



傳承教育

LEGENDARY
EDUCATION

Stock Code: 8195

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

2024/25

二零二四
/ 二五
環境、社會及管治報告



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT FOR THE YEAR ENDED 31 MARCH 2025

截至二零二五年三月三十一日止年度的環境、社會及管治報告



ABOUT THE REPORT

Legendary Education Group Limited (the “Company”) and its subsidiaries (together the “Group”) are pleased to present the Environmental, Social and Governance report (the “ESG report”) for the year ended 31 March 2025 (“Reporting Year”). The Company aims to allow all stakeholders to understand the progress and development direction of the Group by reporting the policies, measures and performances in Environmental, Social and Governance (“ESG”) aspects.

Reporting Scope and Boundary

A comprehensive assessment was conducted to evaluate the impacts of Group’s operations on the environment and society during the development of the Group’s ESG strategy. The Group is principally engaged in six business arms: (i) original equipment manufacturer (the “OEM”) business, which entails product design and development, raw materials sourcing and procurement, manufacturing and product quality control management; (ii) apparel retail business, which entails designing, procuring, manufacturing, marketing and retailing of pure cashmere apparel and other apparel products as well as accessories through the retail network in Hong Kong under the Group’s own brand and high-end fashion brand; (iii) money lending business, which provides financing to customers for interest income in Hong Kong; (iv) financial quotient and investment education business, which provides financial quotient and investment education courses for the customers in return of tuition fees from them; (v) property investment business; and (vi) private supplementary education business segment, which provides private supplementary education courses for the students in return of tuition fees from them.

Unless otherwise indicated, the reporting boundary of this ESG Report covers the significant business operations of the Group, including financial quotient and investment education business, private supplementary education business as well as day-to-day administrative operations at office in Hong Kong. The boundary reflects reasonably the business operation of the Group as it covers most of the Group’s revenue. The Group will regularly review the reporting boundaries and strive to enhance the transparency of the Group’s ESG performance in the long run.

關於本報告

傳承教育集團有限公司(「本公司」)及其附屬公司(統稱「本集團」)欣然呈列截至二零二五年三月三十一日止年度(「報告年度」)的環境、社會及管治報告(「環境、社會及管治報告」)。本公司旨在透過報告環境、社會及管治(「環境、社會及管治」)方面的政策、措施及表現，使所有持份者了解本集團的進展及發展方向。

報告範圍

於制訂本集團環境、社會及管治策略期間，本集團已進行全面評估，以評估本集團營運對環境及社會的影響。本集團主要從事以下六個業務部門：(i) 原設備製造(「原設備製造」)業務，承擔產品設計及開發、原材料採購、製造及產品質量控制管理；(ii) 服裝零售業務，透過在本集團自有品牌及高檔時裝品牌旗下於香港的零售網絡承擔設計、採購、製造、市場推廣及零售純羊絨服裝以及其他服裝產品及配飾；(iii) 放債業務，於香港向客戶提供融資賺取利息收入；(iv) 財商及投資教育業務，為客戶提供財商及投資教育課程，並自彼等收取學費作為回報；(v) 物業投資業務；及(vi) 私立輔助教育業務分部，為學生提供私立輔助教育課程，並自彼等收取學費作為回報。

除非另有說明，本環境、社會及管治報告的報告範圍涵蓋本集團的主要業務運營，包括財商及投資教育業務、私立輔助教育業務以及香港辦事處的日常工作。該範圍合理反映本集團的業務營運，原因為其涵蓋本集團大部分收益。本集團將定期檢討報告範圍，並竭力提升本集團的長期環境、社會及管治表現的透明度。



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Reporting Standard

This ESG Report is aligned with the Environmental, Social and Governance Reporting Code (the “ESG Reporting Code”) outlined in Appendix C2 of the Main Board Listing Rules issued by The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The four reporting principles, namely the principles of materiality, quantitative, balance and consistency, form the backbone of this ESG report.

To provide stakeholders with an overview of the Group’s performance in ESG aspects, the report discloses environmental key performance indicators (“KPIs”) required under the “comply or explain” provisions as set out in the ESG Reporting Code. A complete index is inserted in the last section of this ESG report for reference.

Data Preparation

The Group has established internal controls and a formal review process to ensure that any information presented in this ESG report is as accurate and reliable as possible. The Board of Directors (the “Board”) of the Company has overall responsibility for the establishment and disclosure of relevant measures and KPIs.

Feedback Channel

Comments and suggestions can help define and strengthen the Group’s future ESG strategy and reporting. Stakeholders are welcome to contact us by email at ir@legendaryedu.com.

BOARD’S STATEMENT

The Board is committed to advancing the long-term sustainability of both the environment and communities in which it operates. Acting in an environmentally responsible manner, the Group endeavours to comply with laws and regulations regarding environmental protection and adopt effective measures to achieve efficient use of resources, energy saving and waste reduction.

In line with its sustainability values, the Board also commits to the principle and practice of recycling and waste minimization. To conserve the environmental resources, it implements a range of green office practices such as reusing office furniture wherever feasible, promoting the use of recycled paper, encouraging double-sided printing and copying, and reducing energy consumption by switching off idle lighting, air conditioning and electrical appliances.

報告準則

本環境、社會及管治報告乃根據香港聯合交易所有限公司(「聯交所」)發行的主板上市規則附錄C2所載環境、社會及管治報告守則(「環境、社會及管治報告守則」)編製。重要性、量化、平衡及一致性四項報告原則為本環境、社會及管治報告的論述基礎。

為向持份者概述本集團於環境、社會及管治方面的表現，本報告披露環境、社會及管治報告守則所載「不遵守就解釋」條文規定的環境關鍵績效指標(「關鍵績效指標」)。本環境、社會及管治報告最後一章附有完整索引以供參考。

數據編製

本集團已建立內部監控及正式審查程序，以確保本環境、社會及管治報告中呈列的任何資料盡可能準確可靠。本公司董事會(「董事會」)全面負責制定及披露相關措施及關鍵績效指標。

反饋渠道

意見及建議有助確定及加強本集團未來的環境、社會及管治策略及報告。歡迎持份者通過電郵 ir@legendaryedu.com 與我們聯絡。

董事會聲明

董事會致力於推進其經營所在環境及社區之長期可持續性。本集團以對環境負責之方式行事，盡力遵守有關環保之法律及法規，並採取有效措施達致資源有效利用、節能及減少廢物。

為貫徹其可持續發展的價值觀，董事會亦奉行循環利用及減少廢物之原則與慣例。為節約環境資源，董事會實施一系列綠色辦公室措施，例如在可行情況下重用辦公室傢俱、推廣重複使用紙張、鼓勵雙面打印及複印，以及透過關閉閒置的照明、空調及電器減少能源消耗。

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The Board recognises that sustainability issues may pose potential risks to business operations. The Group has enhanced its internal control mechanisms in terms of risk assessment of the impacts on health, safety, environment and society. Looking ahead, the Group will regularly review and strengthen this system to ensure it can effectively identify and respond to emerging ESG risks, helping the organisation adapt promptly to changes in society and the market.

The Group is also committed to providing a pleasant environment for the community it serves. To achieve this aim, it adopts various emissions reduction measures across its operations. While environmental compliance is fundamental, the Group constantly seeks opportunities to improve its performance in areas such as resource usage and carbon emissions.

Stakeholder engagement plays a crucial role in driving the Group's sustainability initiatives. By maintaining open communication with internal and external stakeholders, the Group gains valuable insights into their views and expectations. This feedback is instrumental in shaping our ESG strategies and has guided the preparation of this ESG report.

We are confident that with our continued dedication and the support of our stakeholders, the Group would remain on a strong path toward building a more sustainable, resilient and liveable future of the community.

By order of the Board
Yuen Yu Sum
Chairman and Executive Director

27 June 2025

董事會深明可持續發展事宜可能對業務營運構成潛在風險。本集團已就健康、安全、環境及社會影響的風險評估完善其內部監控機制。展望未來，本集團將定期檢討並完善此系統，以確保其能有效識別及應對新興的環境、社會及管治風險，協助企業及時適應社會及市場變化。

本集團亦致力為其服務的社區提供舒適的環境。為達致此目標，本集團在其所有業務中採取多項減排措施。在確保環境合規的基礎上，本集團仍不斷尋求機會改善其資源使用及碳排放等領域的表現。

持份者參與對推動本集團的可持續發展措施發揮關鍵作用。本集團透過與內部及外部持份者保持開放溝通，從而深入了解彼等的意見及期望。此等反饋對制定我們的環境、社會及管治策略至關重要，並為編製本環境、社會及管治報告提供指引。

我們深信，憑藉我們持續的奉獻精神以及持份者的支持，本集團將繼續穩步邁向建設未來更可持續、更具韌性及更宜居的社區。

承董事會命
主席及執行董事
袁裕深

二零二五年六月二十七日



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ESG GOVERNANCE

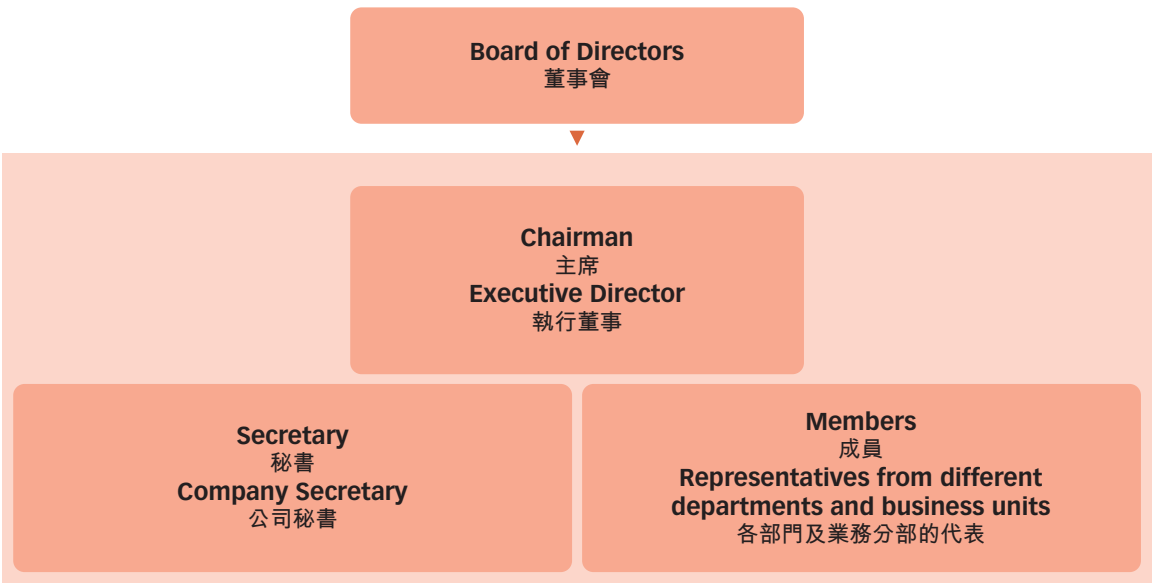
The Board firmly believes that good corporate governance principles and practices are fundamental to the Group's success and the enhancement of stakeholder value. The Board is responsible for developing and refining sustainability strategies and policies applicable across the Group. The key focus areas include environmental protection, employment practices, operational responsibility, and community investment. The Board also performs assessment on the Group's sustainable development strategies, targets and performance regularly.

