



中國海洋集團
CHINA OCEAN GROUP
DEVELOPMENT LIMITED

China Ocean Group Development Limited

中國海洋集團發展有限公司

(於百慕達註冊成立之有限公司)

(Incorporated in Bermuda with limited liability)

Stock Code 股份代號：8047

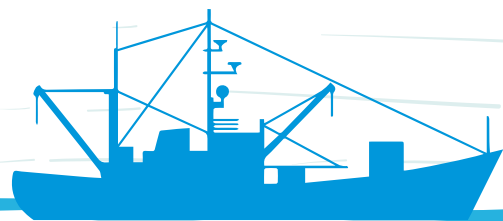
2023-2024

Environmental, Social and

Governance Report

環境，社會及

管治報告



Introduction

China Ocean Group Development Limited (the “Company”, together with its subsidiaries, the “Group”) is primarily involved in the business of supply chain management services and ocean fishing. This Environmental, Social and Governance Report (the “ESG Report”) summarises the environmental, social and governance (“ESG”) initiatives, plans and performances of the Group and demonstrates its commitment to sustainable development.

Board Statement

The board of directors (the “Board”) is pleased to present the ESG Report of the Group, which reviewed the Group’s ESG initiative, plans, performance, as well as its sustainable development in respect of environmental protection, labour practices, business operations, supply chain management, and other issues. As a responsible corporation, the Group views ESG commitments as part of its responsibilities and is committed to incorporating ESG considerations into its decision-making process. The Group believes that setting ESG-related targets can enhance the Group’s commitment to corporate social responsibility and allow the Group’s stakeholders to better understand the Group’s ESG performance. Accordingly, the Group has set targets for issues that are material to the Group, including greenhouse gas (“GHG”) emissions, waste management, and energy consumption.

ESG Commitment

Supply chain management is the core business focus of the Group during the Reporting Period. The Group offers middle-party service between suppliers and customers with extensive business networks and resources, assisting SMEs in various industries to minimize their overall operating costs. The Group’s innovative industrial chain integrated platform is an enterprise combining intellectual capital, financial capital, resource capital and dynamic supply chain technology capital. The Group is proactively exploring business opportunities in undeveloped regions while managing to deploy resources in a more appropriate and effective manner.

緒言

中國海洋集團發展有限公司（「本公司」，連同其附屬公司統稱「本集團」）主要從事供應鏈管理服務及海洋捕撈業務。本環境、社會及管治報告（「ESG報告」）概述本集團的環境、社會及管治（「ESG」）舉措、計劃及表現，並展現其對可持續發展的承諾。

董事會聲明

董事會（「董事會」）欣然提呈本集團ESG報告，當中回顧本集團的ESG舉措、計劃及表現，以及有關環境保護、勞工常規、業務營運、供應鏈管理及其他事宜的可持續發展。本集團作為負責任的企業，視ESG承諾為其責任的一部分，致力於決策過程中納入ESG考量。本集團相信訂立ESG相關目標可提升本集團對企業社會責任的承諾，讓本集團權益人更了解本集團的ESG表現。因此，本集團已對就本集團而言屬重大的議題制定目標，包括溫室氣體（「GHG」）排放、廢棄物管理及能耗。

ESG承諾

於報告期內，供應鏈管理是本集團的核心業務重點。本集團通過廣泛的業務網絡及資源，為供應商及客戶提供中間人服務，協助各行業中小企業盡量減少整體營運成本。本集團的創新產業鏈綜合平台是將知識資本、金融資本、資源資本及動態供應鏈技術資本結合的企業。本集團正積極尋求未開發地區商機，同時致力以更適當及有效的方式配置資源。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

Being a listed company, the Board of Directors is committed to achieving profit targets, leading with actions by being socially responsible, making efficient use of resources, and helping to create a brighter future. In the future, the Group will consider driving more ESG-related initiatives forward by integrating ESG strategies into daily operations. The Group has maintained a close attachment to the industry bodies and taken the role in the relevant trade organization. As a member of the Chinese Society for Oceanography, the Group is able to exchange ideas on marine science and technology, foster collaborations with other industry bodies and keep track of the marine environment.

ESG Governance Structure

The Group places substantial emphasis on managing ESG factors. It acknowledges that robust corporate governance and risk management practices are crucial for addressing ESG-related matters and meeting stakeholder expectations. To this end, the Group has established a governance structure for overseeing and managing ESG-related issues and risks.

The Group's ESG governance structure is as follows:



The Board

The Board assumes full accountability for the sustainability of the Group, encompassing ESG strategies, management approach, and reporting. To better manage the Group's ESG-related issues, the Board examines and approves the ESG-related goals and targets, priorities, policies and frameworks, as well as reviews the progress towards their implementation and achievement with the assistance of the ESG working group ("ESG Working Group"). Moreover, the Board is also responsible for ensuring the effectiveness of ESG risk management and internal control mechanism through annual assessments against ESG-related issues.

作為上市公司，董事會承諾實現利潤目標，帶領社會責任導向、有效利用資源，推進創造更美好未來。未來，本集團將考慮通過將ESG策略融入日常營運推動更多ESG相關舉措。本集團一直與行業機構保持緊密聯繫，並於相關貿易組織中發揮作用。作為中國海洋學會的成員，本集團可與其他行業機構就海洋科學及技術交換意見、促進與該等機構合作及了解海洋環境。

ESG管治架構

本集團極為重視管理ESG因素。其深知穩健的企業管治及風險管理慣例對解決ESG相關事宜及滿足權益人期望至關重要。為此，本集團已建立管治架構以監督及管理ESG相關事宜及風險。

本集團的ESG管治架構載列如下：

董事會

董事會全權負責本集團的可持續發展，包括ESG策略、管理方針及報告。為更有效管理本集團的ESG相關事宜，董事會審查及批准ESG相關目標及指標、重點工作、政策及框架，並在ESG工作小組（「ESG工作小組」）的協助下審視實施的進展與成果。此外，董事會亦負責通過每年評估ESG相關事宜，確保ESG風險管理及內部控制機制的成效。

ESG Working Group

ESG Working Group is chaired by the Chief Executive Officer, in collaboration with the heads of the operations, trading and finance departments. The ESG Working Group assumes the responsibility of gathering and analysing the relevant ESG information, identifying and assessing the Group's ESG risks, as well as planning and implementing ESG-related policies, guidelines and measures. The ESG Working Group also identifies, evaluates and prioritises material ESG issues through materiality assessment, which are further reviewed and approved by the Board for report disclosure. Additionally, the ESG Working Group periodically presents ESG-related matters to the Board for assessment, enabling the implementation or revision of the Group's ESG strategies and management approach. This process ensures the appropriate management of ESG risks.

Reporting Scope and Period

The management of the Group identifies the reporting scope based on the materiality principle and considers the key revenue source. Considering that the Group's revenue is solely derived from supply chain management services segment, the ESG Report covers the supply chain management services segment for Hong Kong and Shenzhen offices for the year ended 31 March 2024 ("Reporting Period"), unless otherwise stated. The reporting scope of this ESG Report remains consistent with last year's report. The ocean fishing business is excluded from the reporting scope due to its relatively insignificant contribution to the Group's revenue.

Reporting Principles

The ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix C2 of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange"). To allow better navigation of relevant ESG topics, a detailed ESG content index is available at the end of this ESG Report. The corporate governance practices of the Group are set out in the Corporate Governance Report of our annual report.

