and targets.

### 環境、社會及管治工作小組

環境、社會及管治工作小組(「工作小組」)由來自不同部門及營運團隊的核心成員組成，並經董事會批准，協助董事會進行風險評估及有效執行政策。工作小組的職責包括環境、社會及管治數據收集及數據分析，以編製環境、社會及管治報告。環境、社會及管治工作小組亦負責監察及評估環境、社會及管治表現，以確保完全遵守相應國家的法規。定期舉行會議，以評估持續改善環境、社會及管治方面的現行政策的有效性。工作小組及時討論重大環境、社會及管治議題，並將環境、社會及管治關注點納入風險管理及機會優化的策略制定中。工作小組透過分析及討論，制定不同的環境、社會及管治目標，作為可持續發展過程的一部分，通過政策制定及實施，將已識別的威脅轉化為機遇。工作小組負責定期向董事會匯報、協助評估及識別本集團的環境、社會及管治風險及機遇、評估內部監控機制的實施及有效性，並檢討所設定目標及指標的進度。

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### STAKEHOLDER ENGAGEMENT

The Group places great importance on engaging with and receiving feedback from stakeholders regarding our sustainable development efforts. We actively seek to enhance communication channels and encourage stakeholders to provide their valuable input and express their expectations regarding the Group's strategy. We believe that fostering this open dialogue is essential in ensuring our actions align with stakeholder needs and aspirations.

### 持份者參與

本集團非常重視就我們的可持續發展工作與持份者進行溝通，並聽取彼等的反饋。我們積極尋求加強溝通渠道，鼓勵持份者提供寶貴意見，並表達彼等對本集團策略的期望。我們相信，促進此公開對話對確保我們的行動符合持份者的需求及期望至關重要。

| Stakeholders<br>持份者                                     | Channels<br>渠道   | Expectations<br>期望   |
|---|--|--|
| <b>The Stock Exchange</b><br>聯交所                        | <ul style="list-style-type: none"> <li>The Stock Exchange website</li> <li>聯交所網站</li> <li>Written or electronic correspondence</li> <li>書面或電子通訊</li> </ul>   | <ul style="list-style-type: none"> <li>Compliance with Listing Rules and other relevant Ordinances</li> <li>遵守上市規則及其他相關條例</li> </ul>   |
| <b>Government and regulatory authorities</b><br>政府及監管機構 | <ul style="list-style-type: none"> <li>Routine reports</li> <li>例行報告</li> <li>Written or electronic correspondence</li> <li>書面或電子通訊</li> <li>Visits and government inspections</li> <li>視察及政府檢查</li> </ul>   | <ul style="list-style-type: none"> <li>Compliance with local laws and regulations</li> <li>遵守當地法律及法規</li> <li>Stability in business operations</li> <li>業務經營穩定性</li> <li>Support for local economic growth</li> <li>支持當地經濟增長</li> </ul>                                |
| <b>Shareholders and investors</b><br>股東及投資者             | <ul style="list-style-type: none"> <li>General meetings and other shareholder meetings</li> <li>股東大會及其他股東大會</li> <li>Annual and interim reports</li> <li>年報及中期報告</li> <li>Announcements and circulars</li> <li>公告及通函</li> <li>Company website</li> <li>公司網站</li> </ul>       | <ul style="list-style-type: none"> <li>Sustainable profitability</li> <li>持續盈利能力</li> <li>Shareholder return</li> <li>股東回報</li> <li>Corporate governance</li> <li>企業管治</li> <li>Business compliance</li> <li>業務合規</li> </ul>   |
| <b>Employees</b><br>僱員                                  | <ul style="list-style-type: none"> <li>Training, seminars and briefing</li> <li>培訓、研討會及簡報會</li> <li>Employee suggestion boxes</li> <li>僱員意見箱</li> <li>Emails</li> <li>電郵</li> <li>Regular general meetings</li> <li>定期全體會議</li> <li>Internal memos</li> <li>內部備忘錄</li> </ul> | <ul style="list-style-type: none"> <li>Remuneration, compensation and benefits</li> <li>薪酬、補償和福利</li> <li>Fair and competitive employment</li> <li>公平及具競爭力的僱傭關係</li> <li>Safe working environment</li> <li>安全工作環境</li> <li>Career development</li> <li>職業發展</li> </ul> |

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| Stakeholders<br>持份者                  | Channels<br>渠道   | Expectations<br>期望   |
|--------------------------------------|--|--|
| <b>Customers</b><br>客戶               | <ul style="list-style-type: none"> <li>Customer service hotline and email</li> <li>客戶服務熱線及電郵</li> <li>Site visits</li> <li>實地視察</li> </ul>   | <ul style="list-style-type: none"> <li>Rapid response and customer satisfaction</li> <li>迅速回應及客戶滿意度</li> <li>High-quality services</li> <li>高品質服務</li> <li>Labour protection and work safety</li> <li>勞工保障和工作安全</li> </ul> |
| <b>Suppliers</b><br>供應商              | <ul style="list-style-type: none"> <li>Site visits</li> <li>實地視察</li> <li>Engagement and cooperation</li> <li>參與及合作</li> <li>Business meetings and discussion</li> <li>商務會議及討論</li> </ul>  | <ul style="list-style-type: none"> <li>Fair and open procurement</li> <li>公平及公開採購</li> <li>Sustainable relationship</li> <li>可持續關係</li> </ul>  |
| <b>Media and the public</b><br>媒體及公眾 | <ul style="list-style-type: none"> <li>ESG report</li> <li>環境、社會及管治報告</li> <li>Newsletter on the company website</li> <li>公司網站上發佈通訊</li> <li>Reports and announcement</li> <li>報告及公告</li> </ul>  | <ul style="list-style-type: none"> <li>Transparency of ESG issues and financial disclosure</li> <li>環境、社會及管治事宜以及財務披露的透明度</li> <li>Legal compliance</li> <li>法律合規</li> <li>Corporate governance</li> <li>企業管治</li> </ul>    |
| <b>Community</b><br>社區               | <ul style="list-style-type: none"> <li>Community activities</li> <li>社區活動</li> <li>Employee voluntary activities</li> <li>僱員志願活動</li> <li>Community welfare subsidies</li> <li>社區福利補貼</li> <li>Charitable donations</li> <li>慈善捐贈</li> </ul> | <ul style="list-style-type: none"> <li>Active participation in worthy causes</li> <li>積極參與善舉</li> <li>Community development</li> <li>社區發展</li> </ul>   |

