

# 英皇資本集團有限公司 Emperor Capital Group Limited

於百慕達註冊成立之有限公司  
Incorporated in Bermuda with limited liability  
(股份代號 Stock Code: 717)



## 2024 / 2025

### 環境、社會及管治報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT



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# 1. ABOUT THIS REPORT

## 關於本報告

Emperor Capital Group Limited and its subsidiaries (collectively referred to as "Group") is a renowned full financial services institution in Hong Kong providing financial services including (i) global financial markets services; (ii) financing; (iii) equity research; and (iv) corporate finance advisory services. The Group acknowledges the significance of effective environmental, social and governance ("ESG") initiatives at operational level. By adopting environmental and social initiatives into its business operations, the Group can enhance its cost efficiency and risk management, and make informed decisions by engaging with the stakeholders of the Group. Besides, the Group is dedicated to prioritising ESG disclosure, and is committed to improving its transparency and accountability by consistently disclosing its ESG practices and performance, showcasing its commitment to sustainable and responsible business practices.

英皇資本集團有限公司及其附屬公司（統稱為「本集團」）為香港一間著名的全方位金融服務機構，提供的金融服務包括(i)環球金融市場服務；(ii)貸款；(iii)證券研究；及(iv)企業融資顧問服務。本集團深明有效的環境、社會及管治舉措在經營層面的重要性。通過於業務營運實施環境和社會舉措，本集團可提升其成本效益及風險管理，並透過與本集團利益持份者溝通以作出明智決策。此外，本集團致力優先考慮環境、社會及管治披露，並透過持續披露其環境、社會及管治常規及表現，提高其透明度及問責性，展示其對可持續及負責任經營慣例的承諾。





## 1.1 | REPORTING BOUNDARY 匯報範圍

This report primarily provides an overview of the Group's operations in Hong Kong for the financial year ended 30 September 2025 ("Year"), and describes the ESG values and initiatives of the Group.

This report sets out the Group's compliance with the mandatory disclosure requirements and its report on the "comply or explain" provisions of the ESG Reporting Guide ("ESG Reporting Guide") as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("Stock Exchange"). It is recommended that this report is read in conjunction with the Company's 2024/2025 Annual Report, in particular the Directors' Report and Corporate Governance Report sections therein.

本報告主要概述本集團於截至2025年9月30日止財政年度（「本年度」）於香港的營運，以及闡述本集團的環境、社會及管治價值及措施。

本報告闡述了本集團遵守香港聯合交易所有限公司（「聯交所」）證券上市規則附錄C2所載《環境、社會及管治報告指引》（「環境、社會及管治報告指引」）的強制披露要求以及對「不遵守就解釋」條文作匯報。建議閣下將本報告與本公司2024/2025年報一併閱讀，尤其是其中的董事會報告及企業管治報告部分。

## 1.2 | REPORTING PRINCIPLES 匯報原則

This report is based on the four reporting principles outlined in the ESG Reporting Guide – materiality, consistency, quantitative, and balance.

- **Materiality:** The Group collects and compiles information based on the materiality principle, focusing on key ESG issues that are relevant to the Group and its stakeholders
- **Consistency:** The Group maintains consistency in its ESG reporting by following the ESG Reporting Guide, ensuring that the information is consistently disclosed over time
- **Quantitative:** The Group includes quantitative data in its ESG report, providing a measurable and objective assessment of its performance in areas such as emissions, consumption of resources, and waste management
- **Balance:** The Group strives to achieve a balanced ESG report, which provides an overview of the Group's sustainability initiatives spanning areas including governance, talent development, compliance, environmental responsibility, and community investment

本報告基於環境、社會及管治報告指引中概述的四項報告原則——重要性、一致性、量化和平衡。

- **重要性：**本集團根據重要性原則收集和彙編資訊，主要關注與本集團及其持份者有關的環境、社會及管治議題
- **一致性：**本集團遵循環境、社會及管治報告指引，保持其環境、社會及管治報告的一致性，確保了資訊於日後披露的一致性
- **量化：**本集團在其環境、社會及管治報告中納入了可予計量的數據，為本集團在排放、資源消耗及廢物處理等領域的表現提供了可量度的客觀評估
- **平衡：**本集團致力實現環境、社會及管治報告的平衡，以提供本集團在可持續發展舉措的概述，涵蓋的領域包括治理、人才發展、合規、環境責任及社區投資

This report is available on the website of the Company (<https://www.EmperorCapital.com>) and the news website of Hong Kong Exchanges and Clearing Limited ("HKEX") <https://www.hkexnews.hk>).

本報告可於本公司的網站 (<https://www.EmperorCapital.com>) 及香港交易及結算所有限公司（「港交所」）的披露易網站 (<https://www.hkexnews.hk>) 查閱。



## 1.3 | BOARD STATEMENT 董事會聲明

The board of directors of the Company ("Board") recognises that sustainable practices are essential for the success and resilience of the Group, which enable the Group to operate its businesses in a responsible and sustainable manner. By prioritising ESG practices and upholding responsible governance, the Group aims to establish trust, build credibility, and make positive contributions to the community and environment in which the Group operates.

The Group's ESG processes and procedures focus on non-financial indicators that outline the Company's approach towards sustainability and has taken into account ESG-related issues covering different aspects including operations, legal and compliance, internal control, human resources, as well as marketing and communications. The Board has overall responsibility for the Company's ESG strategy and reporting. To reinforce the Board's ESG management approach and strategy as well as further enhance ESG governance, the Board has adopted an ESG Policy whereby the ESG Committee (comprising representatives from operations and supporting departments and the Executive Committee of the Company ("Executive Committee")) is delegated the power and authority to handle all ESG-related matters.

The roles and functions of the ESG Committee and the Executive Committee are as follows:

### ESG Committee

- Works through the key performance indicators ("KPIs") and the right tools and resources to handle the ESG issues
- Formulates and executes action plans and ensures execution by respective teams so as to achieve the ESG-related goals and targets set by the Board

The ESG Committee reports to the Executive Committee on the progress of the above action plans.

本公司董事會（「董事會」）認同可持續發展的實踐對於本集團的成功和抗逆力十分重要，以讓本集團以負責任及可持續的方式營運其業務。通過優先考慮環境、社會及管治實踐以及堅持負責任的治理，本集團旨在建立信任、樹立信譽，並為本集團在其營運的社區和環境作出正面的貢獻。

本集團的環境、社會及管治流程和程序專注於非財務指標，概述了本公司就可持續發展的方法，並已考慮與環境、社會及管治相關議題，涵蓋多個方面，包括營運、法律合規、內部監控、人力資源以及營銷和通訊。董事會全面負責本公司的環境、社會及管治策略和匯報工作。為加強董事會的環境、社會及管治管理方針及策略，並進一步提升對環境、社會及管治的管治，董事會採納了環境、社會及管治政策，按此授予環境、社會及管治委員會（由營運及支援部門及本公司執行委員會（「執行委員會」）的代表組成）權力及權限處理所有與環境、社會及管治相關的事宜。

環境、社會及管治委員會及執行委員會的角色和職能如下：

### 環境、社會及管治委員會

- 通過關鍵績效指標及正確的工具和資源來處理環境、社會及管治事宜
- 制定及實施執行計劃，並確保各團隊的執行以達致董事會制定的環境、社會及管治相關目標

環境、社會及管治委員會向執行委員會匯報上述執行計劃的進展情況。



## Executive Committee

- Provides recommendations to the Board on setting ESG-related goals and targets in line with the Group's businesses as well as management approach and strategy
- Oversees formulation and implementation of action plans by the ESG Committee
- Monitors and evaluates effectiveness of action plans in achieving ESG-related goals and targets relating to the Group's businesses including the KPIs
- Reviews effectiveness of ESG-related risk management and internal control systems, and reports to the Audit Committee of the Company for its review and discussion with the Board

The Executive Committee reports at least once a year to the Board on the implementation and the progress made towards achieving ESG objectives.

Based on the recommendations from the Executive Committee, the Board reviewed the progress made towards achieving the ESG-related goals and targets as well as effectiveness of the management approach and strategy.

Set out below is the functional framework on ESG sustainability of the Company.

## 執行委員會

- 基於本集團的業務、管理方式及策略，就制定環境、社會及管治相關目標向董事會提出建議
- 監督由環境、社會及管治委員會制定及實施的執行計劃
- 監測和評估執行計劃在達致與本集團業務在環境、社會及管治相關目標方面的有效性，包括關鍵績效指標
- 檢視環境、社會及管治相關的風險管理和內部監控系統的有效性，並向本公司審核委員會報告，供其審閱及與董事會進行討論

執行委員會至少每年向董事會匯報一次就達致環境、社會及管治目標的執行及進展情況。

根據執行委員會的建議，董事會已檢視在達致環境、社會及管治相關目標方面取得的進展，以及管理方法及策略的有效性。

以下是本公司可持續性的環境、社會及管治之功能框架。





## 1.4 | ESG RISK MANAGEMENT 環境、社會及管治風險管理

The Group has adopted an effective risk management mechanism to identify, assess, review and manage ESG risks of the Group. By actively managing and mitigating the identified ESG risks, the Group demonstrates its commitment to sustainable and responsible business practices. The major ESG risks relating to the business of the Group are listed below.

本集團採納了有效的風險管理機制，以識別、評估、審查和管理本集團的環境、社會及管治風險。通過積極管理和降低已識別的環境、社會及管治風險，本集團展示了其對可持續和負責任的經營方式的承諾。與本集團業務有關的環境、社會及管治主要風險已於下面列出。

### Risk Identification and Management Approach

### 風險識別與管理方法

The Group has identified the following ESG risks. By addressing these risks, the Group aims to contribute to a more sustainable future and a more equitable and inclusive society, while ensuring long-term success.

本集團已辨識下列環境、社會及管治風險。通過應對這些風險，本集團旨在為更加可持續的未來及建設一個更公平及包容的社會作出貢獻，同時確保長遠的成功。

#### (i) Environmental

#### (i) 環境

##### Risk

##### 風險

- The Group's operations generate paper waste, and improper handling of this waste may lead to environmental contamination
- Energy consumption such as lighting and air-conditioning in the Group's Hong Kong office and operations may lead to a significant carbon footprint

- 本集團的營運會產生廢紙，不當處理該等廢物可能會導致環境污染
- 於本集團的香港辦公室及營運的能源消耗如照明及空調等，可能會產生大量的碳足跡

##### Approach

##### 方法

- Using papers certified by the Forest Stewardship Council ("FSC"), and encouraging the migration of customers' account statements from a printed format to electronic versions
- Implementing energy-efficient practices and technologies

- 使用經森林管理委員會("FSC")認證的紙張及鼓勵客戶將賬單由印刷版轉為電子版
- 採用節能措施及技術

#### (ii) Social

#### (ii) 社會

##### Risk

##### 風險

- Failure in recruiting or retaining key personnel may result in the Group lacking key talent in critical positions
- Issues such as human rights violations, child labour, and poor working conditions in the supply chain can pose significant social risks
- Intense competition within the industry

- 未能招聘或保留重要人才可能導致本集團在關鍵崗位上缺乏重要人才
- 供應鏈中的侵犯人權行為、童工及惡劣工作環境等問題會帶來重大社會風險
- 行業競爭激烈



- False or misleading publicity may damage the Group's reputation
- Changes of social or political environments, or occurrence of any natural disaster may adversely affect the Group's business and operations

#### Approach

- Implementing talent management strategies and ensuring competitiveness of the Group's reward and incentive systems with reference to market benchmarks
- Implementing ethical sourcing and supply chain management practices and avoid engaging partners involved in unethical labour practices
- Enhancing the Group's product and service offerings; and striving to provide the best personalised services to customers
- Developing responsible marketing and advertising practices, while ensuring they are not making misleading claims
- Staying alert to the changes in social and political environments and adjusting strategic business plans to ensure the Group can cope with changes

### (iii) Governance

#### Risk

- Weak corporate governance may lead to issues like conflicts of interest, mismanagement, and lack of oversight; failure to comply with regulations governing the Group's operations may lead to legal and compliance breaches, and in turn legal and financial penalties, as well as reputational damage
- Weak risk management practices may expose the business to unexpected challenges and liabilities
- Unethical practices such as bribery and false trading may result in legal consequences and reputational damage
- Failure to protect customer data may lead to data breaches, cyberattacks, and regulatory penalties

- 虛假或具誤導性的宣傳可能會損害本集團的聲譽
- 社會或政治環境變動，以及任何自然災害的發生可能對本集團業務及營運造成不利影響

#### 方法

- 實施人才管理策略，並參照市場基準，確保本集團獎勵及激勵制度的競爭力
- 實施道德採購及和供應鏈管理常規，避免與涉及不道德勞工行為的夥伴合作
- 提升本集團的產品及服務，並致力於向客戶提供最佳的個人化服務
- 制定負責任的推廣及廣告常規，確保其不會作出誤導性聲明
- 對社會及政治環境變動保持警覺並調整業務策略計劃以確保本集團能應對該等變動

### (iii) 管治

#### 風險

- 薄弱的企業治理可能會導致利益衝突、管理不善及缺乏監督等問題；不遵守監管本集團營運的法規可能會導致違反法律及規例，從而受到法律及財務處罰，以及聲譽受損
- 薄弱的風險管理實踐可能會使企業面臨能預料的挑戰及責任
- 賄賂、虛假交易等不道德行為可能會導致法律後果及聲譽受損
- 未能保護顧客資料可能會導致資料洩露、網絡攻擊及監管處罰



**Approach**

- Implementing corporate governance practices to build up a transparent and responsible management team; closely monitoring compliance with all applicable laws and regulations
- Implementing risk management and internal control systems, and striving to establish clear lines of responsibility, proper segregation of duties and effective internal reporting, as well as strengthening supervision and management accountability in business operations, in order to promote a culture of integrity
- Independent monitoring and reviews are conducted by the Compliance Department and the Internal Audit Department, which regularly report to the management and the Audit Committee
- Fostering a culture of ethical business conduct and upholding ethical business practices
- Handling the collection and maintenance of customer data with appropriate data privacy and security measures

Through ongoing monitoring, evaluation, and improvement of its risk management strategies, the Group strives to ensure the long term resilience and success of its operations while minimising potential negative impacts on its business, stakeholders, and the environment. Should risk events arise, the Group will handle it according to the measures and procedures in a timely manner.