ESG工作小組

ESG工作小組由行政總裁擔任主席，並與營運部、交易部及財務部的部門主管協作。ESG工作小組負責收集及分析相關ESG資料，識別及評估本集團ESG風險，以及規劃及實施ESG相關政策、指引及措施。ESG工作小組亦透過重要性評估識別及評估重大ESG問題及按重要性排序，並由董事會進一步審查及批准報告披露。此外，ESG工作小組會定期向董事會提呈ESG相關事宜以供評估，以便實施或修訂本集團ESG策略及管理方針。此流程確保適當管理ESG風險。

報告範圍及期間

本集團管理層根據重要性原則及考慮主要收益來源確定報告範圍。考慮到本集團收入完全來自供應鏈管理服務分部，除另有所指外，ESG報告涵蓋截至二零二四年三月三十一日止年度（「報告期間」）香港及深圳辦事處的供應鏈管理服務分部。本ESG報告的報告範圍與去年報告一致。由於海洋捕撈業務對本集團收入貢獻相對較少，故報告範圍不包括該業務。

報告原則

ESG報告乃根據香港聯合交易所有限公司（「聯交所」）GEM證券上市規則附錄C2所載的環境、社會及管治報告指引（「ESG報告指引」）編製。為方便瀏覽相關ESG議題，本ESG報告末端載有詳細ESG內容索引。本集團的企業管治常規載於年報的企業管治報告。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

The sustainability disclosure and contents of the ESG Report adhere to the principles of “Materiality”, “Quantitative”, “Consistency” and “Balance” as defined in the ESG Reporting Guide.

ESG報告的可持續發展披露及內容遵循ESG報告指引所界定的「重要性」、「量化」、「一致性」及「平衡」原則。

Reporting Principles 報告原則	Definition 釋義	Response from the Group 本集團回應
Materiality	The ESG Report should disclose the issues that have significant impacts on the economy, environment, and society, as well as the assessment and decisions of stakeholders of the Group.	Materiality assessment was conducted to identify key issues that are significant to the Group’s long-term sustainability. Please refer to “Stakeholder Engagement and Materiality” for more details.
重要性	ESG報告應披露對經濟、環境及社會有重大影響的事宜，以及本集團權益人評估及決策。	本集團已進行重要性評估，以識別對本集團長期可持續發展至關重要的關鍵事宜。更多詳情，請參閱「權益人參與及重要性」。
Quantitative	Key performance indicators (“KPIs”) in the ESG Report should be measurable to provide comparative data where appropriate.	All key environmental and social performance indicators of this ESG Report is disclosed quantitatively where feasible in accordance with the ESG Reporting Guide.
量化	ESG報告中的關鍵績效指標（「關鍵績效指標」）須可予計量，並在適當情況下提供可比較數據。	本ESG報告的所有關鍵環境及社會績效指標均根據ESG報告指引在可行情況下量化披露。
Balance	Both positive and negative information should be presented in the ESG Report to provide an unbiased and objective picture of the Group’s performance.	The Group’s performance during the reporting period has been presented impartially, avoiding choices, omissions, or presentation format that may unduly influence readers’ decisions or judgments. Performance data is reported in a way that allows information users to see negative and positive year-on-year trends in impacts
平衡	ESG報告中應同時呈列正面及負面資料，以提供有關本集團表現的公正及客觀描述。	本集團已公正呈列其於報告期間的表現，避免可能不當影響讀者決策或判斷的選擇、遺漏或呈報格式。表現數據的呈報方式使資料使用者看到影響的負面及正面同比趨勢。
Consistency	Consistent method should be adopted in the preparation of the ESG report to enable stakeholders to compare the Group’s ESG performance year on year.	The Group uses a consistent reporting format and calculation methodology as far as reasonably practicable. Significant information or methodology changes are explained in detail in the relevant sections to facilitate a comparison of ESG performance between years.
一致性	編製ESG報告時，應採用一致方法，令權益人能夠逐年比較本集團ESG表現。	本集團在合理可行的範圍內使用一致的呈報格式及計算方法。相關章節詳細闡述重大資料或方法變動，以便比較各年度的ESG表現。

Stakeholders' Feedback

The Group welcomes stakeholders' feedback on our ESG approach and performance. Please give your suggestions or share your views with us via email at info@chinaoceangroup.com.hk.

Stakeholder Engagement

In order to identify the most significant aspects for the Group to report on its ESG performance, the Group considers the interests and influences attributing to the different stakeholder groups. The Group maintains ongoing dialogues with a diverse group of stakeholders including but not limited to its customers, employees, suppliers, shareholders, governmental bodies and community groups. By maintaining continuous communication with them both formally and informally, the Group is able to identify the major ESG issues, address its strengths and weaknesses and better position itself in responding to the ESG challenges ahead.

The following table illustrates the key concerns and engagement channels identified for each of the stakeholder group:

權益人回應

本集團歡迎權益人對我們的ESG方法及表現之回應。請電郵info@chinaoceangroup.com.hk提供閣下之建議或與我們分享閣下之意見。

權益人參與

為確定對本集團報告ESG表現較為重要的方面，本集團會考慮不同權益人組別的利益及影響。本集團與不同權益人組別保持持續對話，包括但不限於其客戶、僱員、供應商、股東、政府機構及社區團體。通過與彼等持續保持正式及非正式溝通，本集團能夠識別主要ESG事宜，了解其優勢及劣勢，並更好地應對未來ESG挑戰。

