

**ACR** 亞洲資產(控股)有限公司  
**ASIAN CAPITAL RESOURCES (HOLDINGS) LIMITED**

(於開曼群島註冊成立之有限公司)

(Incorporated in the Cayman Islands with limited liability)

股份代號 Stock Code: 8025

**ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT**

**環境、社會及管治報告**

**2020**





## CONTENT 目錄

About this Report and Information of the Company 關於本報告及有關本公司的資料	2
Scope and Reporting Period 範圍及報告期間	3
Reference to the Reporting Guideline and Disclosures in Summary 報告指引參考及披露摘要	4
Mission Statement, Stakeholder Engagement and Materiality 使命宣言 · 持份者之參與及重要性	18
Stakeholders' Feedback 持份者意見	20
Sustainability Goals 可持續發展使命	22
Environmental 環境	
Greenhouse Gas Emissions 溫室氣體排放量	23
Use of Resources 資源用途	24
Social 社會	
Employment 僱傭	25
Anti-Corruption 反貪污	27



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ABOUT THIS REPORT

The Environmental, Social and Governance Report (the “Report”) is the annual independent ESG report published by Asian Capital Resources (Holdings) Limited (the “Company”) and its subsidiaries’ performance and progress which the stakeholders of the Group concern about.

This Report should be read in conjunction with the sections headed “Corporate Governance Report” in the 2020 annual report of Asian Capital Resources (Holdings) Limited (the “2020 Annual Report”) published on the websites of The Stock Exchange of Hong Kong Limited on 29th March, 2021, in order to gain a more comprehensive understanding of the Group’s environmental, social and corporate governance performance.

### INFORMATION OF THE COMPANY

The Company engages in private investment fund management and consulting services in China, Hong Kong and internationally since December 2014. This segment consists of two parts of services, namely (i) corporate advisory services; and (ii) private equity management services. The corporate advisory services include (a) reviewing business operation; (b) formulating business plan and strategy; (c) managing and monitoring business operation; (d) introducing new investors, strategic partners and financing channel; (e) executing and monitoring formulated plan and/or strategy; and (f) improving corporate governance. The private equity management services also include (a) establishing and registering the funds and sourcing potential investors as limited partners to invest; and (b) acting as general partner, overseeing the daily operation and making investment decisions of the funds.

### 關於本報告

本環境、社會及管治報告(「本報告」)為亞洲資產(控股)有限公司(「本公司」)及其附屬公司刊發之年度獨立環境、社會及管治報告，載述本集團持份者所關注的表現及進展。

本報告應與於二零二一年三月二十九日於香港聯合交易所有限公司網站上刊發的亞洲資產(控股)有限公司二零二零年年報(「二零二零年年報」)中「企業管治報告」章節一併閱覽，以便更全面地了解本集團的環境、社會及企業管治表現。

### 有關本公司的資料

本公司自二零一四年十二月開始於中國、香港及全球各地從事私人投資基金管理及顧問服務。本分部包括兩部分服務，即(i)企業顧問服務；(ii)私募股權管理服務。企業顧問服務涵蓋：(a)審查業務運營；(b)制定業務計劃及策略；(c)管理及監督業務運作；(d)引進新的投資者、策略性合作夥伴及融資渠道；(e)執行及監督經已制定的計劃及/或策略；及(f)改善公司管治。私募股權管理服務亦包括：(a)成立基金及為基金辦理註冊，並尋找潛在的投資者作為有限合夥人進行投資；及(b)擔任普通合夥人，監督有關基金的日常運作並作出投資決定。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Media and marketing services:

Commencing into the media marketing sector since 2011, and in recognizing that migration is necessary to provide the value-added services to the Group's enterprise clients following the technological changes of recent years, the Company proceeded to upgrade the marketing and enterprise relationship management (the "ERM") services by a radio platform, to digital and analytic transformations, which had already been widely undertaken by many technologies' companies since 2019.

### SCOPE AND REPORTING PERIOD

The ESG report by the Company highlights its Environmental, Social, and Governance (the "ESG") performance, with disclosure reference made to the ESG Reporting Guide as described in Appendix 20 of the Listing Rules and Guidance set out by The Stock Exchange of Hong Kong Limited applicable to Annual Reporting Standard after the reporting year ending 30th June 2021.

This ESG report discusses the Company's overall performance in the Environmental and Social of the business operations in Hong Kong and in the PRC from 1 January 2020 to 31 December 2020, with reference made to the Corporate Governance Report published together with the Annual Report, unless otherwise stated.