For further details on risk management and identified significant risks, please refer to the Risk Management and Internal Control section in the Corporate Governance Report of the Company's 2024/2025 Annual Report.

**方法**

- 實施企業管治常規以確保問責制及建立透明和負責任的管理團隊；密切監察所有適用法律及法規的遵守情況
- 實施風險管理及內部監控系統，以及致力於建立明確的責任分工、適當的隔離職責及有效的內部報告，並於業務營運中加強監督及管理問責，以提倡誠信文化
- 獨立監督及審查由合規部門與內部審核部門進行，該等部門定期向管理層及審核委員會報告
- 培養商業道德文化及堅持商業道德實踐
- 在處理顧客資料的收集和儲存時，採取適當的資料隱私及安全措施

通過對風險管理策略的持續監察、檢討和改善，本集團致力於確保其營運的長期抗逆力及成功，同時減少對其業務、持份者和環境的潛在負面影響。一旦發生風險事故，本集團將根據措施和流程及時處理。

有關風險管理及已識別的重大風險之進一步詳情，請參閱本公司2024/2025年報內之企業管治報告中的風險管理及內部監控部份。

## 1.5 | **STAKEHOLDERS ENGAGEMENT AND TRANSPARENCY** **持份者之參與及透明性**

Lack of transparency and stakeholder engagement can lead to conflicts and reputational risks. Effective communication and engagement with key stakeholders, such as shareholders, employees, and the local community, are important for building trust and maintaining a positive reputation.

缺乏透明度及持份者的參與會導致衝突及聲譽風險。與股東、員工及當地社區等主要持份者進行有效溝通和接觸，對於建立信任及保持良好聲譽非常重要。



Stakeholder engagement plays a key role in the Group's continuous improvement and development. The Group is committed to making proactive efforts to continuously interact with key stakeholder groups through various communication channels, to better understand their needs and concerns, and develop strategies and measures to address these issues. Through ongoing dialogues, the Group endeavours to strengthen relationships with stakeholders and improve its operations and practices, thereby creating value for stakeholders.

持份者的參與對本集團的持續改進和發展擔當很重要的角色。本集團致力於通過各種溝通管道，積極主動地與主要持份者群組進行持續互動，更好地了解其需要及關注點，從而制定解決這些問題的策略和措施。通過持續對話，本集團致力加強與持份者的關係，改善其營運和實踐，從而為持份者創造價值。

### 1.5.1 Major Communication Channels

### 1.5.1 主要溝通渠道

<b>Customers</b> 顧客		<ul style="list-style-type: none"> <li>Onsite communications 現場溝通</li> <li>Social media 社交媒體</li> <li>Emails 電郵</li> <li>Customer service hotlines 顧客服務熱線</li> </ul>
<b>Employees</b> 員工		<ul style="list-style-type: none"> <li>Performance appraisal interviews 績效評估訪談</li> <li>Employee engagement surveys 員工參與度調查問卷</li> <li>Staff activities 員工活動</li> <li>Daily communications 日常交流</li> </ul>
<b>Shareholders and Investors</b> 股東及投資者		<ul style="list-style-type: none"> <li>General meetings 股東大會</li> <li>Corporate websites 企業網站</li> <li>Meetings and conference calls 會議及電話會議</li> <li>Corporate communication documents 公司通訊文件</li> </ul>
<b>Business Partners and Suppliers</b> 商業夥伴及供應商		<ul style="list-style-type: none"> <li>Daily communications 日常交流</li> <li>Assessments 評估</li> <li>Meetings 會議</li> </ul>
<b>Community</b> 社區		<ul style="list-style-type: none"> <li>Community services 社區服務</li> <li>Corporate websites 企業網站</li> <li>Social media 社交媒體</li> </ul>
<b>Government and Regulatory Bodies</b> 政府及監管機構		<ul style="list-style-type: none"> <li>Regular dialogues 定期對話</li> <li>Meetings and enquiries 會議及查詢</li> <li>Forums 論壇</li> </ul>

### 1.5.2 Materiality Assessment

During the Year, the Group invited senior management to participate in identifying crucial issue, thus aiding in the development of effective sustainability strategies and policies. The results as below with 1 being the most important and 7 being relatively less important:

### 1.5.2 重要性評估

於本年度，本集團邀請高級管理層參與識別重要議題，以協助制定有效的可持續發展策略和措施。結果如下，1表示最重要，7表示重要性相對較低。

Environment 環境	Social 社會	Governance 管治
1. Energy consumption 能源消耗	Customer service 顧客服務	Anti-corruption 反貪污
2. Waste management 廢物管理	Product assurance and quality 產品保證及質量	Compliance with laws and regulations 遵守法律與規例
3. Paper consumption 紙張消耗	Community investment 社區投資	Economic performance 經濟表現
4. Green procurement 綠色採購	Employment practices 僱傭常規	Corporate governance practices 企業管治常規
5. Greenhouse gas emissions 溫室氣體排放	Employee development and training 員工培訓及發展	Data protection and cybersecurity 資料保護與網絡安全
6. Water consumption 耗水量	Supply chain management 供應鏈管理	Intellectual property rights management 知識產權管理
7. Climate change 氣候變化	Occupational health and safety 職業健康及安全	Business expansion 業務擴展



### 1.5.3 Material Topics

Based on the management team's assessment and stakeholders' feedback, the material issues were identified as follows. The Group's performances regarding these issues are discussed in this report.

#### Environment

- Energy conservation
- Waste management
- Waste recycling
- Paper reduction

#### Workplace

- Employment and labour practices
- Diversity and equal opportunities
- Development and training
- Occupational health and safety
- Work-life balance

#### Operating Practices

- Supply chain management
- Products and services quality
- Customer privacy protection
- Anti-corruption/Anti-money laundering
- Compliance with laws and regulations

#### Community

- Employee volunteering
- Community fundraising

The Group will continue improving its stakeholder communication mechanisms, and broaden the range of stakeholders for identifying material issues, in order to conduct more thorough assessments and analyses.

### 1.5.3 重要議題

根據管理層的評估及持份者的意見，以下為已識別之重要議題。本集團就該等議題的表現將於本報告內討論。

#### 環境

- 能源節約
- 廢物管理
- 廢物循環利用
- 減少用紙

#### 工作場所

- 僱傭及勞工慣例
- 多元共融和平等機會
- 發展和培訓
- 職業健康與安全
- 工作與生活平衡

#### 經營常規

- 供應鏈管理
- 產品及服務質素
- 客戶私隱保護
- 反貪污／反洗錢
- 遵守法例及法規

#### 社區

- 員工志願服務
- 社區籌款

本集團將繼續改善與持份者的溝通機制，擴大持份者的範圍以識別重要議題，從而進行更全面的評估和分析。



## 2. ENVIRONMENTAL PROTECTION

環境保護







## 2.1 | ENVIRONMENTAL POLICIES 環境政策

The Group attaches great importance to the sustainability of the environment. Although the Group does not operate any manufacturing facilities and is not a major source of environmental pollution given its operations do not generate material air, noise, water, physical waste or other types of pollutants, the Group is committed to making every effort to protect the environment in its business activities and workplaces.

The Group seeks to identify and manage environmental impacts attributable to its operations, in order to minimise these impacts if possible. The Group has adopted various measures to reduce energy and other resource use, minimise waste and increase recycling, and promote environmental protection in its supply chain and marketplace. The Group also educates its employees, to increase their awareness of promoting a green environment.

本集團高度重視環境的可持續性。儘管本集團沒有經營任何生產設施，且鑒於其營運不會產生重大空氣、噪音、水、實體廢物或其他類型的污染物，並非環境污染的主要來源，但本集團仍致力竭盡全力於其業務活動及工作場所保護環境。

本集團努力辨識及管理其業務對環境造成之影響，務求將該等影響盡可能減至最低。本集團已採取多項措施以降低能源及其他資源使用、減廢及增加循環再用，並在其供應鏈及市場中推行環保。本集團並教育其僱員，以提升他們對綠色環境的意識。

## 2.2 | USE OF RESOURCES 資源使用

### 2.2.1 Emissions and Energy Consumption

The Group's greenhouse gas emissions mainly arise from indirect emissions resulting from the use of purchased electricity. To ensure the emission management goals are achieved, the Group has adopted the following measures in its head office at 23rd and 24th floors, Emperor Group Centre, 288 Hennessy Road, Wan Chai, Hong Kong, to reduce energy consumption and improve overall energy efficiency.

- Using LED tubes
- Higher priority given to purchasing electrical appliances with high energy efficiency grade
- Applying energy-saving modes by default for all electrical appliances
- Switching off lights and air-conditioning in respective zones after work
- Maintaining constant room temperatures with thermostats in the air-conditioning system
- Sharing tips on reducing energy consumption with colleagues

### 2.2.1 排放物及能源消耗

本集團的溫室氣體排放主要來自於使用外購電力所產生的間接排放。為確保實現排放管理目標，本集團已於其位於香港灣仔軒尼詩道288號英皇集團中心23及24樓的總辦公室採取以下措施，以降低能源消耗及提升整體能源效率。

- 使用LED光管
- 優先選購高能源效益級別的電器
- 所有電器被預設以電力節省模式運作
- 下班後關閉各自區域的燈光及空調
- 透過冷氣系統的恆溫器維持穩定室溫
- 與同事分享減少能源消耗的建議

Through consistently measuring, setting targets for and monitoring greenhouse gas emissions, the Group can effectively assess and manage the risks associated with increased energy consumption, reduce its impact on the environment, and realise cost savings.

### 2.2.2 Waste Reduction and Management

The Group engages employees in their waste behaviours and encourages recycling practices in the workplace in order to minimise the environmental impacts arising from waste disposal. Besides, the Group also shares tips on waste management with colleagues from time to time.

透過持續量度、設定目標及監測溫室氣體排放，本集團可有效評估及管理能源消耗增加之相關風險，減少其對環境的影響，並實現成本節約。

### 2.2.2 減少及管理廢物

本集團讓員工參與廢物處理，並鼓勵他們在工作場所進行回收，以減低棄置廢物對環境所產生的影響。此外，本集團亦不時與同事分享廢物管理的建議。



The waste generated by the Group in its Hong Kong office is mainly household waste. In the office building, the building's property management company has appointed recycling contractor to collect and recycle used papers, plastic bottles, aluminium, fluorescent tubes and computer equipment.

本集團於其香港辦公室所產生的廢物主要為生活垃圾。在辦公大樓，大廈之物業管理公司已委聘回收承包商收集及回收使用過的紙張、塑膠瓶、鋁、光管以及電腦設備。



The Group's business involves minimal use of packaging materials. Given these materials relatively low overall importance, they will not be extensively discussed in this report.

本集團的業務極少涉及使用包裝材料。鑒於該等材料的整體重要性相對較低，故並未於本報告內詳述。



### 2.2.3 Reduction of Paper Use

Apart from electricity, paper is another major resource that is consumed in the Group's operations as well as Hong Kong office.