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### MATERIALITY ASSESSMENT

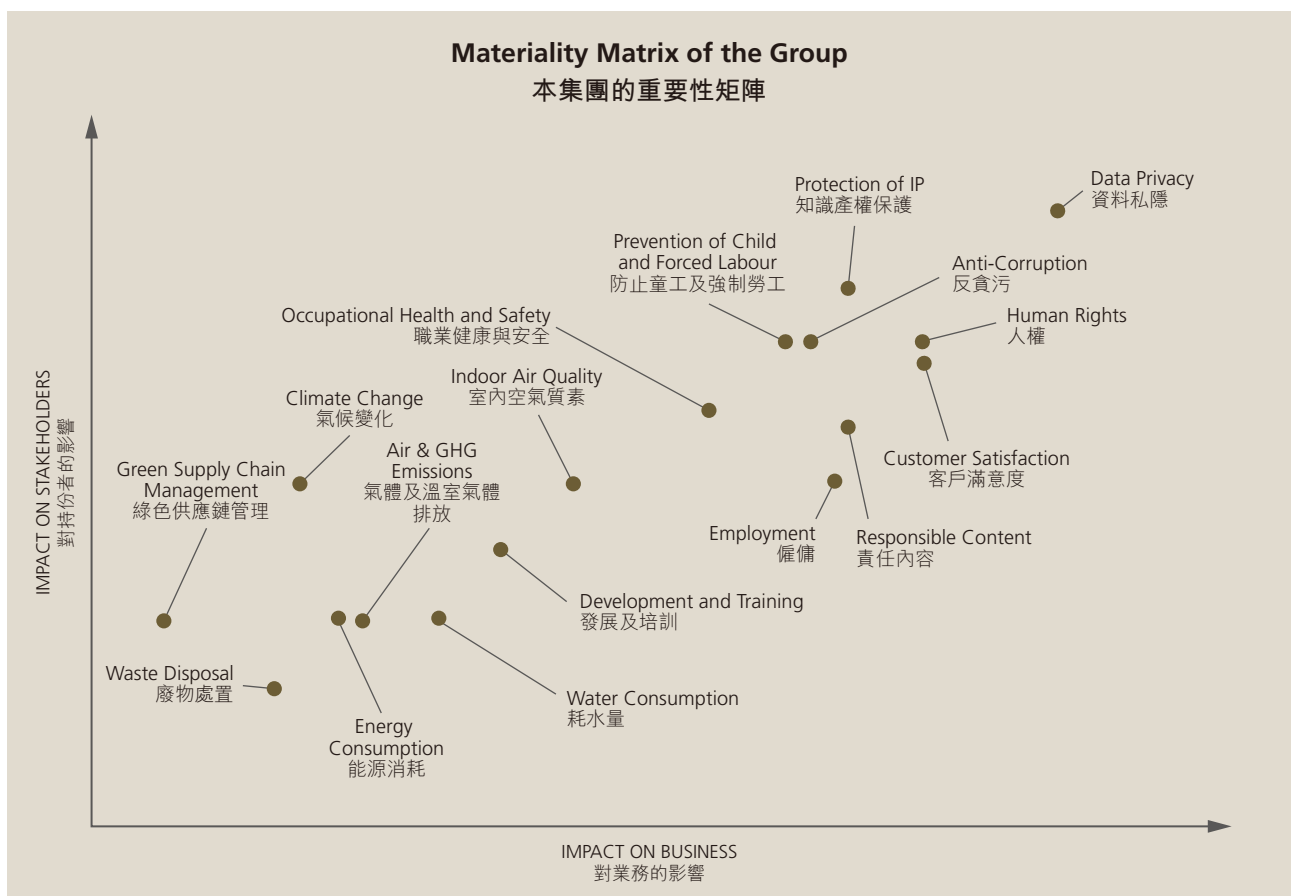
Material issues in this report refer to what may have a significant impact on the Group's business operations or have an actual impact on stakeholders. Since there were no significant changes in the reporting scope, the Materiality Assessment graph will reference last year's results to maintain consistency and comparability.

The following matrix is a summary of the Group's material ESG issues:

### 重要性評估

本報告中的重大事宜指可能對本集團的業務營運造成重大影響或對持份者有實際影響的事宜。由於報告範圍並無重大變化，因此，重要性評估圖表將參考去年的結果，以保持一致性及可比性。

以下矩陣為本集團重大環境、社會及管治事宜的概要：



The Group confirmed that it has established appropriate and effective management policies and internal control systems for ESG issues and confirmed that the disclosed contents have complied with the requirements of the Guide.

本集團確認其已為環境、社會及管治事宜制定適當及有效的管理政策及內部監控制度，並確認所披露的內容符合指引的規定。



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### ENVIRONMENTAL

As a socially responsible corporate entity, the Group is fully committed to actively contributing to the pursuit of ambitious decarbonisation goals. We achieve this by implementing internal policies that seamlessly integrate sustainability principles, aiming to significantly reduce carbon emissions across our operations.

While the Group's office-based business nature limits its environmental impact, we remain dedicated to continuously improving our policies. We proactively incorporate new measures to mitigate potential direct and indirect negative environmental effects stemming from our operations. Throughout the Reporting Period, the Group had no knowledge of any substantial non-compliance with environmental-related laws and regulations concerning exhaust gas and greenhouse gas ("GHG") emissions, water and land discharge, as well as the generation of hazardous and non-hazardous waste that would significantly impact the Group. We adhere to relevant regulations, including but not limited to the Waste Disposal Ordinance, the Air Pollution Control Ordinance, and the Water Pollution Control Ordinance of Hong Kong.

#### Emissions

##### Air Emissions

The business activities covered by the Company mainly involve office operations. Previously, the Group's exhaust gas emissions included nitrogen oxides ("NO<sub>x</sub>"), sulphur oxides ("SO<sub>x</sub>"), and particulate matter ("PM"), primarily generated from automobile exhaust. However, as of the Reporting Period, the oil consumption of vehicles is not covered by the Group, and therefore, there are no air emissions data recorded.

### 環境

作為對社會負責任的企業實體，本集團全心全意致力於為實現宏大的去碳化目標做出積極貢獻。我們透過實施無縫整合可持續發展原則的內部政策來實現這一目標，旨在大幅降低整個營運過程中的碳排放。

儘管本集團以辦公室營運為主的業務性質使其對環境的影響有限，但我們仍致力於不斷改進我們的政策。我們積極採取新措施，以減輕我們的營運所產生的潛在直接及間接負面環境影響。於整個報告期間，本集團並無獲悉任何與廢氣及溫室氣體（「溫室氣體」）排放、水陸排放以及危險及無害廢物的產生有關且會對本集團產生重大影響的嚴重違反相關環境法律法規的情況。我們遵守相關法規，包括但不限於香港的《廢物處置條例》、《空氣污染管制條例》及《水污染管制條例》。

#### 排放

##### 廢氣排放

本公司所從事的業務活動主要為辦公室業務。此前，本集團的廢氣排放包括氮氧化物（「NO<sub>x</sub>」）、硫氧化物（「SO<sub>x</sub>」）和顆粒物（「PM」），主要來源為汽車尾氣。然而，截至報告期間，本集團並未涵蓋車輛的耗油量，因此並無記錄氣體排放數據。

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### GHG Emissions

The Group's greenhouse gas (GHG) emissions primarily originate from the energy indirect GHG emissions (Scope 2) associated with purchased electricity. To effectively manage and reduce these emissions, the Group has implemented policies focused on promoting energy efficiency, as outlined in the "Use of Resources" section below.

