

CULTURECOM



文化傳信集團有限公司

(於百慕達註冊成立之有限公司)

(股份代號：00343)

CULTURECOM HOLDINGS LIMITED

(Incorporated in Bermuda with limited liability)

(Stock Code : 00343)



2024

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

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SCOPE AND REPORTING PERIOD

Culturecom Holdings Limited (hereinafter referred to as the “**Company**”, and together with its subsidiaries referred to as the “**Group**”) is pleased to publish the Environmental, Social, and Governance (the “**ESG**”) report, highlighting its ESG performance, with disclosure reference made to the ESG Reporting Guide as described in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) Guidance set out by The Stock Exchange of Hong Kong Limited (the “**HKex**”). The Group has maintained disclosure of its climate-related information aligning with the TCFD recommendations on climate-related financial disclosure (the “**TCFD Framework**”).

The Group is principally engaged in traditional publishing, intellectual properties (“**IPs**”) licensing, digital marketing, retailing and wholesales and natural language processing business. This ESG report covers the Group’s overall performance in two subject areas, namely, Environmental and Social of key business operations in Hong Kong and the People’s Republic of China (the “**PRC**”), from 1 April 2023 to 31 March 2024 (the “**Reporting Period**”), unless otherwise stated. The business operations to be reported include:

範疇及報告期間

文化傳信集團有限公司（以下簡稱「本公司」，連同其附屬公司統稱「本集團」）欣然刊發此份環境、社會及管治（「環境、社會及管治」）報告，主要匯報本集團於環境、社會及管治方面的表現，並參考香港聯合交易所有限公司（「聯交所」）所訂香港聯合交易所有限公司證券上市規則（「上市規則」）附錄C2所載《環境、社會及管治報告指引》作出披露。本集團持續披露其氣候相關資料，以符合氣候相關財務披露工作小組（TCFD）有關氣候相關財務披露的建議（「**TCFD**框架」）。

本集團主要從事傳統出版及知識產權（「知識產權」）授權、數碼化市場推廣、零售與批發及自然語言處理業務。除另有指明外，本環境、社會及管治報告涵蓋本集團位於香港及中華人民共和國（「中國」）主要業務營運的兩個主要範疇（即環境及社會範疇）於二零二三年四月一日至二零二四年三月三十一日（「報告期間」）的整體表現。本文將報告的業務營運包括：

ABOUT THIS REPORT 關於本報告

The Hong Kong offices:

- the office in Admiralty, Hong Kong (hereafter the “**Admiralty office**”);
- the office in Tsuen Wan, Hong Kong (hereafter the “**Tsuen Wan office**”); and
- the warehouse in Tsuen Wan, Hong Kong (hereafter the “**Tsuen Wan warehouse**”).

The PRC offices:

- the office in Guangzhou, the PRC (hereafter the “**Guangzhou office**”);
- the office in Beijing, the PRC (hereafter the “**Beijing office**”); and
- the office in Zhuhai, the PRC (hereafter the “**Zhuhai office**”).

The board of directors of the Company (the “**Board**”) acknowledged that it has overall responsibility for the Group’s ESG strategy and reporting and for evaluating and determining the Group’s ESG-related risks. The Group has complied with all the mandatory disclosure requirements and the “comply or explain” provisions set out in the ESG Reporting Guide during the Reporting Period. This ESG report has been reviewed and approved by the Board.

香港辦公室：

- 於香港金鐘的辦公室（以下稱「**金鐘辦公室**」）；
- 於香港荃灣的辦公室（以下稱「**荃灣辦公室**」）；及
- 於香港荃灣的倉庫（以下稱「**荃灣倉庫**」）；

中國辦公室：

- 於中國廣州的辦公室（以下稱「**廣州辦公室**」）；
- 於中國北京的辦公室（以下稱「**北京辦公室**」）；及
- 於中國珠海的辦公室（以下稱「**珠海辦公室**」）。

本公司董事會（「**董事會**」）深明其對本集團的環境、社會及管治策略及報告的責任，以及評估及釐定本集團的環境、社會及管治相關風險。本集團於報告期間一直遵守環境、社會及管治報告指引所載的所有強制披露規定及「不遵守就解釋」條文。本環境、社會及管治報告董事會已經審閱及批准。

ABOUT THIS REPORT

關於本報告

REPORTING PRINCIPLES

The contents covered in this report comply with the four reporting principles of materiality, quantitiveness, balance, and consistency required in Appendix C2 to the Listing Rules and Guidance set out by The Stock Exchange of Hong Kong Limited.

Materiality – Materiality assessments have been carried out to identify material environmental and social issues that have major impacts on investors and other stakeholders, the significant stakeholders, procedures, and results of the engagement of which are presented in the section “Stakeholder Engagement and Materiality” in the Report.

Quantitiveness – Key performance indicators (“KPI”s) have been established, and are measurable and applicable to make valid comparisons under appropriate conditions; information on the standards, methodologies, assumptions, and/or calculation tools used, and sources of conversion factors used, have been disclosed when applicable.

Balance – The Report presents the Group’s performance during the Reporting Period in an impartial manner, avoiding choices, omissions, or presentation formats that may unduly influence readers’ decisions or judgments.

Consistency – Consistent statistical methodologies and presentation of KPIs have been used to allow meaningful comparisons of related data over time.

報告原則

本報告所涵蓋的內容符合上市規則附錄C2及香港聯合交易所指引所規定的四項報告原則－重要性、量化、平衡及一致性。

重要性－已作出重要性評估，以識別出對投資者及其他持份者構成重大影響的重大環境及社會議題、重要持份者、程序及參與結果，均載於本報告「持份者參與及重要性」一節。

量化－已制定關鍵績效指標（「關鍵績效指標」），關鍵績效指標為可計量且適用於在適當條件下進行有效比較；所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源已在適用時予以披露。

平衡－本報告以不偏不倚的方式呈報本集團於報告期間的表現，以避免可能會不恰當地影響讀者決策或判斷的選擇、遺漏或呈報方式。

一致性－已使用一致的披露統計方法及關鍵績效指標的呈報方式，以令有關數據日後可作有意義的比較。

MISSION AND VISION ON ENVIRONMENTAL, SOCIAL AND GOVERNANCE (“ESG”) 環境、社會及管治(「環境、社會及管治」)的使命及展望

The Group is committed to being a responsible and sustainable corporate citizen. Our mission is to integrate environmental, social, and governance (ESG) principles into every aspect of our business operations and decision-making processes. By doing so, we aim to create long-term value for our stakeholders while minimizing our environmental impact and contributing positively to the communities we serve.

The Group envisions a future where sustainable development is seamlessly woven into our business. We aspire to be a leader in the industry, demonstrating how economic growth, environmental stewardship, and social responsibility can coexist and thrive harmoniously.

Our ESG vision is centered around three key pillars:

Environment:

- Austerely follow all applicable rules and regulations under the legal framework of the corresponding jurisdiction and straightly withdraw from taking any actions or using any products which may harm the environment.
- Continuously explore opportunities to reduce our carbon footprint, preserve natural resources, and promote sustainable practices throughout our operations.

本集團致力於成為一名負責任且可持續的企業公民。我們的使命是將環境、社會及管治原則納入我們業務運營及決策過程之每一方面。這樣做，我們旨在為我們的持份者創造長期價值，同時減少對環境的影響，並對我們所服務的社區作出積極貢獻。

本集團展望未來，將可持續發展無縫融入我們的業務。我們立志成為行業的領導者，展示經濟增長、環境管理及社會責任如何能夠和諧共存並蓬勃發展。

我們的環境、社會及管治展望圍繞三個主要支柱：

環境：

- 嚴格遵守相應司法管轄區法律框架下所有適用規則及法規，並立即停止採取任何可能損害環境之行動或使用任何產品。
- 不斷探索減少碳足跡、保護自然資源及在我們的營運中推廣可持續實踐的機會。

MISSION AND VISION ON ENVIRONMENTAL, SOCIAL AND GOVERNANCE (“ESG”) 環境、社會及管治(「環境、社會及管治」)的使命及展望

Employees:

- Frequently communicate with employees and listen to their needs, improve health and safety, and personal developmental needs in order to learn and develop an innovative mindset from different people.
- Foster a diverse, inclusive, and empowered workforce, where employees are given the opportunities to learn, grow, and contribute to the Group’s sustainability initiatives.

Society:

- Promote environmental protection awareness throughout all levels of Group’s operations and to Group’s clients and cooperate measures aimed at community improvement as required by relevant regulatory authorities.
- Actively support and uplift diverse social segments, with the goal of creating a more connected and equitable society that we can all be proud to be a part of.

By aligning our business strategies and operations with these ESG pillars, the Group is committed to driving positive change, minimizing our environmental impact, and creating long-term, shared value for our stakeholders, and the communities we operate in.

僱員：

- 經常與僱員溝通並聆聽其需求，改善健康、安全及個人發展需求，以便從不同的人身上學習並發展創新思維。
- 培養多元化、包容性及賦權的員工隊伍，讓僱員有機會學習、成長及為本集團之可持續發展計劃作出貢獻。

社會：

- 在本集團各層面的營運及客戶中推廣環保意識，並根據相關監管部門要求，合作推行旨在改善社區的措施。
- 積極支持及提升不同的社會群體，目標是創建一個更緊密而公平的社會，讓我們都能引以為傲地成為其中一員。

透過將我們的業務策略及運營配合該等環境、社會及管治支柱，本集團致力於推動積極變革，減少我們對環境的影響，並為我們的持份者及我們運營的社區創造長期共享的價值。

THE BOARD STATEMENT

董事會聲明

The Group was one of the original founding members of the Hong Kong Comics and Animation Federation Limited, founded in 1999. The future business development of the Group will closely align with the overall vision on Environment, Social, and Governance.

The Group continues to build and strengthen its marketing and technical team to serve its customers and widen the scope of services. Compared with traditional publishing, information digitalization will bring in environmental benefits including saving forest resources, increasing supply chain efficiency, and reducing the excessive consumption of the consumers and increasing the purchasing of real needs.

In addition, the Group believes that by expanding the IPs business in Mainland China, the Group can apply its own expertise and knowledge in contributing to a stronger and more standardized IPs market and in preventing potential infringements in Mainland China.

Looking forward to 2024 and beyond, the Group believes the AI voice real together with the commercialization of AI voice real will bring environmental and social benefits that strikes a balance between protecting the environment and creating social values while achieving commercial returns and maintaining profitability. The Group is committed to ensuring business continuity, while sparing no effort in integrating environmental, social and management principles into our business administrative practices, which has produced a positive impact on the environment and the entire community. When such objectives are properly achieved, negative environmental and social impacts can be minimized during operations, while striving to create long-term shared value for all the stakeholders.

本集團為創辦於一九九九年的香港動漫畫聯會有限公司的原創辦成員之一。本集團的未來業務發展將與環境、社會及管治的整體展望密切一致。

本集團繼續建立及加強其市場推廣及技術團隊，為客戶提供服務，並擴大服務範圍。與傳統出版比較，資料數碼化將為環境帶來許多益處，包括節省樹木資源、提升供應鏈效率以及減少消費者過度消耗及增加購買真正需求。

此外，本集團相信，透過擴充中國內地的知識產權業務，本集團可運用專業及知識讓中國內地成為一個更強大、更標準化的知識產權市場，並防止遭到侵權。

展望二零二四年及未來，本集團相信，AI語音實時連同AI語音實時的商業化將帶來環境及社會效益，從而在保護環境及創造社會價值與實現商業回報及維持盈利能力之間取得平衡。本集團致力確保業務持續運作，並不遺餘力地將環境、社會及管治原則融入我們的業務管理常規，為環境及整個社區帶來正面影響。當該等目標妥為實現時，在營運過程中可盡量減少對環境及社會的負面影響，同時致力為所有持份者創造長期共享價值。

THE BOARD STATEMENT

董事會聲明

RISK MANAGEMENT

To strengthen the Group's ESG-related risk management, the company conducts an Internal Control Review (the "IC Review") every six months. This review process facilitates the continuous identification, evaluation, prioritization, management, and monitoring of the ESG-related risks faced by the Group in its daily operations.

Any findings from the IC Review are discussed with the management to identify any ESG-related risks and opportunities that have emerged. The details of these discussions are then reported to the Board, and a meeting with the senior management is held if necessary. This approach allows the Group to stay vigilant and responsive to the evolving economic, industry, regulatory, and operating conditions that can impact its ESG performance.

The Board plays a critical role in this process, as they assess and determine the significance of the identified ESG-related risks and opportunities, and consider their implications for the business. The Directors will review the ESG-related goals and targets annually. Additionally, the Group conducts regular materiality assessments to identify, evaluate, and prioritize material ESG-related issues, taking into account the opinions and feedback collected from its diverse stakeholders.

By implementing this comprehensive and continuous ESG-risk management framework, the Group believes it is adequately equipped to evaluate and minimize the risks associated with its sustainability efforts, ensuring that the organization remains resilient and adaptable in a dynamic business environment.

風險管理

為加強本集團與環境、社會及管治相關的風險管理，本公司每六個月進行一次內部監控審閱（「內部監控審閱」）。此審閱程序有助於持續識別、評估、優先處理、管理及監控本集團於日常營運中面臨的環境、社會及管治相關風險。

任何來自內部監控審閱的發現均會與管理層討論，以識別任何已出現的環境、社會及管治相關風險及機遇。討論詳情隨後會向董事會報告，如有需要，會與高級管理層召開會議。此方法使本集團能夠保持警覺，並對可能影響其環境、社會及管治表現的經濟、行業、監管及營運環境的變化作出回應。

董事會在此過程中扮演關鍵角色，因為他們評估和確定所識別的環境、社會及管治相關風險及機遇的重要性，並考慮其對業務之影響。董事將每年檢討環境、社會及管治相關目標及指標。此外，本集團定期進行重要性評估，以識別、評估及優先處理重大環境、社會及管治相關事宜，並考慮來自不同持份者的意見及反饋。

透過實施該全面且持續的環境、社會及管治風險管理架構，本集團相信其能夠充分評估及減少與可持續發展努力相關的風險，確保組織在動態商業環境中保持韌性及適應性。

CONTINUOUS IMPROVEMENT AND MONITORING

The Group strives for continuous improvement and has established the following targets and goals for the near future:

- Following the Group's measures for energy-saving, material conservation and waste separation to achieve the targets set for greenhouse gas ("GHG") emissions, energy conservation and reduction of waste generation;
- Evaluating and implementing low-cost measures, capital improvements and new technologies to improve the performance of related investment projects;
- Providing training to our employees, including the ESG issues, self-assessment and development training, use of sustainable material and recycling information, etc.; and
- Transparently disclosing our ESG approaches to suppliers and other business partners to enhance communication among all the parties.

