



HR 如何於企業中推動 ESG?

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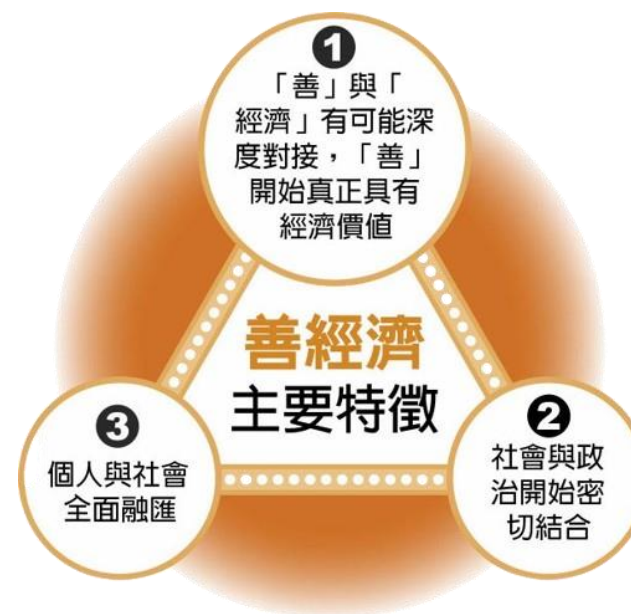
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ESG (環境、社會和管治)已成為近年企業越來越重視的議題。企業在推行ESG時，有關人力資源方面，例如企業員工敬業度、種族多元、平等機會、員工關係、員工的待遇、心理健康、工作生活平衡等，也落入ESG的衡量的範疇之內，因此HR於協助企業建立良好ESG形象上扮演著重要的角色。

- 為何需要ESG – 從可有可無到主流
- ESG對企業價值的影響
- 管理人在ESG方面的領導角色
- 衡量什麼及如何去量度?
- 人力資源是ESG下的首要問題
- 推動ESG的架構





環境保護

- 產品及包裝的設計、材料之選用、能源消耗、生產/營運過程管理對環境之影響
 - 環保規例的遵循
- 制定和推行公司的綠色營運政策/計劃
 - 對可持續發展理念的推廣
 - 減少碳排放
 - 關注生態保育
 - 環境相關的認可/認證



社會責任

- 重視勞資關係、員工關愛、消費者權益
- 推行良好人事管理，樹立和諧的工作氛圍
- 與供應商、投資者及其他業務夥伴的關係
 - 對公共衛生及健康的關注
 - 對社區和公益事務的參與和貢獻
 - 支持文體、教育及青年發展
- 職安健、社會責任等之認證/認可

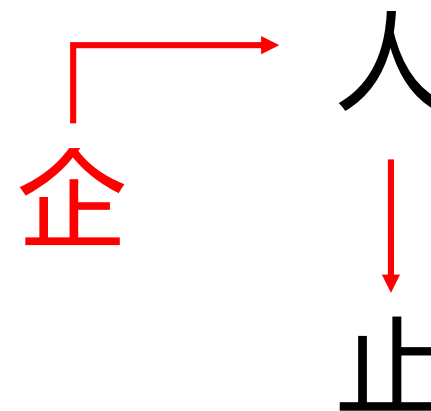


企業管治

- 組織架構與問責性、利益分配機制
 - 內部管控制度
 - 營運透明度及信息披露
 - 安全與風險管理
 - 知識產權保障
 - 董事操守及專業發展
 - 商業道德
- 對競爭、防貪、私隱、平等機會、公平營運等規範的遵行
 - 企業管治方面的認可

企業經營有6個「M」

Man (人)
Machine (機器)
Material (材料)
Money (錢)
Method (生產方法/製程)
Management (管理)



“Take away my factories, my plants; take away my money; strip me of all these; but leave me my people, and in two or three years I will have them all again.”