環境、社會及管治治理

董事會堅信良好的企業管治原則與慣例對本集團的成功及提升持份者的價值至關重要。董事會負責制定及完善適用於本集團的可持續發展策略及政策。主要關注範疇包括環境保護、僱傭慣例、營運責任及社區投資。董事會亦定期評估本集團的可持續發展策略、目標及表現。

Sustainability Governance Structure with Board Oversight

由董事會監督的可持續管治架構



Responsibilities and Functions

職責與職能

- Determine and review the Group's ESG vision, objectives and strategy
釐定及審閱本集團的環境、社會及管治願景、目標及策略
- Identify, determine and evaluate ESG risks and opportunities
識別、確定及評估環境、社會及管治風險及機遇
- Develop and review ESG policies and procedures
制定及審查環境、社會及管治政策及程序
- Set targets and review progress
制定目標並審查進展情況
- Oversee ESG reporting
監督環境、社會及管治報告

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APPROACH AND STRATEGY

The board of directors of the Group has overall responsibility for:

- (a) evaluating and determining the ESG-related risks of the Group; and
- (b) overseeing management in the design, implementation and monitoring of the risk management and internal control systems with a view to address ESG-related issues.

The Group is focused on generating long-term sustainable value creation for its shareholders. In doing so, while the Group carries on its business, management makes decisions that bring positive impacts to the communities. The Group has adopted sustainability policies that cover areas such as employment and labour practices, business integrity, the environment and the community. The Company is committed to supporting robust environmental standards and ensuring the implementation of environmentally friendly measures across its operations.

方式及策略

本集團董事會的整體責任為：

- (a) 評估及確認本集團與環境、社會及管治相關的風險；及
- (b) 監督管理層設計、執行及監察風險管理及內部監控系統，以處理與環境、社會及管治相關事宜。

本集團著力為其股東創造長期可持續價值。為此，本集團於經營業務時，管理層作出會對社區帶來正面影響的決策。本集團已採納可持續政策，內容涵蓋例如僱傭及勞工慣例、業務誠信、環境及社區等領域。本公司致力支持良好環境準則，並確保在其營運中實行環保措施。



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STAKEHOLDERS ENGAGEMENT

The Group acknowledges that the expectations and feedback from its stakeholders are crucial for sustainable development of the Group. Effective communication with key stakeholders is maintained in order to promote and adjust the strategy for sustainable development. The communication channels used, as well as the interests and concerns of the major stakeholder groups, are as follows:

持份者參與

本集團認為持份者的期望及回饋對本集團可持續發展至為重要。本集團與主要持份者保持有效溝通，藉以推進及調整可持續發展策略。主要持份者群體所使用的溝通渠道及利益訴求如下：

Stakeholders 持份者	Communication Channels 溝通渠道	Interests and Concerns 利益訴求
Employees 僱員	<ul style="list-style-type: none">Meetings and communications 會議及通信Training and workshops 培訓及研討會Performance appraisal 績效考核	<ul style="list-style-type: none">Career development 職業發展Remuneration and benefits 薪酬福利Workplace health and safety 工作環境健康與安全
Shareholders and potential investors 股東及潛在投資者	<ul style="list-style-type: none">Shareholders' meetings 股東大會Financial reports 財務報告Announcements and circulars 公佈及通函Corporate website 企業網站	<ul style="list-style-type: none">Financial performance 財務業績Corporate governance 企業管治Sustainable operations 可持續經營
Customers 客戶	<ul style="list-style-type: none">Hotline and email 熱線電話及電子郵件In-person meetings 面對面會議Corporate website 企業網站	<ul style="list-style-type: none">Products and services quality 產品及服務質素Customer data and privacy protection 客戶數據及私隱保護

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Stakeholders 持份者	Communication Channels 溝通渠道	Interests and Concerns 利益訴求
Suppliers 供應商	<ul style="list-style-type: none"> Tender and performance evaluation 招標及績效評估 Regular meetings and telecommunication 定期會議及通訊 	<ul style="list-style-type: none"> Sustainable cooperation 可持續合作 Fair and open selection process 公平公開的甄選程序 Payment schedule 付款計劃
Governmental regulators 政府監管部門	<ul style="list-style-type: none"> Compliance reporting 合規報告 Consultation papers 諮詢文件 Government cooperation 政府合作 	<ul style="list-style-type: none"> Operation in compliance with laws and regulations 遵守法律法規運營 Business integrity and ethics 商業誠信及道德
Communities 社區	<ul style="list-style-type: none"> Community activities 社區活動 Social media platforms 社交媒體平台 	<ul style="list-style-type: none"> Fulfilment of corporate social responsibility 履行企業社會責任



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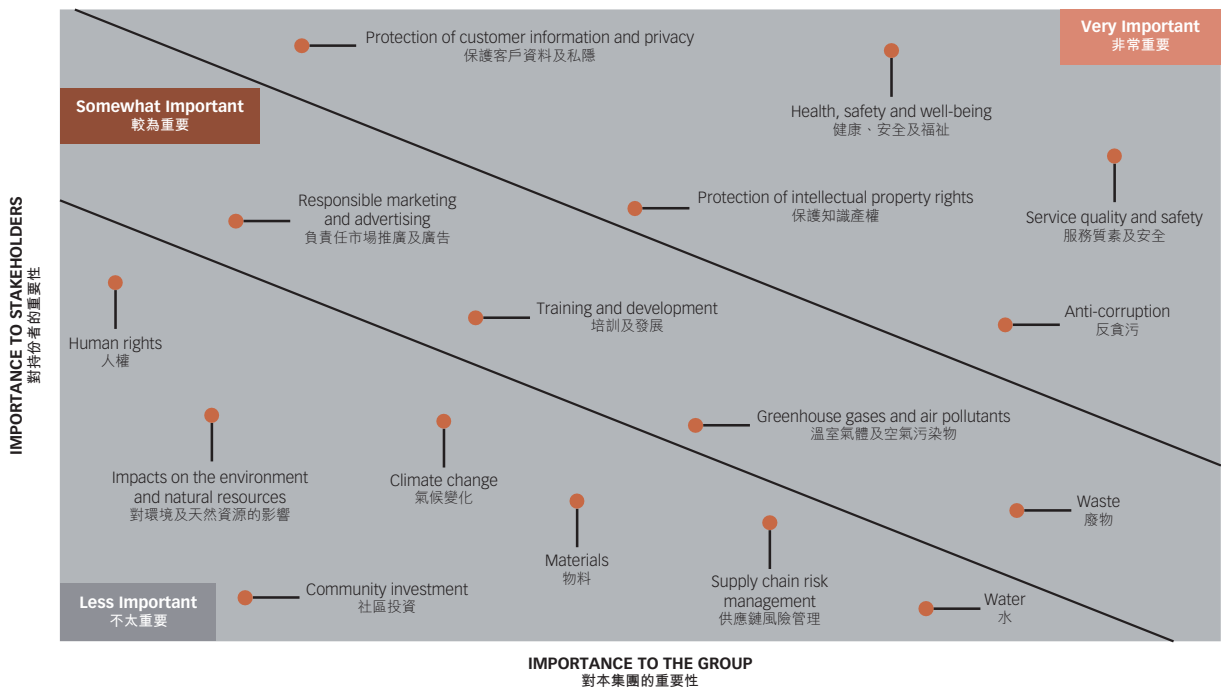
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MATERIALITY ASSESSMENT

Materiality assessment was conducted in accordance with the expectation and feedback from the key stakeholders. Based on the result of this assessment, management of the Group identified 16 material topics for the Group's long-term sustainability, which cover environmental, social, community, and corporate governance aspects, effectively capture our ESG considerations in managing our company. Effective risk management and internal control systems on these aspects are reinforced with the aim of enhancing operational efficiency and generating the environmental and social benefits to the stakeholders. The 16 material topics were thoughtfully taken into account during the preparation and compilation of this Report, and they are presented in a concise manner within the following materiality matrix.

重要性評估

重要性評估乃根據主要持份者的期望及回饋進行。根據評估結果，本集團管理層識別16項有關本集團長期可持續發展的重要議題，涵蓋環境、社會、社區及企業管治方面，有效反映了我們及管理公司時的環境、社會及管治考慮因素。為提高營運效率及為持份者創造有利的環境及社會條件，本集團加強該等方面之有效風險管理及內部監控系統。本集團於匯編本報告時已充分審議16項重要議題，並於下列重要性矩陣中以簡明方式呈列。





A. ENVIRONMENTAL

A1. Emissions

The Group is no longer engaged in manufacturing activities and, as such, does not have any significant environment impacts or place substantial demands on natural resources. During the Reporting Year, the Group's operations did not result in any material emissions, with only limited greenhouse gases ("GHG") emissions and non-hazardous waste produced from routine administrative activities in its Hong Kong office.