During the Reporting Period, the Group's GHG emissions performance was as below.

### 溫室氣體排放

本集團的溫室氣體(溫室氣體)排放主要來自外購電力相關的能源間接溫室氣體排放(範圍2)。為有效管理及減少該等排放，本集團已實施下文「資源使用」一節所述的以提高能源效率為重點的政策。

於報告期間，本集團的溫室氣體排放表現如下。

| Indicators <sup>1</sup><br>指標 <sup>1</sup>                 | Unit<br>單位                                | 2024<br>二零二四年     | 2023<br>二零二三年 |
|--|---|-------------------|---------------|
| Direct GHG emissions (Scope 1)<br>直接溫室氣體排放(範圍1)            | tCO <sub>2</sub> e<br>噸二氧化碳當量             | N/A<br>不適用        | N/A<br>不適用    |
| Energy Indirect GHG emissions (Scope 2)<br>能源間接溫室氣體排放(範圍2) | tCO <sub>2</sub> e<br>噸二氧化碳當量             | 4.97 <sup>3</sup> | 0.05          |
| Total GHG emissions (Scope 1 & 2)<br>溫室氣體排放總量(範圍1及2)       | tCO <sub>2</sub> e<br>噸二氧化碳當量             | 4.97              | 0.05          |
| Intensity <sup>2</sup><br>密度 <sup>2</sup>                  | tCO <sub>2</sub> e/employee<br>噸二氧化碳當量／僱員 | 0.12              | 0.006         |

Notes:

附註：

- GHG emissions data is presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the 2023 Sustainability Report" published by HK Electric Investments Limited and the "CLP 2023 Sustainability Report" published by CLP Holdings Ltd.
- As at 31 December 2024, the total number of full-time employees in the Reporting Scope of the Group was 41 (as at 31 December 2023: 39). This data is also used for calculating other intensity data.
- 2024 GHG emissions (Scope 2) increase was due to the Company's relocation to a new office in 2023, with only one month's electricity consumption recorded, while 2024 reflects a full year's usage.

- 溫室氣體排放數據乃按二氧化碳當量呈列，並參照包括但不限於世界資源研究所及世界可持續發展工商理事會刊發的「溫室氣體盤查議定書：企業會計與報告標準」、聯交所發佈的「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」、港燈電力投資有限公司刊發的「二零二三年可持續發展報告」及中電控股有限公司刊發的「中電二零二三年可持續發展報告」。
- 於二零二四年十二月三十一日，本集團報告範圍內的全職僱員總數為41名(於二零二三年十二月三十一日：39名)。該數據亦用於計算其他密度數據。
- 二零二四年溫室氣體排放量(範圍2)增加是由於公司於二零二三年搬遷至新辦公室，僅記錄了1個月的用電量，而二零二四年則反映了全年的用電量。

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Additionally, as part of our environmental commitment, the Group has set a target to decrease GHG emission intensity over the next three years, relative to FY2022. We anticipate achieving this target through ongoing evaluation and refinement of the GHG reduction measures.

### Waste Management

#### Hazardous Waste Management

As our Group's business nature is engaged in the provision of advertising agency services, it does not produce hazardous waste during our operation. Nevertheless, the Group has established guidelines which detail the steps in governing the management and disposal of hazardous waste. In case of any hazardous waste produced, the Group will engage qualified waste collectors to handle the waste to comply with the relevant environmental regulations and rules.

#### Non-hazardous Waste Management

The Group has assigned a printing company for the printing service of the "Recruit magazine", the use of paper for the magazine is not included in this ESG report. The major source of non-hazardous waste is office paper. Due to the easing of the pandemic, work from home has decreased, and new offices are opened, leading to an increase in paper usage.

此外，作為我們環境承諾的一部分，本集團已設定未來三年內的溫室氣體排放密度與二零二二年財政年度相比有所降低的目標。我們預期透過持續評估及改善溫室氣體減排措施實現此目標。

### 廢物管理

#### 危險廢物管理

由於本集團的業務性質為從事提供廣告代理服務，故在營運過程中不會產生危險廢物。儘管如此，本集團已制定指引，當中詳述管理及處置危險廢物的步驟。若產生任何危險廢物，本集團將委聘合資格廢物收集者處理廢物，以符合相關的環保法規及規則。

#### 無害廢物管理

本集團已委聘一家印刷公司為「Recruit雜誌」提供印刷服務，本環境、社會及管治報告並不包括該雜誌的紙張使用。無害廢物的主要來源為辦公室用紙。由於疫情緩解，居家辦公的情況減少，新的辦公室啟用，因此使用紙張的數量增加。

| Category of Wastes<br>廢物類別          | Unit<br>單位              | 2024<br>二零二四年 | 2023<br>二零二三年 |
|-------------------------------------|-------------------------|---------------|---------------|
| Total non-hazardous waste<br>無害廢物總量 |                         |               |               |
| – Office paper<br>– 辦公室用紙           | Tonnes<br>噸             | 0.98          | 0.49          |
| Intensity<br>密度                     | Tonnes/employee<br>噸／僱員 | 0.02          | 0.05          |

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The Group is committed to waste reduction efforts by actively promoting paperless operations and fostering an environmentally conscious workplace culture among employees. To achieve this, different green initiatives have been introduced, including encouraging the use of double-sided printing, utilising recycled paper (including shredded paper), maximising the use of digital copies to maximising printing, and implementing paper recycling through designated bins for used single-sided office paper. These measures aim to extend the product life cycle of paper and reduce waste production. The Group maintains its efforts in continuously monitoring the efficiency of its waste management system to further enhance its environmental performance.

During the Reporting Year, the Group has set a three-year goal for reduction in non-hazardous waste with FY2022 as the base year for comparison.

### **Discharges into Water and Land**

Due to the Group's office-based business nature, the discharges into water and land were insignificant.