Andrew Carmegie

近年流行有關概念 / 術語*

- 企業社會責任（「商界展關懷」）
Corporate Social Responsibility
- 綠色/社會責任/影響力 融資/投資
Green/SRI/Impact Financing/Investment
- 企業可持續發展
Corporate Sustainability
- 企業作為追求美好的力量
Business as a Force for Good
- 共益企業
Benefit Corporations
- 創造共享價值
Creating Shared Values
- 良心管理有好報
Doing Well by Doing Good
- 環境、社會及管治報告/ 投資
ESG Reporting/Investing

* 缺乏共通理念及綜合框架

ESG 報告的「迷思」

- ❖ E = Environment = Sustainability?
- ❖ S = Social = CSR?
- ❖ ESG = CSR = Sustainability?
- ❖ Social values = Stakeholders' values?
- ❖ ESG compliance = ESG scores/ranking? = ESG impacts? = ESG investment returns?
- ❖ Doing good → Doing well?
- ❖ Good financial returns = Good values to different stakeholders?

為何需要ESG – 從可有可無到主流

Prologue

ESG and talent may seem unrelated, they are deeply correlated. A study from Marsh & McLennan found that **“employers with an attractive image among young talent have better ESG performance (25% higher) than average employers.”**

In the Harvard Business Review, Silda Wall Spitzer and John Mandyck explained: **“For employees, robust [ESG] scores can represent pride and engagement.** For recruits, they can represent meaning and purpose, critical factors now to win the competition for talent needed to keep companies sustainable.” May 2019 HBR



United Nations Sustainable Development Goals (SDGs)

2015



2030

HR 如何於企業中推動 ESG?

ESG Landscape



E

Environmental – Assesses a company's impact on the planet and includes energy use, waste disposal, raw material sourcing, carbon emissions, water usage and recycling processes.



S

Social – Assesses a company's impact on its workforce and the wider community. Issues include diversity, gender equality, employee rights, charitable activities, community work and the use of agency workers.



G

Governance – Looks at how a company is directed and controlled, for example, the composition of boards, independent directors, available share classes, interaction with shareholders, remuneration and shareholders' rights.

ESG HK Context

Here are five selected reasons why ESG should be top of mind for Hong Kong businesses, investors and their legal advisors:

1. Tightening reporting requirements for Hong Kong listed companies
2. New requirements proposed for fund managers
3. Increasing shareholder pressure
4. Growing trend of ESG due diligence in M&As
5. Rising investor appetite for green/sustainable finance