Despite its minimal environmental footprint, the Group remains committed to reducing its environmental impact through responsible operational practices, effective resource management, and efforts to lower its carbon footprint. To support this commitment, the Group has implemented an "Environmental Facilities Operation and Management Policy", which governs the management of various types of emissions. In addition, the Group has introduced targeted energy conservation and emissions reduction initiatives to promote environmentally sustainable operations.

The Group strictly complies with all relevant laws and regulations in Hong Kong, including the Air Pollution Control Ordinance, the Water Pollution Control Ordinance and the Waste Disposal Ordinance. During the Reporting Year, the Group was not aware of any instances of non-compliance with these relevant laws and regulations that had significant impact on the Group's operations in relation to air and GHG emissions, water and land discharges, or the generation of hazardous and non-hazardous waste.

A. 環境

A1. 排放

本集團不再從事製造活動，因此對環境再無重大影響，亦無對自然資源構成重大需求。於報告年度，本集團的運營並無產生任何大量的排放，僅在香港辦事處的日常行政活動中產生有限的溫室氣體（「溫室氣體」）排放及非有害廢物。

儘管本集團的環境影響甚微，但仍致力透過盡責的營運實踐、有效的資源管理及努力減少碳足跡，以減低其對環境的影響。為支持該承諾，本集團已實施「環境設施運行及管理政策」，規管各類排放物的管理。此外，本集團已推行針對性的節能及減排措施，以促進環境可持續營運。

本集團嚴格遵守香港所有相關法律及法規，包括《空氣污染管制條例》、《水污染管制條例》及《廢物處置條例》。於報告年度，據本集團所知，並無任何因未遵守有關空氣及溫室氣體排放、向水及土地排污或產生有害及非有害廢物之相關法律及法規而對本集團營運有重大影響之情況。



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A1.1 Air emissions

Air pollutants, such as nitrogen oxides (“NO_x”), sulphur oxides (“SO_x”) and particulate matter (“PM”) are primarily generated from fuel combustion during vehicle operations. The Group is committed to minimising air pollutants emissions by continuously monitoring the use of its commercial vehicles and implementing measures to enhance operational efficiency. During the Reporting Year, the Group did not generate a material amount of air pollutants emissions in the course of its operations.

A1.2 Greenhouse gases emissions

The Group calculates its carbon dioxide (“CO₂”) emissions based on the energy consumption data, multiplied by the relevant emission factors to determine total CO₂ emissions (in tonnes). These emissions are classified into the following three scopes:

Scope 1 — Direct emissions from combustion of fuels;

Scope 2 — Energy indirect emissions; and

Scope 3 — Other indirect emissions.

The Group’s primary sources of GHG emissions fall under Scope 2 indirect GHG emissions, from electricity consumption in office operations, and Scope 3 indirect GHG emissions, from paper waste generated during daily administrative activities arising from daily administration in the offices. Additionally, Scope 1 direct GHG emissions arise from fuel combustion, while business travel contributes to Scope 3 indirect GHG emissions.

A1.1 空氣排放

於車輛運行過程中燃燒燃料主要產生空氣污染物，例如氮氧化物（「氮氧化物」）、硫氧化物（「硫氧化物」）及懸浮粒子（「懸浮粒子」）。本集團不斷監察其商用車輛的使用情況，並採取措施以提升營運效率，致力於減少空氣污染物的排放。於報告年度，本集團在其運營期間並無產生大量的空氣污染物排放。

A1.2 溫室氣體排放

本集團乃根據能源消耗數據乘以相關排放因素計算其二氧化碳（「二氧化碳」）排放量，以確定二氧化碳排放總量（以噸計）。該等排放分為以下三個範圍：

範圍1 — 燃燒燃料導致的直接排放；

範圍2 — 能源間接排放；及

範圍3 — 其他間接排放。

本集團溫室氣體排放的主要來源包括辦公室營運中電力消耗所產生的範圍2間接溫室氣體排放，以及辦公室日常行政活動中產生廢紙所導致的範圍3間接溫室氣體排放。此外，範圍1直接溫室氣體排放產生自燃料燃燒，而商務差旅則導致範圍3間接溫室氣體排放。

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During the Reporting Year, the Group's total GHG emissions was approximately 135 tonnes of CO₂, with electricity consumption at business premises being the largest contributor to its carbon footprint.

Scope 1 direct GHG emission has slightly decreased during the Reporting Year, from 2.6 tonnes in 2024 to 2.5 tonnes in 2025. While scope 2 indirect GHG emissions slightly decreased during the Reporting Year, from 123.8 tonnes in 2024 to 123.0 tonnes in 2025. Scope 3 indirect GHG emissions primarily stemmed from the business air travel by employees, disposal of paper waste in landfills and the electricity consumption by government department for fresh water and sewage processing.

The Group currently follows the Hong Kong Stock Exchange (HKEx) recommended approach for Scope 3 GHG emissions disclosure. However, the Group is aware of the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard, which provides a more comprehensive framework for identifying and reporting Scope 3 emissions across 15 categories. Recognising the increasing expectations of investors, regulators, and stakeholders, the Group understands the importance of aligning with international best practices. As part of its commitment to continuous improvement in climate-related disclosures, the Group will conduct an internal study to assess additional Scope 3 categories that are relevant and material to its operations. The Group aims to enhance the granularity and completeness of its emissions reporting and will progressively align with the GHG Protocol in future years.

於報告年度，本集團總溫室氣體排放約為135噸二氧化碳，其中商業場所的電力消耗是其碳足跡的最大來源。

於報告年度，範圍1直接溫室氣體排放由二零二四年的2.6噸輕微減少至二零二五年的2.5噸。而於報告年度，範圍2間接溫室氣體排放由二零二四年的123.8噸輕微減少至二零二五年的123.0噸。範圍3間接溫室氣體排放主要源自僱員的商務航空差旅、堆填區處理廢紙及政府部門用於處理淡水及污水的電力消耗。

本集團目前遵循香港聯合交易所（聯交所）建議的範圍3溫室氣體排放披露方法。然而，本集團知悉《溫室氣體核算體系》的《企業價值鏈（範圍3）核算與報告標準》，其為識別及報告15個類別的範圍3排放提供更全面的框架。本集團深明投資者、監管機構及持份者的期望與日俱增，故此明白遵循國際最佳慣例的重要性。作為持續改善氣候相關披露的承諾的一部分，本集團將進行內部研究，以評估與其營運相關及屬重大之額外範圍3類別。本集團旨在提升其排放報告的細緻度及完整性，並將於未來數年逐步與《溫室氣體核算體系》保持一致。



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Throughout the year, the Group remains committed to reducing its environmental impact by actively promoting energy conservation and improving operational efficiency, as detailed in the Section “Use of Resources” of this Report.

A1.3 Waste management

The Group’s operations do not generate any hazardous waste, such as chemical waste, clinical waste, or hazardous chemicals. The non-hazardous waste produced by the Group is mainly paper waste arising from daily administrative activities. The disposal of other general waste types are managed by the respective building management companies at the Group’s office locations. However, specific data on these waste streams are not available.

To promote sustainability, the Group has implemented various waste reduction and recycling measures focused on paper consumption. Details of these initiatives can be found in the “Paper usage” and “Packaging materials” sections of this ESG Report.

年內，本集團致力透過積極推動節能及提高營運效率，以減少其對環境的影響，詳情載於本報告「資源使用」一節。

A1.3 廢物管理

本集團的營運不會產生任何有害廢物，例如化學廢料、醫療廢物或有害化學品。本集團所產生的非有害廢物主要為日常行政活動所產生的廢紙。處置其他一般廢物類型則由本集團辦公室所在的相關樓宇管理公司管理。然而，本集團並無該等廢物流的具體數據。

為推動可持續發展，本集團已實施多項以紙張消耗為主的廢物減少及回收措施。有關該等措施的詳情載於本環境、社會及管治報告「用紙」及「包裝物料」章節。



A2. Use of Resources

The Group places considerable importance on environmental protection and is committed to the efficient use of energy and resources. Guided by its “Energy and Resources Policy”, the Group actively works to reduce resources consumption by implementing various energy, water and paper saving initiatives. In addition, the Group promotes environmentally responsibility by encouraging its employees, customers, business partners and the community to adopt sustainable practices.

A2.1 Energy and water consumption

The Group’s energy consumption primarily stems from purchased electricity. Recognising that indirect GHG emissions from electricity consumption are a major contributor to global warming, the Group has adopted a range of sustainable measures to enhance energy efficiency. These include:

- Encouraging employees to switch off IT devices when not in use;
- Maintaining an indoor temperature at an optimal level for comfort and efficiency;
- Promoting the use of modern telecommunication systems to minimise unnecessary travel;
- Prioritising green technologies in business operations and continuously upgrading facilities and equipment to improve energy performance;
- Advancing towards a paperless office by digitalising business processes wherever feasible; and
- Using duplex printing and reuse single-side printed papers.

A2. 資源使用

本集團十分重視環境保護，並致力於有效使用能源及資源。本集團以其「能源及資源政策」為指引，積極推行各種節約能源、用水及用紙措施，以減少資源消耗。此外，本集團透過鼓勵其僱員、客戶、業務夥伴及社區採用可持續發展的做法以促進環保責任。

A2.1 能源消耗及耗水量

本集團之能源消耗主要來自所購電力。本集團深知，電力消耗產生的間接溫室氣體排放是全球變暖的主要成因，本集團已採取一系列可持續措施以提高能源效率。該等措施包括：

- 鼓勵僱員在不使用IT設備時關閉設備；
- 將室內溫度保持在舒適及高效的最佳水平；
- 推廣利用現代通訊系統，避免不必要的差旅；
- 在業務營運中優先綠色技術，並持續升級設施及設備以提高能源效益；
- 透過盡可能將業務流程數字化，實現無紙化辦公；及
- 使用雙面打印及重複使用單面打印紙張。



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Through the implementation of these initiatives, the Group has strengthened employees awareness of energy conservation and the importance of reducing GHG emissions.