### **Use of Resources**

The Group strongly advocates and supports the efficient utilisation of resources, while proactively assessing the environmental ramifications through real-time monitoring of its business operations. By adhering to the principles of the 4Rs – reduce, reuse, recycle, and replace – the Group strives to cultivate a green office and operational environment, aiming to minimise its ecological footprint. Employees are encouraged to embrace the relevant environmental management principles and conscientiously decrease their consumption of electricity, paper, and water.

本集團致力於減少廢物，積極推廣無紙化營運，並在員工中培養具有環保意識的工作場所文化。為此，本集團推出了不同的環保措施，包括鼓勵使用雙面打印、使用再造紙（包括碎紙）、盡量使用數碼副本以減少印刷，以及透過指定回收箱回收用過的單面辦公用紙。該等措施旨在延長紙張的產品生命週期，並減少廢棄物的產生。本集團繼續努力持續監控其廢物管理系統的效率，以進一步提升其環保表現。

於報告年度，本集團已設定三年減少無害廢物的目標，並以二零二二年財政年度為比較基準年。

### **向水及土地的排污**

由於本集團以辦公室營運為主的業務性質，向水及土地的排污量並不重大。

### **資源使用**

本集團大力提倡並支持有效利用資源，同時透過即時監控其業務營運，積極評估對環境造成的影響。本集團堅持4R原則－減少、重用、回收及取代，致力於營造綠色辦公及營運環境，以盡量減少對生態環境的影響。我們鼓勵僱員遵循相關環境管理原則，自覺減少消耗電力、紙張及水。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Energy Management

The Group proactively embraces the principles of energy conservation and emission reduction, ensuring that all employees adhere to the implemented measures. This includes the procurement of energy-efficient products and services, as well as assuming collective responsibility for the Group’s overall energy efficiency. These efforts have resulted in heightened awareness among employees regarding energy conservation and the reduction of greenhouse gas (“GHG”) emissions. Here is an overview of the Group’s energy consumption performance:

| Types of Energy<br>能源類別                                | Unit<br>單位             | 2024<br>二零二四年         | 2023<br>二零二三年 |
|--|------------------------|-----------------------|---------------|
| Direct energy consumption – Petrol<br>直接能源消耗－汽油        | kWh<br>千瓦時             | –                     | –             |
| Indirect energy consumption – Electricity<br>間接能源消耗－電力 | kWh<br>千瓦時             | 7,534.80 <sup>4</sup> | 68            |
| Total energy consumption<br>能源消耗總量                     | kWh<br>千瓦時             | 7,534.80              | 68            |
| Intensity<br>密度  | kWh/employee<br>千瓦時／僱員 | 183.78                | 7.56          |

Note:

4. The increase in electricity for 2024 is due to the company’s relocation to a new office in 2023, with only one month of consumption recorded for that year, while 2024 reflects a full year’s usage.

The Group has established proactive measures such as adopting natural lighting design in the workplace to minimise consumption of light energy, switching off idle appliances and replacing old equipment with ones that are equipped with higher energy efficiency.

### 能源管理

本集團積極倡導節能減排的原則，確保所有僱員遵守已實施的措施。此包括採購節能產品及服務，以及對本集團整體能源效率承擔集體責任。該等努力提高了僱員對節能及減少溫室氣體（「溫室氣體」）排放的意識。以下為本集團能源消耗表現的概覽：

附註：

4. 二零二四年度用電增加乃由於本公司於二零二三年搬遷至新辦事處，僅記錄一個月的用電量，而二零二四年則反映全年的用電量。

本集團已採取積極措施，例如在工作場所採用自然採光設計以盡量減少光能消耗、關閉閑置電器及以能效更高的設備取代舊設備。

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### Water Consumption

Water consumption within the Group is primarily attributed to office usage. However, specific water consumption data is not available as it is covered within the tenancy fee. To promote water conservation among employees, the Group actively displays banners throughout the office, emphasising on the importance of preserving water resources. Additionally, regular inspections of water taps are conducted to identify and report any leakages promptly. These water-saving measures have contributed to an increased awareness of water conservation among employees. During the Reporting Period, the Group has not encountered any issues in sourcing fit-for-purpose water due to the nature of its business and operating region. Despite our relatively insignificant water consumption, the Group has set a target to reduce water intensity over the next three years, compared to FY2022. We anticipate achieving this target through continuous evaluation and refinement of the water-saving measures.

### Use of Packaging Materials

No packaging materials have been used within the Reporting Period due to the Group's business nature. The use of packaging material is immaterial to the Group.

### The Environment and Natural Resources

#### Impact on the Environment and Natural Resources

While the Group's core business has a minimal environmental impact and reliance on natural resources, we remain steadfast in our commitment to upholding strong corporate social responsibility. Recognising our responsibility to minimise any potential negative environmental impacts, the Group proactively assesses the environmental risks associated with its operations. We consistently implement preventive measures to mitigate these risks and to ensure strict adherence to relevant laws and regulations.

### 耗水量

本集團的耗水量主要來自辦公室用水。然而，由於耗水量包含在租賃費用內，故無法取得具體的耗水量數據。為了向僱員推廣節約用水，本集團在辦公室各處張貼標語，強調保護水資源的重要性。此外，本集團定期檢查水龍頭，以便及時發現及報告任何漏水情況。該等節水措施有助於提高僱員的節約用水意識。於報告期間，由於本集團的業務性質及經營區域，本集團在獲取適用水源方面並無遇到任何問題。儘管我們的耗水量並不重大，但本集團已制定未來三年內的耗水密度與二零二二年財政年度相比有所降低的目標。我們預期可透過持續評估及完善節水措施實現此目標。

### 包裝材料使用

由於本集團的業務性質，於報告期間並無使用包裝材料。包裝材料的使用對於本集團而言並非重要的重大事宜。

### 環境及自然資源

#### 對環境及自然資源的影響

儘管本集團的核心業務對環境的影響及對自然資源的依賴極小，但我們仍然堅定不移地承諾履行強有力的企業社會責任。本集團深知有責任將任何潛在的負面環境影響降至最低，積極評估與其營運相關的環境風險。我們持續實施預防措施以降低該等風險，並確保嚴格遵守相關法律法規。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Climate Change

The public's awareness regarding climate change continues to increase, being one of the most frequently discussed topics internationally. The latest Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report further warns of the severity and urgency of the climate crisis. The Group understands the importance of identifying and mitigating major climate-related issues, pays close attention to the potential impact of climate change on the Group's business and operations, and is committed to managing potential climate-related risks that may affect the Group's business activities. The Group has incorporated climate change-related risks into enterprise risk management so as to identify and mitigate potential risks.