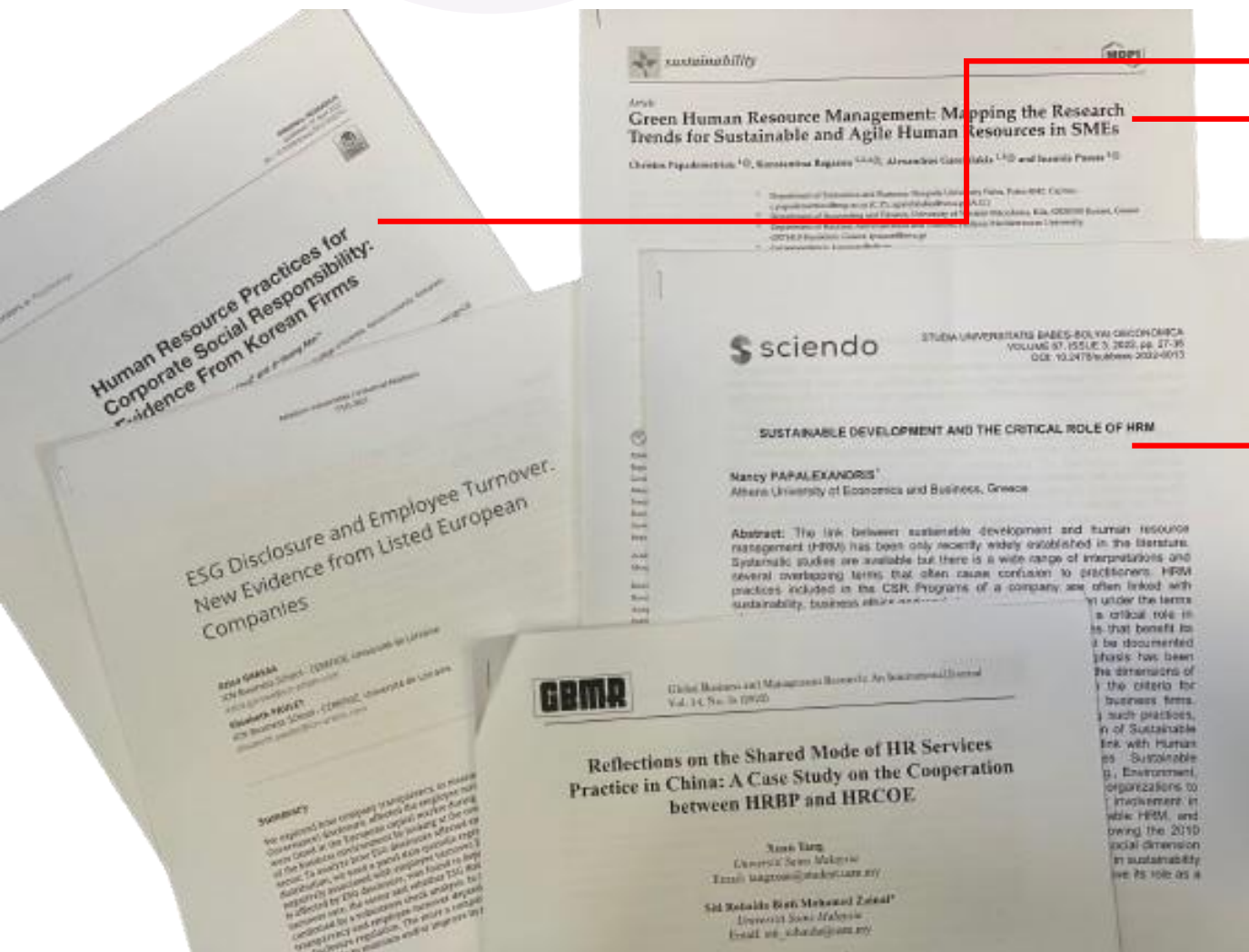
East Asia's Race to Carbon Neutrality



ESG / SDG Material Topics



HR 如何於企業中推動 ESG?



HR Practice x CSR

Green HR Mgt x Agile HR in SME

Sustainable Development x Role of HR



Junzi' s 5 Confucian Virtues 君子五德

- **Ren (仁)** –benevolence or humaneness
- **Yi (義)** – appropriateness or righteousness
- **Li (禮)** –propriety or harmonious differentiation
- **Zhan(智)** – wisdom or knowledge management
- **Xin (信)** – integrity or trustworthiness