Water is another essential resource used by the Group in its daily operations, primarily for cleaning purposes within office premises. The water supply and discharge are managed by the respective building management offices, and as such, specific water usage data is not available to the Group.

Although the Group's overall water consumption is limited and it does not encounter any challenges related to water sourcing, it remains committed to conserve water effectively. The Group actively explores and implements water saving initiatives wherever feasible, including the reuse of discharged water when appropriate. In addition, the Group conducts regular maintenance of water pipelines to prevent water leakage and ensure that any faulty components are promptly repaired to minimise unnecessary water loss.

透過採取該等措施，本集團已加強僱員節約能源及減少溫室氣體排放重要性的意識。

水為本集團日常營運中使用的另一項重要資源，主要用於辦公場所清潔。供水及排水由各大廈物業管理處管理，因此，本集團無法獲得具體用水數據。

儘管本集團的整體用水量有限且在取水方面並無面臨任何挑戰，但仍致力於有效節省用水。本集團積極探索並在可行情況下實施節水措施，包括再次利用排放的廢水（如適用）。此外，本集團對水管進行常規保養以避免漏水，並確保及時維修任何缺損部分，從而盡量減少不必要的用水。

A2.2 Paper usage

The Group has implemented a variety of paper-saving initiatives aimed at encouraging the reuse and recycle of paper, recognising this is an effective way to enhance environmental performance. These efforts include promoting double-sided printing and increasing reliance on telecommunication tools and electronic platforms to reduce the use of physical documents.

During the Reporting Year, the Group has strengthened its efforts to promote paperless and digital business operations, actively discouraging the use of paper documents and hard copies. As a result, these initiatives delivered a satisfactory result, contributing to a significant reduction in overall paper usage.

A2.2 用紙

本集團已實施多項節約用紙措施，旨在鼓勵重用及循環再用紙張，並深諳此舉乃提升環境表現的有效方式。該等措施包括推廣雙面打印，以及加強運用電子工具和電子平台，以減少使用實體文件。

於報告年度，本集團已加強推進無紙化及電子化業務營運，積極減少使用紙質文件及列印本。因此，該等措施取得了令人滿意的成果，以致整體紙張用量大幅減少。



In particular, the Group's financial quotient and investment education business, one of the primary sources of paper usage, has transitioned to distributing electronic teaching materials to students via online platforms, effectively eliminating the need for printed handouts. Looking ahead, the Group will continue to advance its digital teaching methods to further reduce the environmental impact associated with paper usage within its education business.

具體而言，本集團的財商及投資教育業務，作為紙張使用的主要來源之一，已轉型為透過線上平台向學生分發電子教材，有效杜絕了印刷講義的需求。展望未來，本集團將繼續推廣電子教學方法，以進一步減少其教育業務中紙張消耗對環境的影響。

A2.3 Packaging materials

To minimise waste generated from packaging materials, the Group has reviewed its business operations and identified that the use of such materials is not applicable. As the Group's financial quotient and investment education business and private supplementary education business do not involve the production, handling, or delivery of physical goods, no packaging materials were used or reported during the Reporting Year.

A2.3 包裝物料

為減少包裝物料所產生的浪費，本集團已檢討其業務營運，並確認無需使用該等物料。由於本集團的財商及投資教育業務以及私立輔助教育業務不涉及實體商品的生產、處理或交付，故於報告年度並無使用或呈報包裝物料。

A3. Environment and natural resources

A3.1 Measures in reducing environmental impacts

Given the nature of the business, the Group does not have any direct and significant impacts on the environment and natural resources in the course of its operations. Nevertheless, the Group remains committed to environmental stewardship by integrating policies and measures aimed at reducing emissions and resources consumption. Through these efforts, the Group strives to minimise its environmental footprint and contribute to the sustainable use of natural resources.

A3. 環境及天然資源

A3.1 減少環境影響的措施

基於業務性質，本集團在其營運過程中並無對環境及天然資源造成任何直接及重大影響。儘管如此，本集團仍致力藉著整合有關降低排放及資源消耗的政策及措施，以履行環境保護責任。本集團務求藉此減少環境足跡，並為天然資源的可持續利用作出貢獻。



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A4. Climate Change

During the Reporting Year, the Group conducted a review of the materiality of its operations and assessed the potential impacts of climate change on its business. Given that the Group's business activities have minimal environmental footprint, and its operations and supply chain are not directly exposed to or directly affected by extreme weather events, the immediate impact of climate change on the Group's business is considered limited.

However, the Group recognises that climate change may still present potential risks and opportunities. As such, the Group is committed to ensuring that its operations remain aware of and prepared for these evolving challenges and developments:

A4. 氣候變化

於報告年度，本集團已檢討其營運的重要性，並評估氣候變化對其業務的潛在影響。鑒於本集團的業務活動對環境的影響甚微，且其營運及供應鏈並無直接面臨或直接受極端天氣事件影響，故氣候變化對本集團業務的即時影響被視為有限。

然而，本集團認為氣候變化仍可能帶來潛在風險及機遇。因此，本集團致力確保其營運時刻警惕並為該等不斷演變的挑戰及發展作好準備：

Nature of Risk 風險性質	Impact 影響	Our Response 我們的回應
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Acute Physical Risk:

急性實體風險：

Risks that are driven by extreme weather events, such as typhoons, heavy rainfall and floods.

The escalating magnitude and frequency of extreme meteorological phenomena could disrupt our operational processes significantly.

The Group has established operational protocols to ensure the safety and well-being of employees during the rainy season and extreme weather events. In addition, the Group maintains property and public liability insurance to protect its assets and mitigate potential financial risks.

由極端天氣事件引發的風險，例如颶風、暴雨和洪水。

極端氣象現象的強度和頻率不斷增加，可能會嚴重擾亂我們的運營流程。

To support climate preparedness, the Group provides climate response training through electronic platforms, ensuring all employees are equipped to implement appropriate safety measures during typhoons. Essential supplies, such as adhesive tape, raincoats, and water shoes, are also prepared in advance to strengthen on-site wind protection efforts.

本集團已制定營運規程，以確保僱員在雨季及極端天氣事件期間的安全及福祉。此外，本集團亦投保財產及公眾責任保險，以保障其資產及減輕潛在財務風險。

為支持氣候應變能力，本集團透過電子平台提供氣候應變培訓，確保所有僱員均具備在颶風期間採取適當安全措施的能力。亦會預先準備好膠帶、雨衣及水鞋等必需品，以加強現場的防風工作。



Nature of Risk 風險性質	Impact 影響	Our Response 我們的回應
<p>Chronic Physical Risk: 慢性實體風險：</p> <p>Risks associated with longer-term shifts in climate patterns, such as sustained high temperature, change in precipitation patterns.</p> <p>與氣候模式長期變化相關的風險，例如持續高溫、降水模式改變。</p>	<p>Prolonged changes in climate patterns have the potential to impact our infrastructure and facility frameworks, thereby posing a risk to the continuity of our operations and overall business performance.</p> <p>氣候模式的長期變化可能會影響我們的基礎設施及設備框架，從而對我們的營運連續性及整體業務表現構成風險。</p>	<p>The Group has incorporated climate-resilient features into its buildings and properties, including the use of wind- and water-resistant materials. In addition, comprehensive emergency contingency plans have been established to clearly define the roles and responsibilities of relevant teams in responding to climate-related hazards such as typhoons, heavy rainfall, and extreme weather events.</p> <p>本集團已將抵禦氣候變化的功能融入其樓宇及物業，包括使用防風及防水材料。此外，本集團已制定全面的應急預案，明確相關團隊在應對颱風、暴雨及極端天氣事件等氣候相關災害方面的角色及職責。</p>
<p>Policy and Legal Risk: 政策及法律風險：</p> <p>Policy actions that attempt to constrain actions that contribute to the adverse effects of climate change.</p> <p>政策行動旨在限制造成氣候變化不利影響的行為。</p>	<p>The implementation of increasingly rigorous policy directives aimed at decarbonisation and other environmental objectives necessitates significant investment and efforts to ensure full compliance.</p> <p>實施日益嚴格的政策指令以實現減碳及其他環保目標，需要大量投資和努力以確保完全合規。</p>	<p>Our legal and finance departments keep abreast of the latest regulatory development to ensure compliance with the applicable laws and regulations in the jurisdictions that we operate.</p> <p>我們的法律及財務部門緊貼最近期的監管發展，以確保符合我們業務所在司法權區的適用法律及法規。</p>



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Nature of Risk 風險性質	Impact 影響	Our Response 我們的回應
<p>Technology Risk: 技術風險：</p> <p>Risk associated with technologies used in the transition to a lower-carbon economy.</p> <p>與向低碳經濟過渡所使用技術相關的風險。</p>	<p>The integration of low-carbon technologies may result in a surge in the Group's operational expenditures.</p> <p>低碳技術的整合可能會導致本集團的營運開支激增。</p>	<p>The Group recognises that adopting low-carbon technologies may involve operational challenges, including increased costs and uncertainties related to performance or compatibility with existing systems. To mitigate this risk, we conduct thorough assessments of new technologies prior to adoption, considering factors such as cost-effectiveness, scalability, and long-term reliability. The Group also monitors industry trends and collaborates with experienced partners to ensure a smooth and informed transition.</p> <p>本集團深知採用低碳技術可能涉及營運挑戰，包括成本增加以及與現有系統的性能或兼容性相關的不確定性。為減輕此風險，我們於採納新技術前會進行徹底評估，考慮成本效益、可擴展性及長期可靠性等因素。本集團亦監察行業趨勢，並與經驗豐富的合作夥伴協作，以確保順暢知情的過渡。</p>
<p>Reputation Risk: 聲譽風險：</p> <p>Risk of changing customer and/or public perceptions of our contributions to a lower-carbon economy.</p> <p>客戶及／或公眾對我們為低碳經濟所做貢獻的看法發生變化的風險。</p>	<p>The Group's reputation would be adversely affected if it fails to meet customers and/or public expectations.</p> <p>若未能符合客戶及／或公眾的期望，本集團聲譽將會受到不利影響。</p>	<p>The Group understands the importance of maintaining stakeholder trust and meeting rising expectations around sustainability. To address reputation risk, we maintain open communication channels with customers, investors, and the public to share our progress and commitments in climate action. By enhancing transparency and demonstrating consistent efforts toward a low-carbon economy, the Group aims to reinforce its reputation as a responsible and forward-looking organisation.</p> <p>本集團深明維持持份者信任及達到日益提高的可持續發展期望的重要性。為應對聲譽風險，我們與客戶、投資者及公眾保持開放的溝通渠道，以分享我們在氣候行動方面的進展及承諾。透過提高透明度及展現對低碳經濟的持續努力，本集團旨在鞏固其作為負責任及前瞻性企業的聲譽。</p>



B. SOCIAL

B1. Employment

B1.1 Labour practices

The Group regards its people as valuable assets, recognizing that their dedication and continued supports are crucial to the Group's development and long-term success. As such, the Group strives to attract and retain talents by fostering a safe, inclusive, and supportive working environment that promotes employee's health, well-being and equal opportunity.