下表闡述就各權益人組別確定的主要關注點及參與渠道：

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

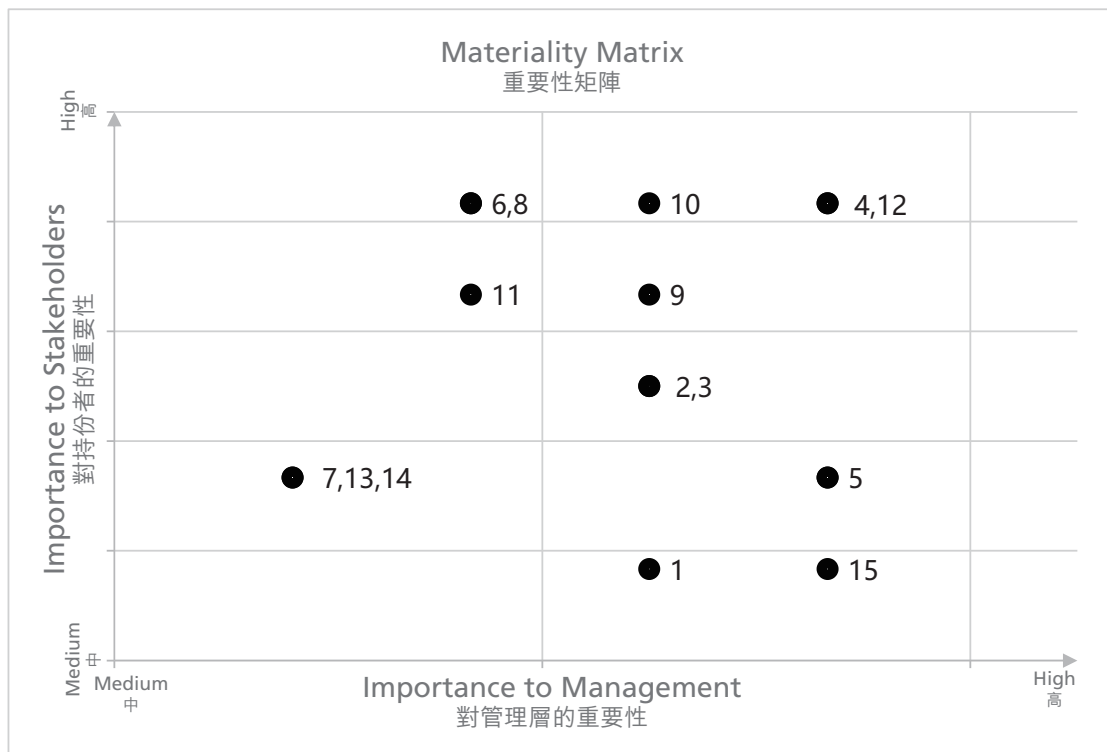
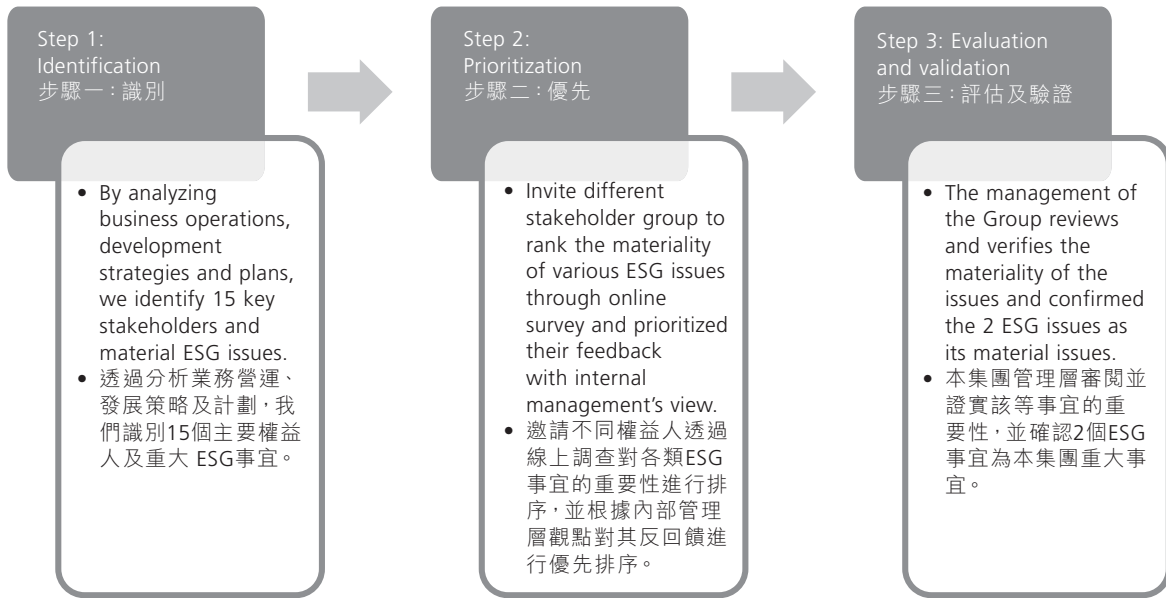
Stakeholder group 權益人組別	Key concerns 主要關注點	Engagement channels 參與渠道
Customers 客戶	<ul style="list-style-type: none"> High-quality products and services Reasonable prices 	<ul style="list-style-type: none"> Visits and meeting Complaint and feedback channels Continuous direct communication 到訪及會議 投訴及回饋渠道 持續直接溝通
Employees 僱員	<ul style="list-style-type: none"> Career development opportunities Competitive remuneration packages Occupational health and safety Work-life balance 職業發展機遇 具競爭力的薪資待遇 職業健康與安全 工作與生活平衡 	<ul style="list-style-type: none"> Trainings and meetings Performance appraisals Internal memos 培訓及會議 表現評核 內部備忘錄
Suppliers 供應商	<ul style="list-style-type: none"> Open and fair procurement Mutual development Timely communication 公開公平採購 共同發展 及時溝通 	<ul style="list-style-type: none"> Meetings and site visits Telephone and emails 會議及實地考察 電話及電子郵件
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"> Return on investment Information disclosure and transparency Protecting shareholders' rights and equal treatment 投資回報 資料披露及透明度 保障股東權利及平等對待 	<ul style="list-style-type: none"> Annual general meeting and other shareholder meetings Corporate website Corporate communications such as annual reports and announcements 股東週年大會及其他股東大會 公司網站 企業通訊，如年報及公告
Government and regulatory authorities 政府及監管機構	<ul style="list-style-type: none"> Comply with the laws and regulations Prevention of tax evasion Promote regional economic development and employment 遵守法律及法規 防止逃稅 促進地區經濟發展及就業 	<ul style="list-style-type: none"> Regular submission of documents 定期呈交文件
Community 社區	<ul style="list-style-type: none"> Community involvement Social responsibilities 社區參與 社會責任 	<ul style="list-style-type: none"> Corporate website Corporate communications 公司網站 企業通訊

Materiality Analysis

To understand the ESG issues that are important to our stakeholders and our business, we have conducted a materiality assessment with the following steps:

重要性分析

為了解對我們的權益人及業務至關重要的ESG事宜，我們透過以下步驟進行重要性評估：



Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

ESG issues

1. Air Pollution Management
空氣污染管理
2. Waste Management
廢物管理
3. Carbon Emission and Energy Efficiency
碳排放及能源效率
4. Water Resources Management
水資源管理
5. Climate Change Risks
氣候變化風險
6. Green Procurement
綠色採購
7. Environmental Risks in Supply Chain
供應鏈環境風險
8. Employee benefits
僱員福利

The materiality assessment and prioritization take two dimensions into account. It includes the importance of issues to stakeholders and the business. 2 issues that fall within the top righthand corner have relatively higher significance to both stakeholders and the Group's business, they are Water Resources Management and Employment Compliance.

Environmental

The supply chain business of the Group mainly involves the matching of suppliers and customers in the aquatic product industry. As a non-manufacturing company, the Group and its daily operations have no significant impact on the environment and natural resources. Nevertheless, the Group integrated environmentally friendly practices into its daily operation, nourishing a responsible and green office environment.

ESG事宜

9. Equal Opportunities, Diversity, Inclusion, and Non-discrimination
平等機會、多元化、包容性及非歧視
10. Occupational Health and Safety
職業健康與安全
11. Employee Development and Training
僱員發展及培訓
12. Employment Compliance
僱傭合規
13. Social Risks in Supply Chain
供應鏈社會風險
14. Anti-corruption
反貪污
15. Intellectual Property Protection
知識產權保護

重要性評估及優先排序考慮兩個維度。其包括事宜對權益人及業務的重要性。右上角的2事宜對權益人及本集團業務具有相對較高的重要性，即水資源管理及僱傭合規。

環境

本集團的供應鏈業務主要涉及水產品行業供應商及客戶的配對。作為一家非製造公司，本集團及其日常業務營運對環境的影響較少。儘管如此，本集團於其日常業務營運踐行環保，營造負責任的綠色辦公環境。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

Our environmental targets are as below:

- Emission reduction target: Maintain or reduce greenhouse gas emission intensity based on financial year 2024
- Energy saving target: Maintain or reduce energy consumption intensity based on financial year 2024
- Waste reduction target: Maintain or reduce non-hazardous waste intensity based on financial year 2024

During the Reporting Period, the Group was not aware of any incidents of non-compliance with Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong), Water Pollution Control Ordinance (Chapter 358 of the Laws of Hong Kong), Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong), Environmental Protection Law of the PRC and other relevant laws and regulations related to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous waste.