持續改善及監察

本集團持續精益求精，為不久將來制訂以下目標：

- 遵循本集團的節能、節材及廢棄物分類措施，以實現溫室氣體（「溫室氣體」）排放、節能及減少廢棄物產生的目標；
- 評估及實施低成本措施、資本改善及新技術，以改善相關投資項目的表現；
- 為我們的僱員提供培訓，包括環境、社會及管治事宜、自我評估及發展培訓、可持續物料的使用及回收資訊；及
- 向供應商及其他業務合作夥伴透明地披露我們的環境、社會及管治方針，以加強各方之間的溝通。

THE BOARD STATEMENT

董事會聲明

The management team is responsible for monitoring the Group's ESG-related performance and reporting to the Board when necessary. The following means are used for monitoring:

- Referring to previous years' assessments, the Group's annual reports and ESG reports on environmental protection, social responsibility and corporate governance;
- Linking relevant matters that significantly affect the Group's operation in the ESG aspects; and
- Identifying any significant risks with respect to the Group's impact on health, safety, environment and society issues.

管理層團隊負責監察本集團環境、社會及管治相關表現，並在必要時向董事會報告。管理層團隊已應用以下方法以作監察：

- 參照有關環境保護、社會責任及企業管治方面的過往年度評估、本集團年報以及環境、社會及管治報告；
- 聯繫對本集團營運有重大影響的環境、社會及管治方面相關事宜；及
- 識別對本集團於健康、安全、環境及社會事宜的影響的任何重大風險。

STAKEHOLDERS' ENGAGEMENT AND MATERIALITY

持份者參與及重要性

The Group values the input and feedback of its stakeholders as they bring potential impacts to the Group's business. The Group regularly engages stakeholders through the channels shown in the table below. The Group also conducts group discussions with stakeholders to specifically address ESG material topics. During the Reporting Period, the Group has conducted discussions regarding ESG material topics with its printer house and the Branch Registrar.

鑑於持份者可為本集團的業務帶來潛在影響，本集團十分重視持份者的意見與反饋。本集團透過下表所示渠道定期與持份者溝通。本集團與持份者進行小組討論，專門處理環境、社會及管治的重大議題。於報告期間，本集團已與其印刷廠及過戶登記處分處就環境、社會及管治重大議題進行討論。

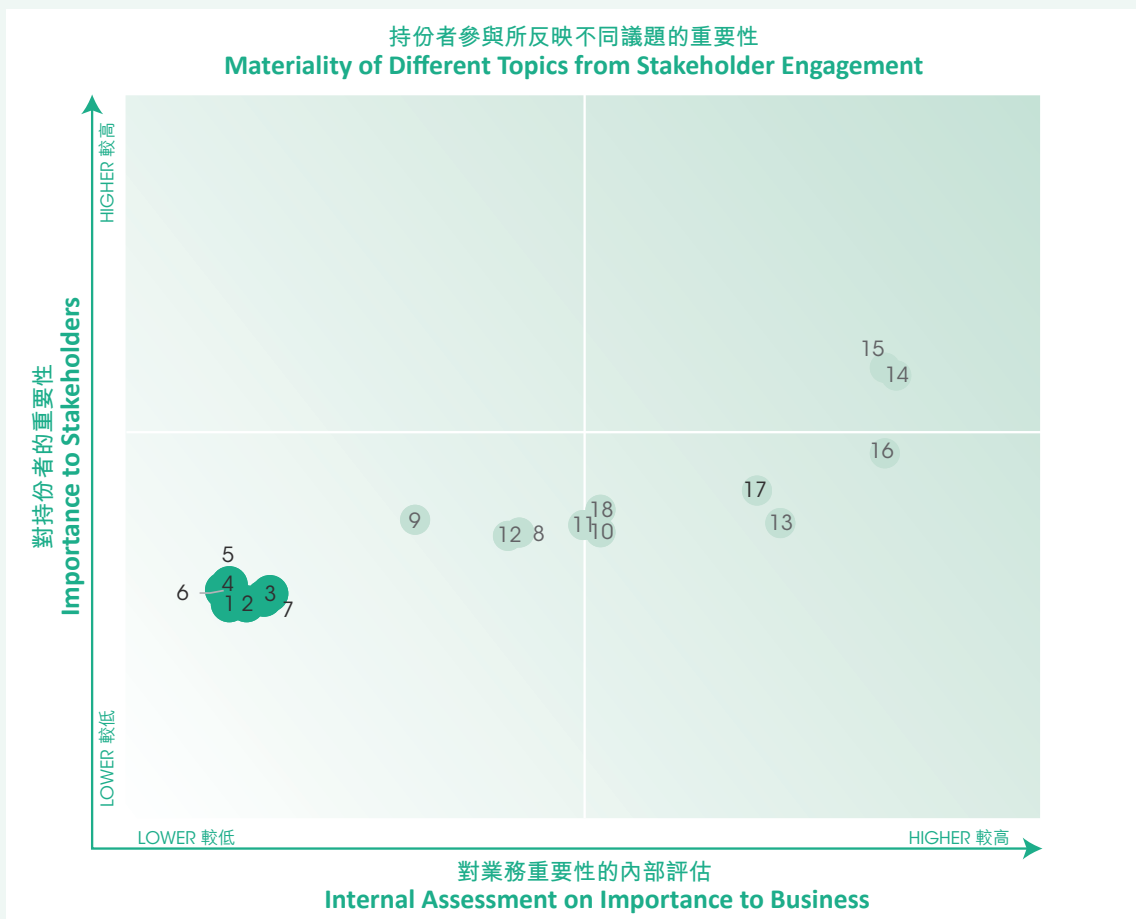
Stakeholder Groups	Communication Channels	持份者組別	溝通渠道
Employees	<ul style="list-style-type: none"> - Meetings and conferences - Annual employee performance appraisals - Company notices and announcements - Intranet and emails - Staff opinion surveys - Consultative Committee 	僱員	<ul style="list-style-type: none"> - 大會及會議 - 年度僱員績效考核 - 本公司通告及公告 - 內聯網及電郵 - 員工意見調查 - 諮詢委員會
Shareholders	<ul style="list-style-type: none"> - Annual Reports - Annual general meetings - Company website - Company notices and announcements - Hotlines 	股東	<ul style="list-style-type: none"> - 年報 - 股東週年大會 - 公司網址 - 本公司通告及公告 - 熱線
Clients	<ul style="list-style-type: none"> - Meetings - Company website 	客戶	<ul style="list-style-type: none"> - 大會 - 公司網址
Suppliers, service providers or contractors	<ul style="list-style-type: none"> - Meetings - Company website 	供應商、服務供應商或承包商	<ul style="list-style-type: none"> - 大會 - 公司網址

STAKEHOLDERS' ENGAGEMENT AND MATERIALITY

持份者參與及重要性

During the Reporting Period, the Group has specifically engaged its internal and external stakeholders including directors, frontline staff, management, customers and third-party consultants to gain further insights on material aspects and challenges of its ESG matters via questionnaires. Based on the feedback collected, a materiality matrix was developed.

於報告期間，本集團特別邀請其內部及外部持份者（包括董事、前線員工、管理層、客戶及第三方顧問）參與，透過問卷進一步了解其環境、社會及管治事宜的重大方面及挑戰。根據所收集的反饋，我們制定了重要性矩陣。



STAKEHOLDERS' ENGAGEMENT AND MATERIALITY

持份者參與及重要性

Environmental

環境

- 1 Energy
能源
- 2 Water
水
- 3 Air Emission
廢氣排放
- 4 Waste and Effluent
廢棄物及廢水
- 5 Other Raw Materials Consumption
其他原料耗量
- 6 Environmental Protection Measures
環保措施
- 7 Climate Change
氣候變化

Social

社會

- 8 Employment
僱傭
- 9 Occupational Health and Safety
職業健康與安全
- 10 Development and Training
發展及培訓
- 11 Labour Standards
勞工準則
- 12 Supplier Management
供應商管理
- 13 Intellectual Property
知識產權
- 14 Data Protection
資料保障
- 15 Customer Service
客戶服務
- 16 Product/Service Quality
產品／服務質素
- 17 Anti-corruption
反貪污
- 18 Community Investment
社區投資

STAKEHOLDERS' ENGAGEMENT AND MATERIALITY

持份者參與及重要性

According to stakeholder feedback, the most important environmental and social aspects for the Group are:

- Intellectual Property
- Data Protection
- Customer Service
- Product/Service Quality
- Anti-corruption

Similar to the previous Reporting Period, all the material topics identified fall under the social aspect. The inclusion of product/service quality as a new material topic indicates that stakeholders have been emphasizing the importance of this issue during the current Reporting Period.

In response, the Group has made continuous efforts to address the sustained material topics. This included organizing several training sessions and group discussions on the key material topics identified.

On the new material topic of product/service quality, the Group's Quality Assurance policy requires that comic books and other products undergo inspection by the comics department before production. Additionally, the Group regularly assesses risks associated with its products and services. If any complaints are received, the Group will investigate the issue and work to reach a mutually satisfactory resolution between the complainant and the Group.

The Group will continue to strictly manage the key material aspects through its policies and guidelines. It will also actively engage with stakeholders and constantly review and improve its internal policies to enhance its ESG management and performance.

根據持份者之反饋，對本集團而言最重要的環境及社會方面是：

- 知識產權
- 資料保障
- 客戶服務
- 產品／服務質素
- 反貪污

與上一次報告期相似，所有識別出的重大議題均屬於社會方面。將產品／服務質素列為新的重要議題，顯示於本報告期內，持份者一直強調此問題之重要性。

作為回應，本集團已持續努力解決持續的重要議題。其包括舉辦多項培訓課程及小組討論，針對已識別的主要重大議題進行探討。

關於產品／服務質素的新重大主題，本集團之質素保證政策要求漫畫書及其他產品於生產前須經漫畫部門檢驗。此外，本集團定期評估其產品及服務相關之風險。若接獲任何投訴，本集團將調查問題，並致力於投訴人與本集團之間達成雙方滿意的解決方案。

本集團將繼續透過其政策及指引嚴格管理重要範疇。本集團亦會積極與持份者溝通，並不斷檢討及改進其內部政策，以提升其環境、社會及管治管理及表現。



STAKEHOLDERS' FEEDBACK 持份者反饋

The Group welcomes stakeholders' feedback on the environmental, social and governance approach and performance by giving suggestions or sharing views via email at ir@culturecom.com.hk.

本集團歡迎持份者就環境、社會及管治方針及表現提出反饋，透過電郵至ir@culturecom.com.hk提供建議或分享意見。

A1. Emissions

As a non-manufacturing company, the Group's operations pose relatively insignificant negative impacts on the environment. The Group does not produce any exhaust gas or hazardous waste emissions in its day-to-day activities. The Group's direct and indirect environmental impacts are primarily generated from the following sources:

- Consumption of petrol for the Group's owned vehicles and purchased electricity;
- Business air travel; and
- Paper and water consumption.

The Group strictly abides by laws, rules and regulations enforced by the PRC and Hong Kong in relation to environmental protection and pollution control, including but not limited to the followings:

- Environmental Protection Law of the PRC;
- Energy Conservation Law of the PRC; and
- Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste.

No cases of material non-compliance with relevant laws and regulations that have a significant impact on the Group relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste had been recorded during the Reporting Period.

A1. 排放

作為一間非製造業公司，本集團的營運對環境產生的負面影響相對甚微。本集團於其日常活動中並無產生任何廢氣或有害廢棄物排放。本集團產生的直接及間接環境影響主要為以下來源：

- 消耗汽油，來自本集團擁有的車輛及購買電力；
- 商務航空差旅；及
- 消耗紙張及用水。

本集團嚴格遵守中國及香港在環境保護及污染控制方面所執行的法律、規例及法規，包括但不限於以下各項：

- 中國環境保護法；
- 中國節約能源法；及
- 中國固體廢物污染環境防治法。

於報告期間，概無錄得有關廢氣及溫室氣體排放、向水及土地的排污以及產生有害及無害廢棄物且對本集團有重大影響的相關法律及法規的重大違反事件。

A1. Emissions (Continued)

A1.1 Air Emissions

During the Reporting Period, passenger cars operated on petrol were used for daily transportation. The mobile combustion generated several air emissions including nitrogen oxides (“NO_x”), sulphur oxides (“SO_x”) and respiratory suspended particles (“PM”). Due to an increase in the use of company vehicles during the Reporting Period, there was an overall rise in the emissions of NO_x, SO_x, and PM compared to the previous period.

A1. 排放 (續)

A1.1 廢氣排放

於報告期間，使用汽油的私家車乃用於日常交通。移動燃燒會產生若干廢氣排放物，包括氮氧化物（「氮氧化物」）、硫氧化物（「硫氧化物」）及可吸入懸浮粒子（「懸浮粒子」）。於報告期間，由於增加使用公司車輛，氮氧化物、硫氧化物及懸浮粒子的排放較上一期間整體增加。

	Mobile fuel source 汽車燃料來源	Air emissions (non-GHG) from the vehicle 汽車產生的廢氣排放 (非溫室氣體)		
		SO _x (kg) 硫氧化物 (公斤)	NO _x (kg) 氮氧化物 (公斤)	PM (kg) 懸浮粒子 (公斤)
FY 2022/23 二零二二／二三財政年度	Petrol 汽油	0.04	2.21	0.16
FY 2023/24 二零二三／二四財政年度	Petrol 汽油	0.05	2.83	0.21

Note 1: Emission factors for calculations on environmental parameters throughout the report were referred to Appendix C2 to the Main Board Listing Rules and the referred documentation as set out by HKex unless stated otherwise.

附註1：除另有指明外，整份報告中有關環境參數計算的排放系數乃參考聯交所訂主板上市規則附錄C2及其載列的參考文件。

Note 2: There was no change to the calculation methodologies used for the Reporting Period and the previous Reporting Period.