### Physical Risks

The increased frequency and severity of extreme weather events, such as typhoons, storms, torrential rain, extreme cold or extreme heat, will bring immediate and long-term physical risks to the Group's business. Extreme weather events can threaten the personal safety of our employees, as well as damage the Group's properties and facilities, resulting in direct financial losses. Although we have not identified significant immediate climate risks at our Group's campuses and offices, we are aware of the need to strengthen our protection against future extreme climate risks and emergencies. To minimise potential risks and hazards, the Group has put in place countermeasures, including flexible working arrangements and precautionary measures under severe or extreme weather conditions. We will explore contingency plans to further avoid damage to our facilities due to extreme weather events to improve business stability.

### 氣候變化

公眾對氣候變化的意識不斷提高，而氣候變化是國際上最經常討論的議題之一。最新的政府間氣候變化專門委員會(IPCC)第六次評估報告進一步警示了氣候危機的嚴峻性及緊迫性。本集團深明識別及緩解重大氣候相關事宜的重要性，密切關注氣候變化對本集團業務及營運的潛在影響，並致力管理可能影響本集團業務活動的潛在氣候相關風險。本集團已將氣候變化相關風險納入企業風險管理，以識別及減輕潛在風險。

### 實體風險

颱風、風暴、暴雨及極冷或極熱天氣等極端天氣的頻率及嚴重程度增加，將對本集團的業務帶來直接及長期的實體風險。極端天氣事件會威脅到我們僱員的人身安全，以及破壞本集團的財產及設施，導致直接的財務損失。儘管我們並無在本集團園區及辦公室發現重大的直接氣候風險，但我們意識到需要加強防範未來極端氣候風險及緊急情況。為最大限度地減少潛在風險及危害，本集團已制定應對措施，包括在惡劣或極端天氣條件下的靈活工作安排及預防措施。我們將探索應急預案，進一步避免極端天氣事件對我們的設施造成損害，以增強業務穩定性。

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### Transitional Risks

To follow the footprint of a global trend on carbon neutrality, the Group expects the evolution of the regulatory, technological and market landscape due to climate change, including the tightening of national policies and listing rules and the emergence of environmentally related taxes. Stricter environmental laws and regulations may expose enterprises to higher risks of claims and lawsuits, which might incur additional compliance costs. In response to the political and legal risks as well as the reputational risks, the Group constantly monitors any changes in laws or regulations and global trends on climate change to avoid cost increments, noncompliance fines or reputational risks due to delayed response. In addition, the Group has been taking comprehensive environmental protection measures, including GHG reduction measures, and has set targets to gradually reduce the Group's energy consumption and GHG emissions in the future.

### SOCIAL

The Group highly values the contributions of its employees as crucial assets for future business success. In recognition of these contributions, the Human Resources Department has developed comprehensive employment policies aimed at safeguarding employees' rights and interests. This includes implementing a performance evaluation appraisal system and ensuring equitable career development opportunities. The Staff Handbook serves as a reliable guide for recruitment, remuneration, compensation, working hours, rest periods, diversity, and equal opportunities, among other aspects. The Group consistently reviews these policies and employment practices to continuously enhance its employment standards and remain competitive within the industry.

During the Reporting Period, the Group was not aware of any material non-compliance with employment-related laws and regulations having a significant impact on the Group, including but not limited to the Employment Ordinance, the Sex Discrimination Ordinance, and the Employees' Compensation Ordinance of Hong Kong.

### 轉型風險

為跟隨碳中和的全球趨勢，本集團預期氣候變化將導致監管、技術及市場格局的演變，包括國家政策及上市規則收緊以及出台環境相關稅項。更嚴格的环境法律法規可能使企業面臨更高的申索及訴訟風險，從而可能產生額外的合規成本。為應對政治及法律風險以及聲譽風險，本集團持續監察有關氣候變化的法律或法規及全球趨勢的任何變動，以避免因應對遲緩而導致成本增加、違規罰款或聲譽風險。此外，本集團一直採取全面的環境保護措施（包括溫室氣體減排措施），並設定目標以於未來逐步減少本集團的能源消耗及溫室氣體排放。

### 社會

本集團高度重視其僱員的貢獻，將其視為未來業務成功的重要資產。為認可該等貢獻，人力資源部已制定全面的僱傭政策，旨在保障僱員權益。此包括實施績效考核制度，確保公平的職業發展機會。員工手冊已就招聘、薪酬、賠償、工作時間、休息時間、多樣性和平等機會等方面提供可靠指引。本集團持續審閱此等政策及僱傭事宜，以不斷提升其僱傭標準及保持在業界內的競爭力。

於報告期間，本集團並不知悉任何因嚴重違反與僱傭有關的法律及法規而對本集團產生重大影響的情況，包括但不限於香港《僱傭條例》、《性別歧視條例》及《僱員補償條例》。



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As of 31 December 2024, the Group's employee size breakdown was as below: 截至二零二四年十二月三十一日，本集團的僱員人數明細如下：

| Indicators                    | 指標             | 2024<br>二零二四年 | 2023<br>二零二三年 |
|-------------------------------|----------------|---------------|---------------|
| Total number of employees     | 僱員總數           | 41            | 39            |
| <b>By Gender</b>              | <b>按性別劃分</b>   |               |               |
| Male                          | 男性             | 13            | 14            |
| Female                        | 女性             | 28            | 25            |
| <b>By Age Group</b>           | <b>按年齡劃分</b>   |               |               |
| 18–35                         | 18至35歲         | 4             | 3             |
| 36–55                         | 36至55歲         | 24            | 21            |
| 56 or above                   | 56歲或以上         | 13            | 15            |
| <b>By Geographical Region</b> | <b>按地理位置劃分</b> |               |               |
| Hong Kong                     | 香港             | 41            | 37            |
| <b>By Employment Type</b>     | <b>按僱傭類別劃分</b> |               |               |
| Full-time                     | 全職             | 31            | 29            |
| Part-time                     | 兼職             | 10            | 10            |

During the Reporting Year, the Group recorded a turnover rate of approximately 24.90%. Employee turnover rates are presented below: 於報告年度，本集團錄得流失率約24.90%。僱員流失率呈列如下：

| Indicators                    | 指標             | 2024<br>二零二四年 | 2023<br>二零二三年 |
|-------------------------------|----------------|---------------|---------------|
| <b>By Gender</b>              | <b>按性別劃分</b>   |               |               |
| Male                          | 男性             | 54%           | 57%           |
| Female                        | 女性             | 11%           | 24%           |
| <b>By Age Group</b>           | <b>按年齡劃分</b>   |               |               |
| 18–35                         | 18至35歲         | 75%           | 100%          |
| 36–55                         | 36至55歲         | 21%           | 43%           |
| 56 or above                   | 56歲或以上         | 15%           | 13%           |
| <b>By Geographical Region</b> | <b>按地理位置劃分</b> |               |               |
| Hong Kong                     | 香港             | 24%           | 33%           |
| China                         | 中國             | 0%            | 100%          |

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### Recruitment, Promotion, and Remuneration

The employment process of the Group is a robust, transparent, and fair talent selection procedure based on candidates' expertise and experience regardless of race, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age or sexual orientation. The Group provides attractive remuneration and prosperous career development to retain talents. The remuneration scheme and promotion system are based on employees' qualifications and performance. Periodic assessment of employees' performance is carried out to evaluate salaries, bonuses and promotion opportunities based on employees' contribution and effort. There is provision of leave entitlements for different circumstances including but not limited to maternity leave, paternity leave, marriage leaves, study leave, compassionate leave, and compensation leave to ensure employees could enjoy work-life balance.