### 媒體及營銷服務：

本公司從二零一一年開始進入媒體營銷行業。隨著近年來的技術轉變，本公司深知遷移對向本集團的企業客戶提供增值服務乃屬必要，因此著手通過無線電平台將營銷及企業關係管理（「企業關係管理」）服務升級自二零一九年為已獲許多技術公司廣泛採用的數碼和分析轉型。

### 範圍及報告期間

本公司之環境、社會及管治報告概述其環境、社會及管治（「環境、社會及管治」）表現，並已參照香港聯合交易所有限公司上市規則附錄20（適用於截至二零二一年六月三十日止報告年度以後之年度報告標準）所載列之環境、社會及管治報告指引和指示作出披露。

除非文義另有指明，本環境、社會及管治報告討論本公司於二零二零年一月一日至二零二零年十二月三十一日在香港及中國之業務營運於環境及社會方面之整體表現，且參考與年報同步刊發之企業管治報告。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### REFERENCE TO THE REPORTING GUIDELINE AND DISCLOSURES IN SUMMARY 報告指引參考及披露摘要

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司

#### A. Environmental

#### A. 環境

A1. Emissions 排放	<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</p> <p>一般披露 有關以下資料：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響之相關法律法規</p>	<p>Yes, please refer to the Greenhouse gas emission section</p> <p>是，請參閱溫室氣體排放章節</p>
	<p>relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p>有關空氣及溫室氣體排放，於水及土地的排放，以及有害及無害廢物的產生。</p>	<p>Yes, but not significant related to the Company's operations</p> <p>是，惟與本公司之營運並無重大關係</p>
	<p>Note: Air emissions include NO<sub>x</sub>, SO<sub>x</sub>, and other pollutants regulated under national laws and regulations.</p> <p>附註：空氣排放包括氮氧化物、硫氧化物及其他受國家法律法規管制的污染物</p>	<p>Not applicable for the Company</p> <p>不適用於本公司</p>





# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
	Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. 溫室氣體包括二氧化碳、甲烷、一氧化二氮、氫氟碳化物、全氟碳及六氟化硫。	Yes, but not significant 是，惟並不重大
	Hazardous wastes are those defined by national regulations. 有害廢物是指由國家有關的規定所界定之有害廢物。	Not applicable, the Company did not produce hazardous waste 不適用，本公司並無生產有害廢物
A1.1	The types of emissions and respective emissions data 排放物種類及各自的排放物數據	Please refer to section of travel and paper consumption and electricity consumptions 請參閱差旅、紙張消耗及耗電量章節
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility) 直接(範圍1)及間接能源(範圍2)溫室氣體排放量(以噸為單位)及(倘適用)密度(例如，每單位產量，每個設施)	Yes, as disclosed referred in A1.1. above 是，如上文A1.1.所披露
A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 產生的有害廢物總量(以噸為單位)及(倘適用)密度(例如，每單位產量，每個設施)。	Not applicable 不適用

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 產生的無害廢物總量(以噸為單位)及(倘適用)密度(例如, 每單位產量, 每個設施)。	Not applicable 不適用
A1.5	Description of emission target(s) set and steps taken to achieve them. 描述已設定的排放目標及實現該等目標採取的步驟。	As disclosed, Targets are set by reference to economic activities undertaken during the year 如所披露, 該等目標乃參照本年度內所進行的經濟活動確定
A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述如何處理有害及無害廢物, 以及說明已設定的減少目標及實現該等目標採取的步驟。	Not applicable 不適用



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
A2. Use of Resources 資源使用	<p>General Disclosure</p> <p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>一般披露</p> <p>關於有效利用資源的政策，包括能源、水和其他原材料。</p> <p>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</p> <p>附註：資源可能用於生產、存儲、運輸、樓宇、電子設備等。</p>	<p>As disclosed unless the Company is simply in a passive position for those policies</p> <p>如所披露，除非本公司對該等政策僅處於被動的位置</p> <p>As disclosed above</p> <p>如上文所披露</p>
A2.1	<p>Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).</p> <p>按類型劃分的直接及/或間接能源消耗(例如電、氣或油)總量(千瓦時，單位為'000s)及密度(例如，每單位產量，每個設施)。</p>	<p>As disclosed, but not significant</p> <p>如所披露，惟並不重大</p>