The Group continues to encourage a paperless working environment which not only reduces environmental damage but also fits commercial goals, as it can save physical space, facilitate information sharing via IT networks, and reduce complicated documentation procedures. The Group has implemented paperless internal operating processing such as claims applications, payrolls, leave applications, surveys, performance appraisals and many more. From time to time, the Group shares tips on paper reduction with colleagues – such as utilising used envelopes for internal correspondences, and using laptops or tablets instead of paper for meetings. Besides, electronic channels or devices are widely used for the Group's advertisements and promotional activities.



Partnering with its printing solutions provider, the Group has adopted "Follow You" print solution in the Hong Kong office, helping the Group becoming more cost efficient through smarter printing. The print solution enables the Group to achieve environmental objectives by reducing unclaimed printing, as printing is released only upon presentation of a staff card from that particular staff who gives the printing instruction. Moreover, duplex printing and copying have become the norm within the Group, greatly reducing paper consumption and saving costs. Usage data of office printing machines is regularly collected and assessed for monitoring the efficiency of the paperless environment. To reduce the related impact, the Group strives to use papers certified by the FSC in the Hong Kong office.

### 2.2.3 減少用紙

除電力外，紙張是本集團在其營運及香港辦公室消耗的另一主要資源。

本集團繼續鼓勵無紙化的工作環境，不僅可減少對環境的破壞，亦具有多重商業裨益，包括節省空間、促進資訊科技網絡信息共享及減省繁複的文書程序等。本集團已實行內部營運無紙化流程，例如費用申報、糧單、假期申請、意見調查及表現評估等。本集團不時與同事分享減少用紙的建議，例如利用已使用的信封作內部文件往來及使用平板或手提電腦代替紙張開會等。此外，本集團的廣告及宣傳活動大多透過電子渠道或應用電子器材。

本集團與其列印方案供應商合作，在香港辦公室處採用「Follow You」列印方案，透過智能列印有助本集團達致更佳的成本效益。由於作出列印指示的指定員工於打印時需要出示員工證方能進行打印，因此可減少無人認領列印的情況，從而使本集團達到環保目的。另外，雙面列印及複印已成為本集團內部慣例，大幅減少紙張消耗及節省成本。本集團定期收集及評估辦公室打印機使用數據，以監控無紙化環境之成效。為減少相關影響本集團致力於香港辦公室使用經FSC認證的紙張。

The Group aims to promote environmental awareness, not only within the organisation, but also through engaging customers, encouraging a co-operative approach to minimising its environmental impact. The formalities for opening a securities account involve a considerable amount of paperwork. In view of this, the account opening form has been modified to minimise paper usage. To encourage the migration of customers' account statements from a print format to electronic version, a surcharge is applied if customers opt to receive paper statements. As at 30 September 2025, the portion of customers adopting electronic statements was 90% (2024: 90%). In addition, the Group distributes the latest promotion information and notices via email and SMS instead of printed mails.

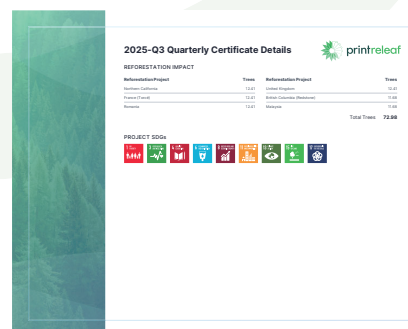
In compliance with the “Proposals to Expand the Paperless Listing Regime and Other Rule Amendments” issued by the Stock Exchange taking effect on 31 December 2023, the Company electronically disseminates its corporate communications including financial reports, and strongly recommends shareholders to access its corporate communications through the websites of the HKEX and the Company, instead of receiving printed form. The Group believes this paperless practice can help to protect the environment, as well as save costs for stationery, printing and administrative charges, etc.

During the Year, the Group participated in the PrintReleaf programme, which enabled the Group to offset its environmental impact through certified reforestation and carbon offset projects. Through this programme, data on the Group's paper consumption was analysed, to calculate how many trees were harvested and how much greenhouse gas was emitted for the paper consumed. PrintReleaf then planted trees in certified reforestation and carbon offset projects to offset the carbon emissions associated with the paper consumption.

本集團旨在提升環保意識，不僅於公司內部，同時亦讓客戶參與其中，鼓勵共同協作減少對環境的影響。辦理開立證券賬戶涉及大量文書工作。有鑑於此，已改良開戶表格以減少紙張使用量。為鼓勵客戶將賬單由印刷版轉為電子版，倘客戶選擇收印刷賬單，將需繳付額外費用。於2025年9月30日，採用電子賬單之客戶佔比為90%（2024年：90%）。此外，本集團透過電子郵件及短訊而非印刷郵件發佈最新推廣資訊及通知。

根據聯交所頒佈於2023年12月31日生效之關於《擴大無紙化上市機制及其他上市規則修訂建議》，本公司通過電子方式發佈公司通訊（包括財務報告），並極力推薦股東利用港交所及本公司網站獲取公司通訊而非收取印刷文件。本集團認為此無紙化的做法既可保護環境，亦可節約文儀用品、印刷及行政費用等。

於本年度，本集團參與了PrintReleaf計劃，透過認證的重新造林及碳抵銷項目，抵銷其對環境造成的影響。該計劃分析本集團的紙張消耗數據，計算出消耗紙張所涉及的伐木數量及溫室氣體排放量。隨後，PrintReleaf在認證的重新造林及碳抵銷項目中植樹，以抵銷與紙張消耗所產生的碳排放。





## 2.3 | CLIMATE CHANGE IMPACT 氣候變化影響

The world's climate has changed significantly in the past decades – global temperatures have increased and extreme weather events are becoming more frequent and severe, which may cause disruptions to business operations globally, and in turn poses adverse effects to the macro economy.

The Group mainly engages in financial services business which does not operate any manufacturing facilities. With global warming and climate change becoming one of the major environmental concerns in every part of the world, the Group has conducted a preliminary climate risk analysis in order to better comprehend climate change's impact on its operations and development. The Group has accordingly devised preventive and emergency measures, as well as initiated various measures to reduce its carbon footprint, including enhancing energy efficiency and minimising waste.

### 2.3.1 Physical Risks

Physical risks encompass potential hazards that might disrupt the Group's business operations. The Group relies heavily on a stable power supply to support its online trading platform and maintain normal business operations; extreme conditions might interrupt power supplies which may in turn cause adverse impacts to its operations, as well as interrupting communications between its customers and staff, either in person or electronically. Global warming could also result in increased energy consumption in the Group's offices. In this regard, the Group has implemented various measures, such as contingency plans for extreme conditions or emergencies, to enhance its operational resilience to such risks.

世界氣候在過去數十年發生了重大變化－全球氣溫上升，極端天氣事件越趨頻繁及嚴重，這可能擾亂全球業務營運，從而對宏觀經濟構成不利影響。

本集團主要從事金融服務業務，並無經營任何生產設施。隨著全球暖化及氣候變化成為全球各地的主要環境議題之一，本集團已進行初步氣候風險分析，以更好地了解氣候變化對其營運及發展的影響。本集團已相應制定預防及緊急措施，並開始採取多項舉措減少碳足跡，包括提升能源效率及盡量減少廢物。

### 2.3.1 實體風險

實體風險包括可能擾亂本集團業務營運的潛在危險。本集團十分依賴穩定的電力供應以支援其線上交易平台及維繫正常的業務營運；極端情況可能會中斷電力供應，從而對其營運產生負面影響，並打擾客戶與本集團員工親身或透過電子形式的溝通。全球暖化亦可能導致本集團辦公室的能源消耗增加。在這方面，本集團已實施極端情況或突發事件之應急計劃等多項措施，以增強抵禦有關風險的營運韌性。

### 2.3.2 Transition Risks

Transition risks refer to challenges associated with the shift to a low carbon economy, potentially requiring substantial policy, legal, technological, and market changes to address climate change mitigation and adaptation requirements.

With the aim of meeting carbon neutrality targets and achieving a low carbon economy, the government or regulatory bodies may implement more stringent environmental policies. Accordingly, the Group may be required to implement rigorous energy management in its operations, which will inevitably increase procurement, operating and investment costs. There may also be increasing expectations and demands from customers for environmentally friendly products. For instance, customers may wish to handle all transactions via electronic means. Besides, regulatory bodies may enforce stricter ESG disclosure requirements which require the Group to carry out more comprehensive reporting.

In view of the above, the Group will closely monitor existing and emerging trends, as well as climate-related policies and regulations so that it can promptly react as appropriate. Preference will be given to service providers which use environmentally friendly materials and demonstrate environmental commitment. The Group is committed to increasing its employees' awareness of climate change issues and will mobilise them to work together to enhance the Group's ESG performance, and continue enhancing the reporting principles and transparency of communication with stakeholders. The Group will strive to adapt to changes and explore ways to counter challenges in order to mitigate risks.

### 2.3.2 轉型風險

轉型風險指與向低碳經濟轉型相關的挑戰，可能需要重大政策、法律、技術及市場變化以應對減緩及適應氣候變化的需求。

為達致碳中和及實現低碳經濟，政府或監管機構可能會實施更嚴格的環保政策。相應地，本集團可能需要在其營運中實施嚴格的能源管理，這將無可避免地增加採購、營運及投資成本。客戶亦可能對環保產品的期望和要求不斷提高，例如客戶可能希望透過電子方式處理所有交易。此外，監管機構可能會執行更嚴格的環境、社會及管治的披露要求，這將需要本集團作出更全面的報告。

有見及上述情況，本集團將密切關注現有和新趨勢，以及與氣候相關的政策和法規，以便在適當的時候迅速作出反應。使用環保物料及履行環保責任的服務供應商將獲優先考慮。本集團致力提高其員工對氣候變化議題的意識，並將推動他們齊心協力提升本集團的環境、社會及管治表現，並就與持份者溝通繼續提升報告原則及透明度。本集團將致力適應變化，探索應對挑戰的方法以降低風險。

## 2.4 | ENVIRONMENTAL PERFORMANCE SUMMARY 環境保護績效概要

To illustrate the Group's sustainability performance, quantitative data has been collected from the Group's Hong Kong Office during the Year, which occupies a gross floor area of 1,732 square metres. The related data are listed in the table in Appendix 1.

Besides, the Group has set a target of reducing the pre-unit energy consumption by 5% in its Hong Kong office by FY2025/2026 or before, with FY2020/2021 as the baseline.

於本年度，本集團於香港辦公室（其總建築面積為1,732平方米）收集了量化數據，以展示本集團之可持續表現。相關數據已列載於附錄一的表格內。

此外，本集團已訂立了目標，以2020/2021年度為基準，於2025/2026年度或之前在香港辦公室每單位能源消耗減少5%。





### 3. WORKPLACE QUALITY

工作場所質素





## 3.1 | **WORKFORCE DISTRIBUTION AND DIVERSITY** 員工分佈及職場多元化

The Group believes that a motivated and balanced workforce is crucial for building a sustainable business model and delivering long-term returns. The Group is firmly committed to diligently fostering a nurturing and all-encompassing work environment that encourages and empowers its employees to flourish, thereby enabling them to make utmost valuable contributions towards the Group's continued prosperity and advancement.

The total number of the employees of the Group and the demographics of the workforce as at 30 September 2025 are listed in the tables in Appendix 1.

The Group has a diverse workforce in terms of gender and age, providing a variety of ideas and levels of competencies that contribute to the Group's success. The Group is firmly committed to gender equality at both managerial and operational levels.

The management believes that employees are important assets of the Group, and remains committed to attracting and retaining talent with diverse backgrounds for achieving sustainable growth and maintaining a stable turnover rate. The turnover rates of the Group's workforce during the Year are listed in the tables in Appendix 1.

本集團深信，積極主動且具均衡比例之員工團隊，是建立可持續經營模式及帶來長遠回報的關鍵元素。本集團堅定致力營造一個具培育及包容性的工作環境，鼓勵並賦權員工蓬勃發展，從而使他們能夠為本集團的持續繁榮及進步作出極具價值的貢獻。

本集團於2025年9月30日的僱員數目及員工分佈已列載於附錄一的表格內。

本集團的員工團隊來自不同年齡層及性別，提供多元化的觀點及各種程度的技能，為本集團的成功作出貢獻。本集團在管理及營運層面均一直堅守兩性平等原則。

管理層相信，員工乃本集團之重要資產，並致力吸引並挽留不同背景的人才，以達致可持續增長及維持穩定的流失率。本集團於本年度之員工流失率已列載於附錄一的表格內。

## 3.2 | **EMPLOYMENT PRACTICE** 僱傭常規

The Group strictly complies with Employment Ordinance (Cap. 57, Laws of Hong Kong), Minimum Wage Ordinance (Cap. 608, Laws of Hong Kong), Sex Discrimination Ordinance (Cap. 480, Laws of Hong Kong) and other statutory requirements regarding employment and labour practices.