### Working Hours and Rest Periods

The Group has established policies to determine employees' working hours and rest periods in accordance with local employment regulations. The Group implemented a flexible working hours arrangement to prioritise the well-being of employees while ensuring their continued contributions to the Group's business.

### Compensation and Dismissal

All employees are covered under the Employees' Compensation Ordinance of Hong Kong upon joining the Group, employees who sustain work injury would receive stated compensation listed in the insurance plan of the Group.

Unreasonable dismissal under any circumstances is strictly prohibited, dismissal would be based on reasonable and lawful grounds supported by the internal policies of the Group.

### Benefits and Welfares

The Group provides appealing benefits and welfare programmes aimed at retaining talented individuals and cultivating employee loyalty. These additional employee benefits include but are not limited to medical insurance, annual medical check-ups, meal allowances, travel allowances, and education allowances. During the Reporting Period, the Group organised various company events such as the annual dinner and regular gatherings, fostering strong employer-employee relationships and enhancing employees' sense of belonging.

### 招聘、晉升及薪酬

本集團的僱傭程序是一個穩健、透明及公平的人才甄選程序，以候選人的專業知識及經驗為基礎，不分種族、信仰、國籍、血統、性別、婚姻狀況、殘疾、宗教或政治派別、年齡或性取向。本集團提供具吸引力的薪酬及良好的職業發展，以挽留人才。薪酬計劃及晉升制度乃根據僱員的資歷及表現釐定。定期評估僱員表現，以根據僱員的貢獻及努力評估薪金、花紅及晉升機會。就不同情況提供休假安排，包括但不限於產假、陪產假、婚假、進修假、喪假及補償假，以確保僱員可享有工作與生活的平衡。

### 工作時間及休息時間

本集團已制定政策以根據當地僱傭規例釐定僱員的工作時間及休息時間。本集團實施彈性工作時間安排，優先考慮僱員的福祉，同時確保彼等繼續為本集團業務作出貢獻。

### 賠償及解僱

所有僱員於加入本集團時均受香港《僱員補償條例》保障，因工受傷的僱員將獲得本集團保險計劃所列明的補償。

本集團嚴禁任何情況下不合理的解僱，解僱將基於本集團內部政策所支持的合理和合法理由進行。

### 福利和待遇

本集團提供具吸引力的福利和待遇計劃，旨在挽留人才及培養僱員忠誠度。該等額外僱員福利包括但不限於醫療保險、年度體檢、膳食津貼、差旅津貼及教育津貼。於報告期間，本集團舉辦周年晚宴及定期聚會等各種公司活動，建立了牢固的勞資關係及提升了僱員的歸屬感。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Health and Safety

#### Occupational Health and Safety

The Group prioritises the well-being and safety of its employees as a fundamental commitment. Occupational health and safety (“OHS”) measures have been incorporated into the Staff Handbook, serving as a comprehensive guide for staff members. The Group implements appropriate health and safety measures tailored to its office-based business operations. Precautionary guidelines, including working arrangement protocols during typhoons and rainstorms, are in place to prevent safety issues arising from confusion. Employees receive occupational health and safety training, covering topics such as operating fire extinguishers and familiarising themselves with their locations. The Group ensures that fire-fighting equipment is easily accessible throughout the premises and that first aid boxes are strategically placed. In compliance with the Occupational Safety and Health Ordinance and other relevant regulations, regular inspections of safety equipment are conducted, and the OHS policy is periodically reviewed to ensure up-to-date content.

During the Reporting Period, the Group was not aware of any material non-compliance with health and safety related laws and regulations that would have a significant impact on the Group including but not limited to the Occupational Safety and Health Ordinance.

The Group has achieved zero work-related fatalities for three consecutive years from FY2022 to FY2024 and no lost working days due to work injury within the Reporting Period.

### 健康及安全

#### 職業健康及安全

本集團將其僱員的福祉及安全視為基本承諾。職業健康及安全(「職業健康及安全」)措施已納入員工手冊，作為員工的全面指引。本集團實施針對其辦公室業務營運的適當健康及安全措施。本集團已制定颱風及暴雨期間的工作安排協議等預防指引，以避免因混亂而導致安全問題。僱員接受職業健康及安全培訓，培訓內容涵蓋滅火器的操作及熟悉滅火器的位置等主題。本集團確保各處均有可隨時取用的消防設備，並有策略地放置急救箱。為遵守《職業安全及健康條例》及其他相關規例，本集團定期檢查安全設備，並定期檢討職業健康及安全政策，以確保其內容更新。

於報告期間，本集團並不知悉任何嚴重違反健康及安全相關法律及法規，包括但不限於《職業安全及健康條例》，而將對本集團造成重大影響的情況。

本集團於二零二二年財政年度至二零二四年財政年度連續三年達成零因工死亡，且於報告期間概無因工傷而損失工作日數。

| Indicators<br>指標                         | Units<br>單位 | 2024<br>二零二四年 | 2023<br>二零二三年 | 2022<br>二零二二年 |
|--|-------------|---------------|---------------|---------------|
| Work-related fatalities<br>因工死亡          | Cases<br>宗數 | 0             | 0             | 0             |
| Lost day due to work injury<br>因工傷損失工作日數 | Days<br>日數  | 0             | 0             | 0             |

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### Development and Training

Employees are actively encouraged to engage in both internal and external training opportunities to enhance their knowledge and adapt to the ever-evolving media industry landscape. Refresher training programs are also available to allow staff to review and reinforce their existing knowledge. To support career development, the Group offers a comprehensive programme where employees can apply for 50% to 70% reimbursement of course fees, depending on the relevance of the course to their roles. Permanent employees who enroll in job-related courses are eligible for study leave. As mentioned in the "Recruitment, Promotion, and Remuneration" section, the Group regularly assesses employees' performance for promotion. Directed training initiatives are provided to employees who have demonstrated a satisfactory level of performance, allowing them to gain advanced knowledge and skills.