The Group strictly complies with all relevant laws and regulations in Hong Kong, including the Employment Ordinance, the Sex Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance, and the Race Discrimination Ordinance.

The Group's "Human Resources Management Policy" outlines the standards and practices in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods and other benefits and welfare.

Furthermore, the Group is dedicated to providing equal opportunity in all aspects of the workplace and strives to maintain an environment free from discrimination or harassment against any individual on the basis of seniority, nationality, gender, age, marital status, disability, race, color, religion or sexual orientation. All employees are recruited based on their skills and experiences, and are assessed according to the same standards of work performance.

B. 社會

B1. 僱傭

B1.1 勞工慣例

本集團認為員工乃寶貴資產，並深知彼等之辛勤努力及不懈支持對本集團之發展及長期成功至為重要。故此，本集團為招攬及挽留人才，致力營造安全、包容及具支持性的工作環境，促進僱員的健康、福祉及平等機會。

本集團嚴格遵守香港所有相關法律及法規，包括《僱傭條例》、《性別歧視條例》、《殘疾歧視條例》、《家庭崗位歧視條例》及《種族歧視條例》。

本集團之「人力資源管理政策」概述有關補償及解僱、招聘及晉升、工時、休息期間及其他福利之準則及慣例。

此外，本集團致力在工作場所所有方面提供公平機會，並竭力維持一個任何人士均不會因年資、國籍、性別、年齡、婚姻狀況、殘疾、種族、膚色、宗教或性傾向而受到歧視或騷擾之工作環境。所有僱員乃根據其技能及經驗招聘，並按照相同的工作表現標準進行評核。



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During the Reporting Year, the Group was not aware of any instances of non-compliance with the relevant laws and regulations that could have a significant impact on the Group in areas relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

The Group maintains a diverse workforce, with representation across different genders, age groups and regions. During the Reporting Year, the Group recorded a turnover rate of approximately 21% (2024: 16%).

All employees have participated in the Mandatory Provident Fund (MPF) Scheme, in accordance with the Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong). Employee remuneration is determined based on job responsibilities, market trends and individual performance.

於報告年度，據本集團所知，並無任何因未遵守有關補償及解僱、招聘及晉升、工時、休息期間、公平機會、多元化、反歧視及其他福利等方面的相關法律及法規而對本集團有重大影響之情況。

本集團維持多元化的員工隊伍，涵蓋不同性別、年齡層及地區。於報告年度，本集團錄得流失率約為21%（二零二四年：16%）。

所有僱員已根據《強制性公積金計劃條例》（香港法例第485章）參與強制性公積金計劃。僱員薪酬乃根據職責、市場趨勢及個人表現釐定。

B2. Health and Safety

B2.1 Workplace health and safety

The Group places the utmost priority on safeguarding the health and safety of its employees. In compliance with the Occupational Safety and Health Ordinance, the Group is committed to maintaining a healthy and safe workplace, protecting employees from potential work-related hazards and injuries.

As outlined in the Group's "Health, Safety and Environment Policy Statement", the Group strives to identify, reduce and control the health, safety and environment related risks. To ensure the effectiveness of its safety measures, the Group conducts regular monitoring, including routine safety inspections of equipment, and ongoing assessment of health and safety performance.

B2. 健康與安全

B2.1 工作環境健康與安全

本集團以確保僱員的健康與安全為首要任務。本集團遵守《職業安全及健康條例》，致力為其僱員維持健康與安全的工作環境，並保護僱員免受潛在的工作相關的危害及傷害。

誠如本集團之「健康、安全及環境政策聲明」所規定，本集團致力識別、降低及控制與健康、安全及環境相關的風險。為確保其安全措施之效力，本集團進行定期監察，包括常規的設備安全檢查，以及健康與安全表現持續評估。



To foster a strong corporate culture of health and safety, the Group actively promotes the occupational health and safety awareness among employees, aiming to enhance their understanding and engagement with workplace safety practices.

During the Reporting Year, the Group recorded no cases of work-related fatality and injury. Furthermore, the Group was not aware of any non-compliance with relevant laws and regulations that could have a significant impact on its ability to provide a safe and healthy working environment.

為培育濃厚的健康與安全企業文化，本集團積極提升僱員的職業健康與安全意識，旨在提高彼等對工作場所安全實務的理解及參與度。

於報告年度，本集團並無錄得因工傷亡個案。此外，據本集團所知，並無任何因未遵守有關提供安全及健康工作環境之相關法律及法規而對本集團能力有重大影響之情況。

B3. Development and training

B3.1 Employee development and training

The Group recognises that the skills and knowledge of its employees are essential drivers for its long-term sustainable development. In line with the Group's "Human Resources Management Policy", the Group is committed to providing training and development opportunities aimed at enhancing employees' working capabilities and management competence.

On-the-job training is offered based on business needs, job responsibilities, and the interests of employees. In addition, employees are encouraged to participate in external training programmes delivered by professional training institutions or subject matter experts, supporting their continuous learning and career growth.

The Group acknowledges that the expertise of its lecturing teams is a critical success factor for its financial quotient and investment education business. As such, members of the lecturing teams are encouraged to participate in professional development courses and continuous education to ensure the consistent provision of high-quality services to students.

B3. 發展及培訓

B3.1 僱員發展及培訓

本集團深知其僱員之技能及知識為推動其長期可持續發展的重要動力。根據本集團之「人力資源管理政策」，本集團致力提供培訓及發展機會，以提升僱員之工作能力及管理能力。

在職培訓乃根據業務需要、職責及僱員利益而提供。此外，本集團鼓勵僱員參與由專業培訓機構或主題專家提供之外部培訓課程，以支持彼等持續學習及事業發展。

本集團認為其講師團隊的專業性是其財商及投資教育業務成功的關鍵因素。因此，本集團鼓勵其講師團隊成員參加專業培訓課程及持續教育，以確保為學生提供持續的優質服務。



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To support leadership development, directors and senior management of the Group regularly participate in private training course to maintain their continuous professional development. The Group also provided anti-corruption trainings, which provide our employees with guidance on regulatory compliance, and the strategies to combat money laundering and terrorist financing.

為支持領導力發展，本集團董事及高級管理層定期參與私人培訓課程，以維持彼等的持續專業發展。本集團亦提供反貪污培訓，為我們的僱員提供監管合規指引，以及打擊洗錢及恐怖分子融資的策略。

B4. Labour Standards

B4.1 Child labour and forced labour

The Group is committed to eliminating all forms of forced labour and supporting the effective abolition of child labour. The Group strictly prohibits the use of child labour in accordance with the Employment of Children Regulations. As a prevention measure to avoid engaging child labour, all job applicants are required to present valid proof of identity during the recruitment process, in accordance with the Group's "Human Resources Management Policy".

In addition, the Group respects the freedom of employees and has established a "Prohibition of Forced Labour Policy", which outlines clear procedures and safeguards to prohibit and prevent forced labour. Employees are encouraged to report any case of infringement of their rights to the management directly through established internal channels.

During the Reporting Year, the Group was not aware of any non-compliance with relevant laws and regulations related to recruitment of child labour or forced labour practices.

B4. 勞工準則

B4.1 童工及強制勞工

本集團致力消除一切形式的強制勞工，並支持有效廢除童工。根據《僱用兒童規例》，本集團嚴禁聘用童工。作為避免聘用童工的預防措施，所有求職者於招聘過程中須根據本集團之「人力資源管理政策」出示有效身份證明文件。

此外，本集團尊重僱員之自由，並制訂「禁止強制勞工政策」，當中載列清晰的程序及保障措施以禁止及避免強制勞工之規例。本集團鼓勵僱員透過既定的內部渠道，直接向管理層報告其權利受到侵犯之任何個案。

於報告年度，據本集團所知，並無任何未遵守有關聘用童工或強制勞工慣例之相關法律及法規的情況。



B5. Supply Chain Management

B5.1 Supplier management

The Group aims to avoid directly or indirectly involvement in corruption practices or complicity in human rights abuses. As such, the Group requires all supply chain partners to uphold its principles of ethical business conduct. Preference is given to suppliers who demonstrate a commitment to responsible and sustainable operations. Through active supply chain management and engagement, the Group strives to create positive impacts on the environment and society.

Recognising that procurement practices have a direct influence on the quality of product and service, the Group has adopted a "Suppliers Social Responsibilities Control Procedure" ("SSRCP"). This procedure is designed to manage, monitor and mitigate the environmental and social risks within the supply chain. Suppliers are selected through a careful vetting process, and their performance is continuously evaluated, including through regular site visits. Factors such as products/services quality, delivery efficiency, and compliance with ethical and sustainability standards are considered during both the selection and ongoing assessment processes. In case where non-compliance with the Group's standard is identified, the Group will terminate the business relationship to uphold its commitment to responsible sourcing.