To ensure staff clearly understand their rights and obligations, the employee handbook and other policies and guidelines are in place covering the areas of compensation and dismissal, recruitment, working hours, rest periods, equal opportunity, anti-discrimination and other fringe benefits, etc. The Group reviews its related policies from time to time to ensure compliance with the latest statutory requirements.

本集團嚴格遵守《僱傭條例》(香港法例第57章)、《最低工資條例》(香港法例第608章)、《性別歧視條例》(香港法例第480章)及其他有關僱傭及勞工慣例的法定規定。

為確保員工清楚了解自己的權利和義務，已制定員工手冊及其他政策及指引，涵蓋薪酬及解僱、招聘、工作時間、休息時間、平等機會、反歧視以及其他額外福利等範疇。本集團不時檢討其相關政策，以確保符合最新法定要求。



The Group firmly believes that a fair and just working environment can significantly boost employee morale and productivity, and is therefore dedicated to providing equal opportunities in all aspects of employment and ensuring the workplace is free from discrimination. The Group ensures employees receive fair and competitive remuneration packages in accordance with their experience, qualifications, performance and market rates, and are being reviewed on a regular basis. Performance evaluations are conducted by department supervisors at the end of probationary periods, and during promotions, salary adjustments and annual assessments. These evaluations help assess employees' past performances, and set goals for their future development. The Group welcomes employees to provide feedback during performance evaluations, to guide their career growth. The completed performance evaluation forms are kept in employees' personal files for recordkeeping purposes.

A set of grievance procedures is in place, to provide staff with a channel to confidentially escalate complaints and concerns to the Human Resources Department or Investigation Committee. The management will continue listening to the voices of employees, to ensure that their concerns and needs are appropriately addressed and resolved.

The Group fully complies with relevant laws and regulations in related regions concerning prevention of forced or child labour including the Protection of Children and Juveniles Ordinance (Cap. 213, Laws of Hong Kong). In the recruitment process, the Group implements appropriate procedures to ensure that employment adheres to minimum age provisions of applicable laws. The Group also prohibits any form of forced labour. The ages and identities of its employees are verified, and employment contracts are entered into with all employees.

During the Year, the Group was not aware of any cases of non-compliance with employment and labour regulations. If a violation is confirmed during the regular monitoring process or upon receipt of an application, the Group will handle the case in accordance with internal policies and regulations, such as by terminating the employment contract or reporting the violation to law enforcement agencies.

本集團堅信公平公正的工作環境可大幅提高員工士氣和工作效率，因此其致力於在就業的各方面提供平等機會，並確保工作場所不存在歧視。本集團確保僱員基於其經驗、資歷、表現及市場工資水平獲得公平及具競爭力的薪酬待遇，並定期檢討有關待遇。績效評估由部門主管於試用期結束，以及晉升、薪酬調整及年度考核期間進行。該等評估有助評核員工的過往表現，並為他們的未來發展設定目標。本集團鼓勵員工於績效評核時提供反饋，以指導其職業發展。所填妥之績效評核表存在員工個人檔案中以作記錄保存。

本集團已制定申訴程序，為員工提供渠道，使員工可以保密方式向人力資源部或調查委員會提出投訴和關注事項。管理層將繼續傾聽員工聲音，確保他們的關注和需求得到適當關注及解決。

本集團嚴格遵守在相關地區有關防止強迫勞動或童工的法律及法規，包括《保護兒童及少年條例》(香港法例第213章)。在招聘過程中，本集團實施適當程序以確保受僱員工符合適用法律的最低年齡規定。本集團亦禁止任何形式的強迫勞動。其僱員的年齡和身份均得到核實，並與所有僱員簽訂了僱傭合同。

於本年度，本集團並不知悉任何違反僱傭及勞工法規的個案。倘於定期監控過程中或收到申請後確認有違規行為，本集團將根據內部政策及規例處理個案，如終止僱傭合約或向執法機關舉報違規行為。

### 3.3 WELFARE AND BENEFITS 福利及津貼

The Group places a strong emphasis on the well-being and benefits of its employees, recognising their vital role in the overall success and sustained growth of the Group. To ensure a supportive and nurturing work environment, the Group implements various measures to prioritise the welfare of its employees.

One key aspect of employee welfare is the timely and full payment of salaries. The management understands the importance of financial stability and ensures that employees receive their salaries on time and in full, providing them with a sense of security and satisfaction. Additionally, the Group offers a comprehensive range of leave entitlements, including statutory holidays as well as additional leave such as annual leave, sick leave, maternity leave, paternity leave, compensatory leave, marriage leave, jury leave and condolence leave. Each Hong Kong employee is also entitled to birthday leave in lieu of a birthday gift. These leave options allow employees to fulfil personal and family commitments, thus attaining work-life balance.

Besides, comprehensive benefits are provided by the Group, such as employer's voluntary mandatory provident fund contributions, medical coverage and life insurance. To safeguard the health of its staff, the Group offers health assessment plans and dental care schemes to staff and their families at preferential rates, helping them to evaluate health conditions, prevent diseases, and aim for healthier lifestyles. During the Year, a seasonal flu vaccination discount programme was offered to staff to enable them to have better protection from seasonal flus. By providing these welfare benefits, the Group ensures that employees have access to necessary healthcare services and financial security.

本集團極為重視員工的福祉及福利，並認同他們對本集團的整體成功及持續發展至關重要。為確保一個具支持性及培養性的工作環境，本集團採取多項措施優先考慮員工福利。

員工福利的一個重要方面是及時全額支付薪資。管理層深明財務穩定的重要性，確保員工按時全額領取薪資，讓員工有安全感和滿足感。此外，本集團提供全面的休假權利，包括法定假期以及年假、病假、產假、侍产假、補休假、婚假、陪審員假及喪假等額外假期。每名香港員工並可享有生日假期以代替生日禮物。這些休假選擇讓員工履行個人和家庭承擔，從而實現工作與生活平衡。

此外，本集團提供全面的福利，例如僱主的自願性強積金供款、醫療保險及人壽保險。為了保障員工的健康，本集團以優惠價格向員工及其家屬提供健康評估計劃及牙科保健計劃，使他們能夠評估健康狀況及預防疾病，以達致健康的生活方式。於本年度，本集團為員工提供了季節性流感疫苗接種優惠計劃，使他們能夠更好地預防季節性流感。通過提供這些福利，本集團確保員工能夠獲得必要的醫療保健服務和經濟保障。

The Group values workplace wellness practices that support employees' health and well-being. The Group encourages breastfeeding and provides a designated private space in the office building to support breastfeeding female employees to express breastmilk according to their schedule during working hours. These "Breastfeeding Friendly Workplace" measures demonstrate the Group's commitment to the well-being of its employees and their families.

本集團注重實踐健康的工作場所，使員工體魄強健。本集團鼓勵母乳餵哺，並於辦公大樓提供特定的私人空間，以支援女性員工在工作時間內按照其時間表擠母乳。該等「母乳餵哺友善工作間」措施兌現本集團維護員工及其家庭成員福祉的承諾。



### 3.4 | OCCUPATIONAL HEALTH AND SAFETY 職業健康及安全

The Group prides itself on providing a safe, effective and congenial work environment for its staff. To ensure the highest standards of health and safety, the Group adheres to all relevant regulations and implements comprehensive safety measures throughout its operations.

本集團致力為員工提供安全、高效及舒適之工作環境，並引以為豪。為確保最高的健康和 safety 標準，本集團遵守所有相關法規，並於整個營運過程中實施全面的安全措施。

Occupational health and safety ("OHS") measures are regularly reviewed by the Group to ensure their effectiveness. An Environmental, Health and Safety Policy is available on the Group's intranet, which enables staff to understand the Group's sustainability practices and health standards, promoting a culture of environmental responsibility. A dedicated team has also been established to deal with OHS matters, and to react promptly if there are issues, to ensure a healthy and safe work environment. Workshops and seminars on different topics are regularly held, to present the latest information and raise awareness of OHS issues for employees.

本集團定期審查職業健康及安全（「職安健」）措施，以確保其有效性。環境、健康及安全政策已放置在本集團內聯網，讓員工了解本集團的可持續性實踐及健康標準。同時成立了一個專門小組處理職安健事宜，以便在問題出現時迅速作出反應，確保一個健康和safe的工作環境。本集團定期舉辦不同主題的學習工作坊及研討會，以呈列最新資訊，及加強僱員對職安健方面的意識。

The Group enhances emergency preparedness and ensures there are well-stocked first-aid kits in its Hong Kong office to protect the health and safety of employees and customers in the event that they are injured. An automated external defibrillator (AED) has been placed in the office building to rescue cardiac arrest patient when needed. Besides, the Group has arranged staff who is certified first aider to provide emergency assistance to other colleagues in the Hong Kong office whenever needed.

本集團提升應急準備能力及確保其香港辦公室內配備充足的急救箱，以於員工及顧客受傷時能保障他們的健康及安全。自動體外心臟去顫器已放置在辦公大樓，以在需要時救助心臟驟停的患者。此外，本集團安排了已獲認可急救證書之員工於需要時在香港辦公室為其他同事提供緊急救援。





## World Mental Health Day 世界精神衛生日

October 2024  
2024年10月



In order to raise awareness of mental health issues and to support people's mental health worldwide, the World Federation for Mental Health has designated 10 October each year as the World Mental Health Day. This year's theme was "Mental Health at Work". The Group helped to promote this message and provided tips to ensure that colleagues prevent mental health risks at work, and protect and support mental health in the workplace.

為提高世界各地對精神健康議題的關注及支持人們的精神健康，世界心理衛生聯盟把每年的10月10日定為世界精神衛生日。今年的主題是「職場精神健康」，本集團協助宣傳此訊息，並提供一些溫馨小提示，確保同事在工作中預防精神健康風險，保護和支持工作場所精神健康。

## Health Seminar – Tips on Regular Exercises 健康講座 – 運動有法

January 2025  
2025年1月



The Group is highly concerned about the physical and mental health of its colleagues. During the Year, the Group and the Labour Department jointly organised a seminar on occupational health to help colleagues understand the importance of regular exercise, and to integrate exercise into the workplace to promote their physical and mental health.

本集團十分關注同事的身心健康發展。於本年度，本集團與勞工處合辦健康工作講座，讓同事了解恆常運動的重要性，並把運動融入工作場所，促進同事的身心健康。

## Health Seminar – Falling into Dietary traps 健康講座 – 墮入飲食陷阱

September 2025  
2025年9月



To help colleagues maintain healthy eating habits, the Group invited nutritionists to provide staff with insights into common lifestyle diseases, breakfast “calorie traps”, and tips for fat reduction.

為了讓同事保持健康的飲食習慣，本集團邀請了營養學家為員工講解常見都市病、早餐熱量陷阱及減脂等小貼士。

## Fire Drill

The Group organised fire drills for its staff from time to time. Fire blanket and fire extinguishers, etc. were used during the drill to ensure relevant staff know how to use the equipment correctly in case of fire.

## 火警演習

本集團定期為員工組織火警演習。演習中使用了滅火毯和滅火器等，以確保相關員工在發生火災時懂得如何正確使用這些設備。

Every case of injury, if any, is required to be reported to the Human Resources Department and be individually assessed under the internal guideline procedures. The number and rate of work-related fatalities, and the number of lost days due to work injuries, are listed in the tables in Appendix 1.

一旦發生工傷事故（如有），必須通報人力資源部，並根據內部指引程序進行獨立評估。因工亡故的人數及和比率以及因工傷損失工作日數已列載於附錄一的表格內。

During the Year, the Group's Hong Kong office, along with many other units of Emperor Group Centre, were awarded an “Indoor Air Quality Certification – Good Class” by the Environmental Protection Department, under its voluntary Indoor Air Quality Certification Scheme for Offices and Public Places.

於本年度，環境保護署根據其自願性辦公室及公眾場所室內空氣質素檢定計劃向本集團的香港辦公室連同英皇集團中心內其他眾多單位頒發「室內空氣質素檢定證書 – 良好級」。



## 3.5 | DEVELOPMENT AND TRAINING 發展及培訓

Recognising the importance of skilled and professionally trained employees, the Group offers comprehensive training to enhance the knowledge, skills and work capability of its staff, enabling them to excel in their roles. The Group encourages and provides subsidies to employees at all levels to pursue educational or training opportunities that achieve personal growth and professional development. A policy on External Training Subsidy is in place, allowing every staff member to develop and maintain job-related skills for full performance.