During the Reporting Period, the Group has provided a total of approximately 41 hours of training. The breakdown of the average training data is as follows:

### 發展及培訓

本集團積極鼓勵僱員參與內部及外部培訓機會，以提升彼等的知識及適應變化多端的媒體行業環境。我們亦提供進修培訓課程，讓員工回顧及鞏固現有知識。為支持職業發展，本集團提供全面的計劃，僱員可根據課程與其職務的相關性申請50%至70%的課程費用報銷。參與工作相關課程的長期僱員有資格享受進修假。誠如「招聘、晉升及薪酬」一節所述，本集團定期評估僱員的晉升表現。我們向取得滿意表現水平的僱員提供定向培訓計劃，讓彼等獲得先進的知識及技能。

於報告期間，本集團已提供合共約41小時的培訓。平均培訓數據明細如下：

| Indicators               | 指標          | Percentage of employees trained (%)<br>受訓僱員百分比(%) | Average training hours (hours)<br>平均培訓時數(小時) |
|--------------------------|-------------|---|--|
| <b>Gender</b>            | <b>性別</b>   |   |  |
| Male                     | 男性          | 100   | 1  |
| Female                   | 女性          | 100   | 1  |
| <b>Employee Category</b> | <b>僱員類別</b> |   |  |
| Directors                | 董事          | 8   | 1  |
| General Staff            | 一般員工        | 33  | 1  |



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Labour Standards

#### Prevention of Child and Forced Labour

The Group has zero tolerance and strictly prohibits the use of child labour and forced labour in our operations. Below measures that have been taken to avoid these illegal employment practices.

### 勞工準則

#### 防止童工及強制勞工

本集團對於營運中使用童工及強迫勞工採取零容忍態度，並嚴格禁止此類行為。已採取以下措施以避免該等非法僱傭行為。

|   |   |
|---|---|
| <b>Prevention of child labour</b><br>防止童工     | During the recruitment process, the Human Resources Department will verify the applicant's identity documents and ensure that they have reached the minimum age for employment.<br>在招聘過程中，人力資源部會核實應聘者的身份證明文件，確保其達到最低就業年齡。   |
| <b>Prohibition of forced labour</b><br>禁止強制勞工 | The Group specifies overtime compensation provisions in the Employee Handbook. The Group carefully monitors the employee working time and working schedule to ensure they work voluntarily and freely.<br>本集團在《員工手冊》中列明加班補償規定。本集團嚴格地監控員工的工作時間及工作時間表，以確保彼等可自願自由工作。 |

In case of any illegal labour practice discovered, the Group will cease their employment immediately. An investigation will be carried out subsequently and the case will be reported to the relevant authorities.

一旦發現任何違法用工行為，本集團將立即停止僱用。隨後將進行調查並向相關部門報告案件。

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations, that would have a significant impact on the Group including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and the Employment of Children Regulations (Chapter 57B of the Laws of Hong Kong).

於報告期間，本集團並不知悉有任何嚴重違反童工及強制勞工相關的法例及規例而將對本集團造成重大影響的情況，包括但不限於僱傭條例（香港法例第57章）及僱用兒童規例（香港法例第57B章）。

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### Supply Chain Management

To incorporate environmental, social, and governance (ESG) concerns into the Group's supply chain management, a systematic system has been established for the selection and evaluation of suppliers. This ensures service quality and contributions to environmental protection. The Group follows a well-regulated, fair, and transparent tendering procedure to select suppliers who meet the Group's requirements. For larger procurement needs, a tendering process is implemented and closely monitored. The supplier selection process considers factors beyond just cost, with due diligence being a crucial aspect examined by the Group. The procurement team thoroughly reviews supplier backgrounds, including industry history, recognised memberships, reputation, qualifications, management practices, financial health status, and ESG contributions. Only qualified suppliers are included in the Group's supplier list. Regular performance reviews are conducted by the procurement team to ensure compliance with service standards, contract conditions, and quality provisions. The Group aims to maintain long-term relationships with high-quality local suppliers to ensure product quality and customer satisfaction. To ensure the effectiveness of the evaluation system, suppliers that fail to meet the assessment criteria are replaced with new suppliers. During the Reporting Period, the Group engaged 4 major suppliers, all of which were geographically located in Hong Kong.

### Green Procurement

The Group places priority on suppliers who actively engage in ESG practices. Procurement efforts are directed towards sourcing environmental-friendly products and services to reduce carbon emissions. Preference is given to local suppliers over international ones to minimise cross-country logistics services and to decrease air and greenhouse gas emissions. The procurement team conducts regular reviews to ensure that selected suppliers adhere to regulations pertaining to environmental and social standards, including health, safety, and the prevention of forced and child labour. As part of the Group's evaluation strategy, visiting suppliers' operating premises is conducted to identify any potential ESG risks and enable prompt action.

### 供應鏈管理

為將環境、社會及管治事宜納入本集團的供應鏈管理，本集團已建立系統化的供應商甄選及評估制度。此確保服務質素及其對環境保護的貢獻。本集團遵循規範、公平及透明的招標程序，以甄選符合本集團要求的供應商。對於較大的採購需求，實施招標程序並受到密切監測。供應商甄選過程考慮的因素不僅僅是成本，盡職調查為本集團審查的重要方面。採購團隊徹底審查供應商的背景，包括行業歷史、認可會員資格、聲譽、資格、管理慣例、財務健康狀況及環境、社會及管治貢獻。僅有合資格的供應商被列入本集團的供應商名單。採購團隊會定期進行績效檢討，以確保符合服務標準、合約條件及質量規定。本集團旨在與優質本地供應商維持長期關係，以確保產品質量及客戶滿意度。為確保評估系統的有效性，未能達到評估標準的供應商將被剔除，並由新供應商取代。於報告期間，本集團委聘四家主要供應商，全部位於香港。

### 綠色採購

本集團優先考慮積極參與環境、社會及管治實踐的供應商。採購工作旨在採購環保產品及服務，以減少碳排放。優先考慮本地供應商而非國際供應商，以最大限度地減少跨國物流服務，並減少氣體及溫室氣體排放。採購團隊進行定期檢討，以確保選定供應商遵守有關環境及社會標準的法規，包括健康、安全以及防止強制勞工及童工。作為本集團評估策略的一部分，我們會巡視供應商的經營場所，以識別任何潛在的環境、社會及管治風險，並迅速採取行動。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Product Responsibility

#### Responsible Content

The Group puts extensive quality assurance processes in place to ensure product governance and compliance with relevant local laws and regulations. During 2024, the Group was not aware of any non-compliance with laws and regulations concerning health and safety, advertising, labelling, and privacy matters relating to products and services, as well as services that would have a significant impact on the Group, including but not limited to the Trade Descriptions Ordinance. The Group did not receive any product or service recall cases during the Reporting Period.