B5. 供應鏈管理

B5.1 供應商管理

本集團的宗旨為避免直接或間接牽涉貪污行為或合謀侵犯人權。因此，本集團要求所有供應鏈合作夥伴秉承其商業道德操守原則。本集團優先與以負責任及可持續經營為工作方針之供應商合作。本集團致力透過積極管理供應鏈及與其供應商溝通，為環境及社會帶來正面影響。

本集團深知採購慣例對產品及服務質素有直接影響，故已採納「供應商社會責任控制程序」（「供應商社會責任控制程序」）。本程序旨在管理、監控及減輕供應鏈中的環境及社會風險。供應商乃透過審慎的審查程序挑選，並透過定期的實地視察等持續評估其表現。在挑選及持續評估過程中，本集團會考慮產品／服務的質素、運送效率及是否符合道德及可持續發展標準等因素。倘發現不符合本集團標準的情況，本集團將會終止業務關係，以履行其對負責任採購的承諾。



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B6. Product Responsibility

B6.1 Product safety and quality

The Group is dedicated to placing products and services quality as a top priority, recognising it as a cornerstone for maintaining long-term customer relationships and ensuring the overall success of the business. In particular, to improve the quality of services provided in its financial quotient and investment education business, the Group continuously invests in employee training and development. This ensures staff remain up to date with the latest industry knowledge in the financial and investment industries.

The Group understands that customer satisfaction is closely linked to the quality of its product and services. To better understand and respond to customer needs, the Group offers multiple feedback and enquiry channels, such as customer hotline and dedicated email support, enabling customers to share their experiences and suggestions. All customer complaints are handled with seriousness and care, with the aim of driving continuous improvement in product and service quality. In cases where a defect in a product causes inconvenience or damage, the Group is prepared to offer a refund or appropriate compensation. During the Reporting Year, the Group did not receive any complaints regarding the quality of the product or service quality. Additionally, there was no product recall due to safety or health reasons. The Group was not aware of any non-compliance with relevant laws and regulations in relation to product responsibility.

B6. 產品責任

B6.1 產品安全及質素

本集團秉持產品及服務質素第一的信念，並將其視為與客戶建立長期關係及確保業務整體成功的基石。具體而言，為提升財商及投資教育業務所提供的服務質素，本集團持續投資於僱員培訓及發展，確保員工及時掌握金融及投資行業的最新知識。

本集團深知客戶滿意度與其產品及服務的質量息息相關。為更好地了解及回應客戶需求，本集團提供多種反饋及查詢渠道，例如客戶熱線及專屬電郵支持，以供客戶分享其體驗及建議。本集團將嚴肅及審慎處理所有客戶投訴，旨在推動產品及服務的質素不斷提高。倘產品存在缺損而造成不便或損害，本集團準備提供退款或適當賠償。於報告年度，本集團並無接獲任何有關產品質素或服務質素的投訴。此外，並無產品因安全或健康原因而須回收。據本集團所知，並無任何未遵守有關產品責任之相關法律及法規之情況。



B6.2 Consumer data protection and privacy policies

The Group has established a comprehensive policy of information management system to guide employees on the proper handling, usage and protection of company data. As part of this policy, data is classified into different levels according to its confidentiality of public, internal, and restricted/confidential. Access to restricted/confidential data is strictly limited to authorized senior management personnel. To safeguard consumer data and privacy, the Group ensures the client information is securely stored and is destroyed in a timely and secure manner. These practices are designed to prevent unauthorised access, misuse, or disclosure of sensitive data. During the Reporting Year, the Group did not identify any incidents of data leakage or breaches. The Group remains committed to maintaining the highest standards of data protection and privacy in line with applicable regulations and industry best practices.

B6.2 客戶數據保護及私隱政策

本集團已就資訊管理系統制訂全面的政策，以指導員工妥善處理、使用及保護公司數據。作為本政策的一部分，數據按其保密程度分為公開、內部及限制／保密級別。嚴格限制獲授權高級管理人員查閱限制／保密數據。為保障客戶數據及私隱，本集團確保客戶資料獲妥善儲存，並以及時及穩妥的方式銷毀。該等措施旨在防止敏感數據被未經授權查閱、濫用或披露。於報告年度，本集團未有發現任何數據洩露或違規事件。本集團將繼續致力於按照適用法規及行業最佳實踐，維持最高標準的數據保護及私隱。

B7. Anti-Corruption

B7.1 Anti-corruption

The Group is dedicated to upholding the highest standards of business ethics across all aspects of its business and operations. In strict compliance with the Prevention of Bribery Ordinance, the Group maintains a policy of zero tolerance on any forms of bribery, corruption, fraud and related misconduct. With the implementation of "Anti-corruption and Anti-Fraud Management System", the Group conveys its requirements regarding anti-corruption to its employees. Regular awareness efforts and internal communications serve to strengthen the ethical culture throughout the organisation. As part of these efforts, the Group also conducted an anti-corruption training session during the Reporting Year to reinforce employees' understanding of relevant policies and practices.

B7. 反貪污

B7.1 反貪污

本集團致力在其業務及經營的所有方面中建立最高標準之商業道德規範。本集團嚴格遵守《防止賄賂條例》，並對任何形式之賄賂、貪污、舞弊及相關不當行為採取零容忍政策。實行「反貪污及反舞弊管理制度」後，本集團向其僱員傳達本集團對就反貪污所作之規定。定期提高意識及內部溝通有助於加強整個組織的道德文化。作為該等工作的一部分，本集團亦於報告年度內舉辦反貪污培訓課程，以加深僱員對相關政策及慣例的理解。



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The Group has established confidential communication and reporting channels, including phone and email, enabling employees to report any observed or suspected cases of noncompliance. Upon receiving a report, the Group promptly conducts an internal anti-corruption investigation. Any misconduct case will be reported to relevant legal authorities and relevant personnel if it is confirmed.

During the Reporting Year, the Group was not aware of any instances of non-compliance with the relevant laws and regulations that had significant impact on the Group relating to bribery, extortion, fraud and money laundering.

B7.2 Money laundering

As a provider of money lending services in Hong Kong, the Group is committed to preventing and detecting money laundering and terrorist financing activities. The Group strictly adheres to the Money Lenders Ordinance and Guideline on Compliance of Anti-Money Laundering and Counter-Terrorist Financing Requirements for Licensed Money Lenders. In addition, the Group has incorporated and implemented these guidelines into the operation and policies and procedures to ensure effective prevention and detection of money laundering and terrorist financing, which include the following measures:

- Conducting procedures for customer due diligence before client acceptance — The Group carries out Know-Your-Customer procedures to verify customers' identity with reference to reliable and independent source of documents, such as documents from the government and/or public authorities. The Group inspects the Hong Kong Identify Card and proof of residential address for individual customers; and inspects the Certificate of Incorporation and/or Business Registration Certificate for corporate customers.

本集團已設立保密溝通及報告渠道(包括電話及電郵)，供僱員報告任何所見或疑似之不合規個案。於接獲報告後，本集團即時進行內部反貪污調查。一旦確認存在不當行為個案，將向相關法定機構及相關人員報告。

於報告年度，據本集團所知，並無任何因未遵守有關賄賂、敲詐、舞弊及洗錢之相關法律及法規而對本集團有重大影響之情況。

B7.2 洗錢

作為香港的放債服務供應商，本集團致力防止及偵測洗錢及恐怖分子融資活動。本集團嚴格遵守《放債人條例》及《打擊洗錢及恐怖分子資金籌集指引》(適用於持牌放債人)。此外，本集團已將該等指引納入並落實到確保有效防止及偵測洗錢及恐怖分子融資的操作、政策及程序中，其中包括以下措施：

- 於客戶接納前進行客戶盡職審查程序 — 本集團使用可靠及獨立的文件來源(例如政府及／或公共機關的文件)執行「認識客戶」程序以核實客戶的身份。本集團檢查香港身份證及居住地址證明(適用於個人客戶)；及檢查公司註冊證書及／或商業登記證書(適用於企業客戶)。



- Reporting suspicious transactions — Employees of the Group are encouraged to report to top management as soon as possible when suspicious transactions are noted. The Group will promptly report the suspicious transactions to Joint Financial Intelligence Unit using the standard form or the e-channel of Suspicious Transaction Report and Management System (“STREAMS”) once the case is confirmed;
- Keeping proper personal data and record — all essential information of customers is properly maintained in accordance with Personal Data (Privacy) Ordinance;
- Providing staff training — the Group provides continuous training and development to its employees to update the knowledge in relation to complying relevant legislation and practices of anti-money laundering.
- 報告可疑交易 — 當發現可疑交易時，本集團鼓勵僱員盡快向最高管理層報告。一旦個案獲確認，本集團將使用可疑交易報告及管理系統(「可疑交易報告及管理系統」)的標準表格或電子渠道及時向聯合財富情報組報告可疑交易；
- 妥善保存個人資料及記錄 — 所有必要的客戶資料按照《個人資料(私隱)條例》妥善存置；
- 提供員工培訓 — 本集團向其僱員提供持續培訓及發展，以更新有關遵守反洗錢相關法例及常規的知識。

B8. Community investment

B8.1 Community involvement

The Group remains committed to social responsibility and actively contributes to the well-being of the community through a variety of charitable and engagement initiatives. In line with this commitment, it has established a Community Investment Policy that aims to enhance community living standards, support cultural initiatives, promote education and development, and foster labour cooperation. The Group also prioritizes building long-term relationships with key stakeholders and making a positive impact on community development.

B8. 社區投資

B8.1 社區參與

本集團致力履行社會責任，並透過各種慈善及參與活動，積極為社區福祉作出貢獻。為貫徹此承諾，其已制訂一項社區投資政策，旨在提高社區生活水平、支持文化舉措、促進教育及發展以及推動勞工合作。本集團亦優先考慮與主要持份者建立長期關係，並對社區發展產生積極影響。

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During the Reporting Year, guided by its Community Investment Policy, the Group supported numerous projects across areas such as youth development, education and community support. These included the sponsorship of youth basketball programs through partnerships with organizations such as The University Hong Kong (HKU) and Inspiring Hong Kong Sports Foundation, as well as initiatives to promote reading and science education, such as participating in the “Hong Kong Reading for All Day” and supporting educational activities focused on butterfly habitats and the growth cycle of butterflies. In the area of community support, the Group undertook a variety of initiatives, including the distribution of meal boxes through several partners, participation in festive events such as the Chinese New Year Gala and “Santa Claus Reply Volunteer Project”, and contributions to fundraising events such as charity dinners hosted by Po Leung Kuk and Jing Yuan Charity Foundation.