管理人在ESG方面的領導角色

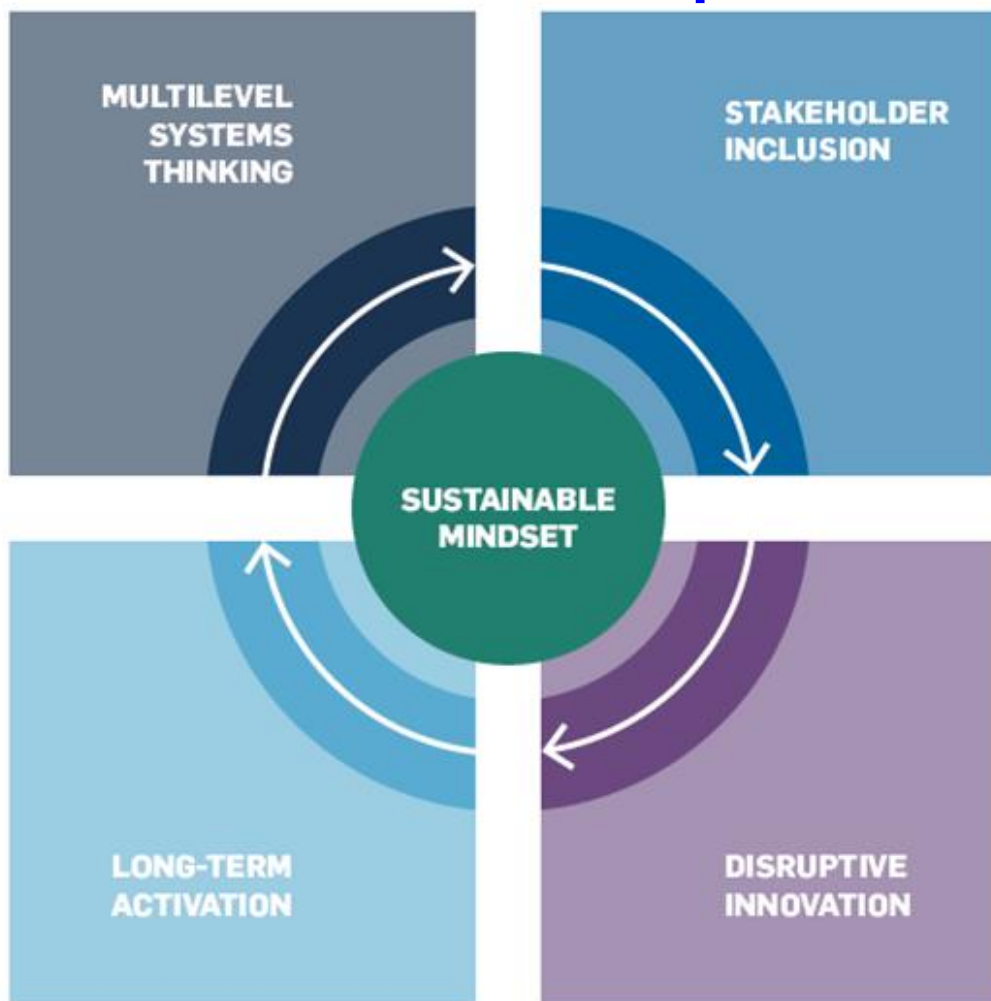
ESG likes a beautiful garden and who is doing the gardening?



Sustainable Leadership 永續領導

Sustainable leaders go beyond a deep understanding of their own organizational system and incorporate **the interplay with the larger business, societal and environmental systems** around them. Critically they cut through that complexity to drive targeted decisions and actions that turn sustainability into a competitive advantage.

Long-Term Activation: Sustainable leaders do not simply have an orientation towards the long term, they set **audacious goals and drive concerted action and investments** in the pursuit of them. To do this requires a great deal of courage to stay the course in the face of setbacks and to make decisions that may be unpopular with some short-term oriented stakeholders.



Stakeholder Inclusion: Sustainable leaders **do not manage stakeholders** - they **include them**. They actively seek to understand a wide range of points of view in order to drive decision-making with all those stakeholders.

Disruptive Innovation: Sustainable leaders possess the **courage to challenge traditional approaches** - they ask why it cannot be done differently. They **cut through bureaucracy** to drive the breakthrough innovation that is needed to find novel solutions that do away with a trade-off between profitability and sustainability.

HR 如何於企業中推動 ESG?

MSCI ESG Score

Environment Pillar				Social Pillar				Governance Pillar	
Climate Change	Natural Capital	Pollution & Waste	Env. Opportunities	Human Capital	Product Liability	Stakeholder Opposition	Social Opportunities	Corporate Governance	Corporate Behavior
Carbon Emissions	Water Stress	Toxic Emissions & Waste	Clean Tech	Labor Management	Product Safety & Quality	Controversial Sourcing	Access to Communication	Board	Business Ethics
Product Carbon Footprint	Biodiversity & Land Use	Packaging Material & Waste	Green Building	Health & Safety	Chemical Safety	Community Relations	Access to Finance	Pay	Tax Transparency
Financing Environmental Impact	Raw Material Sourcing	Electronic Waste	Renewable Energy	Human Capital Development	Consumer Financial Protection		Access to Health Care	Ownership	
Climate Change Vulnerability				Supply Chain Labor Standards	Privacy & Data Security		Opportunities in Nutrition & Health	Accounting	
					Responsible Investment				
					Insuring Health & Demographic Risk				

Key Issues selected for the Soft Drinks Sub Industry (e.g. Coca Cola)

Universal Key Issues applicable to all industries

企業領導人永續概念

可持續性 (Sustainability)