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
A2.2	<p>Water consumption in total and intensity (e.g. per unit of production volume, per facility).</p> <p>總耗水量及密度(例如, 每單位產量, 每個設施)。</p>	<p>As disclosed, but not significant</p> <p>如所披露, 惟並不重大</p>
A2.3	<p>Description of energy use efficiency target(s) set and steps taken to achieve them.</p> <p>描述已設定的能源使用效率目標及實現該等目標採取的步驟。</p>	<p>As disclosed, but not significant</p> <p>如所披露, 惟並不重大</p>
A2.4	<p>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.</p> <p>描述在求取適用水源時是否存任何符合目的的問題、已設定的用水效率目標及實現該等目標採取的步驟。</p>	<p>Not significant</p> <p>不重大</p>
A2.5	<p>Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.</p> <p>用於成品的包裝材料總量(以噸為單位), 以及(倘適用)參考每生產佔量單位。</p>	<p>Not applicable</p> <p>不適用</p>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
A3. Environment and natural resources 環境與自然資源	General Disclosure: Policies on minimizing the issuer's significant impacts on the environment and natural resources. 一般披露： 減低發行人對環境和自然資源造成重大影響的政策。	Not applicable for 2020 不適用於二零二零年
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述活動對環境和自然資源的重大影響及已採取管理有關影響的行動。	Not significant for 2020 於二零二零年並不重大
A4. Climate Change 氣候轉變	General Disclosure: Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 一般披露： 識別及減輕已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Much affected, due to the coronavirus pandemic. Unable to produce comparable data for the 2020 report 由於冠狀病毒大流行而深受影響。無法於二零二零年報告產生可資比較的數據
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜及已採取管理有關影響的行動	The Company was in full compliance to the Government policies over the control over the spread of the COVID-19 本公司全面遵守控制COVID-19傳播之各項政府政策

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司

### B. Social

### B. 社會

B1. Employment 就業	<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</p> <p>一般披露 有關以下的資料：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的有關法律和法規</p> <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare</p> <p>有關薪酬及解僱、招聘及晉升、工作時間、假期、平等機會、多元化、反歧視以及其他待遇及福利。</p>	<p>As disclosed under the Equal Opportunity and Qualified training procedures sections</p> <p>如平等機會及合資格培訓程序章節所披露</p>
B1.1	<p>Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.</p> <p>按性別、就業類型(例如，全職或兼職)、年齡組別及地理區域劃分的總勞動力。</p>	<p>As disclosed in the Equal Opportunity Section</p> <p>如平等機會章節所披露</p>
B1.2	<p>Employee turnover rate by gender, age group and geographical region.</p> <p>按性別、年齡組別和地理區域劃分的員工離職率。</p>	<p>As disclosed above</p> <p>如上文所披露</p>



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
B2. Health and Safety 健康與安全	<p>General Disclosure</p> <p>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</p> <p>一般披露</p> <p>有關以下的資料：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的有關法律和法規的資料</p> <p>relating to providing a safe working environment and protecting employees from occupational hazards.</p> <p>有關提供安全的工作環境並保護員工免受職業危害。</p>	<p>As disclosed above</p> <p>如上文所披露</p>
B2.1	<p>Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.</p> <p>過去三年(包括報告年度)每年發生與工作有關的死亡人數及比率。</p>	<p>none</p> <p>零</p>
B2.2	<p>Lost days due to work injury.</p> <p>因工傷損失工作日數。</p>	<p>Only intermittent applied due to the spread of the pandemic COVID-19, home/remote services and knocked down policies adopted, due to community COVID-19 cases</p> <p>僅間歇性適用，原因為COVID-19大流行的傳播及由於社區的COVID -19病例，致使實施家庭/遠程服務及封鎖政策</p>
B2.3	<p>Description of occupational health and safety measures adopted, and how they are implemented and monitored.</p> <p>描述所採取的職業健康及安全措施，以及相關實施及監督方法。</p>	<p>As disclosed above</p> <p>如上文所披露</p>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
B3. Development and Training 發展與培訓	<p>General Disclosure</p> <p>Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.</p> <p>一般披露</p> <p>有關提升員工履行工作職責的知識及技能的政策。培訓活動的說明。</p> <p>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</p> <p>附註：培訓是指職業培訓。其可能包括由僱主支付的內部及外部課程。</p>	<p>As disclosed above and the section on Stakeholders' feedback</p> <p>如上文所披露及載於持份者意見章節</p>
B3.1	<p>The percentage of employees trained by gender and employee category (e.g. senior management, middle management).</p> <p>按性別及員工類別(例如高級管理人員、中層管理人員)培訓的員工百分比。</p>	<p>As disclosed under the Equal Opportunity section</p> <p>如平等機會章節所披露</p>
B3.2	<p>The average training hours completed per employee by gender and employee category.</p> <p>按性別和員工類別每位員工完成的平均培訓時數。</p>	<p>As disclosed under the Comprehensive and Qualified Training Procedures</p> <p>如全面及合資格培訓程序章節所披露</p>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
B4. Labour Standards 勞工標準	<p>General Disclosure</p> <p>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</p> <p>一般披露</p> <p>有關以下資料：</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法規</p>	<p>As stated, in compliance to the Employment Ordinance of Hong Kong, and those regulations applicable in the People's Republic of China, and Hong Kong, SAR, the PRC</p> <p>如上文所述，遵守《香港僱傭條例》以及適用於中華人民共和國及中國香港特別行政區的有關法規</p>
	<p>relating to preventing child and forced labour.</p> <p>有關防止童工及強迫勞動</p>	<p>As above</p> <p>如上所述</p>
B4.1	<p>Description of measures to review employment practices to avoid child and forced labour.</p> <p>描述檢討招聘管理的措施以避免童工及強制勞工。</p>	<p>None employed</p> <p>沒有僱用</p>
B4.2	<p>Description of steps taken to eliminate such practices when discovered.</p> <p>描述在發現違規情況時消除有關情況所採取的步驟。</p>	<p>Not applicable</p> <p>不適用</p>