附註2：報告期間及上一報告期間所用的計算方法並無變動。

A1. Emissions (Continued)

A1.2 Greenhouse Gas Emissions

During the Reporting Period, 29.66 tonnes of carbon dioxide equivalent (“tCO_{2eq}”) were emitted, resulting in an intensity of 0.02 tCO_{2eq}/m². The overall GHG emission intensity dropped by 33% when compared to the last Reporting Period. The drop of GHG emission intensity was mainly due to the reduce of electricity of Guangzhou and Beijing offices under the home office operation mode. The reported GHG emissions were attributed to the following activities:

- Direct (scope 1) GHG emissions: the mobile combustion of fuels for transportation;
- Indirect (scope 2) GHG emissions: purchased electricity; and
- Other Indirect (scope 3) GHG emissions: fresh water, sewage processing paper waste disposal at landfills, and business air travel.

A1. 排放 (續)

A1.2 溫室氣體排放

於報告期間，本集團的排放量為29.66噸二氧化碳當量（「噸二氧化碳當量」），密度為每平方米0.02噸二氧化碳當量。整體溫室氣體排放密度較上一報告期間下降33%。溫室氣體排放密度下降乃主要由於廣州、北京辦公室在家辦公模式下用電量減少。所報告的溫室氣體排放乃來自以下活動：

- 直接（範圍1）溫室氣體排放：用於交通工具燃燒之燃料；
- 間接（範圍2）溫室氣體排放：購買電力；及
- 其他間接（範圍3）溫室氣體排放：淡水、污水處理、於堆填區處置的廢紙及商務航空差旅。

A1. Emissions (Continued)

A1. 排放 (續)

A1.2 Greenhouse Gas Emissions (Continued)

A1.2 溫室氣體排放 (續)

Scope	Emission sources	GHG	GHG
		Emissions in FY 2023/24 (in tCO _{2eq}) 二零二三/二四 財政年度 溫室氣體 排放量(噸 二氧化碳當量)	Emissions in FY 2022/23 (in tCO _{2eq}) 二零二二/二三 財政年度 溫室氣體 排放量(噸 二氧化碳當量)
範圍	排放來源		
Scope 1 Direct GHG emission 範圍1 直接溫室氣體排放	Petrol 汽油	8.74	6.77
Scope 2 Indirect GHG emission 範圍2 間接溫室氣體排放	Purchased electricity 購買電力	20.19	28.89
Scope 3 Other Indirect GHG emission 範圍3 其他間接溫室氣體排放	Fresh water processing 淡水處理	<0.01	<0.01
	Sewage processing 污水處理	<0.01	<0.01
	Paper waste disposed at landfills 於堆填區處置的廢紙	0.73	1.06
	Business air travel 商務航空差旅	0.99	0.99
Total GHG Emission (in tCO_{2eq}) 總溫室氣體排放量(噸二氧化碳當量)		30.65	37.71
GHG Emission Intensity (in tCO_{2eq}/m²) 溫室氣體排放密度(噸二氧化碳當量/平方米)		0.02	0.03

A1. Emissions (Continued)

A1.2 Greenhouse Gas Emissions (Continued)

Note 1: Emission factors were made by reference to Appendix C2 to the Listing Rules and their referred documentation as set out by the HKex, unless stated otherwise. Scope 3 emissions were only calculated based on the available emission factors from the referred documentation.

Note 2: Emission factors for purchased electricity in Admiralty and Tsuen Wan offices were obtained from Hong Kong Electric (HKE) and CLP Power Hong Kong Limited (CLP). No electricity consumption data from the Guangzhou, and Beijing offices as these locations operate in a home office mode. Additionally, the electricity data for the Group's Zhuhai office was unavailable during these two Reporting Period, as the electricity supply was provided free of charge by the local government.

Note 3: There was no change to the calculation methodologies used for the Reporting Period and the previous Reporting Period.

A1.3 Hazardous Waste

No hazardous waste was generated by the Group during the Reporting Period. When there is any hazardous waste generated, it was collected by licensed handlers for proper recycling or treatment before disposal.

A1. 排放 (續)

A1.2 溫室氣體排放 (續)

附註1：除另有說明外，排放系數乃參考聯交所上市規則附錄C2及其指定文件而作出。範圍3排放量僅根據參考文件中的可用排放系數計算。

附註2：金鐘及荃灣辦公室購買電力的排放系數來自香港電燈(港燈)及中華電力有限公司(中華電力)。廣州及北京辦公室並無用電量數據，原因為該等地點採用家居辦公模式。此外，本集團珠海辦公室於該兩個報告期間無法取得電力數據，因為電力供應由地方政府免費提供。

附註3：報告期間與上一報告期間所用的計算方法並無變動。

A1.3 有害廢棄物

報告期間，本集團並無產生有害廢棄物。當產生有害廢棄物時，其由持牌處理商收集，以便於處置前作妥善回收或處理。

A1. Emissions (Continued)

A1.4 Non-hazardous Waste

There were 3.67 tonnes of old comic books and 0.15 tonnes waste paper disposal from the Hong Kong offices and the Zhuhai office during the Reporting Period, while the general office waste was not recorded as it is insignificant. No non-hazardous waste was generated by the Guangzhou and Beijing offices due to the home office operation mode during the Reporting Period. Thus, the overall waste generation intensity was reduced by 44%. The data regarding is shown as below:

A1. 排放 (續)

A1.4 無害廢棄物

於報告期間，香港辦公室及珠海辦公室共產生往期漫畫書3.67噸、廢紙0.15噸，一般辦公廢棄物量不大，故未予記錄。於報告期間，廣州、北京辦公室因居家辦公模式，未產生無害廢棄物。因此，整體廢棄物產生密度降低44%。相關數據如下：

Non-hazardous Waste Data	Waste Generation in FY 2023/24 二零二三/ 二四財政年度 廢棄物產生量	Waste Generation in FY 2022/23 二零二二/ 二三財政年度 廢棄物產生量
無害廢棄物數據		
Waste office paper (in tonnes) 辦公室廢紙 (噸)	0.15	0.22
General office waste (in tonnes) 一般辦公室廢棄物 (噸)	3.67	5.08
Total non-hazardous waste (in tonnes) 無害廢棄物總量 (噸)	3.82	5.30
Total non-hazardous waste generation intensity (in kg/m ²) 無害廢棄物產生密度總量 (公斤/平方米)	2.60	4.62

A1. Emissions (Continued)

A1.5 Emissions Mitigation Measures and Targets

The Group is aware of the environmental emissions generated from its operations. To reduce indirect emissions from business air travel, the Group encourages the use of online communications tools like Tencent Meetings, WeChat, and conference calls with business partners and colleagues across different regions. When business travel is deemed necessary, employees must submit an application to senior management and the CEO for review and approval. Except for special or essential circumstances, employees and management are only permitted to travel in economy class. The Group also tracks employees' business travel and the associated carbon emissions for analysis and continuous improvement.

For the Group's vehicle fleet, only high-quality fuel is used, and regular inspections and maintenance are conducted to help reduce air and carbon emissions. Looking ahead, the Group plans to transition to low-emission or zero-emission vehicles in the future. Additionally, the Group encourages employees to utilize public transportation when commuting to work.

A1. 排放 (續)

A1.5 減排措施及目標

本集團注意到其營運產生的環境排放量。為減少商務航空差旅所產生的間接排放，本集團鼓勵使用騰訊會議、微信及電話會議等線上工具與業務夥伴及不同地區的同事進行溝通。當被視為需要進行商務差旅時，僱員須向高級管理層及行政總裁提交申請以供審核及批准。除特殊及必要情況外，僱員及管理層差旅僅可乘坐經濟艙。本集團亦會記錄僱員的商務差旅及其相關碳排放以作分析及持續改進。

本集團的車隊僅使用優質燃料，並定期進行車輛檢查及維修以減少廢氣及碳排放。展望將來，本集團計劃於未來過渡至低排放車輛或零排放車輛。此外，本集團鼓勵僱員乘搭公共交通工具上下班。

A1. Emissions (Continued)

A1.5 Emissions Mitigation Measures and Targets (Continued)

The Group also acknowledges the importance of reducing the carbon footprint across its supply chain. As such, it prioritizes working with suppliers located closer to the Group's offices to minimize the emissions associated with product delivery.

By encouraging the use of electric vehicles, the Group targets to reduce GHG emissions by 10% by FY2031/32 compared to FY2021/22.

A1. 排放 (續)

A1.5 減排措施及目標 (續)

本集團亦深知減少其供應鏈中碳足跡的重要性。因此，本集團優先考慮與鄰近本集團辦公室的供應商合作，以盡量減少與產品交付有關的排放量。

透過鼓勵使用電動汽車，本集團的目標是於二零三一／三二財政年度前將溫室氣體排放較二零二一／二二財政年度減少10%。

Indicator 指標	Baseline (FY2021/22) 基線 (二零二一／ 二二財政年度)	Target (FY2031/32) 目標 (二零三一／ 三二財政年度)	Reporting Period Performance 報告期間績效	Progress 進度
Total GHG emissions	54.97 tCO _{2eq}	Reduce the GHG emission by 5%, implying a total GHG emission of 52.22 tCO _{2eq}	30.65 tCO _{2eq}	Achieved with a reduction of 19% emission, compared to the last Reporting Period.
溫室氣體排放總量	54.97噸二氧化碳當量	將溫室氣體排放量減少5%，即溫室氣體總排放量為52.22噸二氧化碳當量	30.65噸二氧化碳當量	與上一報告期間相比，已達到排放量減少19%。

A1. Emissions (Continued)

A1.6 Wastes Reduction Initiatives and Targets

When disposing of hazardous electronic wastes, the Group follows the national and local laws and related regulations, such as the Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste.

The Group supports and promotes Green Office initiatives. The following measures have been implemented to reduce waste generation:

- Reusing envelopes, kraft envelopes and files;
- Sharing office supplies such as staplers and hole punchers;
- Replacing paper cups with glass cups;
- Providing recycling bins with clear instructions;
- Reusing festive decorations whenever possible;
- Encouraging employees to reuse red envelopes during the Chinese New Year;
- Encouraging employees to print office paper on both sides; and
- Performing office administration processes in digital means whenever possible

A1. 排放 (續)

A1.6 減廢措施及目標

處理有害電子廢棄物時，本集團遵循國家及本地法律及相關法規，例如中國固體廢物污染環境防治法。

本集團支持及推行綠色辦公室措施。我們已實施以下措施以減少產生廢棄物：

- 重用信封、公文袋及文件夾；
- 共用釘書機及打孔機等辦公用具；
- 以玻璃杯代替紙杯；
- 設置多個回收箱，並附上清晰指示；
- 盡可能重覆使用節日裝飾品；
- 鼓勵僱員於農曆新年重用紅封包；
- 鼓勵僱員雙面打印辦公室用紙；及
- 盡可能以數碼方式執行辦公室行政程序。

A1. Emissions (Continued)

A1. 排放 (續)

A1.6 Wastes Reduction Initiatives and Targets (Continued)

A1.6 減廢措施及目標 (續)

Obsolete stock (such as old comic books, unsold and recalled books) is stored in the Group's warehouse. After a certain period, the obsolete stock in inventory will be collected by licensed recyclers. In the coming years, the Group has planned to adopt Forest Stewardship Council ("FSC") certified paper for its bulk printing activities.

陳舊存貨 (例如往期漫畫書、未售出及回收書籍) 均存放於本集團的倉庫。於存放一段時間後，有關陳舊存貨會經由持牌回收商收集。於未來數年，本集團計劃就其批量印刷活動採用森林管理委員會 (「森林管理委員會」) 認證紙張。

Targets and Performance Review

With the above-mentioned measures, the Group aims to reduce the total waste generation by 5% compared to FY2021/22 by FY2031/32.

目標及表現回顧

透過上述措施，本集團旨在於二零三一／三二財政年度前將總廢棄物產生較二零二一／二二財政年度減少5%。

Indicator 指標	Baseline (FY2021/22) 基線 (二零二一／ 二二財政年度)	Target (FY2031/32) 目標 (二零三一／ 三二財政年度)	Reporting Period Performance 報告期間績效	Progress 進度
	Total waste generation¹	4.34 tonnes	Reduce the total waste generation by 5%, implying a total waste generation of 4.12 tonnes.	3.82 tonnes
總廢棄物產生 ¹	4.34噸	將總廢棄物產生減少5%，即總廢棄物產生為4.12噸。	3.82噸	目標已達到，本集團將繼續監察廢棄物產生水平。

¹ The term "total waste generation" refers to the combined amount of both hazardous and non-hazardous wastes that were generated over the course of each financial year.

¹ 「總廢棄物產生」一詞指各財政年度所產生有害及無害廢棄物的總量。

A1. Emissions (Continued)

A1.6 Wastes Reduction Initiatives and Targets (Continued)

Paper Use Efficiency Initiatives

Creating a more paperless work environment not only reduces environmental damage, but also aligns with the Group's commercial goals. Going paperless helps save physical space, facilitates easier information sharing via IT networks, and streamlines documentation procedures.

To promote a paperless approach, the Group encourages the use of electronic documents for both internal and external communications. The majority of office documents have been digitized to minimize paper usage and storage needs. The Group also strongly recommends that shareholders access its corporate communications, including financial reports and other business documents, through the HKex's or the Group's own website, rather than relying on printed versions. By transitioning to electronic corporate communications, the quantity of printed materials has been significantly reduced. This paperless practice not only benefits the environment, but also generates cost savings on printing and administrative overhead.

A1. 排放 (續)

A1.6 減廢措施及目標 (續)

用紙效益措施

建立更為無紙的工作環境不僅減低環境損害，更與本集團的商業目標一致。無紙化有助節省實體空間、促進透過資訊科技網絡更輕易地分享資訊，以及簡化文書程序。

為推動無紙化，本集團鼓勵使用電子文件作內部及外部溝通。大部分辦公室文件均已數碼化，從而節省用紙及儲存空間。本集團亦強烈建議股東透過聯交所或本集團自有網站查閱財務報告及其他商業文件等企業通訊，而非依賴印刷本。透過電子企業通訊，印刷量已大幅減少。此項無紙化措施不僅有利於環境，而且亦可節省印刷成本及行政費用。

A1. Emissions (Continued)

A1.6 Wastes Reduction Initiatives and Targets (Continued)

Paper Use Efficiency Initiatives (Continued)

At the employee level, the Group suggests using the “print preview” function to optimize document layouts and paper usage before printing. Duplex (double-sided) printing and copying is also encouraged, while any single-sided printed pages are collected and reused within the office. Additionally, the Group has implemented paper recycling bins to collect used paper, old newspapers, and magazines.