As the Group retains its position at the forefront of the vibrant market, the staff actively pursue professional trainings to enhance their technical knowledge and keep abreast of the latest developments. The Group conducts in-house seminars and trainings covering anti-money laundering, updates to laws, codes, rules and regulations, and other topics related to licensed regulated activities from time to time, in order to maintain the highest standard of professional conduct and ethics by employees. The seminars and training were recognised by the Securities and Futures Commission ("SFC"), enabling licensed staff to fulfil the requirements for continuous professional training. During the Year, the topics of training organised by the Group included:

- Anti-Money Laundering and Countering Terrorism Financing seminars and training
- Cybersecurity and Suitability Requirements
- US Policies in 2025 and implications for investors
- Recent trends in the regulation of artificial intelligence in the financial services industry
- Artificial Intelligence, eDiscovery, and Document Reviewing
- Cyber Risk Series: Audit and Compliance Edition
- Update on Hong Kong Competition Law
- Webinar on Challenges in IP protection for generative AI & Wealth Succession and Management for Cross-border Assets
- Update on Legal Aid Schemes
- SFC Brokers Seminar
- 打擊洗錢／恐怖分子資金籌集講座及培訓
- 網絡保安及合適性規定
- 2025年美國政策對投資者的影響
- 金融服務業人工智能監管的最新趨勢
- 人工智能、電子取證與文件審查
- 網絡風險系列：審計與合規
- 香港競爭法的最新動態
- 生成式人工智能的知識產權保護的挑戰及跨境資產財富傳承與管理的研討會
- 法律援助計劃的最新進展
- 香港證券業發展研討會

During the Year, the Group arranged training for staff responsible for recruitment, mainly covering recruitment channels, procedures and interviewing skills, with a view to upskilling the interviewers in the selection process and enhancing the efficiency of the recruitment process. In addition, the Group organised workshops on KPIs setting methodology and performance appraisal skills, to enhance management skills of employees of managerial and pre-managerial grades.

本集團明白技能熟練及經專業培訓的員工之重要性，因此提供全面的培訓以提升員工的知識、技能及工作能力，他們能在其崗位發揮所長。本集團鼓勵並資助各級員工進修或參與培訓，以實現其個人成長及專業發展。本集團設外間進修資助政策，讓每個員工能發展及維持工作技能，發揮最佳表現。

本集團保持其於充滿活力的市場的最前線位置，其員工不斷積極尋求專業培訓以提升技術知識，及時了解最新發展動向。本集團不時舉辦內部研討會及培訓，內容涵蓋反洗錢、法律、守則、規則及法規之最新資訊以及有關持牌受規管活動之其他主題，讓員工保持最高標準之職業操守及道德。研討會及培訓乃獲證券及期貨事務監察委員會（「證監會」）認可，以確保持牌員工符合持續專業培訓之要求。於本年度，本集團舉辦之培訓包括：

於本年度，本集團為負責招聘之員工安排培訓，內容主要包括招聘渠道、流程及面試技巧，以提升面試員的甄選技巧及提高招聘過程的效率。此外，本集團舉行了關鍵績效指標制定方法及績效考核技巧工作坊，以提升經理及準經理級別員工的管理技巧。



By investing in the continuous learning and development of its employees, the Group aims to enhance their capabilities and foster their professional growth.

透過投資員工的持續學習和發展，本集團旨在提高其能力並促進其專業發展。

The number of training hours of the staff of the Group, and the percentage of employees trained are listed in the tables in Appendix 1.

本集團員工培訓時數以及受訓僱員百分比已列載於附錄一內之表格。

## 3.6 | EMPLOYEE ACTIVITIES 員工活動

The Group believes that maintaining work-life balance is essential for sustainability and a sound body and mind for every employee. To support employees in maintaining work-life balance and creating team spirit, the Group organised staff activities from time to time that helped strengthen relationships between employees, boosted their morale and promoted a harmonious working environment.

本集團相信，維持工作與生活的平衡對每位員工的可持續發展及身心健康至為重要。為支持員工維持工作與生活的平衡及培養團隊精神，本集團不時舉辦員工活動，這有助鞏固員工之間的關係、加強員工士氣，並締造和諧的工作環境。

### Zentangle Stress Relief Workshop 禪繞畫減壓工作坊

November 2024  
2024年11月

The Group organised a Zentangle stress relief workshop for its staff, helping them express their creativity and heal their minds. During the workshop, participants learned the basic concepts and techniques of Zentangle painting, and freely expressed their inner feelings through using paintbrushes, enjoying a relaxing and healing time, thus achieving harmony between mind, body and spirit. Participants also utilised the techniques they learned to design unique ecobags, displaying their own personal style.

本集團為員工舉辦禪繞畫減壓工作坊，讓他們發揮創意，療癒心靈。在工作坊中，參加者學習禪繞畫的基本理念和技巧，透過使用畫筆自由表達內心的感受，享受放鬆且治癒的時光，從而達到身心靈的和諧。參加者還利用學到的技巧設計了獨一無二的環保袋，展現了各自的個人風格。



## CNY Lion Dance Festive Activity 農曆新年醒獅活動

February 2025  
2025年2月

To celebrate the Lunar New Year, the Group held a grand lion dance performance, immersing colleagues in the festive atmosphere.

為了與同事們一同共慶農曆新年，本集團進行了隆重的醒獅活動，感受節日氣氛。



## 18th Listing Anniversary Party 上市18週年

April 2025  
2025年4月

The staff gathered to celebrate the Group's 18th listing anniversary.

員工們聚首一堂為本集團的上市18週年一同慶祝。



## CEO Welcome Party 行政總裁歡迎會

September 2025  
2025年9月

The Group held a CEO Welcome Party, to introduce the new Chief Executive Officer to colleagues, thus fostering mutual understanding and welcoming a new chapter for the Group.

本集團舉行了行政總裁歡迎會，介紹新任行政總裁與同事們見面，促進互相認識，並共同迎接本集團新篇章。





## 4. OPERATING PRACTICE

經營常規







The Group places a strong emphasis on compliance and considers it a core value in all aspects of its operations. The Group is committed to upholding ethical business practices and complying with relevant laws, regulations, and industry standards. Compliance is not only a legal obligation to the Group, but a fundamental principle that guides its decision-making and ensures that the Group operates with integrity and transparency. The Group has implemented robust compliance frameworks and internal controls to mitigate risks and ensure that its actions align with the Group's values. By prioritising compliance, the Group aims to foster trust, maintain the confidence of its stakeholders, and contribute to a sustainable and responsible business environment.

### 4.1 | SUPPLY CHAIN MANAGEMENT 供應鏈管理

The Group acknowledges the substantial benefit of robust and transparent supply chain management for its business operations. The Group strives to deliver the highest possible quality of products for its customers, and also expects the same quality from its selected service providers, in order to maintain its high reputation and the high levels of customer satisfaction regarding the Group's services and products. Hence, the Group has set rules and policies for selecting service providers, and has instituted a thorough and stringent supply chain management system, including mechanisms to monitor the performance and compliance of its service providers.

The Group has established solid relationships with a number of services providers offering trading platform systems and financial information solutions in Hong Kong and Chinese Mainland who maintain high levels of quality control and service standards.

The Group has internal control authorisations and procedures for the selection of service providers as well as introducing new service providers. The selection of service providers is based on criteria such as price, stability of the trading platform, customer service team responsiveness, capability and experience. The Group has stringent requirements for service providers especially in respect of environmental protection, such as ensuring a service provider can provide a production safety licence or it meets the national environmental protection requirements. The Group examines certificates provided by service providers and checks whether their products have already complied with the environmental protection requirements. The Group has also implemented a stringent goods inspection process, to assess whether the goods conform to the specifications. Preference is given to service providers who demonstrate their environmental commitment.

本集團高度重視合規，並將其視為營運各方面的核心價值。本集團致力維護道德商業慣例，遵守相關法律、法規及行業標準。合規不僅為本集團的法律義務，亦為指導其決策、確保本集團誠信、透明經營的基本原則。本集團實施了穩健的合規框架及內部控制，以降低風險並確保其行動符合本集團的價值觀。透過優先考慮合規，本集團旨在培養信任，維持持份者信心，並為可持續及負責任的營商環境作出貢獻。

本集團認同穩健、透明的供應鏈管理對其業務營運有重大的好處。本集團致力提供最高質量的產品予客戶，且預期選定的服務供應商也能提供同樣質量的產品，使本集團的服務及產品持續享有良好聲譽及高客戶滿意度。因此，本集團已在選擇服務供應商方面制定規則及政策，並建立了一套全面且嚴格的供應鏈管理體系，包括監察服務供應商的表現及合規性的機制。

本集團與多家維持嚴謹品質監控及高服務水平的在香港及中國內地交易平台系統及金融資訊解決方案的服務供應商建立穩固的合作關係。

本集團設有內部監控授權及程序甄選服務供應商及引入新的服務供應商。服務供應商之甄選乃根據其價格、交易平台的穩定性、客戶服務團隊的回應速度、實力及經驗等準則進行。本集團對服務供應商尤其在環境保護方面有嚴格的要求，例如服務供應商能否提供安全生產許可證、或是否符合國家規定的環境保護要求等。本集團將審核服務供應商提供的證書，以及檢視其產品是否已符合環境保護要求。本集團並實施嚴謹的驗貨流程，嚴格檢驗每項貨物是否符合規範。若能履行環保責任的服務供應商可獲優先考慮。

The Group maintains a zero-tolerance policy against any form of child or forced labour. Any violations of these standards result in immediate contract termination and reporting to the appropriate authorities, ensuring full compliance with ethical business practices throughout the Group's supply chain.

本集團對任何形式的童工或強迫勞動採取零容忍政策。任何違反該等標準的行為均會引致立即終止合約並向相關部門舉報，以確保本集團整個供應鏈均完全符合商業道德操守。

The Group relevant team members monitor closely the service providers' work quality, and liaise with them timely if any issues are identified.

本集團相關團隊成員密切監察服務供應商的工作質素，如發現任何問題，即時與他們溝通。

The Group will also be alert as to whether there is unfavourable news regarding its engaged service providers on the environmental aspect. In the event of such news, the Group will verify the news and internally discuss the need to change the service providers.

本集團會留意其使用的服務供應商在環境保護方面有否出現不利新聞。如有發現，本集團會核實新聞，如需要，本集團將進行內部討論，以決定是否需要更換服務供應商。

The numbers of service providers engaged by the Group's operations during the Year are listed in the tables in Appendix 1.

本集團於本年度供應鏈之服務供應商數目已列載於附錄一的表格內。

## 4.2 | PRODUCT RESPONSIBILITY AND CUSTOMER SERVICES 產品責任及客戶服務

The Group has earned trusted relationships with its broad customer base through providing dedicated customer services.

本集團透過提供貼身的客戶服務獲得廣大客戶群之信任。

The Group makes every effort to promptly and fairly investigate and resolve all disputes and complaints lodged by customers, according to clearly written internal procedures. The Group has set up designated channels – including hotline and email – for customers to lodge complaints. All complaints received through these channels are diverted to and handled by the Complaint Officer. The hotline numbers and email address are shown on the daily and monthly customer statements, to ensure customers are aware of the communication channels for lodging complaints. Upon receipt of a complaint, the Complaint Officer will investigate in a timely manner and report the findings to senior management. Senior management shall review the complaint and determine whether internal controls and procedures need to be enhanced or any other appropriate action is required to be taken. The numbers of customer complaints concerning securities dealing that were reported during the Year are listed in the tables in Appendix 1.

本集團力求根據清楚列明之內部程序，及時公平地調查並解決客戶提出之所有糾紛及投訴。本集團已設立指定渠道（包括熱線電話及電郵）供客戶提出投訴。通過該等渠道收到之所有投訴將轉達投訴主任並由其處理。該等熱線電話及電郵地址均顯示於每日及每月之客戶賬單上，以確保客戶知悉提出投訴之溝通渠道。於收到投訴後，投訴主任將及時作出調查，並將結果報告予高級管理層。高級管理層將審查投訴，並決定須否加強內部監控及程序或採取任何其他適當行動。本集團於本年度接獲關於證券交易的客戶投訴數目已列載於附錄一的表格內。

As a comprehensive financial services provider, the Group comprises teams of professionals specialising in a wide array of services including brokerage, asset management, financing, and corporate finance advisory. As at 30 September 2025, 41 (2024: 39) employees and 83 (2024: 86) account executives of the Group were licensed with the SFC for various types of regulated activities: dealing in securities (Type 1), dealing in futures contracts (Type 2), advising on securities (Type 4), advising on futures contracts (Type 5), advising on corporate finance (Type 6), and asset management (Type 9), registered with Professional Insurance Brokers Association or Estate Agents Authority.