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
B5. Supply Chain Management 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的政策	As disclosed in Governance Section  如管治章節所披露
B5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	As disclosed above 如上文所披露
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. 描述與聘用供應商有關的慣例，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。	As disclosed in the Governance Section of the Annual Report 2020  如二零二零年年報管治章節所披露
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述用於識別供應鏈中的環境及社會風險的慣例，以及如何實施及進行監察。	As disclosed above  如上文所披露
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及如何實施及進行監察。	As disclosed, in particular to the social and environmental services given to a consultancy clients over the distribution of preventive herbal products to various provinces of China, and Hong Kong relating to the COVID-19 remedy 如所披露，尤其是於中國各省及香港分銷與COVID-19治療相關的預防性草藥產品時向顧問客戶提供社會及環境服務。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

ESG Reporting Guide	Material ESG aspects of the Group	Application to Asian Capital Resources (Holdings) Limited
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B6. Product Responsibility 產品責任	<p>General Disclosure Information on:</p> <p>(a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>一般披露 有關以下資料：</p> <p>(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律法規</p> <p>relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品及服務的健康與安全、廣告、標籤及隱私事項，以及補救方法。</p>	<p>As disclosed, but for 2020, the data is not significantly applicable to the Company</p> <p>如所披露，惟就二零二零年而言，有關數據並不適用於本公司</p> <p>As above</p> <p>如上所述</p>
B6.1	<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>Not applicable for the Company</p> <p>不適用於本公司</p>
B6.2	<p>Number of products and service related complaints received and how they are dealt with. 接獲與產品和服務相關的投訴數目以及應對方法。</p>	<p>Not applicable</p> <p>不適用</p>
B6.3	<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>Very attentive to the Intellectual rights because of the investment company's patents registration 鑒於投資公司的專利註冊而對知識產權非常關注</p>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

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環境、社會及管治報告指引	本集團的重大環境、社會及管治方向	適用於亞洲資產(控股)有限公司
B6.4	Description of quality assurance process and recall procedures. 描述質量保證過程及回收程序。	Not applicable for 2020 不適用於二零二零年
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者數據保護及私隱政策，以及相關執行及監察方法。	Not applicable for 2020 不適用於二零二零年
B7. Anti-corruption 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  一般披露有關以下資料： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律法規	As disclosed in the Management and Disclosure section of the Annual Report 2020  如二零二零年年報中管理及披露章節所披露
	relating to bribery, extortion, fraud and money laundering. 有關賄賂、勒索、欺詐及洗黑錢。	Please refer to the section of anti-corruption 請參閱反貪污章節
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案件結果。	None reported 沒有報告
B7.2	Description of preventive measures and whistle blowing procedures, and how they are implemented and monitored. 描述預防措施及舉報程序，以及相關執行及監察方法。	As disclosed under the Governance Section of the Annual Report 2020 如二零二零年年報中管治章節所披露