Through these concerted efforts to minimize paper consumption and promote recycling, the Group is demonstrating its commitment to environmental stewardship while also realizing operational efficiencies.

A1. 排放 (續)

A1.6 減廢措施及目標 (續)

用紙效益措施 (續)

於僱員層面，本集團建議於列印前使用「列印預覽」功能以最佳化文件佈局及紙張使用。亦鼓勵雙面列印及影印，同時收集所有單面列印之紙張並於辦公室內重複使用。此外，本集團亦設立紙張回收箱以收集廢紙、舊報紙及雜誌。

透過共同努力盡量減少紙張消耗並促進回收利用，本集團展示其對環境管理之承諾，同時亦實現營運效率。

A2. Use of Resources

The Group is committed to the principle of optimizing the use of natural resources. As part of this commitment, the Group has implemented various efficiency initiatives to minimize both energy consumption and water usage across its operations. These efficiency measures have been undertaken to fulfill the Group's overarching environmental objectives and commitments. By focusing on resource optimization through targeted initiatives, the Group is demonstrating its dedication to minimizing its environmental impact and aligning its practices with the principles of sustainability.

A2.1 Energy Consumption

During the Reporting Period, purchased electricity and petrol were consumed for office, warehouse operations and transportation respectively. A total of 44,883 kWh electricity consumption was recorded. The consumption of petrol was 3,267 litres. The total energy consumption was calculated to be 76,510 kWh, resulting in an overall energy intensity of 52.02 kWh/m² during the Reporting Period.

Compared to the previous Reporting Period, the overall energy intensity has decreased by 31%, which can be attributed mainly to the home office operation mode at the Guangzhou and Beijing offices.

A2. 資源使用

本集團致力於利用優化自然資源的原則。作為該項承諾一部分，本集團已實施各種效率舉措，以最大限度減少其營運中的能源消耗及用水量。採取該等效率措施是為了實現本集團的整體對環境目標及承諾。透過有針對性的措施重點關注資源優化，本集團展示其致力於減少對環境的影響，並使其一致地實踐與可持續發展原則。

A2.1 能源耗量

於報告期間，購買電力及汽油分別用於辦公室、倉庫運作以及交通，總計錄得44,883千瓦時電力消耗量。汽油消耗量為3,267升。於報告期間，能源總耗量經計算為76,510千瓦時，能源總密度為每平方米52.02千瓦時。

與上一報告期間相比，整體能源密度已減少31%，主要歸因於廣州及北京辦公室採用家居辦公營運模式。

A2. Use of Resources (Continued)

A2. 資源使用 (續)

A2.1 Energy Consumption (Continued)

A2.1 能源耗量 (續)

Energy Consumption Sources	Consumption (in individual unit)	Consumption in FY2023/24	Consumption in FY2022/23
		(in kWh) 二零二三/ 二四財政年度 消耗量 (千瓦時)	(in kWh) 二零二二/ 二三財政年度 消耗量 (千瓦時)
能源消耗來源	消耗量 (按自有單位)		
Purchased Electricity 購買電力	44,883 kWh 44,883 千瓦時	31,630	58,678
Petrol 汽油	3,267 Litres 3,267 升	44,880	24,606
Total Energy Consumption (in kWh) 能源總耗量 (千瓦時)		76,510	83,284
Total Energy Consumption Intensity (in kWh/m²) 能源總耗量密度 (千瓦時/平方米)		52.02	75.77

Note 1: Conversion factors were referred to in the IEA Energy Statistics Manual and 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

附註1：換算系數乃參考國際能源署能源統計手冊及2006年IPCC國家溫室氣體清單指南。

Note 2: No consumption data was recorded for Guangzhou and Beijing offices.

附註2：廣州及北京辦公室並無記錄消耗資料。

Note 3: There was no change to the calculation methodologies used for the Reporting Period and the previous Reporting Period.

附註3：報告期間及上一報告期間所用的計算方法並無變動。

A2. Use of Resources (Continued)

A2.2 Water Consumption

The drinking water consumption of the Group was 0.972m³, resulting in an intensity of 0.0007m³/m². During the Reporting Period, the water consumption intensity slightly increased by 17% when compared to the previous Reporting Period.

The water consumption included only the office in Admiralty, Hong Kong since the consumption in the other premises within the reporting scope was centrally managed by the property management offices of premises, and the Group did not have control over the water consumption or any relevant water saving initiatives. There was no issue in sourcing water that is fit for purpose.

A2. 資源使用 (續)

A2.2 耗水量

本集團的飲用水消耗量為0.972立方米，密度為每平方米0.0007立方米。於報告期間，耗水量密度較上一報告期間輕微增加17%。

耗水量僅包括位於香港金鐘的辦公室，因為報告範圍內其他物業的耗水量由物業的物業管理辦公室集中管理，而本集團對耗水量或任何相關節水措施並無控制權。在求取適用水源上概無任何問題。

Water Consumption	Consumption in FY2023/24 二零二三/ 二四財政年度 消耗量	Consumption in FY2022/23 二零二二/ 二三財政年度 消耗量
耗水量		
Water consumption (in m³) 耗水量 (立方米)	0.972	0.648
Water Consumption Intensity (in m³/m²) 耗水量密度 (立方米/平方米)	0.0007	0.0006

A2. Use of Resources (Continued)

A2.3 Energy Use Efficiency Initiatives and Targets

The Group has been actively establishing and promoting various energy-saving measures in its offices and warehouses:

- Employees are advised to set the air conditioning temperature at 25°C for energy efficiency.
- Air conditioning is required to be switched off in unoccupied rooms.
- Non-essential lighting is turned off when offices are only partly occupied.
- Employees must turn off office lights, air conditioners, printers, and computers before leaving.
- The Group has purchased high energy-efficiency (Level 1) refrigerators and replaced standard light bulbs with LED lights.
- The automatic water boiling function of office water dispensers is shut down after business hours according to a programmed timer.
- The water dispensers in the Hong Kong offices are certified by the Electrical and Mechanical Services Department (“EMSD”) for their energy efficiency rating.

A2. 資源使用 (續)

A2.3 節約能源措施及目標

本集團一直積極建立及推廣辦公室及倉庫節能措施：

- 建議僱員將空調設置於攝氏25度，以達致節能。
- 閒置房間須關閉空調。
- 局部使用辦公室時，關上不必要的照明。
- 僱員離開辦公室前須關閉辦公室電燈、空調、打印機及電腦。
- 本集團已購買高能源效益（一級能源標籤）的雪櫃，並用LED電燈取代一般電燈。
- 在辦公時間後，根據程式時間掣，關閉辦公室內飲水機的自動沸水功能。
- 香港辦公室的飲水機均通過香港機電工程署（「機電工程署」）的能源消耗評級。

A2. Use of Resources (Continued)

A2.3 Energy Use Efficiency Initiatives and Targets (Continued)

Recognizing the impact of employee attire on air conditioning needs, the Group encourages a smart casual dress code on weekdays, with casual and cool wear allowed on Fridays, in order to reduce the energy demands of air conditioning, especially during summer months.

With the above-mentioned measures, the Group aims to reduce energy consumption by 10% compared to FY2021/22 by FY2031/32.

A2. 資源使用 (續)

A2.3 節約能源措施及目標 (續)

有鑑於僱員服裝對空調需求之影響，本集團鼓勵於平日穿著半正式便服，星期五則可穿著休閒裝及清涼裝，以減少空調的能源需求，特別是在夏季。

透過上述措施，本集團旨在於二零三一／三二財政年度前將能源消耗較二零二一／二二財政年度減少10%。

Indicator 指標	Baseline (FY2021/22) 基線(二零二一／二二財政年度)	Target (FY2031/32) 目標(二零三一／三二財政年度)	Reporting Period Performance 報告期間績效	Progress 進度
Energy Consumption	102,723 kWh	Reduce the total energy consumption by 5%, implying a total energy consumption of 97,587 kWh.	76,510 kWh	Achieved and the energy consumption was reduced by 8% compared to the last Reporting Period.
能源耗量	102,723 千瓦時	將總能源消耗量減少 5%，即總能源消耗量 97,587 千瓦時。	76,510 千瓦時	與上一報告期間相比，已達到能源消耗量減少 8%。

A2. Use of Resources (Continued)

A2.4 Water Use Efficiency Initiatives and Targets

The Group's business does not involve heavy water use, and thus no formal water-saving policy has been implemented. Since the Group's water use was deemed immaterial based on the materiality assessment, no specific water-saving targets have been set during the Reporting Period. However, employees are still encouraged to reduce unnecessary freshwater consumption. The Group has implemented automated water dispensers equipped with timers to ensure the shut-off of water supply after a set duration, thereby promoting water conservation throughout its operations. When applicable, water is recycled for purposes such as watering indoor plants. The Group will regularly review the necessity of setting water-saving targets going forward.

A2.5 Packaging Materials

Printed books are one of the main products of the Group. Plastic covers are used for book packaging in outsourced printer factories. The Group encourages the factories to properly plan the use of raw materials and packaging materials, like degradable plastic materials, to enhance the economic and environmental benefits to the greatest extent. However, due to the insignificant amount of plastic cover consumption, data was not quantitatively recorded.

A2. 資源使用 (續)

A2.4 節約用水措施及目標

本集團的業務並不涉及大量用水，故並無實行正式的節水政策。由於根據重要性評估，本集團用水量並不重大，故報告期間並無設定具體節水目標。然而，仍鼓勵僱員減少不必要的淡水消耗。本集團已採用配備定時器的自動飲水機，以確保於設定時間後關閉供水，從而促進整個營運過程中節約用水。於適用的情況下，會用循環再用水澆灌室內植物等目的。本集團將定期檢視未來設定節水目標的必要性。

A2.5 包裝材料

印刷書為本集團主要產品之一。我們透過外包印刷廠使用塑膠套包裝書籍。本集團鼓勵廠商妥善規劃原材料及包裝材料(如可分解塑膠物料)的使用，從而最大程度提高經濟及環保效益。然而，由於塑膠套使用量甚少，故並無記錄量化數據。

A3. The Environment and Natural Resources

A3.1 Significant Impacts of Activities on the Environment

The Group's operations did not cause any significant adverse impacts on the environment and natural resources. The Group continuously monitors its air emission, wastewater discharge, and noise level to ensure minimal impacts on the surrounding environment and the creation of a healthy environment for its workers. The Group did not receive any complaints from the surrounding communities regarding air pollution, odour, noise, or night light pollution.

A4. Climate Change

Climate change is a pressing global challenge that presents significant risks and opportunities for businesses across various industries. While the Group has not been significantly impacted by climate-related risks thus far, it recognizes the potential for physical and transition risks to affect its operations and profitability in the future.

A3. 環境及天然資源

A3.1 業務活動對環境的重大影響

本集團的業務並無對環境及天然資源造成任何重大不利影響。本集團持續監控其廢氣排放、污水排放及噪音水平，以確保對周邊環境的影響降至最低，並為僱員營造健康環境。本集團並無接獲周邊社區對空氣污染、氣味、噪音或夜間光污染的任何投訴。

A4. 氣候變化

氣候變化是全球均面對的緊迫挑戰，為各個業界的企業帶來重大風險和機遇。儘管本集團迄今尚未受到氣候相關風險的重大影響，但本集團意識到氣候實體及過渡風險將來可能對其營運及盈利能力產生的潛在影響。

A4. Climate Change (Continued)

To proactively address this challenge, the Group has identified the relevant climate-related risks and opportunities, assessed their potential financial impacts, and developed corresponding management approaches. This year, the Group has taken its first step towards aligning its climate-related disclosures with the four core elements of the Task Force on Climate-related Financial Disclosures (TCFD) Framework: Governance, Strategy, Risk Management, and Metrics and Targets. By implementing this comprehensive framework, the Group aims to enhance its climate resilience and ensure the long-term sustainability of its business.

Governance

As part of the Group's governance framework, IC Review is conducted every six months to enhance risk management of the Group. Any findings from the IC Reviews are discussed with the management to identify ESG-related risks and opportunities, including climate risks and opportunities. Details of the Board's oversight of climate-related risks and opportunities are discussed in the section "The Board Statement – Risk Management" of this ESG report.

A4. 氣候變化(續)

為了積極應對該挑戰，本集團已識別相關氣候風險及機遇，評估其潛在財務影響並制定相應的管理方法。今年，本集團已邁出第一步，使其氣候相關披露與氣候相關財務披露工作小組(TCFD)框架的四個核心要素保持一致：管治、策略、風險管理以及指標及目標。透過實施該綜合框架，本集團旨在增強其氣候適應能力並確保其業務的長期可持續性。

管治

作為本集團管治框架的一部分，內部監控檢討每六個月進行一次，以加強本集團的風險管理。內部監控檢討的任何結果將與管理層討論，以識別環境、社會及管治相關風險及機遇，包括氣候風險及機遇。董事會監督氣候相關風險及機遇的詳情於本環境、社會及管治報告「董事會聲明－風險管理」一節討論。

A4. Climate Change (Continued)

Strategy

In terms of climate-related risks, the Group has identified relevant climate-related risks and assessed their potential financial impacts. The climate risks identified, their time horizon, trend, and the potential financial impacts affecting the Group are shown below.