Emissions

Types of emissions that the Group accounted for during its course of operation mainly include air and greenhouse gas (“GHG”) emissions and the generation of non-hazardous waste. The key sources of air and GHG emissions of the Group include the consumption of petrol for Group-owned passenger cars and purchased electricity for office use as well as from freshwater and sewage processing.

我們的環境目標載列如下：

- 減排目標：以二零二四財年為基準年，維持或減少溫室氣體排放密度
- 節能目標：以二零二四財年為基準年，維持或減少能耗密度
- 廢物減少目標：以二零二四財年為基準年，維持或降低無害廢棄物密度

於報告期間內，本集團並不知悉任何違反《空氣污染管制條例》（香港法例第311章）、《水污染管制條例》（香港法例第358章）、《廢棄物處置條例》（香港法例第354章）、《中國環境保護法》以及其他有關空氣及溫室氣體排放、向水及土地排污以及產生有害及無害廢棄物之相關法律及法規之事件。

排放物

本集團於經營過程中產生的排放類型主要包括空氣及溫室氣體（「GHG」）排放以及無害廢物的產生。本集團空氣及溫室氣體排放的主要來源包括本集團自有乘用車的汽油消耗以及辦公室及淡水污水處理的購電。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

Air Emissions and Greenhouse Gas (GHG) Emissions¹

Our greenhouse gas (“GHG”) emissions primarily stem from petrol consumption from the use of vehicles (Scope 1), indirect emissions produced by externally-purchased electricity consumed in offices (Scope 2), and indirect emissions (Scope 3). We have implemented various initiatives to reduce the amount of GHG emissions, as further explained in the subsection headed “Energy Consumption” of this ESG Report.

空氣排放及溫室氣體(GHG)排放¹

我們的溫室氣體（「GHG」）排放主要來自車輛使用產生的汽油消耗（範疇1）、辦公室消耗外購電力產生的間接排放（範疇2）及間接排放（範疇3）。我們已實施多項措施減少溫室氣體排放量，詳情於本ESG報告「能耗」一節闡述。

	Unit 單位	2023 二零二三年	2024 二零二四年
Air emissions			
空氣排放			
Nitrogen oxides (NO _x) 氮氧化物(NO _x)	kg 千克	0.9	1.43
Sulphur oxides (SO _x) 硫氧化物(SO _x)	kg 千克	0.03	0.05
Particulate matter (PM) 顆粒物(PM)	kg 千克	0.07	0.11
Greenhouse gases emissions (“GHG”)			
溫室氣體（「GHG」）排放			
Direct emission (Scope 1) 直接排放（範疇1）			
– Fuel combustion for mobile sources – petrol – 移動來源燃燒燃料—汽油	Tonnes of CO ₂ e 噸二氧化碳當量	7.26	8.51
Indirect emission (Scope 2) 間接排放（範疇2）			
– Purchased electricity – 購電	Tonnes of CO ₂ e 噸二氧化碳當量	27.91	21.41
Indirect GHG emission (Scope 3) 間接溫室氣體排放(範圍3)			
– Paper waste disposed at landfill – 於堆填區處理的廢紙	Tonnes of CO ₂ e 噸二氧化碳當量	0.43	0.78
– Freshwater and sewage processing – 淡水污水處理	Tonnes of CO ₂ e 噸二氧化碳當量	6.35	0.13
Total GHG emissions 溫室氣體總計	Tonnes of CO ₂ e 噸二氧化碳當量	41.95	30.83
Greenhouse gas emissions intensity 溫室氣體排放密度	Tonnes of CO ₂ e/m ² 噸二氧化碳當量量/ 平方米	0.04	0.06

¹ Emission factors were based on “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” published by the HKEx and last updated in March 2022.

排放係數乃根據聯交所發佈及最後於二零二二年三月更新的《如何編製環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》計算。

Hazardous Waste

The Group is not aware of any significant hazardous wastes and pollutants that are being discharged during its business and hence no such data is presented in this ESG Report.

Non-hazardous Waste

Non-hazardous waste from the Group is mainly paper waste and general office waste. During the Reporting Period, a total of 0.59 (2023: 1.38) tonnes with an intensity of 1.05 kg per square paper waste had been generated. Since the amount of waste paper was minimal, the waste paper was mostly kept at offices for recycling and other usages.

Non-hazardous wastes including office waste are disposed of at the building refuse collection point for further handling. Recycling bins with clear instructions are provided within the offices for centralized collection of waste paper. Employees are reminded to print paper on both sides and reuse recycled papers for draft works. Reminders are placed to increase employees' awareness of paper saving. With the Group's effort in promoting paper-saving practices, a total of 0.15 (2023: 0.09) tonnes of paper had been reused within the offices.

Use of Resources

Although the Group has not established formal policies on the efficient use of resources, it is committed to encouraging employees to observe resource conservation practices.

Energy Consumption

Regarding the energy consumption of the Group, petrol and purchased electricity mainly result from fuel used by vehicles and premises operation respectively. The details of energy consumption of the Group during the Reporting Period were as follows:

有害廢棄物

本集團並不知悉其經營期間排放任何重大有害廢棄物及污染物，因此本ESG報告並無呈列任何有關數據。

無害廢棄物

本集團產生之無害廢棄物主要為紙張廢物及一般辦公廢物。於報告期間內，本集團合共產生0.59（二零二三年：1.38）噸紙張廢物，密度為每平方米1.05千克。由於產生的廢紙數量很少，廢紙大部分留在辦公室以作回收及其他用途。

無害廢棄物（包括辦公室廢物）將於大樓垃圾收集點棄置，以作進一步處理。辦公室內設有明確指引的回收箱，用於集中收集廢紙進行草稿工作。員工亦獲提醒工作時以雙面打印紙張及重用再造紙。辦公室設有提醒以提高員工節約用紙意識。隨著本集團努力推廣節約紙張，辦公室共重用了0.15（二零二三年：0.09）噸紙張。

資源使用

儘管本集團尚未制定有效利用資源的正式政策，但仍致力於鼓勵僱員遵守資源節約慣例。

能耗

就本集團能耗而言，汽油及購電分別主要來自車輛所使用的燃料及物業營運。於報告期間內，本集團能耗詳情載列如下：

	Unit 單位	2023 二零二三年	2024 二零二四年
Energy consumption 能源消耗			
– Purchased electricity – 購電	kWh 千瓦時	47,014	37,968
– Petrol – 汽油	kWh 千瓦時	20,655	29,140
Total energy consumption 總能源消耗	kWh 千瓦時	67,669	67,108
Energy consumption intensity 能源消耗密度	kWh/m ² 千瓦時／平方米	59.32	120.20

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

The Group endeavors to reduce energy consumption by advocating various energy conservation strategies. For example,

- When the Group rents cars for business purposes, fuel-efficient and electric cars are of higher priority than traditional cars
- Whenever vehicles are purchased for business purposes, fuel efficiency and reliability of such vehicles are considered when they are being selected to minimize the Group's fuel consumption and the emissions of air pollutants. Temperature of air conditioners is maintained at an energy-efficient level to reduce energy consumption
- Maximize the use of daylight to reduce consumption from excessive lighting
- When selecting electronic devices, consider those with higher energy efficiency ratings
- Encourage our employees to switch off idle equipment (such as computers and lighting equipment) when the equipment is not in use or employees are getting off work

Water Consumption

Due to our business nature, we do not consume a large amount of water resources or generate a large amount of sewage in our operation. Sewage produced by the Group is mainly generated from the daily water usage from its staffs during working hours in office, which is further discharged to the municipal wastewater treatment plant through the sewage pipe work. We encourage our employees to build up the habit of saving water through post notice in office to encourage water conservation. There was no issue in sourcing water for the Reporting Period.