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

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B7.3	<p>Description of anti-corruption training provided to directors and staff.</p> <p>描述為董事及員工提供的反貪污培訓。</p>	<p>Continuous education for Directors and senior staffs as per Governance Section of the Annual Report 2020</p> <p>根據二零二零年年報中管治章節之董事及高級員工的持續教育</p>
B8. Community Investment 社區投資	<p>General Disclosure</p> <p>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.</p> <p>一般披露</p> <p>有關社區參與的政策，以了解發行人營運所在的社區的需求，並確保其活動考慮到社區的利益。</p>	<p>Promoted by the Board of Directors, particularly in 2020 for the COVID-19 preventive measures</p> <p>由董事會推動，尤其是於二零二零年實施 COVID-19預防措施</p>
B8.1	<p>Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).</p> <p>重點貢獻範疇(例如教育、環境關注、勞動力需求、健康、文化、體育)。</p>	<p>Not significant for 2020</p> <p>於二零二零年並不重大</p>
B8.2	<p>Resources contributed (e.g. money or time) to the focus area.</p> <p>在專注範疇所動用的資源(如金錢或時間)。</p>	<p>Much of the resources are towards rebalancing the business of the Company over a more sustainable development.</p> <p>投放許多資源用於重新平衡本公司的業務，以實現更具可持續性的發展</p>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### MISSION STATEMENT OF THE COMPANY ON SUSTAINABLE DEVELOPMENT:

The Company aims to aligning commercial success after the re-generation programme, with the delivery of positive social and environment outcomes and delivering progress at the scale and pace required, in particular for the 2020 year onward, with the pandemic affecting the world market, which offers best of time to reshape and remodel the core business focus of the Company to achieve better compliance to the United Nations, 17 Sustainable Development Goals.

### 本公司可持續發展的使命宣言：

本公司的目標為於再生計劃後將商業成功結合社會及環境方面的成果，並在所需的規模及步伐上取得進展，尤其在二零二零年後，疫情影響全世界的市場，並提供最佳時間以重塑及改變本公司的業務重心以更能遵守聯合國的《17個可持續發展目標》。

### STAKEHOLDER ENGAGEMENT AND MATERIALITY

For this ESG report, in order to identify the most significant aspects for the Group to report on, key stakeholders including investors, shareholders and employees have been involved in regular engagement sessions to discuss and to review areas of attention which will help the business meet its potential development and be equipped for future challenges.

### 持份者之參與及重要性

就本環境、社會及管治報告而言，為確定本集團所匯報之最重大方向，主要持份者包括投資者、股東及僱員已定期參與討論，並審閱有助本集團業務實現潛在發展及裝備以應付未來挑戰的注意事項。

Stakeholders 持份者	Topics of concern 關注的議題	Methods and channels 方法及渠道
Stock Exchange 聯交所	<ul style="list-style-type: none"> <li>Compliance with the Listing Rules, publishing of announcements in a timely and accurate manner</li> <li>遵守上市規則，以及時及準確的方式刊發公告</li> </ul>	<ul style="list-style-type: none"> <li>Regulatory or voluntary disclosures</li> <li>Updating of website and announcements</li> <li>Seminars and training</li> <li>監管或自願披露</li> <li>更新網站及公告</li> <li>座談會及培訓</li> </ul>
Government and Regulatory authorities 政府及監管機關	<ul style="list-style-type: none"> <li>Compliance with laws and regulations</li> <li>Fulfilment of tax obligation</li> <li>遵守法律及法規</li> <li>履行稅務責任</li> </ul>	<ul style="list-style-type: none"> <li>Regulatory or voluntary disclosures</li> <li>Statutory filings and notification</li> <li>Tax return including Profits Tax Returns and Employer's Returns</li> <li>監管或自願披露</li> <li>法定存檔及通知</li> <li>報稅(包括利得稅報稅及僱主報稅)</li> </ul>



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Stakeholders 持份者	Topics of concern 關注的議題	Methods and channels 方法及渠道
Shareholders and Investors 股東及投資者	<ul style="list-style-type: none"> <li>• Business strategies and sustainability</li> <li>• Financial performance</li> <li>• Corporate governance</li> <li>• 業務策略及可持續發展</li> <li>• 財務表現</li> <li>• 企業管治</li> </ul>	<ul style="list-style-type: none"> <li>• Shareholder's general meetings</li> <li>• Financial reports and Company announcements</li> <li>• Company website</li> <li>• 股東週年大會</li> <li>• 財務報告及公司公告</li> <li>• 公司網站</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>• Quality Services</li> <li>• Reasonable price</li> <li>• Protection of privacy</li> <li>• 優質服務</li> <li>• 合理價格</li> <li>• 保護私隱</li> </ul>	<ul style="list-style-type: none"> <li>• Company website</li> <li>• Contract signing</li> <li>• E-mail and phone</li> <li>• 公司網站</li> <li>• 合約簽訂</li> <li>• 電郵及電話</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>• Remuneration and benefit</li> <li>• Occupational health and safety</li> <li>• Training and development</li> <li>• Working hours</li> <li>• 薪酬及福利</li> <li>• 職業健康及安全</li> <li>• 培訓及發展</li> <li>• 工作時數</li> </ul>	<ul style="list-style-type: none"> <li>• Employee activities</li> <li>• Training, seminars and workshops</li> <li>• Interviews</li> <li>• Internal memorandum</li> <li>• 僱員活動</li> <li>• 培訓、座談會及工作坊</li> <li>• 面試</li> <li>• 內部備忘錄</li> </ul>
Business Partners and suppliers 業務夥伴及供應商	<ul style="list-style-type: none"> <li>• Fairness and justice</li> <li>• Payment schedule</li> <li>• 公平及公正</li> <li>• 付款計劃</li> </ul>	<ul style="list-style-type: none"> <li>• Contract and agreement</li> <li>• Business meetings</li> <li>• Company website</li> <li>• E-mail and phone</li> <li>• 合約及協議</li> <li>• 業務會議</li> <li>• 公司網站</li> <li>• 電郵及電話</li> </ul>
Community and society 社區及社會	<ul style="list-style-type: none"> <li>• Environmental protection</li> <li>• Employment</li> <li>• Social welfare</li> <li>• 環境保護</li> <li>• 僱傭</li> <li>• 社會福利</li> </ul>	<ul style="list-style-type: none"> <li>• Community activities</li> <li>• Company website</li> <li>• Email and phone</li> <li>• 社區活動</li> <li>• 公司網站</li> <li>• 電郵及電話</li> </ul>