於報告年度，本集團在社區投資政策的指引下，支持眾多涉及青年發展、教育及社區支援等領域的項目，包括透過與香港大學及凝動香港體育基金等組織合作贊助青年籃球項目，以及推廣閱讀及科學教育的活動，例如參與「香港全民閱讀日」及支持以蝴蝶棲息地及蝴蝶生長週期為主題的教育活動。在社區支援方面，本集團開展多項活動，包括透過多個合作夥伴派發飯盒、參與農曆新年聯歡晚會及「聖誕老人回信義工計劃」等節慶活動，以及為保良局及淨緣慈善基金主辦的慈善晚宴等籌款活動作出貢獻。

HKU Basketball Team

香港大學籃球隊



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Hong Kong Reading for All Day

香港全民閱讀日



Santa Claus Reply Volunteer Project

聖誕老人回信義工計劃





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT FOR THE YEAR ENDED 31 MARCH 2025

截至二零二五年三月三十一日止年度的環境、社會及管治報告

Case Study: Empowering Youth through Sports and Community Engagement

案例研究：透過體育及社區參與賦能青年

In collaboration with Inspiring Hong Kong Sports Foundation, the Group supported the “JUMP! Estate Basketball League and Training Programme” during the Reporting Year. Having reached its sixth year of implementation, this impactful programme provides underprivileged youth with regular basketball training and competition opportunities for the 2024–2025 season.

於報告年度，本集團與凝動香港體育基金合作，支持「邨JUMP!屋邨籃球聯賽及訓練計劃」。該具影響力的計劃已推行至第六季，為弱勢青年提供二零二四年至二零二五年賽季的定期籃球訓練及比賽機會。

With a funding contribution of over HKD130,000, the Group helped sponsor a youth basketball team composed of students from underprivileged families, aiming to build their confidence, enhance their physical development, and foster a sense of teamwork and sportsmanship. By participating in structured training and league matches, these young athletes not only improved their athletic skills but also developed important life values such as discipline, perseverance, and mutual respect.

本集團出資逾130,000港元贊助一支由貧困家庭學生組成的青年籃球隊，旨在建立他們的自信心、增強體能發展，並培養團隊合作精神及體育精神。透過參與有系統的訓練及聯賽，年輕運動員不僅提升了運動技能，更培養了紀律、毅力及互相尊重等重要人生價值。

This initiative reflects the Group’s long-standing commitment to youth empowerment and community development. Through sports engagement, the Group continues to inspire the next generation to pursue personal growth and adopt a positive, goal-oriented mindset.

該舉措體現本集團對青年賦能及社區發展的長期承諾。本集團透過參與體育活動，持續激勵下一代追求個人成長，並培養積極、以目標為本的心態。





Case Study: Box of Care: Multi-Partner Meal Distribution for Community Well-being
案例研究：愛心飯盒：多方合作派發膳食以促進社區福祉

As part of its ongoing commitment to community care and social responsibility, the Group supported meal distribution activities in collaboration with multiple partners. During the Reporting Year, the Group sponsored four meal distribution events, delivering a total of 400 meal boxes to underserved communities. These events were made possible through partnerships with various organisations including Keto Restaurant, HolyCafe, and Po Leung Kuk. By working with trusted local partners, the initiative not only provided essential nourishment but also promoted compassion and solidarity across different sectors of society.

本集團秉持對社區關懷及社會責任的持續承諾，與多個合作夥伴合作支持派發膳食活動。於報告年度，本集團透過與多個機構（包括飼記冰室、喜樂餐飲教室及保良局）合作，贊助了四次膳食派發活動，向弱勢社區派發合共400個飯盒。透過與值得信賴的本地夥伴合作，該舉措不僅提供了必需的營養，亦促進了社會各界之間的關懷與團結。





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PERFORMANCE DATA SUMMARY —
ENVIRONMENTAL

表現數據摘要 — 環境

	Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
Greenhouse Gases Emission 溫室氣體排放				
Scope 1² 範圍 1 ²				
Motor vehicle Unleaded petroleum 車輛無鉛汽油				
Quantity consumed	Litre	N/A	43.0	N/A
消耗量	公升	不適用	43.0	不適用
CO ₂ equivalent emissions	Tonnes	N/A	0.1	N/A
二氧化碳排放當量	公噸	不適用	0.1	不適用
CO ₂ emission intensity	Tonnes per person	N/A	0.0	N/A
二氧化碳排放密度	公噸／人	不適用	0.0	不適用
Motor vehicle Diesel 車輛柴油				
Quantity consumed	Litre	862.6	849.9	1,359
消耗量	公升	862.6	849.9	1,359
CO ₂ equivalent emissions	Tonnes	2.5	2.6 ¹	3.7
二氧化碳排放當量	公噸	2.5	2.6 ¹	3.7
CO ₂ emission intensity	Tonnes per person	0.0	0.0	0.1
二氧化碳排放密度	公噸／人	0.0	0.0	0.1

¹ CO₂ equivalent emissions from diesel consumption in FY2024 has been restated with the most accurate information at the time of reporting.

² Scope 1 direct GHG emissions are calculated based on the emission factors stated in the "Appendix C2: Environmental, Social and Governance Reporting Code" published by the HKEx. The global warming potential is referenced in the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC).

¹ 二零二四財政年度柴油消耗量產生的二氧化碳排放當量已根據報告時最準確的資料重列。

² 範圍1直接溫室氣體排放乃按香港交易所刊發之「附錄C2：環境、社會及管治報告守則」所載排放因子計算。全球變暖潛能值參考政府間氣候變化專門委員會(IPCC)的《第六次評估報告》。

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	Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
Scope 2⁴				
範圍 2⁴				
Electricity consumption				
電力消耗				
Quantity consumed	kWh	307,617	298,647	243,321
消耗量	千瓦時	307,617	298,647	243,321
CO ₂ equivalent emissions	Tonnes	123.0	123.8 ³	90.0
二氧化碳排放當量	公噸	123.0	123.8 ³	90.0
CO ₂ emission intensity	Tonnes per person	0.9	1.1	1.3
二氧化碳排放密度	公噸／人	0.9	1.1	1.3

³ CO₂ equivalent emissions from electricity consumption in FY2024 has been restated with the most accurate information at the time of reporting.

⁴ Scope 2 indirect GHG emissions are calculated based on emission factors provided by HK Electric Investments Sustainability Report 2024 and CLP Sustainability Report 2024, subjecting to the location of operation.

³ 二零二四財政年度電力消耗量產生的二氧化碳排放當量已根據報告時最準確的資料重列。

⁴ 範圍2間接溫室氣體排放乃按港燈電力投資《2024年可持續發展報告》及中電《2024年可持續發展報告》所提供的排放因子計算，並視乎業務營運地點而定。



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	Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
Scope 3 範圍 3				
Other indirect GHG emissions 其他間接溫室氣體排放				
<i>Business air travel by employees</i> <i>僱員商務航空差旅</i>				
Quantity consumed		—	—	—
消耗量		—	—	—
CO ₂ equivalent emissions	Tonnes	4.3	4.1 ⁵	0.1 ⁵
二氧化碳排放當量	公噸	4.3	4.1 ⁵	0.1 ⁵
CO ₂ emission intensity	Tonnes per person	0.0	0.0 ⁵	0.0 ⁵
二氧化碳排放密度	公噸／人	0.0	0.0 ⁵	0.0 ⁵
<i>Paper waste disposed at landfills</i> <i>棄置到堆填區的廢紙</i>				
Quantity consumed	Kg	1,124.6	966.8 ⁶	1,998.5
消耗量	公斤	1,124.6	966.8 ⁶	1,998.5
CO ₂ equivalent emissions	Tonnes	5.4	4.6 ⁶	9.6
二氧化碳排放當量	公噸	5.4	4.6 ⁶	9.6
CO ₂ emission intensity	Tonnes per person	0.0	0.0	0.1
二氧化碳排放密度	公噸／人	0.0	0.0	0.1
<i>Electricity used for processing fresh water and sewage by government departments</i> <i>政府部門用於處理淡水及污水所用的電力</i>				
Quantity consumed	Cubic metre	83 ⁷	142.0	58
消耗量	立方米	83 ⁷	142.0	58
CO ₂ equivalent emissions	Tonnes	0.1	0.1	0.0
二氧化碳排放當量	公噸	0.1	0.1	0.0
CO ₂ emission intensity	Tonnes per person	0.0	0.0	0.0
二氧化碳排放密度	公噸／人	0.0	0.0	0.0

⁵ CO₂ equivalent emissions from business air travel by employees and corresponding CO₂ emission intensity in FY2024 and FY2023 have been restated with the most accurate information at the time of reporting.

⁶ Paper waste disposed at landfills and corresponding CO₂ equivalent emissions in FY2024 have been restated with the most accurate information at the time of reporting.

⁷ The decrease in water consumption is attributed to the implementation of efficiency initiatives aimed at optimizing system performance and reducing resource usage.