In order to adopt a high standard of corporate governance and ensure market integrity, the Group has become a member of "The Chamber of Hong Kong Listed Companies" and "Association of Hong Kong Capital Market Practitioners Limited". Besides, in recognition of its dedicated services and professionalism, the Group received the following awards during the Year:

## iFast Wealth Advisers Awards 2025

*iFast Financial (HK) Limited*

### 2025奕豐財富顧問大獎 奕豐金融（香港）有限公司

September 2025  
2025年9月

作為一家綜合金融服務供應商，本集團擁有由各種服務之專業人士組成的團隊，包括經紀、資產管理、貸款及企業融資顧問。於2025年9月30日，本集團41（2024年：39）名僱員及83（2024年：86）名客戶經理獲證監會許可從事各種受規管活動：證券交易（第1類）、期貨合約交易（第2類）、就證券提供意見（第4類）、就期貨合約提供意見（第5類）、就機構融資提供意見（第6類）以及資產管理（第9類），或已於香港專業保險經紀協會或地產代理監管局登記。

為實施高水平企業管治措施及保持市場誠信，本集團已成為「香港上市公司商會」及「香港資本市場專業人員協會」之會員。此外，為表彰其熱誠的服務及專業水平，本集團於本年度獲得以下獎項：





## 4.3 DATA PROTECTION 資料保護

The Group places the utmost importance on protecting the privacy of its customers, partners and staff in the collection, handling, safekeeping, use and retention of their personal data. The Group adheres to the applicable data protection regulations and ensures appropriate technical measures are in place to protect personal data against unauthorised disclosure, use or access. The Group also ensures that customers' personal data is securely stored, and used only for the purpose for which it has been collected and such other purposes as expressly consented by customers. Currently, the privacy policy is displayed in the website of the Group's cinemas for customers' reading at any time.

In addition, relevant staff are provided with guidelines in compliance with applicable laws on data privacy protection, to strengthen their awareness and to protect personal data against loss, unauthorised access, use, modification or disclosure. In this regard, the Group arranges regular cybersecurity awareness training sessions for its staff, covering topics such as up-to-date internet safety and phishing awareness, as well as providing corporate guidance on safe remote working practices. To minimise risks of data leakage, access to customer database is limited to authorised staff. The Group does not share any personal data with third parties unless in accordance with law. To reduce the risk of identity theft, the Group takes appropriate measures to dispose of documents that contain customer information.

All these measures aim to ensure the Group's business activities adhere to the highest personal data protection standards. The Group regularly reviews and updates its policies and measures to align with the latest laws, regulations, and technology changes, ensuring the implementation of a continued end high degree of personal data protection.

本集團在收集、處理、保管、使用及保存客戶、合作夥伴及員工的個人資料過程中，對保障彼等的私隱給予最高度的重視。本集團嚴格依循適用的資料保護法例並確保設立適當之技術措施，保障個人資料免被未經授權披露、挪用或存取。本集團亦確保客戶個人資料獲安全妥善地儲存，並只會按收集時指定的用途及經客戶明確同意的其他用途使用。目前，私隱政策已於本集團戲院之網站展示，供客戶隨時閱讀。

此外，本集團根據資料私隱保護適用法律向相關員工提供指引，以加強彼等的意識及保障個人資料，防止遺失、未經授權查閱、使用、修改或披露。在這方面，本集團定期為其員工安排網絡安全意識培訓課程，內容包括最新的互聯網安全和網絡釣魚意識，並提供有關安全遠端工作實踐的企業指引。為降低資料外洩風險，客戶資料庫只容許經授權員工查閱。除非根據法律規定，否則本集團不會與第三方分享任何個人資料。為減低身份盜竊的風險，本集團於處置含有客戶資料的文件方面採取適當措施。

所有該等措施旨在確保本集團業務活動符合最高的個人資料保護標準。本集團定期審閱及更新其政策和措施，以符合最新法律、法規及技術變動，確保持續及高度的個人資料保護得以實施。

## 4.4 PROTECTION OF INTELLECTUAL PROPERTY 保護知識產權

The Group attaches great importance to the protection of intellectual property and is committed to complying with relevant laws, regulations and international standards. The Group protects its intellectual property rights by prolonged use and registration of domain names and various trademarks. The Group has registered trademarks in various classes in Hong Kong and Chinese Mainland. The Group's trademarks and domain names are constantly monitored and renewed prior to their expiration.

The Group signs contracts with service providers and partners that clearly define the ownership and usage rights of intellectual property to ensure the legal use of others' intellectual property. Besides, the Group takes prompt action against any infringement of the Group's intellectual property rights.

The Group provides regular trainings on intellectual property protection to employees, covering overviews on the latest intellectual property laws and guidelines on the use of trademarks, so as to enhance employees' awareness on the latest development of relevant laws and the best practice for the protection of the Group's intellectual properties. In addition, the Group takes active steps to collect and retain detailed records and evidence of its use of trademarks, and constantly monitors and conducts periodical reviews to avoid the risks of potential cancellation.

The Group will continue improving and updating its intellectual property protection policies and measures to ensure that its business operations comply with the latest legal and regulatory requirements and protect the legitimate rights and interests of intellectual property. During the Year, the Group has not been involved in any significant legal disputes or claims related to the intellectual property.

本集團高度重視知識產權保護，並致力遵守相關法律、法規及國際標準。本集團透過持續使用及註冊域名與各類商標保障其知識產權。本集團已在香港及中國內地註冊多個類別的商標。本集團商標及域名會獲持續監控及於屆滿前續期。

本集團與服務供應商及合作夥伴簽訂合約，明確列明知識產權的所有權及使用權，確保合法使用他人之知識產權。此外，本集團會針對任何對本集團之知識產權作出的侵犯採取迅速行動。

本集團定期為員工提供知識產權保護培訓，其內容涵蓋最新的知識產權法概述及商標使用的指引，以提升員工對相關法例之最新發展以及保護本集團知識產權的最佳實踐方法的認知。此外，本集團採取積極措施收集及保存有關商標使用的詳盡紀錄及證據、時刻監察並定期就商標使用進行檢討，以免除潛在撤銷風險。

本集團將持續改善並更新知識產權保護政策和措施，以確保其業務營運符合最新法律法規要求，並保護知識產權的合法權益。於本年度，本集團並無涉及任何與知識產權相關的重大法律糾紛或索償。

## 4.5 ANTI-CORRUPTION/ANTI-MONEY LAUNDERING 反貪污／反洗錢

The Group believes that fair, transparent, and ethical business practices are key to corporate success and sustainable development. In order to enhance ethical corporate culture and practices, the Group has established policies and procedures for anti-corruption, anti-money laundering and counter-terrorist financing.

The Group adopts a zero-tolerance approach to all forms of corruption and bribery. It is essential for the Group's employees to have a deep understanding of bribery, extortion, corruption and related acts, in order to maintain compliance and integrity in business operations. Strictly adhering to the Prevention of Bribery Ordinance (Cap. 201, Laws of Hong Kong), an Anti-Corruption Policy and Procedures has been established, in which a set of guidelines in giving and receiving gifts, or offer in the form of meals, accommodation and entertainment, as well as interacting with business partners and government officials, was established to outline acceptable and unacceptable conduct in employees' daily business activities. This is also clearly stipulated in all employees' contracts. These policies are explained during induction training, and are freely accessible on the Group's intranet. The Group aims to ensure every employee adheres to applicable legal requirements and makes ethical business decisions. Besides, special care must additionally be taken to ensure that all business dealings with business partners and government officials are conducted in a context that is free from any form of corrupt practices.

The Group has long adopted an Anti-Money Laundering and Counter-Terrorist Financing Policy and Procedure ("AML Policy"). The AML Policy establishes the general framework for combating potential money laundering and financing of terrorism, and provides guidelines for preventing the Group's employees from being misused for money laundering, terrorist financing or other financial crimes. The AML Policy indicates part of potentially suspicious transactions or activities that employees should look out for. Furthermore, Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615, Laws of Hong Kong) is introduced to new staff during the orientation by the Human Resources Department, and subsequent trainings and updated information are provided to its staff regularly. Also, relevant information is shared through the e-learning platform.

本集團堅信公平、透明和道德的商業行為是企業成功及可持續發展的關鍵。為提升企業道德文化及常規，本集團已建立反貪污、打擊洗錢及恐怖分子資金籌集之政策及程序。

本集團對一切形式的貪污和賄賂採取零容忍的態度。本集團之員工必須對賄賂、勒索、貪污及相關行為有深入的了解，以維持業務營運合規及誠信。本集團嚴格遵守《防止賄賂條例》（香港法例第201章），且已制定反貪污政策及程序，其中本集團已就贈送及收受禮物、提供用餐、住宿及娛樂，以及與商業夥伴和政府官員交往制訂一套指引，列明員工日常業務活動中可接受及不可接受的行為。上述指引均已在所有僱傭合同中清晰訂明。這些政策已在入職培訓時作出解釋，並可在本集團內聯網上自由查閱。本集團旨在確保每位員工遵從適用的法律規定及作出合乎道德之商業決定。此外，還必須特別注意確保所有與商業夥伴和政府官員進行的所有業務往來在不涉及任何形式的舞弊行為的情況下進行。

本集團多年來一直採納打擊洗錢及恐怖分子資金籌集政策及程序（「打擊洗錢政策」）。打擊洗錢政策確立了打擊潛在洗錢及恐怖主義資金籌集罪行的一般框架，並提供指引防止本集團的員工被濫用於洗錢、資助恐怖主義或其他金融罪行。打擊洗錢政策已列出部分潛在可疑交易或活動的指標，供員工參考。此外，在新員工入職培訓時，人力資源部會向他們介紹《打擊洗錢及恐怖分子資金籌集條例》（香港法例第615章），並於隨後定期向員工提供培訓和最新資訊，且通過電子學習平台分享相關資訊。



The Group has set out a comprehensive framework of measures to prevent money laundering activities. At the time of account opening, the Group will perform a name search in an anti-money laundering database system provided by a third party vendor, in order to screen each new customer against current terrorist and sanction designations, and check whether the customer is a Politically Exposed Person (PEP). New account applications lodged by terrorists or sanctioned entities would be rejected. Regular name checks of existing customers against the latest terrorist and sanction list issued by the United States Department of Treasury, as recommended by the regulators, are also conducted. The Group performs regular reviews on transactions by high-risk customers, in order to identify suspicious transactions. In the event that any suspicious transactions are noted, the Group will report them to the Joint Financial Intelligence Unit in due course.

The Group has also adopted a whistle-blowing policy and procedures for all levels and operations under the Group, so staff can raise concerns, in confidence, about possible improprieties (such as misconduct and malpractice) in any matter related to the Group. The Group's whistle-blowing policy encourages all staff to report any actual or suspected improper conduct, in confidence, to their immediate supervisor or department head. The Group guarantees confidentiality of the whistle-blowers' identities and protection from harassment, even if disclosure is required for legal proceedings. Moreover, the Group regularly assigns employees to review their department's compliance performance, formulate measures to address potential or existing issues, and identify and manage potential compliance risks in advance. This ensures that compliance standards are continually strengthened and improved. These policies and procedures together with the code of conduct can be found in the employee handbook.

In addition to these measures, the Group puts a strong emphasis on training and education. Employees are provided with regular training on anti-corruption practices, such as talks or seminars on business ethics, delivered by the Independent Commission Against Corruption of Hong Kong from time to time. During the Year, ICAC integrity e-learning course was arranged for its staff, to refresh their relevant knowledge. Moreover, anti-Money Laundering and Countering Terrorism Financing seminars and training were also organised for the Group's staff.

During the Year, no legal case regarding corrupt practices was brought against the Group or its employees. Also, no whistle-blowing concerning a criminal offence or misconduct was reported.