本集團透過倡導多種節能策略致力減少能耗。例如，

- 當本集團租賃汽車作商業用途時，相較傳統汽車更優先考慮節能電動車
- 購買車輛作商業用途時，本集團選擇車輛時會考慮燃油效率及可靠性，以盡量減少本集團的燃油消耗及空氣污染物排放。空調溫度維持在節能水平，以減少能耗
- 盡量使用日光，以減少過度照明產生的能耗
- 選擇電子設備時考慮更高等級能效
- 鼓勵員工在不使用設備或下班時關閉閒置設備（例如電腦及照明設備）

用水

由於我們的業務性質，我們於經營過程中不會消耗大量水資源或產生大量污水。本集團產生的污水主要來自於員工日常辦公工作時間用水所產生的污水，並經污水管網進一步排放至市政污水處理廠。我們透過在辦公室張貼告示，鼓勵員工養成節約用水習慣，以鼓勵節約用水。於報告期間內並無獲得水源問題。

As we operated in leased office premises in Hong Kong of which both the water supply and discharge were solely controlled by the respective building management. Hence, the water usage data for Hong Kong premises was unable to be obtained by us as an individual occupant. However, it is noteworthy that the water consumption of its operation is insignificant.

Water consumption in the Shenzhen office was sourced from the Shenzhen Water Authority. A total of 206.7 m³ (2023: 572 m³) of freshwater was consumed, with a water intensity of 0.37 m³/m² (2023: 0.70 m³/m²). The water consumption data for Shenzhen office is only available for the first 8 months of the Reporting Period, as we have moved to a new office location at early December 2023, where water consumption data is not available in the new office.

Coping with Climate Change

Climate change adaptation and mitigation have evolved beyond being solely an international concern and have become highly pertinent to all sectors of society. Companies are growing more conscious of the potential consequences associated with climate change risks, as well as the prospects for transitioning towards a low-carbon economy.

Given the nature of our business, the Group does not face significant climate-related risks. Nonetheless, we acknowledge the existence of certain physical and transitional risks, such as extreme weather events, disruption of supply chain and changes in relevant environmental regulations. Accordingly, the Group will continue to take measures to minimize carbon emissions and persist in monitoring the potential impact of climate change on our business.

Employment

The success of our business depends on the continuous efforts and dedicated service of all employees. Employees are the most valuable asset to the Group. It is the policy of the Group to employ person which is suitable to the position and fit for the business. Job applicants are assessed based on their suitability for the positions and potential to fulfil the Group's current and future needs.

由於我們在香港的租賃辦公物業經營，其供水及排水均由相關樓宇管理處完全控制。因此，作為個人住戶，我們無法取得香港物業的用水數據。然而，值得注意的是，其營運耗水量並不重大。

深圳辦事處的用水量來自深圳市水務局。淡水總耗量為206.7立方米（二零二三年：572立方米），水密度為0.37立方米／平方米（二零二三年：0.70立方米／平方米）。深圳辦事處的用水量數據僅提供報告期首8個月的用水量數據，原因為我們已於二零二三年十二月初搬遷至新辦公地點，而新辦事處並未提供用水量數據。

應對氣候變化

氣候變化適應及緩解遠不止是一個國際問題，更與社會各部門高度相關。企業越來越意識到與氣候變化風險相關的潛在後果，以及轉型為低碳經濟的前景。

鑒於我們的業務性質，本集團並未面臨重大氣候相關風險。然而，我們深知存在若干實體及過渡風險，例如極端天氣事件、供應鏈中斷及相關環境法規變動。因此，本集團將繼續採取措施以盡量減少碳排放，並持續監測氣候變化對我們業務的潛在影響。

僱傭

我們業務的成功有賴全體員工的持續努力及竭誠服務。員工是本集團最寶貴的資產。本集團的政策是委聘適合職位及業務的人員。我們根據求職者是否適合該職位以及滿足本集團當前及未來需求的潛力進行評估。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

The Group provides on equal opportunities for all personnel in respect of recruitment, remuneration, training and development, promotion and other terms of employment. The Group is committed to providing working environment free from any form of discrimination on the basis of ethnicity, gender, religion, age, disability or sexual orientation.

Remuneration packages are generally structured by reference to market terms, individual qualifications, experience and merits. Salaries and performance review are normally conducted on a yearly basis. Performance appraisal is conducted with employees to evaluate their performance and identify areas of improvement which helps them in achieving with potential and tackling areas. It is the Group's policy to offer internal promotion to employees, whenever possible, depending on the availability of the vacancies and their appraisal results. Discretionary year end payment, if any, will be offered based on the individual's performance appraisals and other relevant factors, like the Group's operating results and market condition. Salary increment and promotion opportunities would also be available when one's job performance, attitudes, qualification exceed and meet certain expectation. Additional to the basic salary and Mandatory Provident Fund, the Group also offers employees with other rights and benefits, including statutory holidays, annual leaves, marriage leave, etc. The Group also provides medical insurance to their employees.

The Group does not tolerate the dismissal of employees on any unreasonable basis. Management will assess all cases with the Department Head and Human Resources Department to ensure there are reasonable grounds and applicable laws and regulations have been complied before action.

During the Reporting Period, the Group is not aware of any material non-compliance with relevant laws and regulations, which include but not limited to The Employment Ordinance (Chapter 57 of the Laws of Hong Kong), Labour Law of the PRC, Labour Contract Law of the PRC and Social Insurance Law of the PRC, that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

本集團於招聘、薪酬、培訓及發展、晉升及其他僱傭條款方面為所有人員提供平等機會。本集團致力提供無任何形式基於種族、性別、宗教、年齡、殘疾或性取向歧視的工作環境。

薪酬待遇通常參考市場條款、個人資歷、經驗及優點而釐定。薪資及表現評核通常每年進行一次。對員工進行表現評核，以評估其表現及識別改進領域，從而幫助彼等發揮潛力。根據空缺情況及其評核結果，本集團的政策盡可能為員工提供內部晉升機會。本集團將根據個人表現評核及其他相關因素（例如本集團的經營業績及市況）提供酌情年終酬金（如有）。當員工工作表現、態度、資歷超過或達到一定期望時，亦會獲得加薪及晉升機會。除基本薪金及強制公積金外，本集團亦向員工提供其他權益及福利，包括法定假日、年假、婚假等。本集團亦為員工提供醫療保險。