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### STAKEHOLDERS' FEEDBACK

The Group welcomes stakeholders' feedback on our environmental, social and governance approach and performance. Please give your suggestions or share your views with us via email at [info@acrnet.com.hk](mailto:info@acrnet.com.hk).

In particular relevant for the year 2020, a major customer of the Company had engaged in a commendable social and governance pursuit in China, covering Hong Kong for the herbal products that help to provide protections to the wellness of the common people in China during the pandemic year, and such initiative was highly commended by the Government of China, together with sponsorships and donations from major Corporations within China, for the deed of social responsibility being promoted.

### 持份者意見

本集團歡迎持份者就我們的環境、社會及管治方針及表現提供意見。敬請閣下透過電郵向我們提出建議或分享意見，電郵地址為 [info@acrnet.com.hk](mailto:info@acrnet.com.hk)。

尤其在二零二零年，本公司的主要客戶在中國從事備受讚賞的社會及管治追求，其中包括在香港提供草藥產品，為中國普通百姓於疫症期間提供健康的保護，該項舉措獲得中國政府的高度讚揚，並得到中國主要企業的贊助及捐贈，以推動社會責任的發展。



Client's social responsibility initiative, supported by our Executives  
客戶社會責任計劃，獲我們的行政人員支持

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告



Client's research initiative  
客戶的研究計劃



Product for COVID-19 preventive assistance  
有助預防COVID-19的產品

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ASIAN CAPITAL RESOURCES' SUSTAINABILITY GOALS

Although the Company's business model is not considered to have any major direct impact on carbon emission and Net-Zero Goal, the Company has taken extra effort to become an environmentally and socially responsible contributor in today's society. The Company's Mission towards environment, society and governance is to achieve a coordination and joint development among the environment, economy and society. It ranges from helping to shift the investment chain towards responsible, long-term value creation, such that economic, social and environmental sustainability are delivered as an outcome of the investment management process that the Board undertook, and the various development initiatives of the Company, including day-to-day corporate management, business development and product and service development. In this regard, the Company has also formulated a relevant environmental, social and governance policy, which:

- adheres and complies to the relevant laws and regulations of corporate environment, society and governance for conducting the Group's businesses;
- continues to improve and enhance the Company's relevant management system and policy of environment, society and governance;
- encourages and promotes our staff and employees to save energy and conserve resources, supports and motivates energy saving and emission reduction measures (i.e. Paperless Office); and
- in co-operation with our major and significant client on the consulting sector, the Company was very involved in providing social and environmental philanthropic in herbal remedy for the COVID-19 preventive measures for many of the provinces of China. In addition, the herbal remedy also received research recognition in the Guangdong Province Government medical research institute for mass marketing.