本集團已制訂一套綜合框架措施以防止洗錢活動。於開立戶口時，本集團將在由第三方供應商提供之防止洗錢數據庫系統內進行名稱搜索，以識別每名新客戶是否牽涉當前恐怖分子及於制裁名單內，並檢查客戶是否為政治公眾人物(PEP)。恐怖分子或受制裁實體提出的新開戶申請會被拒絕。按監管機構建議，本集團亦根據美國財政部最新頒佈之恐怖分子及受制裁清單對現有客戶進行定期名稱檢查。本集團會對高風險客戶進行之交易進行定期審查，以識別可疑交易。倘知悉任何可疑交易，本集團將適時向聯合財富情報組舉報。

本集團亦採納一套舉報政策及程序，讓本集團各層面及業務之員工可在保密的情況下就任何可能影響本集團之不當事宜（如不當及不法行為）進行舉報。本集團的檢舉政策鼓勵所有員工在保密的情況下向其直屬上司或部門主管舉報任何實際或疑似的不當行為。即使法律程序要求披露，本集團亦保證舉報人身份的保密性並防止騷擾。此外，本集團定期委派員工審查其部門的合規表現，制定解決潛在或現有問題的措施，及提前識別及管理潛在合規風險。這確保不斷加強及完善合規標準。該等政策及程序連同行為守則可於員工手冊內查閱。

除該等措施外，本集團亦非常重視培訓及教育。員工獲定期提供有關反貪污守則的培訓，如由香港廉政公署不時舉辦的商業道德講座或研討會。於本年度，其員工獲安排香港廉政公署的誠信網上培訓，以更新他們的相關知識。此外，還為其員工安排了打擊洗錢／恐怖分子資金籌集講座及培訓。

於本年度，本集團或其員工並無面對任何有關貪污行為之法律起訴案件。同時，亦無涉及刑事罪行或不當行為之個案被舉報。

## 4.6 COMPLIANCE WITH RELEVANT LAWS AND REGULATIONS 遵守相關法律及法規

The Corporate Governance Committee is delegated by the Board to review and monitor the policies and practices on compliance with relevant legal and regulatory requirements, including but not limited to the following ordinances which have significant impact on the Group:

- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615, Laws of Hong Kong)
- Companies Ordinance (Cap. 622, Laws of Hong Kong)
- Competition Ordinance (Cap. 619, Laws of Hong Kong)
- Employment Ordinance (Cap. 57, Laws of Hong Kong)
- Inland Revenue Ordinance (Cap. 112, Laws of Hong Kong)
- Occupational Safety and Healthy Ordinance (Cap. 509, Laws of Hong Kong)
- Money Lenders Ordinance (Cap. 163, Laws of Hong Kong)
- Personal Data (Privacy) Ordinance (Cap. 486, Laws of Hong Kong)
- Prevention of Bribery Ordinance (Cap. 201, Laws of Hong Kong)
- Securities and Futures Ordinance (Cap. 571, Laws of Hong Kong)
- 《打擊洗錢及恐怖分子資金籌集條例》(香港法例第615章)
- 《公司條例》(香港法例第622章)
- 《競爭條例》(香港法例第619章)
- 《僱傭條例》(香港法例第57章)
- 《稅務條例》(香港法例第112章)
- 《職業安全及健康條例》(香港法例第509章)
- 《放債人條例》(香港法例第163章)
- 《個人資料(私隱)條例》(香港法例第486章)
- 《防止賄賂條例》(香港法例第201章)
- 《證券及期貨條例》(香港法例第571章)

Details on the work of the Corporate Governance Committee are shown in the Corporate Governance Report, which can be found on page 45 of the Company's 2024/2025 Annual Report.

董事會委派企業管治委員會檢視及監察有關法例及法規要求之政策及慣例，包括但不限於以下對本集團有重大影響的法例：

企業管治委員會之工作詳情載於本公司2024/2025年度報告第45頁中之企業管治報告內。

The Legal and Compliance Department of the Group works to provide an in-house legal and compliance service that effectively supports various operation units in their duties and day-to-day operation to comply with all applicable laws, rules and regulations (such as Securities and Futures Ordinance and its subsidiary legislations, Prevention of Bribery Ordinance and Codes and Guidelines issued by SFC).

Updates to the relevant applicable laws, rules and regulations are brought to the attention of relevant employees and relevant operation units from time to time. The Group holds relevant required licenses for provision of services, such as dealing in securities and futures contracts; advising on securities and futures contracts; advising on corporate finance and asset management; and money lenders and insurance broker licenses, etc. The management must ensure that business is conducted in accordance with the relevant applicable laws and regulations.

The Board is not aware of any issues within the Group during the Year that are in violation of any laws and regulations.

本集團法律及合規部旨在提供內部法務及合規服務，有效支援多個營運單位於其職責及日常營運方面遵守所有適用法律、規則及法規（如證券及期貨條例及其附屬法例、防止賄賂條例以及證監會頒佈的守則及指引）。

相關員工及相關經營單位不時獲悉之相關適用法律、規則及法規之更新資訊。本集團持有提供服務所需之相關牌照，例如買賣證券及期貨合約、就證券及期貨合約提供意見、就企業融資及資產管理提供意見，以及放債人及保險經紀牌照等。管理層須確保所從事業務乃符合適用之法律及法規。

於本年度，董事會並不知悉本集團有違反法律及法規的情況。





## 5. COMMUNITY INVOLVEMENT

參與社區活動







The Group highly recognises its role in social responsibility, and is committed to giving back to the communities. Embracing the mission "From the Community, To the Community", the Group actively promotes diverse community campaigns spanning elderly welfare, underprivileged communities and environmental conservation initiatives. The Group's management team also plays an important role in mobilising staff to join all these activities, which are held in tandem with its commitment to sustainable development. The Group is dedicated to making a positive impact on society through community investment and engagement initiatives.

Besides, the Group has placed surplus fund in certain banks, to support environmentally beneficial projects and businesses that promote the transition to a low-carbon, climate-resilient and sustainable economy, through its green deposit programme.

The Group has been awarded the 15 Years Plus Caring Company Logo by the Hong Kong Council of Social Service, recognising its ongoing commitment to fulfilling its corporate social responsibilities.

本集團高度重視其社會責任，致力回饋社群。以「取諸社會，用諸社會」為使命，本集團積極推廣多種社區活動，涵蓋長者福利、弱勢社群及環保行動。該等活動與本集團可持續發展之承諾相輔相承，而本集團管理層團隊在動員參與該等活動方面亦擔任重要角色。本集團致力透過社區投資及參與，對社會作出正面影響。

此外，本集團將剩餘資金存放於某些銀行，透過其綠色存款計劃，以支持有利於環境的項目和業務，促進低碳、能適應氣候和可持續經濟的轉型。

本集團獲香港社會服務聯會頒發15年或以上「商界展關懷」標誌殊榮，表揚其履行企業社會責任的持久承諾。



## 5.1 VOLUNTARY SERVICES 義工服務

The Group continues its partnerships with non-governmental organisations and charitable organisations, to reach and support needy communities. Major voluntary service events during the Year include:

本集團持續與非政府組織和慈善組織保持夥伴關係，以伸出援手支持有需要幫助的社群。於本年度，主要義工服務活動包括：

### Little Life Warrior 2024 Christmas Party 生命小戰士2024聖誕派對

December 2024  
2024年12月



The Group joined hands with ISD Charitable Foundation and Kingston Financial Group Limited, to sponsor the non-profit organisation "Little Life Warrior Society" in hosting the Little Life Warrior 2024 Christmas Party. Emperor Entertainment Group artiste Kathy Yuen also took part in the event, joining volunteers and over 70 "little warrior" families – totalling more than 200 attendees – to celebrate Christmas. The gathering aimed to raise awareness and garner support for child cancer patients across all sectors of society. All funds raised in this event were allocated to support the daily operations of the "Little Life Warrior Society", providing essential services to more children battling cancer, and with severe blood disorders, and who have undergone bone marrow transplants.

本集團攜手證券商協會慈善基金會及金利豐金融集團有限公司，一同贊助非牟利團體「生命小戰士會」舉辦《生命小戰士2024聖誕派對》。英皇娛樂藝人湯怡亦出席了此活動，連同義工與現場超過70個生命小戰士家庭、合共超過200人喜迎聖誕。這聚會旨於喚起社會各界對兒童癌症病人的關注與支持。是次活動所募集的善款，全數用於支持「生命小戰士會」的日常運營，為更多癌症兒童、重症血病患者及曾接受骨髓移植的病童提供必要的服務。



## Green Youth Workshops 綠色青年工作坊

July 2025  
2025年7月

In preparation for the “Green Generation Games”, a fun and interactive sports event organised by the Emperor Foundation in August 2025, youth volunteers from the event partner, the Neighbourhood Advice-Action Council, by arranging Green Youth Workshops to guide volunteers to craft sports props from upcycled materials. The Group’s volunteers proactively joined the workshops, in which they helped refine the props and conducted trial runs to ensure a safe and enjoyable experience for senior citizens on the event day.

為籌備由英皇慈善基金於2025年8月舉辦的一個有趣及互動的體育活動「綠色世代運動會」，來自活動合作方鄰舍輔導會的多位青年透過綠色青年工作坊，帶領義工利用升級再造材料製作運動道具。本集團義工積極參與此工作坊，共同協助製作道具並進行試玩，以確保長者在活動當天能享有安全且愉快的體驗。



## Green Generation Games 綠世代運動會

August 2025

2025年8月

Embracing the spirit of Play for the Dreams in GBA of the 15th National Games, Emperor Foundation specially joined forces with Emperor Entertainment Group, Emperor Entertainment Group 0 effect and the Neighbourhood Advice-Action Council to host the Green Generation Games at the Youth Outreach "Hangout", inviting senior citizens and youth volunteers to team up for fun competitions. The youth volunteers creatively designed and produced sports equipment using recycled materials in pre-event workshops, injecting innovative eco-friendly elements. The Group's volunteers, together with other youth volunteers and 50 senior citizens, formed nine volunteer teams to participate in this meaningful community sports event.

為響應第15屆全運會「激情全運會活力大灣區」的精神，英皇慈善基金特別聯同合作伙伴英皇娛樂、英皇娛樂0 effect及鄰舍輔導會，假協青社「蒲吧 Hangout」舉辦「綠世代運動會」，邀請長者與青年義工組隊參與趣味競技。青年義工更於賽前創意工作坊親手設計及製作運動用具，巧妙應用再生資源，為運動會注入嶄新環保元素。本集團義工連同一眾青年義工及50位長者，共同組成九支義工隊伍攜手參與這場富有意義的社區運動盛事。



## 5.2 CHARITABLE SPONSORSHIP AND DONATIONS 慈善贊助及捐贈

The Group mobilises its staff to participate in fundraising campaigns to help underprivileged people in the community. Major charity donation and fundraising campaigns during the Year include:

本集團推動員工參與籌款活動，幫助社區弱勢群體。於本年度，主要慈善捐贈及籌款活動包括：

### Dress Casual Day 公益金便服日

October 2024  
2024年10月



This year's theme for the annual Dress Casual Day was "Wear To Care". Participating staff members each donated HK\$70 or more to The Community Chest of Hong Kong, and put on casual wear to support the event.

一年一度的便服日於本年的主題為「Wear To Care」，每位參與同事均捐出70港元或以上予香港公益金，並穿上便服以支持該活動。

### Charity Sale of Red Packets 利是封慈善義賣

November 2024  
2024年11月



The Group's staff supported Emperor Group's charity sale of red packets by purchasing the red packet, continuing last year's meaningful tradition. The funds raised in the charity sale were all donated to a youth charity in Hong Kong, KELY Support Group, through Emperor Group Foundation, in order to support their mental health programmes for youth and raise public awareness and empathy for mental health issues among young people. This meaningful event embodied the spirit of generosity and care, sending heartfelt New Year blessings to underprivileged communities and supporting the well-being of youth in Hong Kong.

本集團員工透過購買利是封，支持英皇集團利是封慈善義賣活動，延續去年的良好傳統。慈善義賣所籌得款項由英皇慈善基金全數捐予香港青年慈善機構啟勵扶青會，以支持其青年人精神健康項目，並提高大眾對青年人精神健康問題的關注及同理心。此次活動別具意義，凝聚愛心力量，為社會弱勢社群送上誠摯的新春祝福，竭力支持香港青年人的福祉。



## Historical and Cultural Experience Event – Fengyun Pavilion of China's Three Kingdoms 「中國三國風雲館」沉浸式體驗歷史文化活動

February 2025  
2025年2月

The Group participated in an immersive historical and cultural experience event – Fengyun Pavilion of China's Three Kingdoms, organised by the Greater Bay Area Social Innovation Association, by sponsoring 50 children from grassroots families to visit the museum, allowing them to deeply delve into the history and classic tales of the Three Kingdoms period, thereby igniting their profound interest in and exploratory spirit regarding Chinese culture.



本集團參與由「大灣區社創公益總會」主辦的「中國三國風雲館」沉浸式體驗歷史文化活動，贊助50名基層家庭小朋友到「中國王朝風雲館」參觀，深入了解三國時期的歷史與經典故事，激發他們對中華文化的深厚興趣與探索精神。

## Skip Lunch Day 公益行善折食日

March 2025  
2025年3月



By making a donation of HK\$38 or more, each donor would receive a Skip Lunch Day coupon as a token of appreciation. Coupon holder could redeem designated items at any Hung Fook Tong outlets in Hong Kong in a specified period. The donation were used to support The Community Chest and its member agencies, to improve the lives of street sleepers, and people living in cage homes and cubicles. The Group's staff actively supported for this good cause.

凡捐款港幣38元或以上，每位捐款者即可獲得「折」食日愛心券一張。持券者可於指定期間於全港鴻福堂門市換領指定產品。捐款用以支持公益金及其轄下會員機構，幫助露宿者、籠屋及板間房居民改善生活。本集團員工積極支持此善舉。

## Blood Donation 捐血行動

July 2025  
2025年7月



The Group's employees actively joined the blood donation event jointly organised by Emperor Group in conjunction with the Red Cross, in order to help people in need.