⁵ 二零二四財政年度及二零二三財政年度僱員商務航空差旅產生的二氧化碳排放當量及相應的二氧化碳排放密度已根據報告時最準確的資料重列。

⁶ 二零二四財政年度棄置到堆填區的廢紙及相應的二氧化碳排放當量已根據報告時最準確的資料重列。

⁷ 耗水量減少主要歸因於實施旨在優化系統性能及減少資源使用的增效措施。

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	Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
Domestic Waste 日常廢物	Tonnes 公噸			
Consumption Amount 消耗量		N/A 不適用	N/A 不適用	N/A 不適用
Consumption intensity (per person) 消耗密度(每人)		N/A 不適用	N/A 不適用	N/A 不適用
Hazardous waste 有害廢物	Tonnes 公噸			
Consumption Amount 消耗量		N/A 不適用	N/A 不適用	N/A 不適用
Consumption intensity (per person) 消耗密度(每人)		N/A 不適用	N/A 不適用	N/A 不適用
Diesel 柴油	Litres 公升			
Consumption Amount 消耗量		862.6	848.9	1,359.0
Consumption intensity (per person) 消耗密度(每人)		6.0	7.3	24.7
Packaging Materials 包裝物料	Tonnes 公噸			
Consumption Amount 消耗量		N/A 不適用	N/A 不適用	N/A 不適用
Consumption intensity (per person) 消耗密度(每人)		N/A 不適用	N/A 不適用	N/A 不適用



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PERFORMANCE DATA SUMMARY — SOCIAL

表現數據摘要 — 社會

	Unit	2025	2024	2023
	單位	二零二五年	二零二四年	二零二三年
Total Workforce	number			
員工總數	數量			
Employee		144	116	69
僱員		144	116	69
Employee by Gender	number			
按性別劃分的僱員	數量			
Female		82	63	38
女性		82	63	38
Male		62	53	31
男性		62	53	31
Employee by Employment category	number			
按僱傭類別劃分的僱員	數量			
Senior level		17	18	18
高級		17	18	18
Junior level		127	98	51
初級		127	98	51
Employee by Geographical Region	number			
按地區劃分的僱員	數量			
Hong Kong		144	116	69
香港		144	116	69
Other region		N/A	N/A	N/A
其他地區		不適用	不適用	不適用

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	Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
Employee by Age Group 按年齡組別劃分的僱員	number 數量			
30 or below 30歲或以下		68	47	20
31 to 40 31至40歲		55	47	32
41 to 50 41至50歲		12	14	10
51 or above 51歲或以上		9	8	7
Overall Turnover Rate of Employee 僱員的整體流失率				
Turnover Rate by Gender 按性別劃分的流失率	% 百分比			
Female 女性		18.3%	15.9%	5.8%
Male 男性		24.2%	15.1%	16.3%
Turnover Rate by Employment category 按僱傭類別劃分的流失率	% 百分比			
Senior level 高級		0.0%	11.1%	17.1%
Junior level 初級		23.6%	16.3%	8.0%
Turnover Rate by Geographical Region 按地區劃分的流失率	% 百分比			
Hong Kong 香港		20.8%	15.5%	10.2%
Other region 其他地區		N/A 不適用	N/A 不適用	N/A 不適用



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	Unit	2025	2024	2023
	單位	二零二五年	二零二四年	二零二三年
Turnover Rate by Age Group	%			
按年齡組別劃分的流失率	百分比			
30 or below		36.8%	19.1%	17.1%
30歲或以下		36.8%	19.1%	17.1%
31 to 40		9.1%	14.9%	4.0%
31至40歲		9.1%	14.9%	4.0%
41 to 50		0.0%	14.3%	0.0%
41至50歲		0.0%	14.3%	0.0%
51 or above		0.0%	0.0%	30.8%
51歲或以上		0.0%	0.0%	30.8%
Employee Development and Training	hours			
僱員發展及培訓	時數			
Total training hours received		16	16	0
接受的培訓總時數		16	16	0
Percentage of workforce trained by Gender	%			
按性別劃分的受訓員工百分比	百分比			
Female		72.0%	70.0%	0%
女性		72.0%	70.0%	0%
Male		28.0%	30.0%	0%
男性		28.0%	30.0%	0%
Percentage of workforce trained by Employment Category	%			
按僱傭類別劃分的受訓員工百分比	百分比			
Senior level		44.0%	40.0%	0.0%
高級		44.0%	40.0%	0.0%
Junior level		56.0%	60.0%	0.0%
初級		56.0%	60.0%	0.0%

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	Unit	2025	2024	2023
	單位	二零二五年	二零二四年	二零二三年
Average training hours by Gender	hours			
按性別劃分的平均培訓時數	時數			
Female		16	16	0
女性		16	16	0
Male		16	16	0
男性		16	16	0
Average training hours by Employment Category	hours			
按僱傭類別劃分的平均培訓時數	時數			
Senior level		16	16	0
高級		16	16	0
Junior level		16	16	0
初級		16	16	0
Supply Chain Management	number			
供應鏈管理	數量			
Total number of suppliers		2	4	1
供應商總數		2	4	1
Number of suppliers by geographical region	number			
按地區劃分的供應商數量	數量			
Hong Kong		2	3	0
香港		2	3	0
Other region		0	1	1
其他地區		0	1	1



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APPENDIX C: HKEX ESG REPORTING GUIDE INDEX

附錄C: 香港交易所環境、社會及管治報告指引索引

Appendix C2 Compliance List 附錄C2 合規清單		Section/Statement 章節／聲明	Page number 頁碼
Aspect A1: Emissions			
層面A1：排放			
General disclosure	Disclosure statement	A1. Emissions	P. 9
一般披露	披露聲明	A1. 排放	P. 9
KPI A1.1	Type of emissions and respective emissions data	A1.1 Air emissions	P. 10
		Performance Data Summary — Environmental	P. 32
關鍵績效指標A1.1	排放類型及相應的排放數據	A1.1 空氣排放	P. 10
		表現數據摘要 — 環境	P. 32
KPI A1.2	Direct and energy indirect GHG emissions in tonnes and intensity	A1.2 Greenhouse gases emissions	P. 10
		Performance Data Summary — Environmental	P. 32
關鍵績效指標A1.2	直接及能源間接溫室氣體排放量（以公噸計算）及密度	A1.2 溫室氣體排放	P. 10
		表現數據摘要 — 環境	P. 32



Appendix C2 Compliance List 附錄 C2 合規清單		Section/Statement 章節／聲明	Page number 頁碼
KPI A1.3	Total hazardous waste produced and intensity	A1.3 Waste management Performance Data Summary — Environmental	P. 12 P. 35
關鍵績效指標 A1.3	所產生的有害廢物總量及密度	A1.3 廢物管理 表現數據摘要 — 環境	P. 12 P. 35
KPI A1.4	Total non-hazardous waste produced and intensity	A1.3 Waste management Performance Data Summary — Environmental	P. 12 P. 35
關鍵績效指標 A1.4	所產生的非有害廢物總量及密度	A1.3 廢物管理 表現數據摘要 — 環境	P. 12 P. 35
KPI A1.5	Description of emission target(s) set & steps taken	A1.3 Waste management	P. 12
關鍵績效指標 A1.5	描述所訂立的排放量目標及所採取的步驟	A1.3 廢物管理	P. 12
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and description of target(s) set & steps taken	A1.3 Waste management	P. 12
關鍵績效指標 A1.6	描述有害及非有害廢物的處理方式，以及描述所訂立的目標及所採取的步驟	A1.3 廢物管理	P. 12



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Appendix C2 Compliance List 附錄 C2 合規清單		Section/Statement 章節／聲明	Page number 頁碼
Aspect A2: Use of Resources			
層面 A2：資源使用			
General disclosure	Disclosure statement	A2. Use of Resources	P. 13
一般披露	披露聲明	A2. 資源使用	P. 13
KPI A2.1	Direct/Indirect energy consumption by type and intensity	A2.1 Energy and water consumption	P. 13
		Performance Data Summary — Environmental	P. 32 & P. 33
關鍵績效指標 A2.1	按類型及密度劃分的直接／間接能源消耗	A2.1 能源消耗及耗水量	P. 13
		表現數據摘要 — 環境	P. 32 & P. 33
KPI A2.2	Water consumption in total and intensity	A2.1 Energy and water consumption	P. 13
		Performance Data Summary — Environmental	P. 34
關鍵績效指標 A2.2	總耗水量及密度	A2.1 能源消耗及耗水量	P. 13
		表現數據摘要 — 環境	P. 34
KPI A2.3	Description of energy use efficiency target(s) set & steps taken	A2.1 Energy and water consumption	P. 13
關鍵績效指標 A2.3	描述所訂立的能源使用效益目標及所採取的步驟	A2.1 能源消耗及耗水量	P. 13



Appendix C2 Compliance List 附錄 C2 合規清單		Section/Statement 章節／聲明	Page number 頁碼
KPI A2.4	Description in sourcing water that is fit for purpose, water efficiency target(s) set & steps taken	A2.1 Energy and water consumption	P. 13
關鍵績效指標 A2.4	描述求取適用水源、所訂立的用水效益目標及所採取的步驟	A2.1 能源消耗及耗水量	P. 13
KPI A2.5	Total packaging material used for finished products	A2.2 Paper Usage	P. 14
		A2.3 Packing materials	P. 15
		Performance Data Summary — Environmental	P. 34 & 35
關鍵績效指標 A2.5	製成品所用包裝物料的總量	A2.2 用紙	P. 14
		A2.3 包裝物料	P. 15
		表現數據摘要 — 環境	P. 34 & 35
Aspect A3: The Environment and Natural Resources			
層面 A3：環境及天然資源			
General disclosure	Disclosure statement	A3. Environmental and natural resources	P. 15
一般披露	披露聲明	A3. 環境及天然資源	P. 15
KPI A3.1	Description of the significant impacts of activities and the actions taken to manage them	A3.1 Measures in reducing environmental impacts	P. 15
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關鍵績效指標 A4.1	描述重大氣候相關事宜及為管理有關事宜而採取的行動	A4. 氣候變化	P. 16
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KPI B1.1	Total workforce by gender, employment type, age group & geographical region	Performance Data Summary — Social	P. 36 & P. 37
關鍵績效指標 B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數	表現數據摘要 — 社會	P. 36 & P. 37
KPI B1.2	Employee turnover rate by gender, age group & geographical region	Performance Data Summary — Social	P. 37 & P. 38
關鍵績效指標 B1.2	按性別、年齡組別及地區劃分的僱員流失率	表現數據摘要 — 社會	P. 37 & P. 38
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關鍵績效指標 B2.1	因工亡故的人數及比率	B2.1 工作環境健康與安全	P. 20
KPI B2.2	Lost days due to work injury	B2.1 Workplace health and safety	P. 20
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