本集團不容許以任何不合理理由解僱員工。管理層將與部門主管及人力資源部評估所有案件，以確保於解僱前有合理理據並遵守適用法律及法規。

於報告期間內，本集團並不知悉任何重大違反有關薪酬及解僱、招聘及晉升、工作時間、休息時間、平等機會、多元化、反歧視及其他待遇及福利且對本集團有重大影響的相關法律法規的情況，包括但不限於《僱傭條例》（香港法例第57章）、《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及《中華人民共和國社會保險法》。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

Workforce and staff turnover²

As of 31 March 2024, the Group has 36 (2023: 43) employees. The demographics of the Group's workforce are summarised below:

員工及員工流失²

截至二零二四年三月三十一日，本集團擁有36（二零二三年：43）名員工。本集團員工統計概述如下：

		2023 二零二三年	2024 二零二四年
Number of employees	僱員人士	43	36
By employment type	按僱傭類別		
Full time	全職	43	36
Part-time	兼職	-	-
By gender	按性別		
Male	男性	32	31
Female	女性	11	5
By geographical region	按地區		
Hong Kong	香港	13	12
The PRC	中國	18	17
Cambodia	柬埔寨	3	-
Africa	非洲	9	7
By age	按年齡		
18 – 25	18-25歲	3	-
26 – 35	26-35歲	8	3
36 – 45	36-45歲	11	12
46 – 55	46-55歲	10	8
56 or above	56歲或以上	11	13
By employee category	按僱員類別		
Senior management	高級管理層	13	14
Middle management	中級管理層	9	3
Frontline and other staff	前線及其他員工	21	19
Total	總計	43	36

² The workforce data has included both supply chain management services business and ocean fishing business segment.
員工數據包括供應鏈管理服務業務及海洋捕撈業務分部。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

2024
二零二四年

Employee turnover rate ³	僱員流失率 ³	
By gender	按性別	
Male	男性	19%
Female	女性	60%
By geographical region	按地區	
Hong Kong	香港	—
The PRC	中國	29%
Cambodia	柬埔寨	100%
Africa	非洲	14%
By age	按年齡	
18 – 25	18-25歲	—
26 – 35	26-35歲	133%
36 – 45	36-45歲	17%
46 – 55	46-55歲	25%
56 or above	56歲或以上	8%
By employee category	按僱員類別	
Senior management	高級管理層	—
Middle management	中級管理層	—
Frontline and other staff	前線及其他員工	47%
Overall turnover rate	總流失率	25%

Occupational Health and Safety

The Group believes that health and safety is an integral part of its overall business performance and has always attached importance to the health and work safety of its employees. Although the working environment within the Group does not expose employees to significant safety hazards due to the Group's business nature, it strives to provide its employees a healthy and safe working environment. Emergency and safety procedures have been documented in our staff handbook.

Air purifiers are installed to keep dust, dirt and impurities out of offices and air conditioning filters are cleaned regularly to ensure a hygiene working environment is maintained. Fire drills would also be arranged by the building management office from time to time to strengthen employees' fire safety knowledge.

職業健康與安全

本集團相信健康與安全是其整體業務表現不可或缺的一部分，且始終重視其員工的健康與工作安全。儘管由於本集團的業務性質，本集團內部的工作環境不會使員工面臨重大安全隱患，但本集團仍致力為員工提供健康及安全的工作環境。緊急及安全程序已載入員工手冊。

本集團安裝空氣淨化器以防止灰塵、污垢及雜質進入辦公室，並定期清潔空調過濾器以確保保持衛生的工作環境。大樓管理處亦會不時安排消防演習，以加強員工的消防安全知識。

³ The employee turnover rate is calculated by the number of employees at the end of the Reporting Period. For Cambodia, as it did not have employees at the end of Reporting Period, the employee turnover rate is calculated by the average number of employees during the Reporting Period.
僱員流失率乃按於報告期末之僱員人數計算。有關柬埔寨的流失率，由於在報告期結束時沒有柬埔寨僱員，因此僱員流失率是根據報告期內的平均僱員人數計算。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

During the Reporting Period, the Group did not have any safety incidents resulting in work-related injury or death, and had not identified any material non-compliance with the relevant laws and regulations in relation to working environment and protection for employees from occupational hazards.

於報告期間內，本集團並無發生任何導致工傷或死亡的安全事故，亦未發現關於工作環境及保護僱員免受職業危害的相關法律及法規的任何重大不合規情況。

The number of work-related fatalities and work injuries occurred in each of the past three years are as follows:

於過往三個年度各年發生因工死亡及工傷的人數載列如下：

	2022 二零二二年	2023 二零二三年	2024 二零二四年
Number of lost days due to work injuries 因工傷損失工作日數	-	-	-
Number of work-related fatalities due to work 因工死亡人數	-	-	-
Number of work injuries due to work 因工受傷人數	-	-	-

Development and Training

The Group provides career training and development opportunities to employees in accordance with their growth potential and job interest. To familiarise employees with the corporate culture, induction training is arranged for new employees. To equip employees with the knowledge and skills necessary for their job duties, to meet business growth and expectations, and to catch up to the most recent market trends, the Group provides training opportunities for every level of employees, internally as well as in collaboration with external organizations. This ensures that all employees are sufficiently competent to carry out their duties.

發展及培訓

本集團根據僱員的成長潛力及工作興趣，為僱員提供職業培訓及發展機會。為使僱員熟悉公司文化，為新僱員安排入職培訓。為向僱員提供工作所需知識及技能，滿足業務增長及期望，以及緊跟最新市場趨勢，本集團為各級僱員提供內部和外部組織培訓機會，確保全體僱員具備足夠能力履行其職責。

The Group actively promotes effective corporate governance by arranging the senior management and supervisors to attend various seminars conducted by regulators and other professional organizations, on topics such as best practices and advice on corporate governance, sensitive information related to stock price, risk management and the latest listing regulations.

本集團積極促進有效企業治理，安排高級管理層與監事出席由監管部門及其他專業機構舉辦的各類研討會，討論企業治理最佳實例及建議、股價敏感資料、風險管理以及最新上市規則。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

During the year ended 31 March 2023, none of the Group's employees received training due to COVID-19 restrictions. The table below summarises training statistics recorded for the Reporting Period:

截至二零二三年三月三十一日止年度，由於2019冠狀病毒病限制，本集團概無僱員已接受培訓。下表概述於報告期間內記錄的培訓統計數據。

		2023 二零二三年	2024 二零二四年
Percentage of trained employees	受訓僱員比例		
By gender	按性別		
Male	男性	–	73.68%
Female	女性	–	26.32%
By employee category	按僱員類別		
Senior management	高級管理層	–	21.05%
Middle management	中級管理層	–	15.79%
Frontline and other staff	前線及其他員工	–	63.16%
Overall trained employees percentage ^{4 5}	總受訓僱員比例 ^{4 5}	–	52.78%
Number of average training hours per employee	每名僱員平均培訓時數		
By gender	按性別		
Male	男性	–	0.55
Female	女性	–	1.00
By employee category	按僱員類別		
Senior management	高級管理層	–	0.50
Middle management	中級管理層	–	1.00
Frontline and other staff	前線及其他員工	–	0.63
Overall average training hours per employee	每名僱員總平均培訓時數	–	0.61

Labour Standards

The Group has zero tolerance in all forms of child and forced labour, it takes all necessary steps to eliminate such practices. To prevent the employment of child labour, the age identity document and relevant qualification document of applicants are verified during the recruitment process. Applicants who fail to meet the legal requirements will not be hired. The Group will immediately conduct investigations and impose punishment when irregularities are identified.