本集團員工積極參加由英皇集團及紅十字會聯合舉辦的捐血行動，以幫助有需要的人。

## Mooncake Donation Campaign 愛心月餅募捐大行動

September 2025  
2025年9月



During the Mid-Autumn Festival, excess mooncakes were collected by the Group from staff and donated to a subsidiary of Pok Oi Hospital. The mooncakes were then given to ethnic minorities in Tin Shui Wai, to share the joy and celebrate the Mid-Autumn Festival with them.

於中秋節期間，本集團向同事們收集過剩月餅，捐贈至博愛醫院屬下機構，然後轉贈天水圍的弱勢社群，與他們分享喜悅，共度中秋佳節。

## 5.3 ENVIRONMENTAL CONVERSATION 環境保護

The Group is dedicated to promoting environmental awareness through green education. Major environmental conservation events during the Year include:

本集團致力通過綠色教育宣揚環保意識。於本年度，主要環境保護活動包括：

### Earth Hour 地球一小時

March 2025  
2025年3月



The Group's Hong Kong Office joined the millions of people around the globe and turned off its office lights in support of WWF's Earth Hour, an annual event to raise awareness of climate change.

為響應世界自然基金會一年一度的「地球一小時」活動，本集團香港辦公室與全球數百萬人一同參與關閉辦公室照明燈。活動旨在提高人們對氣候變化的意識。





## 6. APPENDIX

附錄





## APPENDIX 1: ESG PERFORMANCE DATA

### 附錄一：環境、社會及管治表現指標

#### Environmental 環境

HKEX 港交所	Indicators 指標	Unit 單位	FY2022/23 年度	FY2023/24 年度	FY2024/25 年度
<b>Greenhouse Gas ("GHG") Emissions 溫室氣體排放</b>					
A1.2	Scope 1 GHG emissions 範疇1溫室氣體排放	kgCO <sub>2</sub> e 公斤二氧化碳當量	N/A 不適用	N/A 不適用	N/A 不適用
A1.2	Scope 2 GHG emissions 範疇2溫室氣體排放	kgCO <sub>2</sub> e 公斤二氧化碳當量	159,556	156,709	128,240
A1.2	Scope 3 GHG emissions 範疇3溫室氣體排放 Category 5: Waste generated in operations 類別5:營運中產生的廢物	kgCO <sub>2</sub> e 公斤二氧化碳當量	2,478 <sup>1</sup>	2,845 <sup>1</sup>	2,443
A1.2	Total (Scope 1, 2 & 3) GHG emissions 溫室氣體排放總量(範疇1,2及3)	kgCO <sub>2</sub> e 公斤二氧化碳當量	162,034	159,554	130,683
A1.2	GHG emissions intensity 溫室氣體排放強度	kg/m <sup>2</sup> 公斤/平方米	94	92	75
<b>Energy Consumption 能源消耗</b>					
A2.1	Direct energy consumption 直接能源消耗	GJ 千兆焦耳	N/A 不適用	N/A 不適用	N/A 不適用
A2.1	Indirect energy consumption 間接能源消耗	GJ 千兆焦耳	844	854	769
A2.1	Total energy consumption 能源消耗總量	GJ 千兆焦耳	844	854	769
A2.1	Energy consumption intensity 能源消耗強度	GJ/m <sup>2</sup> 千兆焦耳/平方米	0.5	0.5	0.4
<b>Waste Management 廢物處理</b>					
A1.4	General refuse disposed to landfills 棄置於堆填區的一般廢物	kg 公斤	4,256	4,879	4,177
A1.4	General refuse disposed to landfills intensity 一般廢物密度	kg/m <sup>2</sup> 公斤/平方米	2.5	2.8	2.4
A1.4	Recycled paper waste 回收廢紙總量	kg 公斤	478	774	1,025
A1.4	Recycled paper waste intensity 回收廢紙密度	kg/m <sup>2</sup> 公斤/平方米	0.3	0.4	0.6
<b>Water Consumption 耗水量<sup>2</sup></b>					
A2.2	Water consumption 耗水量	m <sup>3</sup> 立方米	N/A 不適用	N/A 不適用	N/A 不適用
A2.2	Water consumption intensity 耗水量密度	m <sup>3</sup> /m <sup>2</sup> 立方米/平方米	N/A 不適用	N/A 不適用	N/A 不適用

<sup>1</sup> Figures restated based on the GHG emission factors available in the website of the United States Environmental Protection Agency.

根據美國國家環境保護局網站所提供的溫室氣體排放系數重新計算的數值。

<sup>2</sup> As the Hong Kong office does not have separate meters for water consumption measurement, hence water consumption data is not available.

由於香港辦公室沒有獨立水錶量度耗水量 因此並未能提供耗水量數據。

## APPENDIX 1: ESG PERFORMANCE DATA

### 附錄一：環境、社會及管治表現指標

#### Social 社會

HKEX 港交所	Indicators 指標	Unit 單位	FY2022/23 年度	FY2023/24 年度	FY2024/25 年度
Number of Staff 員工數目					
B1.1	Total Number 總數	Number of persons 人數	139	126	104
B1.1	By Gender 按性別				
	Female 女性	Number of persons 人數	63	56	49
	Male 男性	Number of persons 人數	76	70	55
B1.1	By Age Group 按年齡組別				
	≤30	Number of persons 人數	27	21	11
	31-50	Number of persons 人數	79	76	69
	≥51	Number of persons 人數	33	29	24
B1.1	By Geographical Region 按地區劃分				
	Hong Kong 香港	Number of persons 人數	130	117	97
	Chinese Mainland 中國內地	Number of persons 人數	9	9	7
B1.1	By Employment Type 按僱傭類別				
	Full time 全職	Number of persons 人數	135	124	104
	Part time 兼職	Number of persons 人數	4	2	0
N/A	No. of staff worked for 5 years or more 工作超過5年或以上的員工數目	Number of persons 人數	58	46	37
Staff Turnover 員工流失					
B1.2	Overall 整體	%	27%	44%	45%
B1.2	By Gender 按性別				
	Female 女性	%	32%	41%	39%
	Male 男性	%	22%	46%	51%
B1.2	By Age Group 按年齡組別				
	≤30	%	26%	67%	118%
	31-50	%	27%	42%	30%
	≥51	%	27%	31%	54%
B1.2	By Geographical Region 按地區劃分				
	Hong Kong 香港	%	28%	47%	46%
	Chinese Mainland 中國內地	%	11%	0%	29%



## APPENDIX 1: ESG PERFORMANCE DATA

### 附錄一：環境、社會及管治表現指標

HKEX 港交所	Indicators 指標	Unit 單位	FY2022/23 年度	FY2023/24 年度	FY2024/25 年度
<b>Occupational Health &amp; Safety 職業健康與安全</b>					
B2.1	Number of work-related fatalities 因工亡故的人數	Number of persons 人數	0	0	0
B2.1	Rate of work-related fatalities 因工亡故的比率	%	0%	0%	0%
B2.2	Lost days due to work injury 因工傷損失工作日數	Number of days 日數	0	0	3
<b>Development and Training 發展及培訓</b>					
<b>B3.1 Percentage of employees trained 受訓僱員百分比</b>					
B3.1	By Gender 按性別				
	Female 女性	%	27%	37%	43%
	Male 男性	%	73%	63%	57%
B3.1	By Employee Category 按僱員類別				
	Managerial grade or above 經理級別或以上	%	77%	63%	76%
	General staff 一般員工	%	23%	37%	24%
<b>B3.2 Training hours completed by employee 僱員完成受訓時數</b>					
B3.2	Total training hours 總培訓時數	Number of hours 小時	638	631	650
B3.2	Average training hours per employee 每名員工平均培訓時數	Number of hours 小時	4.6	5.0	6.3
<b>Supply Chain Management 供應鏈管理</b>					
B5.1	Total number of service providers in supply chain 供應鏈中的服務供應商總數	Number 數目	9	12	12
<b>Product Responsibility 產品責任</b>					
B6.1	Percentage of products sold subject to recalls for safety and health reasons 已售產品中因安全與健康理由而須回收百分比	%	0%	0%	0%
B6.2	Number of complaints concerning dealing in securities which are filed with regulatory bodies/Number of products and service related complaints received 已向監管機構提交有關證券交易的投訴數目／收到關於產品及服務的投訴數目	Number 數目	1	2	1



## APPENDIX 2: HKEX ESG REPORTING GUIDE CONTENT INDEX

### 附錄二：港交所環境、社會及管治報告指引內容索引

Subject areas 主要範疇	Description 描述	Section 章節
<b>A. Environmental 環境</b>		
<b>Aspect A1: Emissions 層面A1：排放物</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	2.1
KPI A1.1 指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	2.4
KPI A1.2 指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	2.4
KPI A1.3 指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Not applicable <i>In view of its business nature, the Group does not directly generate any hazardous waste.</i>  不適用 基於其業務性質，本集團不會直接產生大量有害廢棄物。
KPI A1.4 指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	2.4

## APPENDIX 2: HKEX ESG REPORTING GUIDE CONTENT INDEX

### 附錄二：港交所環境、社會及管治報告指引內容索引

Subject areas 主要範疇	Description 描述	Section 章節
KPI A1.5 指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	2.2, 2.4
KPI A1.6 指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	2.2, 2.4
<b>Aspect A2: Use of Resources</b> <b>層面A2：資源使用</b>		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	2.1, 2.2
KPI A2.1 指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in'000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	2.4
KPI A2.2 指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	Not applicable <i>The Group operates in leased premises. The water consumption data for individual occupants is not available.</i>  不適用 本集團於租用物業營運，並無獲提供個別租戶的耗水數據。
KPI A2.3 指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	2.2, 2.4



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### 附錄二：港交所環境、社會及管治報告指引內容索引

Subject areas 主要範疇	Description 描述	Section 章節
KPI A2.4 指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Not applicable <i>The Group did not encounter any problems in sourcing water for its daily operations.</i>  不適用 本集團在日常營運中，在覓水源方面並無遇到任何問題。
KPI A2.5 指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	Not applicable 不適用
<b>Aspect A3: The Environment and Natural Resources</b> <b>層面A3：環境及天然資源</b>		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	2.1, 2.2
KPI A3.1 指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	2.2
<b>Aspect A4: Climate Change</b> <b>層面A4：氣候變化</b>		
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	2.3
KPI A4.1 指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	2.3

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### 附錄二：港交所環境、社會及管治報告指引內容索引

Subject areas 主要範疇	Description 描述	Section 章節
<b>B. Social</b> <b>B. 社會</b>		
<b>Employment and Labour Practices</b> <b>僱傭及勞工常規</b>		
<b>Aspect B1: Employment</b> <b>層面B1：僱傭</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3.2, 3.3
KPI B1.1 指標B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	3.1
KPI B1.2 指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	3.1
<b>Aspect B2: Health and Safety</b> <b>層面B2：健康與安全</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3.4

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### 附錄二：港交所環境、社會及管治報告指引內容索引

Subject areas 主要範疇	Description 描述	Section 章節
KPI B2.1 指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	3.4
KPI B2.2 指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	3.4
KPI B2.3 指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	3.4
<b>Aspect B3: Development and Training</b> <b>層面B3：發展及培訓</b>		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	3.5
KPI B3.1 指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層等）劃分的受訓僱員百分比。	3.5
KPI B3.2 指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	3.5
<b>Aspect B4: Labour Standards</b> <b>層面B4：勞工準則</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3.2
KPI B4.1 指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	3.2
KPI B4.2 指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	3.2, 4.1



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### 附錄二：港交所環境、社會及管治報告指引內容索引

Subject areas 主要範疇	Description 描述	Section 章節
<b>Operating Practices 營運慣例</b>		
<b>Aspect B5: Supply Chain Management 層面B5：供應鏈管理</b>		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	4.1
KPI B5.1 指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	4.1
KPI B5.2 指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	4.1
KPI B5.3 指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	4.1
KPI B5.4 指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	4.1
<b>Aspect B6: Product Responsibility 層面B6：產品責任</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4.2

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Subject areas 主要範疇	Description 描述	Section 章節
KPI B6.1 指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Not applicable 不適用
KPI B6.2 指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	4.2
KPI B6.3 指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	4.4
KPI B6.4 指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	4.2
KPI B6.5 指標B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	4.3
<b>Aspect B7: Anti-Corruption</b> <b>層面B7：反貪污</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4.5
KPI B7.1 指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	4.5
KPI B7.2 指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	4.5
KPI B7.3 指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	4.5

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Subject areas 主要範疇	Description 描述	Section 章節
<b>Community 社區</b>		
<b>Aspect B8: Community Investment 層面B8：社區投資</b>		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解發行人營運所在社區需要和確保其業務活動會考慮社區利益的政策。	5
KPI B8.1 指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	5
KPI B8.2 指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	5





英皇資本集團有限公司  
Emperor Capital Group Limited