### 亞洲資產之可持續發展使命

雖然本公司之營業模式不被視為對碳排放及淨零目標造成任何主要直接影響，惟本公司格外努力，矢志成為對環境及社會負責任的企業，盡力為今天的社會貢獻。本公司就環境、社會及管治的使命旨在實現環境、經濟及社會三方面協調及共同發展，措施包括協助將投資鏈轉型至負責任，締造長期價值性質，致使董事會可透過執行投資管理程序及推動本公司多項發展計劃，包括日常企業管理、業務發展及產品和服務發展等實現經濟、社會及環境的可持續發展。就此，本公司亦已制定相關環境、社會及管治政策，包括：

- 就本集團經營業務恪守及遵從企業環境、社會及管治的相關法律及法規；
- 不斷改善及提升本公司之相關管理系統及環境、社會及管治政策；
- 鼓勵及推動員工及僱員節約能源和節省資源，支持帶動節能和減排措施(即無紙辦公室)；及
- 透過與我們在諮詢領域中的主要及重要客戶合作，本公司為中國許多省份的預防COVID-19措施提供草藥治療，在社會和環境慈善事業中發揮了積極作用。此外，該草藥治療亦獲得東省政府醫學研究所就大規模上市的研究認可。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

We are also very committed to communicating between management and staff, in respect of sustainability values, and such information was extended to stakeholders by way of ESG report.

就可持續發展價值方面，我們亦非常致力於管理層與員工之間的溝通，並通過環境、社會及管治報告向持份者提供該等資料。

#### ENVIRONMENTAL

Type of emissions the Group has involved in the reporting period was mainly travel emissions and paper consumption. Our business does not involve in production-related pollutions which would result in any direct emission.

#### 環境

本集團於報告期間所涉及的排放類別主要為差旅排放及紙張消耗。我們的業務不涉及會導致任何直接排放的生產相關污染。

#### GREENHOUSE GAS EMISSIONS

#### 溫室氣體排放量

Scope of Greenhouse Gas Emissions 溫室氣體排放範圍	Emission Sources 排放來源	2020 CO <sub>2</sub> e emission (in tonnes) 二零二零年二氧化碳排放 (噸)	2019 CO <sub>2</sub> e emission (in tonnes) 二零一九年二氧化碳排放 (噸)
Indirect Emission 間接排放	Business travel 商務差旅	0.22	0.88
Other Indirect Emission 其他間接排放	Paper consumption 紙張消耗	0.48	0.60
Other Indirect Emission 其他間接排放	Purchased electricity 購買電力	6.40	7.03

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### USE OF RESOURCES

#### Travel

Due to the boarder lockdown caused by coronavirus pandemic during the year of 2020, the Directors and senior executives have actively engaged in telephone conference meetings rather than the traditional face-to-face for all non-essential meetings. This has decreased the travel for the Board and the senior executives hence reducing the corresponding carbon emission produced from the traveling. In 2020 the corresponding emission resulting from travel was 0.22 tonnes compared to 0.88 tonnes in 2019, a reduction of 75% (the above figures has been computed from <http://calculator.carbonfootprint.com/>).

#### Paper Consumption

The Group continues to practice paper saving initiatives, such as default double-sided printing, reminder for staff to have environmentally friendly photocopying habit, and separated collection of waste paper for effective recycling. A total of approximate 20,000 sheets of paper were utilized in 2020 compared to 25,000 sheets in 2019, a reduction of 20%.

### 資源用途

#### 差旅

由於在二零二零年冠狀病毒大流行導致封關，董事及高級行政人員就所有非必要的會議積極使用電話會議，而非傳統的面議。這降低董事會及高級行政人員的差旅次數，從而減少因差旅而相應製造之碳排放。二零二零年，因差旅而製造之相應排放量為0.22噸，相較二零一九年的0.88噸減少75%（以上數據由<http://calculator.carbonfootprint.com/>計算）。

#### 用紙

本集團繼續實施節約用紙措施，例如預設雙面列印、提醒員工培養減少浪費影印的習慣及分開收集廢紙以方便回收。二零二零年合共使用約20,000張紙張，相較二零一九年的25,000張減少20%。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### SOCIAL EMPLOYMENT

### 社會 僱傭

		Total number of employees 僱員總數	
		2020 二零二零年	2019 二零一九年
<b>Gender</b>	<b>性別</b>		
Male	男性	40	5
Female	女性	25	5
<b>Age distribution</b>	<b>年齡分佈</b>		
30 or below	30歲或以下	41	0
31-40	31歲至40歲	13	2
41-50	41歲至50歲	5	1
51-60	51歲至60歲	4	4
61 or above	61歲或以上	2	3
<b>Employment type</b>	<b>僱傭種類</b>		
Full-time	全職	65	10
Part-time	兼職	0	0
<b>Geographical region</b>	<b>地區</b>		
PRC	中國	60	5
HK	香港	4	4
US	美國	1	1



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Equal Opportunity

Equal opportunities are given to employees in respect of recruitment, training and development, job advancement, and compensation and benefits. The employees are not discriminated against or deprived of such opportunities on the basis of gender, ethnic background, religion, colour, sexual orientation, age, marital status, family status, retirement, disability, pregnancy or any other discrimination prohibited by applicable law. The Group also appreciates the importance of cultural diversity in the development of the Group, and promotes the employment of employees in a wide range of ages, genders, and ethnicities.