The "Staff Handbook" details working hours and overtime regulations. No employee is made to work against his/her will or work as a forced labor, or is subject to corporal punishment or coercion of any type related to work.

勞工準則

本集團對一切形式的童工及強制勞工採取零容忍態度，並採取一切必要措施消除有關做法。為防止僱用童工，招聘過程中會核實求職者的年齡證明文件及相關資格文件。不符合法律規定的求職者將不予聘用。一旦發現違規行為，本集團將立即進行調查並進行處罰。

《員工手冊》詳述工作時間及超時工作規定。概無員工被迫工作或強迫勞動，或遭受與工作相關的任何類型的體罰或脅迫。

⁴ We made reference to the calculation method of social key performance indicators specified in the "How to prepare an ESG report" published by the Stock Exchange and calculated based on the number of employees at the end of the Reporting Period.
我們參考聯交所發佈之《如何編製環境、社會及管治報告》訂明的社會關鍵績效指標計算方法，並根據於報告期末之員工人數計算。

⁵ Employee training data does not include employees who have left the Group during the Reporting Period.
僱員訓練數據不包括於報告期間內本集團離職僱員。

During the Reporting Period, the Group was not aware of any non-compliance with laws and regulations nor any cases of child labour or forced labour in relation to employment and labour standards, including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and the Labour Law of the PRC.

Supply Chain Management

Our major suppliers are to supply a range of aquatic products to the aquatic trading business unit of the Group. The Group always adhered to ensures open, fair and equitable procurement and serves the best interest of the Group. We actively promote responsible sourcing to minimise potential environmental and social risks across the entire supply chain.

Suppliers are selected through a tendering process to achieve the best quotation and maintain the highest standard for products and services. During the selection of suppliers, we consider various factors, such as product quality, delivery time, service quality, cooperation and other areas. Only suppliers that meet our criteria shall be included in the list of approved suppliers. For unqualified suppliers, we will terminate the relationship with them, so as to reduce the environmental and social risks to the whole supply chain.

於報告期間內，本集團並不知悉任何違反僱傭及勞工準則相關法律及法規的情況，亦無任何童工或強制勞工的案例，包括但不限於《僱傭條例》（香港法例第57章）及《中華人民共和國勞動法》。

供應鏈管理

我們的主要供應商將為本集團的水產貿易業務部門供應一系列水產品。本集團始終堅持公開、公平及公正的採購方式，以本集團的最佳利益行事。我們積極促進負責任的採購，以盡量減少整個供應鏈中潛在的環境及社會風險。

透過招標程序甄選供應商，達致最佳報價，並保持最高質素的產品及服務。於甄選供應商時，我們會考慮多個因素，如產品質素、交付時間、服務質素、合作等方面。只有符合我們標準的供應商會被列入經批准供應商名單。我們將終止與不合格供應商的關係，以降低整個供應鏈的環境及社會風險。

Supplier Information

供應商資料

Number of Suppliers

供應商數量

By geographic region

按地區

The PRC

中國

Hong Kong

香港

	2023	2024
	二零二三年	二零二四年

3

2

1

1

Product Responsibility

The Group dedicates to delivering quality products that meet customers' satisfaction. Its contract requires suppliers to recall defective products if any are found.

The Group highly respects property rights (including intellectual property) and privacy. Employees shall comply with laws and regulations applicable to locations where the business operates on the collection, holding, processing, disclosure and use of personal data.

產品責任

本集團致力於交付客戶滿意的優質產品，其合同要求供應商召回質量問題產品（如發現）。

本集團十分尊重產權（包括知識產權）及私隱權。僱員須遵守業務經營所在地適用的有關收集、擁有、處理、披露及使用個人資料的法律及法規。

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

During the Reporting Period, the Group was not aware of any incidents of non-compliance with relevant laws and regulations regarding health and safety, advertising, labelling and privacy matters associated with the Group's products and services.

Anti-corruption

The Group has set out rules, ethics and disciplines to fight against corruption. Employees may not solicit or accept, without the approval of the Company, for their benefit or advantage, in money or any other forms, from customers, contractors, suppliers or any other persons having business relations with the Group as in inducement to or reward for doing or not doing an act with the business of the Group. All employees shall declare advantages and gifts offered by suppliers or customers. If the employee is found guilty of misconduct such as theft, fraud, dishonesty, serious neglect of duty, habitually late for duty or any conduct considered prejudicial to the Group, the employee will be summarily dismissed or will be warned of the offence committed either verbally or in writing prior to any disciplinary action.

The Group complies with all applicable laws and regulations of Hong Kong and the PRC on prohibiting bribery and corruption, including the Prevention of Bribery Ordinance, Chapter 201 of the Laws of Hong Kong. There was no material non-compliance with relevant laws and regulations regarding bribery, extortion, fraud and money laundering recorded, and no concluded legal cases regarding corrupt practices brought against the Group or employees during the Reporting Period. We did not provide anti-corruption training for employees and directors during Reporting Period, we plan to arrange training in next year.

Community Investment

The Group has not participated in any community investment during the Reporting Period. The Group will consider potential focus areas and resources for community contribution in the next Reporting Period.

於報告期間內，本集團並不知悉任何違反與本集團產品及服務的健康與安全、廣告、標籤及隱私事宜相關法律及法規的事件。

反貪污

本集團已制定反貪污規則、道德及紀律操守。僱員未經本公司批准，不得為其利益或優待而索取或收受來自客戶、承包商、供應商或與本集團有業務關係的任何其他人士的金錢或任何其他形式利益，作為進行或不進行與本集團業務有關之行為的誘因或獎勵。所有僱員須申報由供應商或客戶提供的優惠及禮品。僱員如被發現行為不當，如盜竊、欺詐、不誠實、嚴重疏忽職守、慣性遲到或任何被視為對本集團有害的行為，將被即時解僱，或在任何紀律處分前以口頭或書面形式警告所犯罪行。

本集團遵守香港及中國有關禁止賄賂及腐敗之所有適用法律及法規，包括香港法律第201章防止賄賂條例。於報告期內，概無重大違反有關賄賂、勒索、欺詐及洗錢之相關法律及法規，且並無對本集團或僱員提出並已審結的貪污行為案件。於報告期內，我們並未向員工及董事提供反貪污培訓，並計劃於明年安排培訓。