#### Customer Satisfaction

Customer satisfaction is important to our sustainable business success. Apart from product quality, the Group is concerned about post-sale customer satisfaction. Customer service policy has been set out as a guideline for feedback handling procedure. Customers can reach customer service through a hotline or email to ensure complaints are handled promptly, while employees are trained with professional knowledge regarding customer complaint handling. Regular meetings are organised to discuss, and review received complaints by management to prevent re-occurrence and to achieve optimum business performance.

#### Protection of IP Rights

In the advertising industry, safeguarding intellectual property (IP) rights is of utmost importance to the Group. To ensure adequate protection, the Group has established specific procedures related to IP protection. Measures are implemented to protect trademarks and copyrights, including obtaining consent from the copyright holder before incorporating any related materials into the Group's products or platforms. The Group strictly procures genuine copyrighted products such as computer software and firewalls. The Group takes any infringement of IP rights seriously and is prepared to take legal action against any identified violations.

### 產品責任

#### 責任內容

本集團已實施廣泛的質量保證程序，以確保產品管治及符合相關當地法律及法規。於二零二四年，本集團並不知悉任何違反關於產品及服務的、涉及健康與安全、廣告、標籤及私隱事項的法律及法規而將對本集團造成重大影響的情況，包括但不限於《商品說明條例》。於報告期間，本集團並無接獲任何產品或服務召回個案。

#### 客戶滿意度

客戶滿意度對我們可持續的業務成功至關重要。除產品質量外，本集團亦注重售後客戶滿意度。我們已制定客戶服務政策，作為反饋處理程序的指引。客戶可透過熱線或電郵聯絡客服，確保投訴得以及時處理，而僱員接受有關客戶投訴處理的專業知識培訓。我們定期召開會議，以討論及檢討管理層接獲的投訴，以防止再次發生及達致最佳業務表現。

#### 保護知識產權

在廣告業，保護知識產權對本集團至關重要。為確保充分保護，本集團已制定與知識產權保護相關的具體程序。我們採取措施保護商標及版權，包括在將任何相關材料納入本集團的產品或平台前獲得版權持有人的同意。本集團嚴格採購計算機軟件、防火牆等正版版權產品。本集團嚴肅對待任何侵犯知識產權的行為，並準備對任何發現的侵權行為採取法律行動。

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### Data Privacy Protection

As an advertising media company, the Group places great importance on privacy protection. To ensure transparency and accountability, the Group has developed a comprehensive Privacy Policy, which is easily accessible on the official website and is also included in the Staff Handbook. This policy encompasses various aspects relating to the handling and disclosure of confidential information. Strict measures are in place to prevent unauthorised access to the Group's information system. The Group maintains stringent monitoring protocols to prevent any unauthorised disclosure of confidential information, whether through direct or indirect means, to external parties. Regular monitoring activities are conducted to ensure the ongoing protection of data privacy.

### Anti-corruption

#### Anti-corruption Policy

Both the Group and its business partners are committed to upholding the highest ethical standards. Parties involved in business interaction shall prohibit every form of corruption, extortion, bribery, fraud, money laundering and embezzlement. The Group has formulated a whistleblowing policy and advocates the standards of fair transaction, advertising and competition, putting in place a confidentiality mechanism to protect the identity of suppliers and whistleblowers.

During the Reporting Period, the Group was not aware of any breaches of relevant laws and regulations relating to bribery, extortion, fraud, and money laundering. The Group also confirmed that no concluded legal cases regarding corrupt practices were brought against the Group and the employees.

#### Anti-corruption Training

During the Reporting Period, the Group collaborated with ICAC to enhance anti-corruption awareness among directors and staff. ICAC conducted an in-person training session at our office, ensuring direct engagement and interaction with attendees. For those unable to join the in-person training, a comprehensive webinar was provided, guaranteeing accessibility for all. Through these combined efforts, our directors and staff collectively received a total of 41 hours of anti-corruption training, reinforcing our commitment to ethical practices and compliance.

### 資料私隱保護

作為一家廣告媒體公司，本集團非常重視私隱保護。為確保透明度及問責性，本集團已制定全面的私隱政策，該政策可於官方網站查閱，亦已載入員工手冊。該政策涵蓋與處理及披露機密信息相關的各個方面。本集團已採取嚴格措施防止未經授權進入本集團資訊系統。本集團維持嚴格的監控程序，以防止任何未經授權而直接或間接向外界披露機密資料的行為。我們會定期進行監察活動，以確保持續保障資料私隱。

### 反貪污

#### 反貪污政策

本集團與業務夥伴致力恪守最高的道德標準。參與商業互動者禁止所有形式的貪污、敲詐、受賄、欺詐、洗黑錢和盜用公款。本集團已制定舉報政策，提倡公平交易、廣告和競爭的標準，並設有保密機制保護供應商和舉報者的身份。

於報告期間，本集團並不知悉任何違反賄賂、敲詐、欺詐及洗黑錢相關法律及法規的情況。本集團亦確認，概無針對本集團及僱員的貪污行為提出的已結案法律案件。

#### 反貪污培訓

於報告期間，本集團與廉政公署合作，提升董事及員工的反貪污意識。廉政公署在我們的辦公室舉辦了現場培訓課程，確保與與會者直接接觸和互動。對於無法參加現場培訓的人，我們提供了全面的網路研討會，保證所有人都能參加。透過這些共同努力，我們的董事和員工總共接受了41小時的反貪污培訓，加強了我們對道德規範和合規的承諾。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Community Investment

#### Community Participation

The Group is dedicated to supporting the public through social participation and donations. In line with our corporate social responsibility, we have developed guidelines to encourage our staff to actively participate in community engagement efforts. Additionally, we have plans to further give back to society by actively participating in various community programmes. These initiatives aim to benefit society while fostering a positive corporate culture. We strongly encourage our staff to contribute to society by engaging in voluntary work to assist those in need.

### 社區投資

#### 社區參與

本集團致力透過社會參與及捐款支持公眾。為履行企業社會責任，我們已制定指引，鼓勵員工積極參與社區參與工作。此外，我們計劃通過積極參與各種社區計劃進一步回饋社會。該等舉措旨在造福社會，同時培養積極的企業文化。我們大力鼓勵員工參與義務工作，幫助有需要的人士，為社會作出貢獻。

**ALLEGRO CULTURE LIMITED**  
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