	Climate Risks 氣候風險	Time horizon 時間範圍	Trend 趨勢	Potential financial impact 潛在財務影響
Physical Risks 實體風險	Acute 急性	Long term 長期	Increase 增加	Extreme weather events such as cyclones, hurricanes or floods can disrupt the Group's supply chain, damage its assets and affect the operations of its retailing and wholesale businesses. Power outages can disrupt the Groups' digital marketing businesses. 颱風、颶風或水災等極端天氣事件可阻礙本集團的供應鏈、損害其資產及影響其零售與批發業務的營運。停電可干擾本集團的數碼化市場推廣業務。
	Chronic 慢性	Short term 短期	Increase 增加	Rising sea levels and increasing frequency of extreme weather events can pose a long-term threat to the Group's assets. Water scarcity and drought can also affect availability and price of raw materials, such as paper, which could impact on the traditional publishing and IPs licensing businesses. 海平面上升及極端天氣事件頻發，均可能對本集團的資產構成長期威脅。水資源短缺及乾旱亦可能影響原材料（如紙張）的供應及價格，從而可能影響傳統出版及知識產權授權業務。

A4. 氣候變化 (續)

策略

就氣候相關風險而言，本集團已識別相關氣候相關風險並評估其潛在財務影響。已識別的氣候風險、其時間範圍、趨勢及影響本集團的潛在財務影響列示如下。

A4. Climate Change (Continued)

A4. 氣候變化(續)

Strategy (Continued)

策略(續)

	Climate Risks 氣候風險	Time horizon 時間範圍	Trend 趨勢	Potential financial impact 潛在財務影響
Transition Risks 過渡風險	Policy and Legal	Long term	Increase	Increasing regulatory requirements related to climate change such as emissions regulations could increase the Group's operating costs and its profitability. These also impact the market demand for the Group's products and services.
	政策及法律	長期	增加	與氣候變化有關的監管規定(如排放法規)日益增加,可能會增加本集團的經營成本及其盈利能力。該等因素亦影響市場對本集團產品及服務的需求。
	Market	Short term	Increase	Increasing competition from companies that possess more sustainable business models and practices could impact the Group's market share and profitability. Also, changes in consumer preferences towards more sustainable products and services could impact the demand for the Group's products and services.
	市場	短期	增加	日益競爭激烈的公司擁有更可持續商業模式及常規,可能會影響本集團的市場份額及盈利能力。此外,消費者對更可持續產品及服務偏好的變化可能會影響對本集團產品及服務的需求。
	Reputation	Long term	Increase	Lack of actions by the Group in addressing climate change and sustainability issues may result in reputational risks, potentially harming the Group's brand image and customer loyalty.
	聲譽	長期	增加	本集團應對氣候變化及可持續發展問題的行動不足可能造成聲譽風險,可能損害本集團的品牌形象及客戶忠誠度。

A4. Climate Change (Continued)

Strategy (Continued)

The Group recognizes that technology presents a significant opportunity to address the challenges posed by climate change and drive sustainable business development. The digitalization of information, a key focus area for the Group, offers several environmental benefits, including reduced consumption of resources like forest products, increased supply chain efficiency, and the promotion of more conscious consumer purchasing habits based on actual needs.

The Group's digital marketing business, enhanced by the integration of AI technologies, is expected to generate ongoing environmental and social benefits, while simultaneously achieving commercial success and maintaining profitability. This holistic approach aims to strike a balance between protecting the environment and creating enduring social value.

By leveraging innovative digital solutions, the Group is positioning itself at the forefront of the industry's climate change mitigation efforts. This strategic focus on technology-driven sustainability not only strengthens the Group's resilience to climate-related risks but also enables it to capitalize on the emerging opportunities presented by the shift towards a more sustainable and digitally-empowered business landscape.

A4. 氣候變化(續)

策略(續)

本集團認識到，科技為應對氣候變化帶來的挑戰及推動可持續業務發展提供重要機遇。資訊數碼化為本集團的重點關注領域，可帶來多種環保效益，包括減少森林產品等資源消耗、提高供應鏈效率及促進消費者根據實際需求形成更自覺的購買習慣。

本集團的數碼市場推廣業務透過人工智能技術的整合增強，預計將產生持續的環境及社會效益，同時實現商業成功並保持盈利能力。此整體性方法旨在於保護環境與創造持久社會價值之間取得平衡。

透過利用創新的數碼解決方案，本集團將自身定位於產業紓緩氣候變化工作的前線。此種對技術驅動的永續發展之策略重點不僅增強本集團抵禦氣候相關風險之能力，而且使其能夠利用向更可持續及數碼化的商業格局轉變所帶來的新機遇。

A4. Climate Change (Continued)

Strategy (Continued)

Risk Management

An ESG risk assessment was conducted based on assessing the possibility and impact of each identified risk into three levels: high, medium and low. The overall risk levels are then classified into the risk levels, high, medium and low based on the possibility and impact ratings. The overall risk level was then prioritised by the Group.

A4. 氣候變化(續)

策略(續)

風險管理

環境、社會及管治風險評估乃根據每項已識別風險的可能性及影響評估，分為三個等級：高、中及低。然後根據可能性及影響評級將整體風險水平分為高、中及低風險水平。本集團隨後將整體風險水平排列優先次序。

Risk levels 風險等級	Definition of the overall risk levels 整體風險等級的定義
High 高	Risks at this level may have serious consequences. It is highly likely that there will be some impacts to the Group and hindrance for the Group to achieve strategic goals. 此級別的風險可能造成嚴重後果，很可能會對本集團造成一定影響，阻礙本集團實現策略目標。
Medium 中	Risks at this level may have serious consequences, but they are less likely to occur. Conversely, the consequences could be minor in nature, but the probability of occurrence is higher. 此級別的風險可能會造成嚴重後果，但發生的可能性較低。相反，後果可能屬輕微，但發生的可能性較高。
Low 低	Risks at this level have limited harm and consequences for the Group to achieve its strategic goals, and the probability of occurrence is low. 此級別的風險對本集團實現其策略目標的危害及後果有限，且發生的可能性較低。

A4. Climate Change (Continued)

Strategy (Continued)

Risk Management (Continued)

The Group has identified its risk profile based on the climate-related risks suggested by the TCFD Framework. The relevant climate risks and the overall risk level results are shown below.

Physical Risks 實體風險		Transition Risks 過渡風險	
Risk Type 風險類型	Overall Risk Level 整體風險等級	Risk Type 風險類型	Overall Risk Level 整體風險等級
Acute 急性	High 高	Policy and Legal 政策及法律	Medium 中
Chronic 慢性	Low 低	Market 市場	Medium 中
		Reputation 聲譽	Low 低

The Group has identified acute physical risks as a relatively higher risk to its operations. To ensure employee safety, the Group will review existing measures to cope with adverse weather conditions. Although the Group has not yet established climate change policies, it will continuously monitor climate change risks, stay abreast of the latest laws and regulations, and enhance energy-saving and carbon-reduction measures. The Group will also collaborate with stakeholders to build long-term climate resilience.

A4. 氣候變化 (續)

策略 (續)

風險管理 (續)

本集團已根據TCFD框架建議的氣候相關風險識別其風險狀況。相關氣候風險及整體風險等級結果列示如下。

本集團已識別急性實體風險為相對較高的營運風險。為確保僱員安全，本集團將檢討現有措施以應對惡劣天氣狀況。儘管本集團尚未制定氣候變化政策，但本集團將持續監察氣候變化風險，緊貼最新法律法規，並加強節能減碳措施。本集團亦將與持份者合作，建立長期的氣候復原力。

A4. Climate Change (Continued)

Strategy (Continued)

Metrics and Targets

To measure the level and impact of the Group's climate-related risks, the Group monitors metrics and indicators to ensure an effective and quantitative assessment. The Group regularly monitors and reviews the following aspects and their corresponding indicators. The Group has also set targets on reducing GHG emissions and energy consumption as detailed in the sections "A1.5 Emissions Mitigation Measures and Targets" and "A2.3 Energy Use Efficiency Initiatives and Targets" of this report.

A4. 氣候變化(續)

策略(續)

指標及目標

為計量本集團氣候相關風險的等級及影響，本集團監察指標及目標，確保有效及量化評估。本集團定期監察及檢討以下方面及其相應目標。本集團亦已制定減少溫室氣體排放及能源消耗的目標，詳情載於本報告「A1.5減排措施及目標」及「A2.3節約能源措施及目標」各節。

Aspects 方面	Indicators 目標
Carbon emissions 碳排放	Scope 1, Scope 2, Scope 3 GHG emissions (in tCO _{2eq}), total GHG emissions (in tCO _{2eq}) and the GHG emission intensity (in (in tCO _{2eq} /m ²) as shown in the section "A1.2 Greenhouse Gas Emissions" of this ESG report 誠如本環境、社會及管治報告「A1.2溫室氣體排放」一節所示，範圍1、範圍2、範圍3溫室氣體排放(噸二氧化碳當量)、溫室氣體排放總量(噸二氧化碳當量)及溫室氣體排放密度(噸二氧化碳當量/平方米)
Energy and resources utilisation 能源及資源使用	Energy consumption (in kWh) and its intensities (kWh/m ²) as shown in the section "A2.1 Energy Consumption" of this report 本報告「A2.1能源耗量」一節所示的能源耗量(千瓦時)及其密度(千瓦時/平方米)

1. Employment and Labour Practices

B1. Employment

The Group stringently complies with the national and local laws and regulations concerning employment and labour practices, including but not limited to the followings:

- The Employment Ordinance of Hong Kong;
- The Sex Discrimination Ordinance of Hong Kong;
- The Disability Discrimination Ordinance of Hong Kong;
- The Race Discrimination Ordinance of Hong Kong;
- Labour Law of the PRC;
- Labour Contract Law of the PRC;
- Law of the PRC on the Protection of Rights and Interests of Women;
- Law of the PRC on the Protection of Minors;
- Law of the PRC on the Protection of Disabled Persons; and
- Social insurance Law of the PRC.

1. 僱傭及勞工常規

B1. 僱傭

本集團嚴格遵守有關僱傭及勞工常規的國家及本地法律及法規，包括但不限於以下各項：

- 香港僱傭條例；
- 香港性別歧視條例；
- 香港殘疾歧視條例；
- 香港種族歧視條例；
- 中國勞動法；
- 中國勞動合同法；
- 中國婦女權益保障法；
- 中國未成年人保護法；
- 中國殘疾人保障法；及
- 中國社會保險法。

1. Employment and Labour Practices (Continued)

B1. Employment (Continued)

No non-compliance with relevant laws and regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare had been identified during the Reporting Period.

The Employee's Handbook continues to serve as the guideline and working procedure to manage employment and labour-related practices. During the Reporting Period, there were no major changes in policies relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunities, diversity and anti-discrimination.

1. 僱傭及勞工常規 (續)

B1. 僱傭 (續)

於報告期間，並無發現違反有關補償及解僱、招聘及晉升、工時、假期、平等機會、多元化、反歧視以及其他福利且對本集團有重大影響的相關法律法規。

員工手冊繼續作為管理僱傭及與勞工相關常規的指引及工作流程。於報告期間，概無就有關補償及解僱、招聘及晉升、工時、假期、平等機會、多元化以及反歧視政策作重大變更。

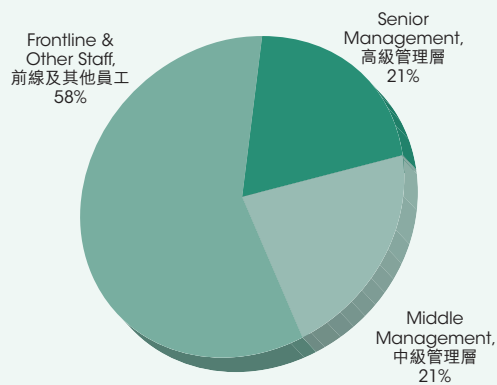
1. Employment and Labour Practices (Continued)

B1. Employment (Continued)

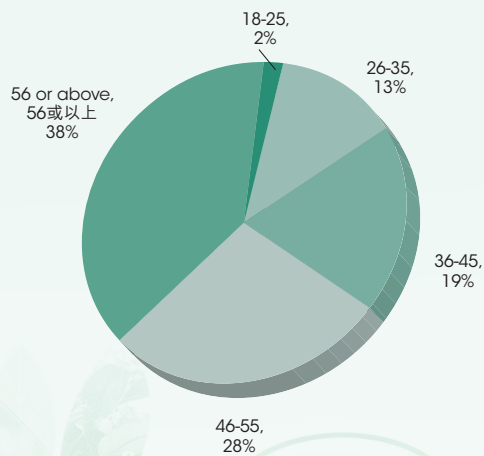
Workforce

At the end of the Reporting Period, the Group had a total of 47 employees. The figures below present the workforce distribution by employment type, gender, age group, employment category and geographical region.

Workforce Distribution by Employment Category
按僱傭類別劃分的僱員分佈



Workforce Distribution by Age Group
按年齡組別劃分的僱員分佈



1. 僱傭及勞工常規 (續)

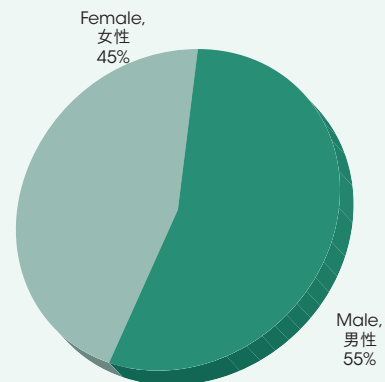
B1. 僱傭 (續)

僱員

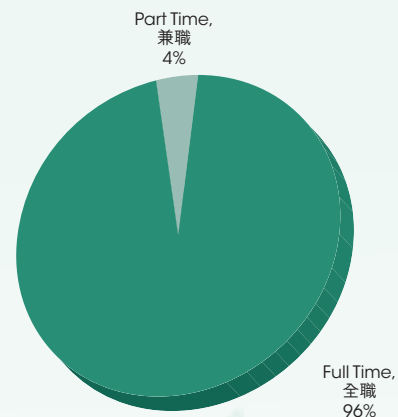
於報告期末，本集團共有47名僱員。以下數字呈列按僱傭類型、性別、年齡組別、僱傭類別及地區劃分的僱員分佈。

Workforce Distribution by Gender

按性別劃分的僱員分佈



Workforce Distribution by Employment Type
按僱傭類別劃分的僱員分佈

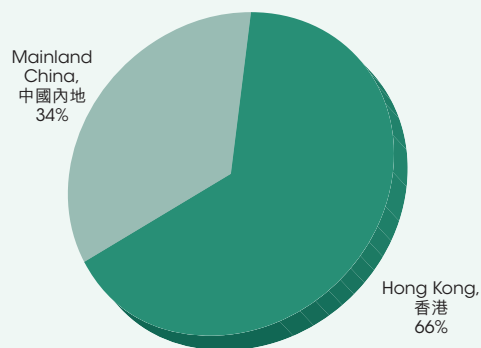


1. Employment and Labour Practices (Continued)

B1. Employment (Continued)

Workforce (Continued)

Workforce Distribution by Geographical Region
按地區劃分的僱員分佈



Staff Turnover

The annual average turnover rate during the Reporting Period was 13%², turnover rates by categories are shown in the graph below.

1. 僱傭及勞工常規 (續)

B1. 僱傭 (續)

僱員 (續)

員工流失率

報告期間的年度平均流失率為13%²，按類別劃分的流失率如下圖所示。

² The annual average turnover rate was calculated by the total number of employees who left the Group during the Reporting Period/(total number of employees as of March 31 of the Reporting Period plus the total number of employees who left the Group during the Reporting Period)*100%.