### Comprehensive and Qualified Training Procedures

Core values are the basis for the training provided by the Company. While job requirements serves as the theme and enhancement of job skills serves as the objective for the overall training. The Company succeeded in designing targeted training courses facilitating improvement in the employees' professional and management quality to the fullest extent and realizing their growth potentials. In addition, the Company is securing qualified tutor to educate the Directors on the subject of Sustainable Business and Leadership, and Dr. Feng is continuous promoting corporate governance and corporate social responsibility through his research institute affiliated with the Peking University of China. Furthermore, the Company has also supported and sponsored its employees to obtaining relevant regulatory certificate for conducting private equity management in the PRC.

### 平等機會

本集團在招聘、培訓及發展、晉升以及補償及福利等方面為員工提供平等機會。僱員並不會基於性別、種族背景、宗教、膚色、性傾向、年齡、婚姻狀況、家庭狀況、退休、殘疾、懷孕或適用法律所禁止之任何其他歧視因素，而遭受歧視或被剝奪平等機會。本集團亦充分了解本集團在發展中之多元文化，以及推廣僱用來自不同年齡、性別及種族員工之重要性。

### 全面及合資格培訓程序

本公司所提供之培訓建基於核心價值上，工作要求作為主題，而提升工作技能則作為整體培訓的目標。本公司成功設計具針對性的培訓課程，全力協助提升僱員的專業及管理水平，讓彼等盡展潛力。此外，本公司正物色合資格導師教導董事有關可持續發展業務及領導才能等課題，而馮博士正透過彼附屬於中國北京大學的研究院不斷推廣企業管治及企業社會責任。另外，本公司亦支持及贊助其僱員就於中國進行私募股權管理申領相關監管證書，



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ANTI-CORRUPTION

The Group commits to manage all business without undue influence and has regarded honesty, integrity, and fairness as its core values. All directors and employees are required to strictly follow the Code of Conduct and Group's policy to prevent potential bribery, extortion, fraud and money laundering. The Group's Code of Conduct states clearly that:

- All directors and employees should avoid conflicts of personal interest and their professional duties.
- A situation in which employees exercise authority, influence decisions and actions or gain access to company assets and information through their employment in the Group to achieve private and personal gain is strictly prohibited.
- Employees is required to declare any conflict of interest by completing the required form as instructed by the Group's Human Resource Department.
- Neither directors nor employees shall obtain or provide benefits to customers, contractors, suppliers, or people with business relationship with the Group.
- Accepting voluntary gifts must be declared and have undergone the approval process as administered by the Group's Human Resource Department.

### FUTURE DIRECTIONS FROM THE GROUP

The Directors of the Group are currently very well diversified in respect of both professionally and geographically to ensure the Group will be prepared for ongoing ESG compliances. Going forward the Group and its Board will continue to improve, enhance and promote the ESG process. The Board and senior executives will continue to be engaged in ESG training for the improvement of the Group's ESG development. More training and development in terms of raising staff's awareness on environmental and social impacts from the business will also be considered.

### 反貪污

本集團承諾所進行之一切業務均不會受到不正當之影響，並視誠實、誠信及公平為其核心價值，而所有董事及僱員均須嚴格遵守操守準則及本集團之政策以防止潛在賄賂、勒索、欺詐及洗黑錢。本集團之操守準則清楚列明：

- 所有董事及僱員均應避免讓個人利益與彼等之專業職能構成衝突；
- 僱員嚴禁利用其因獲本集團聘用而行使權力，影響決定及行動或存取公司資產及資料，以謀取私人或個人利益。
- 僱員須按本集團人力資源部之指示填妥所需表格，以申報任何利益衝突。
- 董事及僱員均不得向客戶、承辦商、供應商或與本集團有業務關係之人士取得或提供利益。
- 就接納自願送贈之禮物而言，必須申報並通過由本集團人力資源部所執行之審批程序。

### 本集團之未來路向

本集團之董事會組成現時在專業及地區方面均非常多元化，確保本集團作好準備，繼續遵守環境、社會及管治指引。展望未來，本集團及其董事會將繼續改善，提升及推動環境、社會及管治的進程。董事會與高級行政人員將繼續參與環境、社會及管治培訓，以加強本集團的環境、社會及管治發展。本集團亦會考慮提供更多有關提高員工在業務對環境及社會造成影響方面意識的培訓及發展。

*ACR*