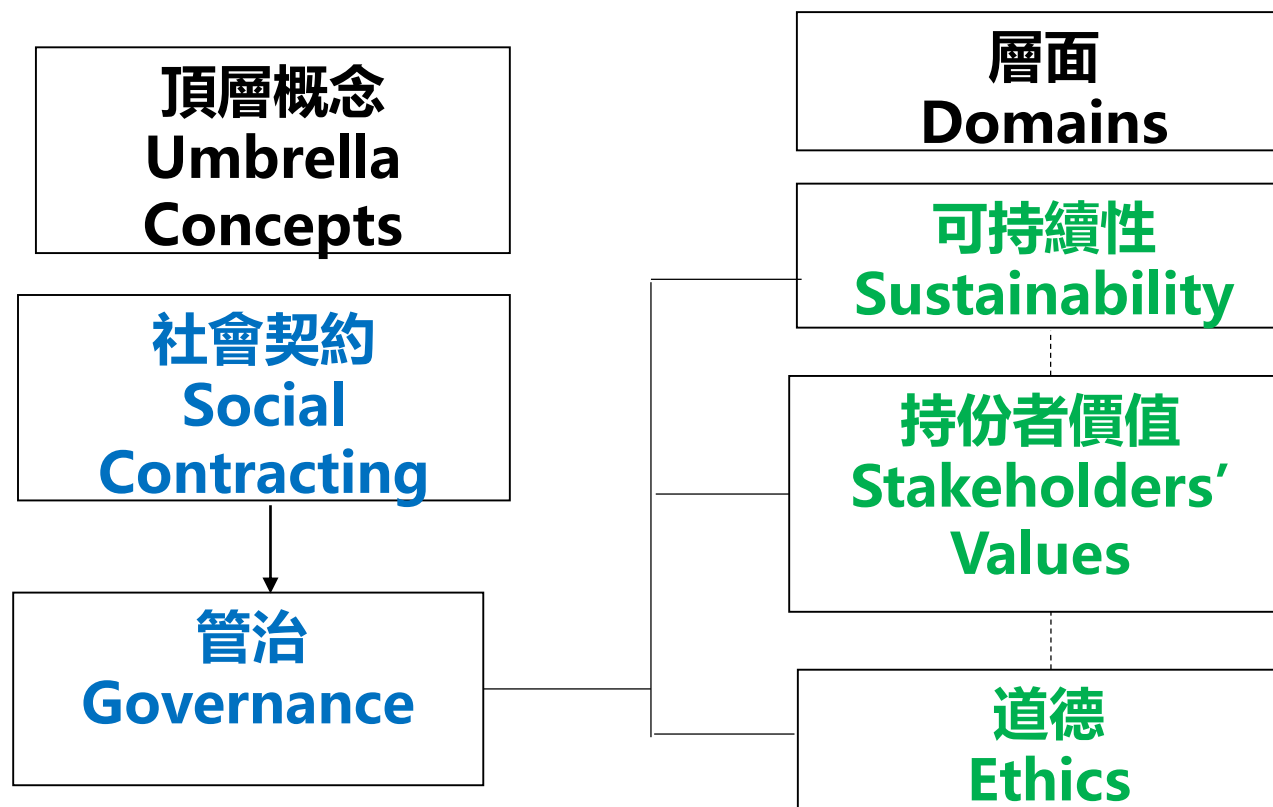
Triple Bottom Lines (3 Ps)

- People (人)
- Planet (地球)
- Profit (盈利)

企業經常在「環境」(Planet) 和「利潤」(Profit) 間尋求平衡，但是別忘記還有「人類」(People) 和「宗旨」(Purpose) 兩大要素須納入考量。

Creating sustainable values

*An Integrated Conceptual Framework of Responsible Management
(Simon S.M. Ho, 2020)*