² 年度平均流失率乃按於報告期間離開本集團的僱員總數/(於報告期間三月三十一日的僱員總數加報告期間內離開本集團的僱員總數)*100%計算。

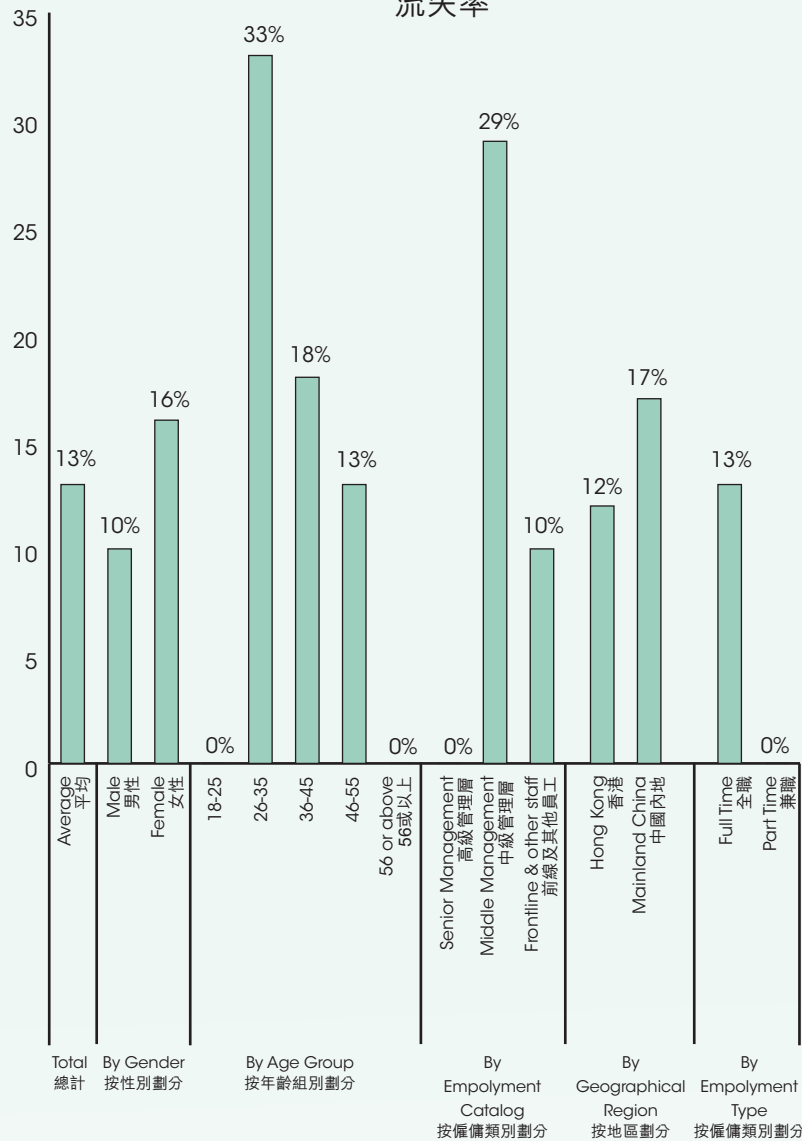
1. Employment and Labour Practices (Continued)

B1. Employment (Continued)

Staff Turnover (Continued)

Turnover Rates

流失率



1. 僱傭及勞工常規 (續)

B1. 僱傭 (續)

員工流失率 (續)

Note: The turnover rate by specific category was calculated by the total number of employees who left the Group in the specific category during the Reporting Period / (total number of employees in the specific category as of March 31 of the Reporting Period plus the total number of employees in the specific category who left the Group during the Reporting Period) * 100%.

附註：按特定類別劃分的流失率乃按於報告期間在特定類別中離開本集團的僱員總數 / (於報告期間三月三十一日在特定類別中的僱員總數加上於報告期間內離開本集團的特定類別員工總數) * 100%計算。

1. Employment and Labour Practices (Continued)

B1. Employment (Continued)

Compensation, Allowance, and Benefits

Apart from stringently following applicable laws and regulations, the Group strives to adopt the best industrial practices by providing various benefits to employees. For example, all employees are covered under the Group's medical scheme. Employees' compensation insurance is also provided to employees upon completion of probation, and employees are subject to personal accident insurance. Other benefits include a dental scheme, retirement benefit, staff discount, welfare fund, long service award, and examination leave.

During the Reporting Period, the self-development course can be reimbursed based on the employee's grading.

The Group offers various compensation and allowance including compensation leave, meal allowance, travelling allowance, discretionary bonus, housing allowance and standby allowance. The Group's welfare fund supports departments to organise recreational, social and other celebratory activities to enrich employees' leisure life and enhance their team spirit.

1. 僱傭及勞工常規 (續)

B1. 僱傭 (續)

補償、津貼及待遇

除嚴格遵守適用法律及法規外，本集團致力採納最佳行業慣例，為僱員提供各種福利。例如，全體僱員均受本集團醫療計劃保障。僱員於試用期結束後亦可獲提供僱員賠償保險，及可享個人意外保險保障。其他待遇包括牙科計劃、退休福利、員工折扣、福利基金、長期服務獎勵及考試假期。

於報告期間，自我發展課程可根據僱員的級別報銷。

本集團提供多項補償及津貼，包括補假、膳食津貼、交通津貼、酌情花紅、房屋津貼及候命津貼。本集團的福利基金支援部門舉辦康樂、社交及其他慶祝活動，從而豐富僱員休閒生活及增強團隊精神。

1. Employment and Labour Practices (Continued)

B1. Employment (Continued)

Recruitment and Dismissal

The recruitment procedure is guided by relevant laws and regulations such as the Labour Law of the PRC and the Employment Ordinance of Hong Kong. Policies on employment have been stated clearly in the Employee's Handbook. Recruitment of new employees is based on objective criteria including professional qualifications and skill sets needed for the positions.

Termination of the employment contract shall be made in writing by either party. An employee may be summarily dismissed without advance notice or payment in lieu of notice if the employee in relation to his/her employment, 1) willfully disobeys a lawful and reasonable order; or 2) misconducts himself/herself; or 3) is guilty of fraud or dishonesty; or 4) habitually neglects his/her duties; or 5) on any other grounds on which the Group would be entitled to terminate the contract of employment.

1. 僱傭及勞工常規 (續)

B1. 僱傭 (續)

招聘及解僱

招聘程序以相關法律及法規作指引，例如中國勞動法和香港僱傭條例。僱傭政策清晰列明於員工手冊內。本集團根據客觀標準招聘新僱員，當中包括職位所需的專業資格及技能組合。

終止僱傭合約應由任何一方以書面形式提出。倘僱員在與其僱傭有關的事宜上：1) 故意違反合法合理的命令；或2) 行為失當；或3) 犯有欺詐或不誠實行為；或4) 慣常疏忽職責；或5) 本集團因任何其他理由而有權終止合約，僱員可於並無事先通知或獲代通知金的情況下即時被解僱。

1. Employment and Labour Practices (Continued)

B1. Employment (Continued)

Evaluation and Appraisal System

Performance appraisal is conducted annually. The Group encourages the management to communicate with their teammates regularly and provide constructive feedback on their career paths. Together with the professional skills training delivered by business experts, the Group hopes to improve the soft skills and competitiveness of its employees through positive and mutual communications and comprehensive training. Employees are promoted based on their performance and the extent to which they demonstrate the ability required for a higher grade.

Equal Opportunity

To achieve diversity and cohesiveness within the Group, maintaining a working environment free from harassment and bullying where every employee feels respected is a top primacy to keep the employee staying away from worries and imposing their potential.

1. 僱傭及勞工常規 (續)

B1. 僱傭 (續)

評估及評核系統

本集團每年進行表現評估。本集團鼓勵管理層定期與其團隊成員溝通，並就彼等的職業路向提供建設性反饋。連同由業務專家提供的專業技能培訓，本集團希望透過積極及雙向的溝通及全面的培訓，提高僱員的軟技能及競爭力。僱員的晉升乃基於彼等的表現及彼等可展示更高職級所需能力的程度。

平等機會

為實現本集團內部的多元性及凝聚力，本集團的首要考慮是維持一個並無騷擾及欺凌的工作環境，讓每位僱員感到備受尊重，安心工作，發揮潛能。

1. Employment and Labour Practices *(Continued)*

B1. Employment *(Continued)*

Equal Opportunity (Continued)

The Group has established the Policy on Equal Employment Opportunities. Equal opportunities are offered to candidates and employees during recruitment, internal transfer and promotion, on the grounds of gender equality, nationality, marital status, disability and religious belief. Any employee is entitled to the same benefits and equal treatment. The Group takes a zero-tolerance policy against any intimidating, hostile, degrading, humiliating, or offensive actions and behaviours, no matter physical or verbal, with or without the abuse of power or position. Any harassment or bullying is strictly prohibited and is treated as misconduct, which may result in warranting dismissal. Anyone filing a complaint or assisting in an investigation shall be protected from intimidation, victimization, or discrimination. Retaliating against an employee for complaining about harassment or bullying is a disciplinary offence.

1. 僱傭及勞工常規 (續)

B1. 僱傭 (續)

平等機會 (續)

本集團已制定平等僱傭機會政策。不論候選人及僱員的性別、國籍、婚姻狀況、殘疾及宗教信仰，彼等在聘用、內部調任及晉升過程均享有平等機會。任何僱員均有權享有相同福利及同等待遇。本集團對任何恐嚇、敵意、侮辱、羞辱或冒犯的行動及行為（不論身體上或口頭上，或有否濫用職權或職位）採取零容忍政策。本集團嚴禁任何騷擾或欺凌行為，並視之為不當行為，可能導致解僱。任何提交投訴或協助調查的人士將受到保護，免受恐嚇、侵害或歧視。因騷擾或欺凌投訴而對僱員作出報復屬違紀行為。

1. Employment and Labour Practices (Continued)

B1. Employment (Continued)

Employee Communication

The Group strives to nurture a sense of belonging in the workplace. The Group regularly organises employee engagement gatherings to strengthen the harmonious relationships among employees. Activities such as themed birthday parties and celebrations for New Year, Chinese New Year and Christmas are organised. Coupons for festive food such as mooncakes or turnip cakes are also distributed to employees occasionally. Employees' input is valuable to the Group's development. The Group fosters communication, promotes cooperation and strives to achieve mutual understanding along all levels of staff.

B2. Employee Health and Safety

Workplace safety is the Group's high priority. The Group strictly complies with all applicable laws and regulations in relation to occupational health and safety ("OHS"), including but not limited to the Law of the PRC on the Prevention and Control of Occupational Diseases, the Occupational Safety & Health Ordinance of Hong Kong, and Employees' Compensation Ordinance of Hong Kong. The internal Health & Safety Policy guides the daily OHS management, including workplace safety, fire safety, adverse weather arrangement, etc.

1. 僱傭及勞工常規 (續)

B1. 僱傭 (續)

僱員溝通

本集團致力在工作場所培養歸屬感。本集團定期組織員工參與聚會，以加強員工之間的和諧關係。本集團舉辦主題生日會以及新年、農曆新年及聖誕節慶祝活動。我們亦不時向僱員派發月餅或蘿蔔糕等節日食品的優惠券。僱員的投入對本集團的發展至關重要。本集團促進溝通及合作，並致力實現各級員工之間互相理解。

B2. 僱員的健康與安全

工作場所安全對本集團至為重要。本集團嚴格遵守有關職業健康與安全(「職安健」)的所有適用法律及法規，包括但不限於中國職業病防治法、香港職業安全及健康條例以及香港僱員補償條例。內部健康與安全政策為日常職安健管理提供指引，包括工作場所安全、消防安全及惡劣天氣安排等。

1. Employment and Labour Practices *(Continued)*

B2. Employee Health and Safety *(Continued)*

The Safety and Health Handbook also states policies and rules for occupational safety and health in the offices, management of passageways, electrical appliances and dangerous materials, and measures for an emergency. The management of the Group must ensure all employees are familiar with and observe all the safety rules to guarantee the work safety of employees. Each employee should observe the importance of workplace safety to protect themselves from unnecessary accidents and injuries.

Ergonomic office furniture has been provided to employees for maximum comfort and fatigue reduction, reducing the risks of suffering from Musculoskeletal Disorders while performing their duties.

No work-related fatality or injury cases had been reported in the past three years including during the Reporting Period. No non-compliance with relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards had been identified during the Reporting Period.

1. 僱傭及勞工常規 (續)

B2. 僱員的健康與安全 (續)

安全與健康手冊亦載列有關辦公室職業安全與健康、對安全通道、電器用品及危險物料的管理以及緊急措施的政策及規則。本集團管理層必須確保全體僱員熟知並遵守所有安全規則，以保障僱員的工作安全。每名僱員應注意工作場所安全的重要性，以保障自身免受不必要事故及傷害。

我們向僱員提供符合人體工學的辦公傢俱，以為彼等帶來最大程度的舒適度，同時減少工作疲勞，並減低工作時患上肌肉骨骼疾病的風險。

於過去三年(包括報告期間)，概無與工作相關的死亡或受傷報告。於報告期間，概無發現違反有關提供安全工作環境及保障僱員免受職業危害且對本集團有重大影響的相關法律及法規。

1. Employment and Labour Practices *(Continued)*

B3. Development and Training

The Group has established the Training & Development policy, specifying training policies, new employee orientation, education allowance and professional training. A wide range of training courses have been provided to employees of all levels. For instance, all new employees attend an orientation program within the first week of employment. The program provides information on the followings:

- the organisation structure and mission of the Group;
- the employee's role in contributing to business success and objectives;
- different departments of the Group, through a guided tour around the office;
- the collaboration between various departments; and
- office procedures.