社區投資

本集團於報告期內並無參與任何社區投資。本集團將考慮潛在關注領域及資源，以在下一個報告期為社區作出貢獻。

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect A1: Emissions 層面A1：排放物	<p>General Disclosure Information on:</p> <p>(a) the policies; and</p> <p>(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.</p> <p>一般披露 有關廢氣及溫室氣體排放、向水及土地排污、有害及無害廢棄物的產生等的：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及法規的資料。</p>	Environmental 環境
	<p>KPI A1.1 關鍵績效指標A1.1</p> <p>The types of emissions and respective emissions data. 排放物種類及相關排放數據。</p>	Air Emissions and Greenhouse Gas (GHG) Emissions 空氣排放及溫室氣體(GHG)排放
	<p>KPI A1.2 關鍵績效指標A1.2</p> <p>Direct and energy indirect greenhouse gas emissions and intensity. 直接及能源間接溫室氣體排放及密度。</p>	Air Emissions and Greenhouse Gas (GHG) Emissions 空氣排放及溫室氣體(GHG)排放
	<p>KPI A1.3 關鍵績效指標A1.3</p> <p>Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。</p>	Hazardous Waste 有害廢棄物
	<p>KPI A1.4 關鍵績效指標A1.4</p> <p>Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。</p>	Non-hazardous Waste 無害廢棄物
	<p>KPI A1.5 關鍵績效指標A1.5</p> <p>Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放目標及為達致該等目標所採取的步驟。</p>	Environmental Energy consumption 環境 能耗
	<p>KPI A1.6 關鍵績效指標A1.6</p> <p>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、所訂立的產生量目標及為達致該等目標所採取的步驟。</p>	Environmental Non-hazardous Waste 環境 無害廢棄物

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	
Aspect A2: Use of Resources 層面A2：資源使用	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials. <i>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</i> 一般披露 有效使用資源（包括能源、水及其他原材料）的政策。 附註：資源可用於生產、儲存、運輸、樓宇、電子設備等。	Use of Resources 資源使用	
	KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能源總耗量及密度。	Energy Consumption 能耗
	KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity. 總耗水量及密度。	Water Consumption 用水
	KPI A2.3 關鍵績效指標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致該等目標所採取的步驟。	Environmental Energy consumption 環境 能耗
	KPI A2.4 關鍵績效指標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，用水效益目標及為達到該等目標所採取的步驟。	Water Consumption 用水
	KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products and with reference to per unit produced. 製成品所用包裝材料的總量及每生產單位佔量。	The Group's business operation did not involve the use of packaging materials, hence no information is presented in the ESG report. 本集團業務營運並未涉及使用包裝材料，因此ESG報告並未呈列任何資料。

Environmental, Social and Governance Report (Continued)
環境，社會及管治報告（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源	<p>General Disclosure</p> <p>Policies on minimising the issuer's significant impacts on the environment and natural resources.</p> <p>一般披露</p> <p>減低發行人對環境及天然資源造成重大影響的政策。</p>	Environmental 環境
	<p>KPI A3.1</p> <p>關鍵績效指標A3.1</p> <p>Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.</p> <p>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。</p>	Environmental 環境
Aspect A4: Climate Change A層面A4：氣候變化	<p>General Disclosure</p> <p>Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.</p> <p>一般披露</p> <p>識別及減輕已經影響及可能會影響發行人的重大氣候相關問題的政策。</p>	Coping with Climate Change 應對氣候變化
	<p>KPI A4.1</p> <p>關鍵績效指標A4.1</p> <p>Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.</p> <p>描述已經影響及可能會影響發行人的重大氣候相關問題、以及管理有關問題所採取的行動。</p>	Coping with Climate Change 應對氣候變化
Aspect B1: Employment 層面B1：僱傭	<p>General Disclosure Information on:</p> <p>(a) the policies; and</p> <p>(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.</p> <p>一般披露</p> <p>有關薪酬及解僱、招聘及晉升、工時、假期、平等機會、多元化、反歧視以及其他待遇及福利的：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及法規的資料。</p>	Employment 僱傭

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	
	KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region. 按性別、僱傭類別（例如全職或兼職）、年齡組別及地區劃分的員工總數。	Workforce and staff turnover 員工及員工流失
	KPI B1.2 關鍵績效指標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率。	Workforce and staff turnover 員工及員工流失
Aspect B2: Health and Safety 層面B2：健康與安全	General Disclosure 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. 一般披露 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法規的資料。		Occupational Health and Safety 職業健康與安全
	KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年各年（包括報告年度）發生的因工而死亡的人數及比率。	Occupational Health and Safety 職業健康與安全
	KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Occupational Health and Safety 職業健康與安全
	KPI B2.3 關鍵績效指標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。	Occupational Health and Safety 職業健康與安全

Environmental, Social and Governance Report (Continued)
環境，社會及管治報告（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	
Aspect B3: Development and Training 層面B3：發展及培訓	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. <i>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</i> 一般披露 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 附註：培訓指職業培訓，可包括由僱主付費的內部及外部課程。	Development and Training 發展及培訓	
	KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	Development and Training 發展及培訓
	KPI B3.2 關鍵績效指標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。	Development and Training 發展及培訓
Aspect B4: Labour Standards 層面B4：勞工準則	General Disclosure 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. 一般披露 有關防止童工及強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Labour Standards 勞工準則	
	KPI B4.1 關鍵績效指標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。	Labour Standards 勞工準則
	KPI B4.2 關鍵績效指標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採取的步驟。	Labour Standards 勞工準則

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	
Aspect B5: Supply Chain Management 層面B5：供應鏈管理	General Disclosure Policies on managing environmental and social risks of the supply chain. 一般披露 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理	
	KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
	KPI B5.2 關鍵績效指標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。	Supply Chain Management 供應鏈管理
	KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述識別供應鏈上環境及社會風險所使用的慣例，以及有關慣例的執行及監察方法。	Supply Chain Management 供應鏈管理
	KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述甄選供應商時推行環保產品及服務所使用的慣例，以及有關慣例的執行及監察方法。	Supply Chain Management 供應鏈管理

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	
<p>Aspect B6: Product Responsibility 層面B6：產品責任</p>	<p>General Disclosure Information on:</p> <p>(a) the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>(b) relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p> <p>一般披露 有關所提供產品及服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：</p> <p>(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。</p>	<p>Product Responsibility 產品責任</p>	
	<p>KPI B6.1 關鍵績效指標B6.1</p>	<p>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。</p>	<p>Product Responsibility 產品責任</p>
	<p>KPI B6.2 關鍵績效指標B6.2</p>	<p>Number of products and service related complaints received and how they are dealt with. 接獲產品及服務相關投訴數目以及應對方法。</p>	<p>Product Responsibility 產品責任</p>
	<p>KPI B6.3 關鍵績效指標B6.3</p>	<p>Description of practices relating to observing and protecting intellectual property rights. 描述與遵守及保護知識產權有關的慣例。</p>	<p>Product Responsibility 產品責任</p>
	<p>KPI B6.4 關鍵績效指標B6.4</p>	<p>Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。</p>	<p>Product Responsibility 產品責任</p>
	<p>KPI B6.5 關鍵績效指標B6.5</p>	<p>Description of consumer data protection and privacy policies, and 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。</p>	<p>Product Responsibility 產品責任</p>

Environmental, Social and Governance Report (Continued)

環境，社會及管治報告（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	
Aspect B7: Anti-corruption 層面B7：反貪污	General Disclosure 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. 一般披露 有關防止賄賂、勒索、欺詐及洗錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Anti-corruption 反貪污	
	KPI B7.1 關鍵績效指標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. 於報告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。	Anti-corruption 反貪污
	KPI B7.2 關鍵績效指標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。	Anti-corruption 反貪污
	KPI B7.3 關鍵績效指標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。	Anti-corruption 反貪污
Aspect B8: Community Investment 層面B8：社區投資	General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 一般披露 有關以社區參與了解發行人營運所在社區需要及確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資	
	KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution. 專注貢獻範疇。	Community Investment 社區投資
	KPI B8.2 關鍵績效指標B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	Community Investment 社區投資



中國海洋集團
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