人力資源是ESG下的首要問題

7 點樣實現ESG? 個協助HR的技巧

1

人才規劃



實行ESG計劃的第一步，是確認公司是否有具備適當技能的人才，為ESG計劃提供建議及支持。



如果沒有相關的人才，可能就要**定義各個ESG相關的角色及職責**，聘請擁有不同技能的員工。



2

人力資源數據 和系統



若然公司沒有相關的數據，
公司就難以衡量目標，同時
追蹤報告進度。例如：沒有
「多元化與包容性」
(D&I) 目標，就難以促進
企業的多元化和包容性。

HR應讓評估公司是否有作出
明智的決定，能否設定可
衡量目標、承擔的責任和所
需的D&I數據。



3

人力資源供應鏈



HR可能會透過代理作招聘，對於第三方供應商的選擇和聘用條件，**我們應該要了解ESG戰略是否發揮重要作用、相關機構提供服務是否支持公司的ESG價值。**

例如：招聘代理是否了解公司的多元化要求，有否適當的系統及流程去尋找適當的人選？



ESG 相關職責與對應專業

公司想解決
的問題



具體項目

空氣污染、能源管理、產品包裝、生物多樣性、減碳

專業背景

環工、地科、電機等理工科系



人權議題、社區關懷、客戶關係、勞工福利

人力資源、社會科學領域



商業倫理、供應鏈管理、風險管理、稅務說明

財務會計、商業管理領域

註：ESG 需要跨領域知識，圖表僅列出相對適任的專業，不代表非得具備該專業才能勝任，最重要的仍是勇於嘗試、學習的特質。

資料來源：《ESG 12 堂趨勢課》，經濟日報出版；李宜樺

4

軟硬兼施 激勵員工實行ESG



公司是否將ESG目標納入個人績效，達成目標又會否影響薪酬安排？
公司如何獎勵和支持員工回饋社會的貢獻？**這些決定都對ESG的實現有很大影響。**

5

制定並實施適當的 政策支持ESG



HR可以透過實施適當的公司政策以實施ESG的參與？
反映ESG價值觀的政策包括
多元化及包容性、靈活工作、晉升及薪酬等等



改善福祉，設有有效的紀律和申訴程序，可以幫助促進多樣性和包容性，以防止騷擾、歧視、欺凌和不平等。想讓政策得以落實，必須給予員工有足夠的教育和培訓。

6

遵守法律



作為一間有信用的公司，需要遵守很多的法律，包括《僱傭條例》及《個人資料（私隱）條例》等等，定期自我審查，可以降低公司被投訴索償的風險。

7

了解ESG最新動態



ESG準則漸漸變得完善，並正在迅速發展，有相關的意識及了解最新發展變得更加重要。



僱主品牌



How ESG can enhance your employer brand

George Serafeim, a Harvard Business School professor and ESG expert. Covid-19 “should drive a deeper integration of ESG inside an organization’s core business management and strategy... **ESG is no longer just about ‘feel good’ issues. We are talking about ever more important value drivers.**”



HR 如何於企業中推動 ESG?

你是員工心中的好雇主嗎？

美銀美林

(Bank of America Merrill Lynch)



中華電力有限公司

(CLP Power Hong Kong Limited)



迪士尼

(Disneyland)



高盛

(Goldman Sachs)

Goldman Sachs

香港電燈

(HK Electric)



香港交易所

(Hong Kong Exchange)



香港賽馬會

(Hong Kong Jockey Club)



香港賽馬會
The Hong Kong
Jockey Club

香港金融管理局

(Hong Kong Monetary Authority)



HONG KONG MONETARY AUTHORITY
香港金融管理局

滙豐

(HSBC)



國際商業機器

(IBM)



摩根大通

(J.P. Morgan)

J.P.Morgan

開雲

(Kering)



路易威登·酩悅·軒尼詩

(LVMH)



摩根士丹利

(Morgan Stanley)

Morgan Stanley

歷峰

(Richemont)

RICHMONT

新鴻基地產

(Sun Hung Kai Properties)



太古可口可樂

(Swire Coca-cola)



太古地產

(Swire Properties)



澳洲電信

(Telstra International)



香港中華煤氣有限公司

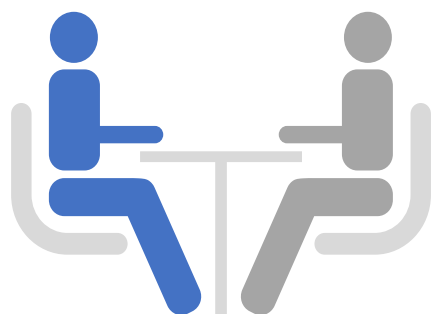
(The Hong Kong and China Gas Company ;
簡稱：Towngas)



HR 如何於企業中推動 ESG?