1. 僱傭及勞工常規 (續)

B3. 發展及培訓

本集團已制定培訓及發展政策，當中訂明培訓政策、新僱員入職培訓、教育津貼及專業培訓。本集團為各級僱員提供廣泛培訓課程。例如，所有新僱員於受聘首週內均須參加入職培訓計劃。該計劃提供以下資料：

- 本集團的組織架構及使命；
- 僱員於促進業務成功及目標方面的角色；
- 透過辦公室導覽參觀本集團不同部門；
- 各部門之間的合作；及
- 辦公室程序。

1. Employment and Labour Practices *(Continued)*

B3. Development and Training *(Continued)*

The Group is committed to the professional development and skill enhancement of its employees, particularly its Directors and senior management. To this end, the Group provides regular training and updates on a range of critical topics, including:

- Rules and regulations for listed companies
- Corporate governance best practices
- Insider trading and anti-corruption guidelines
- Cybersecurity and internet risk management
- Relevant accounting standards and risk management frameworks

These training sessions are designed to maintain the continuing professional development of the Group's leadership, ensuring they are equipped with the necessary knowledge and skills to navigate the evolving business landscape.

1. 僱傭及勞工常規 (續)

B3. 發展及培訓 (續)

本集團致力於僱員（特別是董事及高級管理層）的專業發展及技能提升。為此，本集團定期提供一系列關鍵主題之培訓及更新，包括：

- 上市公司規則及法規
- 公司管治最佳常規
- 內幕交易及反貪污指引
- 網絡安全及互聯網風險管理
- 相關會計準則及風險管理架構

該等培訓課程旨在維持本集團管理層之持續專業發展，確保其具備必要的知識及技能，以應對不斷變化的業務環境。

1. Employment and Labour Practices (Continued)

B3. Development and Training (Continued)

Furthermore, the Group encourages its employees to participate in Continuing Professional Development (CPD) seminars organized by professional firms. These seminars cover a diverse range of subjects, such as risk management, internal control, anti-money laundering, and intellectual property management. The Group proactively identifies training needs and evaluates the effectiveness of its professional development initiatives. This is achieved through regular performance reviews and competency assessments, as well as close alignment with the requirements set forth by relevant regulatory authorities, such as the HKEx.

To ensure employees' awareness of sustainability, the human resources department of the Group provides training to new staff regarding the latest ESG-related policies listed in the employee handbook of the Group. Further training will also be provided to employees when the ESG-related policies are updated.

1. 僱傭及勞工常規 (續)

B3. 發展及培訓 (續)

此外，本集團鼓勵僱員參加專業機構舉辦的持續專業發展 (CPD) 研討會。該等研討會涵蓋風險管理、內部監控、反洗黑錢、知識產權管理等多個主題。本集團主動識別培訓需求並評估其專業發展計劃之有效性。此乃透過定期績效審查及能力評估以及密切配合聯交所等相關監管機構提出之要求予以實現。

為確保僱員對可持續發展的意識，本集團的人力資源部向新員工提供在員工手冊中列明本集團最新環境、社會及管治有關政策的培訓。當環境、社會及管治有關政策更新時，本集團亦會向僱員提供進一步培訓。

1. Employment and Labour Practices (Continued)

B3. Development and Training (Continued)

There were a total of 19% of employees trained during the Reporting Period, with an average training hours of 7.1 per employee of the Group. The percentage of trained employees and training hours per employee by categories are shown in the graphs below³.

1. 僱傭及勞工常規 (續)

B3. 發展及培訓 (續)

於報告期間，本集團共有19%僱員接受培訓，人均培訓時數為7.1小時。下圖顯示按類別劃分的受訓僱員之百分比以及每名僱員的培訓時數³。

		Number of Trained Employees (%) 受訓僱員人數 (%)	Total Training Hours 培訓總時數
Employee Category 僱員類別	Senior Management 高級管理層	70%	23.1
	Middle Management 中級管理層	10%	6.9
	Frontline & Other Staff 前線及其他員工	4%	1.2
Gender 性別	Male 男性	27%	8.9
	Female 女性	10%	4.8

³ The percentage of trained employees was calculated by the number of trained employees in the specific category/the number of employees in the specific category as of 31 March of the Reporting Period*100%

³ 受培訓員工百分比按特定類別的受培訓員工人數/截至三月三十一日報告期間特定類別的員工人數*100%計算

1. Employment and Labour Practices *(Continued)*

B4. Labour Standards

The Group has established the Guide to Avoid Child and Forced Labour, stating the definition of child and forced labour, and measures to prevent and eliminate non-compliance. The Human Resources Department continues to implement a comprehensive checking system during the recruitment process to ensure compliance with all the applicable laws regarding employment and labour standards, such as the Employment Ordinance of the Laws of Hong Kong and Provisions on the Prohibition of Using Child Labour of the PRC.

The Group prohibits unauthorised overtime work. The number of working hours is clearly stated in the Employee's Handbook. Employees working overtime must get prior approval from line managers and they are eligible for compensation leave.

1. 僱傭及勞工常規 (續)

B4. 勞工準則

本集團已制定「防止童工及強迫勞動指引」，列明童工及強迫勞動的定義以及防止及消除不合規情況的措施。於招聘過程中，人力資源部繼續實施全面檢查制度，以確保遵守有關僱傭及勞工準則的所有適用法律，例如香港法例項下的僱傭條例及中國禁止使用童工規定。

本集團禁止未經授權的超時工作。工作時數已於員工手冊內清晰列明。僱員超時工作須事先獲得直屬經理批准，並可獲補假。

1. Employment and Labour Practices *(Continued)*

B4. Labour Standards *(Continued)*

The Group strictly forbids any forms of workplace harassment. Upon finding or encountering any suspicious actions, employees can make a complaint to the Human Resources Department. The case will be investigated thoroughly and confidentially following the guidelines for handling harassment complaints.

The Group will take appropriate disciplinary action against anyone who is in breach of any applicable laws, regulations, and ordinances. When any child labour or forced labour is discovered, the Group would act immediately to stop the violation and Investigation procedures will be commenced immediately. No non-compliance with relevant laws and regulations relating to preventing child and forced labour had been identified during the Reporting Period.

1. 僱傭及勞工常規 (續)

B4. 勞工準則 (續)

本集團嚴禁任何形式的職場騷擾。倘發現或遇上任何可疑行為，僱員可向人力資源部投訴。有關人員將根據處理職場騷擾投訴指引徹底及保密地調查有關個案。

本集團將對違反任何適用法律、法規及條例的任何人士採取適當紀律處分。倘發現任何童工或強迫勞動，本集團會即時採取行動制止違反情況並立即展開調查程序。於報告期間，概無發現有關防止童工及強迫勞動的相關法律及法規的違反情況。

2. Operating Practices

B5. Supply Chain Management

Supply chain management is of paramount importance when it comes to a sustainable business strategy. To facilitate the shift to a sustainable economy, the Group has established guidance on environmental supply chain management to manage the environmental and social performance of suppliers. The Group conducts dialogue and collaborates with suppliers and sub-contractors on continuous improvements of the environmental performance of products and services to achieve the following missions for both sides:

- Improve business and public image;
- Reduce the risk of legal non-compliance;
- Improve productivity and efficiency;
- Reduce the number of defaults;
- Improve environmental management;
- Prohibit the use of forced and child labour;
- Strengthening anti-corruption; and
- Comply with applicable rules and regulations.

2. 營運常規

B5. 供應鏈管理

供應鏈管理對可持續業務戰略至關重要。為促進向可持續經濟轉型，本集團已設立環境供應鏈管理指引以管理供應商的環境及社會表現。本集團與供應商及分包商就持續改善產品及服務的環境表現進行對話及合作，從而為雙方完成下列任務：

- 提升業務及公共形象；
- 減少違法風險；
- 提高生產力及效率；
- 減少違約數量；
- 提升環境管理；
- 禁止使用強迫勞動及童工；
- 加強反貪污工作；及
- 遵守適用規例及法規。

2. Operating Practices (Continued)

B5. Supply Chain Management (Continued)

To achieve the mission statements effectively, the Group provides guidance and works with its suppliers to:

- Identify sources of pollution and waste, and implement measures to prevent pollution and waste, e.g., the use of renewable raw materials;
- Improve the environmental performance, extending responsibility in the supply chain, e.g. avoiding derivatives and contamination; and
- Use cost-efficient technologies that facilitate cleaner production, pollution prevention and eco-efficient.

2. 營運常規 (續)

B5. 供應鏈管理 (續)

為有效達成任務，本集團提供指引並與供應商合作以：

- 識別污染及廢棄物源頭，並實施措施防止污染及廢棄物，例如使用可再生原材料；
- 改善環境表現，延伸供應鏈中的責任，例如避免產生衍生物及污染；及
- 使用可促進潔淨生產、防止污染及兼具生態效益與成本效益的技術。

2. Operating Practices (Continued)

B5. Supply Chain Management (Continued)

The Group collaborates in priority with suppliers with relevant experience, resources and/or certificates. Apart from compliance with relevant legal requirements, supply stability, quality, reputation, and the ESG performance of potential suppliers are also considered in supplier selection. Quotations are obtained from two to three suppliers in a tendering process. Selected suppliers are required to provide samples for the Group's inspection before signing the agreement. The Group selects local suppliers, especially those within close distance from the Group's offices, to reduce the carbon footprint attributed to good transportation and travelling and to promote local economic development.

The guidance for environmental supply chain management also targets to improve social aspects of suppliers including legal compliance, product/service quality, labour standards, human rights and code of conduct. Environmental performance assessment and due diligence are performed annually by reviewing the supplier's background, including its latest business and compliance status. The guidance for environmental supply chain management helps to minimise environmental and social risks along the Group's supply chain. It is reviewed annually and will be updated if necessary.

2. 營運常規 (續)

B5. 供應鏈管理 (續)

本集團優先與具備相關經驗、資源及／或證書的供應商合作。除遵守相關法律規定外，於甄選供應商時亦會考慮潛在供應商的供應穩定性、質素、聲譽以及環境、社會及管治表現。在招標過程中，我們會從兩至三家供應商取得報價。經選定的供應商須於簽署協議前提供樣本以供本集團檢查。本集團選擇本地供應商，特別是距離本集團辦公室較近的供應商，以減少碳足跡，達致良好運輸及差旅，並促進本地經濟發展。

環境供應鏈管理指引亦旨在改善供應商的社會方面，包括法律合規、產品／服務質量、勞工標準、人權及行為守則。本集團每年透過審查供應商的背景（包括其最新業務及合規狀況）進行環境表現評估及盡職審查。環境供應鏈管理指引有助減低本集團供應鏈的環境及社會風險。其每年進行檢討，並於有需要時更新。

2. Operating Practices (Continued)

B5. Supply Chain Management (Continued)

The Group will take necessary actions, including termination of service, in the situation of serious non-compliance incidents of suppliers. Suppliers with non-compliance regarding respect for human rights, prohibited use of forced or child labour, and anti-corruption and legal compliance will be terminated.

During the Reporting Period, the Group engaged with 93 key suppliers from Hong Kong, Mainland China, and Japan, providing professional and legal services, advertising, IT support, insurance services, photo shooting, computer rentals, printing services, and intellectual property licensing⁴. All suppliers have been selected and assessed according to the above-mentioned procedures.

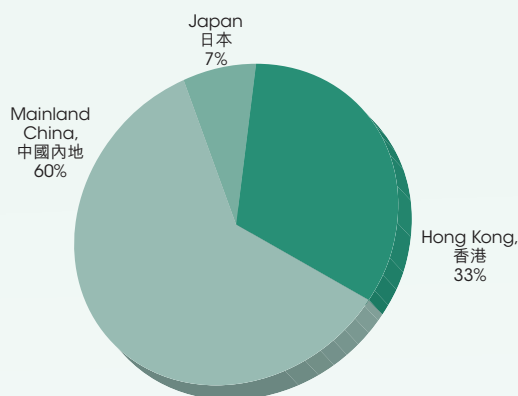
2. 營運常規 (續)

B5. 供應鏈管理 (續)

倘供應商發生嚴重不合規事件，本集團將採取必要行動，包括終止服務。在尊重人權、禁止使用強制勞工或童工以及反貪污及法律合規方面不合規的供應商將被終止合作。

於報告期間，本集團與香港、中國內地及日本的93名主要供應商合作，彼等提供專業及法律服務、廣告、資訊科技支援、保險服務、照片拍攝、電腦租賃、印刷服務及知識產權授權⁴。所有供應商均已根據上述程序進行甄選及評估。

Supplier Distribution by Geographical Region
按地區劃分的供應商分佈



⁴ The key suppliers of the Group included those which provide support for both the costs of sales and the administration of the Group.

⁴ 本集團的主要供應商包括為本集團的銷售成本及行政提供支持的供應商。

2. Operating Practices (Continued)

B6. Product Responsibility

Product Labelling, Health and Safety, and Advertising

For any marketing and promotional activities, the Group ensures that relevant activities observe applicable laws and regulations such as the Advertisement Law of the PRC. No false nor misleading contents shall be contained in any advertisement. The Operation and Compliance Teams are responsible for the management of relevant activities and compliance with applicable regulations.

During the Reporting Period, the Group had not recorded any cases of material non-compliance with laws and regulations regarding health and safety, advertising, labelling and privacy matters relating to products and services provided.

Quality and Service Assurance

The Group's Quality Assurance policy requires that comic books and products have to be inspected by the comics department before entering into production. A fixed number of samples, including but not limited to products, comic books and manuscripts, are kept in the Group's inventory.

2. 營運常規 (續)

B6. 產品責任

產品標籤、健康及安全以及廣告

就任何市場營銷及推廣活動而言，本集團確保相關活動遵守適用法律及法規，例如中國廣告法。任何廣告概不得載入錯誤或具誤導性的內容。營運及合規團隊負責管理相關活動及遵守適用法規。

於報告期間內，本集團並無錄得有關涉及所提供產品及服務的健康及安全、廣告、標籤及隱私事項的法律及法規的任何重大違反事件。

品質及服務保證

本集團的品質保證政策規定，漫畫書籍及產品於進入生產階段前須由漫畫部檢查。本集團保留固定數量的樣本，包括但不限於產品、漫畫書及手稿。

2. Operating Practices (Continued)

B6. Product Responsibility (Continued)

Quality and Service Assurance (Continued)

To ensure that products are of high quality, the Group regularly assesses risks associated with its products or services. Risks of the Group's long-cycle projects are assessed monthly while that of its short-cycle projects are assessed weekly. Risk assessments are steered by the project managers and performed in cooperation with the other staff and professionals. The assessment criteria include technical risks, external risks, organisational risks and management risks. Assessment results are categorised by the likelihood of occurrence and severity of consequence so that relative measures can be formulated to address, monitor, and manage the prioritised risks.

The Group strives to provide excellent customer service to clients. If any complaint is reported, the Group will investigate the case and seek a mutually satisfying settlement between the complainant and the Group. During the Reporting Period, the Group has received no product-related or service-related complaints and there were no products recalled related to health and safety reasons.

2. 營運常規 (續)

B6. 產品責任 (續)

品質及服務保證 (續)

為確保產品高質素，本集團定期評估與其產品或服務相關的風險。本集團長週期項目的風險每月評估，而短週期項目的風險則每週評估。風險評估由項目經理指導，並與其他員工及專業人士合作進行。評估標準包括技術風險、外部風險、組織風險及管理風險。評估結果根據發生的可能性及後果的嚴重程度進行分類，以便制定相關措施以應對、監控及管理優先風險。

本集團致力為客戶提供卓越的客戶服務。倘接獲任何投訴，本集團將調查有關個案，並尋求投訴人與本集團之間互相滿意的解決方法。於報告期間，本集團並無接獲有關產品或服務的投訴，亦無因健康及安全理由而召回產品。

2. Operating Practices (Continued)

B6. Product Responsibility (Continued)

Intellectual Properties (“IPs”)

The Intellectual Property Policy was rigorously followed during the Reporting Period, and the Group’s designated IPs Team continues to work together with the Secretary and Legal Team to manage IPs rights. The Group has established Intellectual Property Policy and Procedures, presenting procedures of IPs or trademark application and guidelines to protect IPs rights. The Group follows similar practices as the previous Reporting Periods relating to the protection of IPs rights, the process of IPs authorization and licensing, and any infringement case. The IPs Team conducts routine monitoring and assessments and reports to various departments. Publishing materials, products and productions are only licensed upon verifications of the licensee and upon approval of formal agreements with the Group’s Legal Team.

During the Reporting Period, the Group has established enquiry channels in both its Hong Kong and Zhuhai offices to facilitate the sharing of IPs information across borders and prevent any IPs rights violations by the Group or its customers. This measure aimed at improving the accessibility and ease of obtaining IPs-related information, as well as promoting compliance with IP laws and regulations.

2. 營運常規 (續)

B6. 產品責任 (續)

知識產權 (「知識產權」)

本集團於報告期間嚴格遵守知識產權政策，而本集團指定的知識產權團隊將繼續與秘書及法律團隊聯手管理知識產權。本集團已制定知識產權政策及程序，列明知識產權或商標申請程序以及保護知識產權指引。本集團就保障知識產權、知識產權許可與授權過程以及任何侵權情況採用與過往報告期間相類似的做法。知識產權團隊進行例行監察及評估，並向多個部門作出報告。出版材料、產品及製作僅於本集團的法律團隊在核證授權及正式協議批准後方獲授權。

於報告期間，本集團已在香港及珠海辦事處設立查詢渠道，促進跨境共享知識產權資料及防止本集團或其客戶侵犯任何知識產權。該措施旨在令知識產權相關資料的獲取更簡易方便，以及促進遵守知識產權法律法規。

2. Operating Practices (Continued)

B6. Product Responsibility (Continued)

Intellectual Properties ("IPs") (Continued)

When an infringement of the Group's work is detected, the Group send a cease and desist letter to notify the alleged infringer of its activity and stop the use of the Group's works, goods and services. Legal action will be taken to stop a patent infringer from further producing or selling relevant works, goods and services after seeking legal advice. If infringement occurred overseas, the Group will allocate responsible persons to assist and manage procedures in relation to any legal actions in the associated country.

As of 31 March 2024, over 200 comic titles had been actively listed under the Group's IPs portfolio. In addition, 3 innovation patents were registered under the Zhuhai office during the Reporting Period. Various active trademarks had been registered within various regions, including Hong Kong, the PRC, and the USA. The Group's domain name (culturecom.com.hk) was also kept active. To protect the IPs of the third parties, employees are prohibited from illegally installing and using any pirated computer software. The Group's IT department is responsible for monitoring relevant matters.

2. 營運常規 (續)

B6. 產品責任 (續)

知識產權 (「知識產權」) (續)

倘發現本集團的作品遭到侵權，本集團會寄發一封停止及終止函，告知涉嫌侵權者其觸犯侵權行為及要求該人士停止使用本集團的作品、產品及服務。於尋求法律意見後，本集團將會採取法律行動以阻止專利侵權者進一步生產或出售相關作品、產品及服務。倘海外發生侵權行為，本集團將指派負責人協助及管理與相關國家的任何法律訴訟有關的程序。

截至二零二四年三月三十一日，超過200部漫畫已列入本集團的知識產權組合名下。此外，於報告期間珠海辦公室註冊創新專利3項。多項現有商標已於多個地區(包括香港、中國及美國)註冊。本集團亦會繼續沿用域名(culturecom.com.hk)。為保障第三方的知識產權，僱員一律禁止非法安裝及使用任何盜版電腦軟件。本集團的資訊科技部負責監察相關事宜。

2. Operating Practices (Continued)

B6. Product Responsibility (Continued)

Data Protection

The Group understands that it has an indispensable responsibility for the protection of personal data. Data privacy of consumers, customers, and suppliers is strictly protected by the Group. The Group's Privacy Policy Statement has laid out principles to respect data privacy in accordance with the Personal Data (Privacy) Ordinance of the Laws of Hong Kong.

To preserve the confidentiality of customer personal data, the Group maintains the following data privacy principles:

- Only collect personal data that is believed to be relevant and required to conduct the normal course of business;
- Do not disclose any customer personal data unless the Group has expressly informed or got the consent from the customers, or it is required by law;

2. 營運常規 (續)

B6. 產品責任 (續)

資料保障

本集團深明其有絕對責任保護個人資料。消費者、客戶及供應商的資料隱私均受本集團嚴格保護。本集團的私隱政策聲明已根據香港法例項下的《個人資料(私隱)條例》制定有關尊重資料私隱的原則。

為將客戶個人資料保密，本集團奉行以下資料私隱原則：

- 僅收集被認為對進行日常業務而言屬相關及必要的個人資料；
- 不得披露任何客戶個人資料，除非本集團明確告知客戶或經客戶同意或法律規定；

2. Operating Practices (Continued)

B6. Product Responsibility (Continued)

Data Protection (Continued)

- Do not transfer personal data to any entity without customers' consent unless it is required by law or it has previously notified the customer; and
- Maintain robust security systems designed to prevent unauthorised access to personal data and implement various physical, electronic and managerial measures to safeguard and secure the personal data that the Group collected.

Terms concerning data protection have been included in contracts with employees, clients and suppliers. The Group also fully protects employees' personal data. All data supplied by the employees during and after the engagement process are kept confidential. An employee can make a written inquiry to the Group to see if the Group holds any of his/her personal data and to get the details of data captured if any.

2. 營運常規 (續)

B6. 產品責任 (續)

資料保障 (續)

- 未經客戶同意，不得向任何實體轉移任何個人資料，除非法律規定或已事先通知客戶；及
- 維持健全的安全系統（該等系統乃為防止未經授權取得個人資料而設）並實施不同的實體、電子及管理措施以保護及保障本集團收集所得的個人資料。

有關資料保障的條款已載入與僱員、客戶及供應商訂立的合約。本集團亦充分保護僱員的個人資料。於聘用過程中或之後由僱員提供的所有資料均會保密處理。僱員可以書面形式向本集團查詢，以查看本集團是否持有其任何個人資料並了解所掌握的資料詳情（倘有）。

2. Operating Practices (Continued)

B7. Anti-corruption

The Group advocates a strong work ethic that insists on compliance with law, integrity, honesty and professional dedication. The Group strictly observes the Criminal Law of the PRC, Anti-Unfair Competition Law of the PRC, Anti-Money Laundering Law of the PRC, Prevention of Bribery Ordinance of the Laws of Hong Kong, and other laws and regulations relating to commercial bribery. The Group has also established the Policy of Anti-Money Laundering and Anti-Extortion to ensure that the Group has proper policies, processes and controls in place to deter money laundering, extortion and other financial crimes.

The Group forbids any form of acceptance of advantages or acts of bribery. Explicit rules concerning employees' professional integrity are communicated through the Employees' Handbook, training courses as well as guidelines. For any suspected cases of money laundering or extortion, employees can fill in the Suspicious Transaction Report ("STR") and submit it to the management for review. The Group will seek legal advice from professional lawyers and take appropriate legal action. The case will be reported to the police, the Independent Commission Against Corruption (the "ICAC"), HKex and the Securities and Futures Commission ("SFC") if appropriate.

2. 營運常規 (續)

B7. 反貪污

本集團提倡良好工作道德，堅守法律、誠信、忠誠及敬業精神。本集團嚴格遵守中國刑法、中國反不正當競爭法、中國反洗錢法、香港法例項下的防止賄賂條例以及其他與商業賄賂有關的法律及法規。本集團亦已制定反洗黑錢及反勒索政策，以確保本集團設有適當的政策、程序及監控，防止洗黑錢、勒索及其他金融罪行。

本集團嚴禁任何形式的利益收受或賄賂行為，並透過員工手冊、培訓及指引傳達有關員工職業操守的明確規則。僱員可就任何洗黑錢或勒索可疑個案填寫可疑交易報告（「可疑交易報告」），並提交予管理層以供審查。本集團會向專業律師尋求法律意見並採取適當法律行動。有關個案將於適當情況下向警署、廉政公署（「廉政公署」）、聯交所以及證券及期貨事務監察委員會（「證監會」）上報。

2. Operating Practices (Continued)

B7. Anti-corruption (Continued)

Anti-corruption training is crucial to nurturing and maintaining the ethical culture of the Group. The Group provides training to relevant staff (including new staff) to ensure that they are aware of the money laundering and extortion activities in business operations. During the Reporting Period, all directors have received 3 hours of training on anti-corruption. Additionally, the 19% of the employees of the Group, including directors, received an average of 0.6 hour/employee of training hour on anti-corruption. The training content covered the responsibilities of directors, common integrity risks, case studies, corporate integrity principles and the education and resources services provided by the ICAC. In addition, the Group keeps the transaction records to allow swift reconstruction of individual transaction history, which provides evidence for the prosecution of criminal activities including money laundering. The Group also hires external auditors to conduct independent audits. All these measures effectively promote and improve the implementation of the Group's regulatory system.

No non-compliance with relevant laws and regulations that have a significant impact on the Group relating to corruption, bribery, fraud and money laundering had been identified during the Reporting Period.

2. 營運常規 (續)

B7. 反貪污 (續)

反貪污培訓對培養及維持本集團的道德文化至關重要。本集團向相關員工(包括新員工)提供培訓，以確保彼等知悉業務營運中的洗黑錢及勒索活動。於報告期間，本集團所有董事均已接受3小時的反貪污培訓。此外，本集團19%僱員(包括董事)已接受平均0.6小時／僱員訓練時間的反貪污培訓。培訓內容涵蓋董事職責、常見誠信風險、案例研究、企業誠信原則及廉政公署提供的教育及資源服務。此外，本集團保留交易記錄，以便迅速重建獨立交易歷史，為起訴犯罪活動(包括洗黑錢)提供證據。本集團亦已僱用外聘核數師進行獨立審計。所有此等措施均有效促進及改善本集團監管系統的實施。

於報告期間，概無發現違反有關貪污、賄賂、欺詐及洗黑錢且對本集團有重大影響的相關法律及法規。

2. Operating Practices (Continued)

B8. Community Investment

While the Group did not make specific community investment during the Reporting Period, it remained committed to staying abreast of industry trends and communicating closely with its stakeholders. The Group became a member of the Hong Kong Comics and Animation Federation (HKCAF), which has organized the Hong Kong Comics Support Programme (HKCSP) to promote the development of the comics industry through funding, training, and professional sharing. As a member, the Group fully supported the exhibitions hosted by the HKCAF, such as the Fifteen Fantasies Comics Exhibition, where it showcased its own intellectual properties, including graphics and icons.

Since 2012, the Group has exhibited sculptures of characters from its popular comic series, "Dragon Tiger Gate" and "Chinese Hero," at the Hong Kong Avenue of Comic Stars in Kowloon Park and the Ani-Com Park@ Harbour FUN in Wan Chai. Additionally, a character from the Group's portfolio was displayed outside the Hong Kong Heritage Museum in Sha Tin as part of the "Hong Kong Pop 60+" exhibition.

2. 營運常規 (續)

B8. 社區投資

儘管於報告期間本集團並無進行具體社區投資，但仍致力於緊貼行業趨勢並與持份者保持密切溝通。本集團成為香港動漫畫聯會（香港動漫畫聯會）成員，並舉辦香港漫畫支持計劃（HKCSP），透過資助、培訓及專業分享推動漫畫行業發展。作為成員，本集團全力支持香港動漫畫聯會舉辦的展覽，例如《一五一十》漫畫展覽，以展示其自有知識產權，包括圖像及圖標。

自二零一二年起，本集團於九龍公園香港漫畫星光大道及灣仔的香港動漫畫海濱樂園展示其熱門漫畫「龍虎門」及「華英雄」中的角色雕塑。此外，作為「瞧潮香港60+」展覽一部分，本集團作品中一個角色亦在沙田香港文化博物館外展出。

2. Operating Practices (Continued)

B8. Community Investment (Continued)

Recognizing the close relationship between comics and films in Hong Kong, the Group has contributed comic materials to the Leisure and Cultural Service Department's "Tango Between Images - Hong Kong Films & Comics" exhibition, which began in February 2023 and until October 2023.

Although formal policies on community engagement are yet to be established, the Group continues to allocate resources towards public education and strives to implement corporate social responsibility initiatives and participate in public welfare activities. Aligned with the chivalrous spirit of its comic products, the Group aspires to disseminate the idea of "Helping the weak and poor community" to the public through its creative offerings.

2. 營運常規 (續)

B8. 社區投資 (續)

本集團認識到，香港的漫畫與電影之間一直密不可分，遂為康樂及文化事務署於二零二三年二月開始至二零二三年十月舉行的「圖影風姿－香港電影與漫畫」展覽提供漫畫材料。

雖然尚未訂立社區參與的正式政策，但本集團持續投入資源進行公共教育，並致力於履行企業社會責任及參與公益活動。配合其漫畫產品的俠義精神，本集團致力於透過創意產品向大眾傳播「扶弱濟貧」之概念。



CULTURECOM

文化傳信集團有限公司
(於百慕達註冊成立之有限公司)
(股份代號：00343)

CULTURECOM HOLDINGS LIMITED
(Incorporated in Bermuda with limited liability)
(Stock Code : 00343)