員工看待雇主品牌的幾種情形

了解品牌的管道



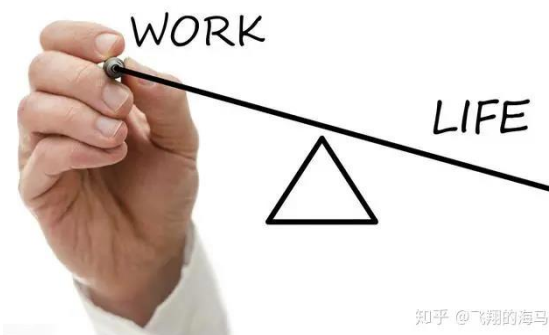
何謂具有品牌的公司



認識組織的方法



對員工而言何謂具有吸引力

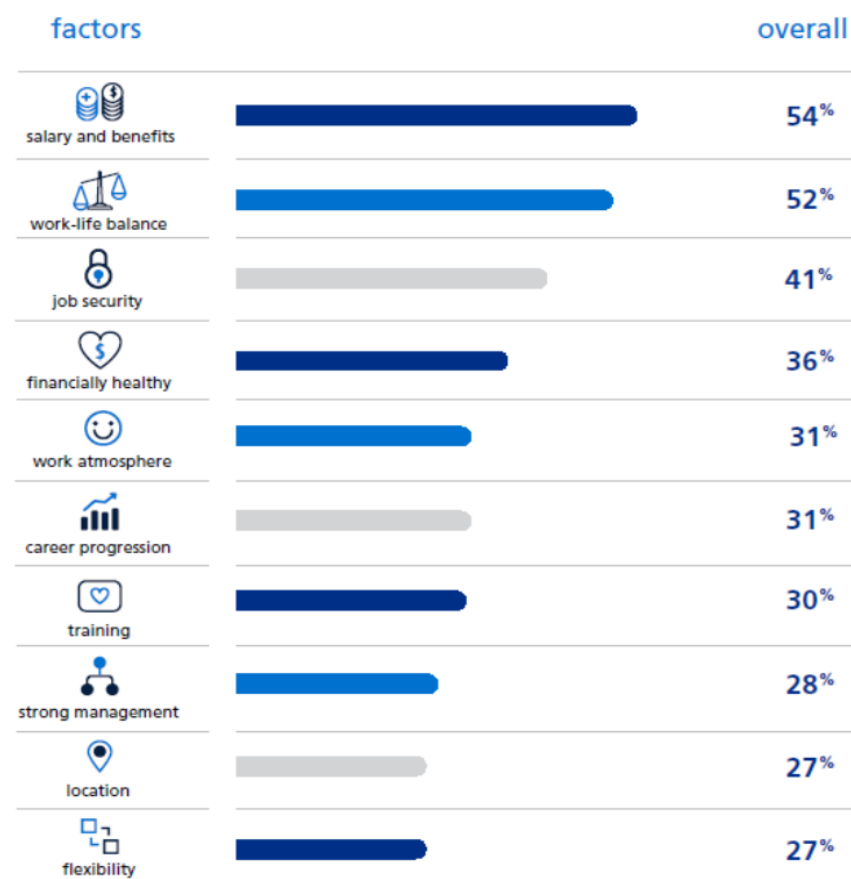


知乎 @飞翔的海马

影響是否加入企業



10 most important factors for employees when choosing an employer



what employees in HK seek

1. salary and benefits
2. good work-life balance
3. job security
4. financially healthy
5. pleasant work atmosphere
6. career progression
7. good reputation
8. stimulating work
9. gives back to society
10. latest technologies



what employers in HK offer

1. financially healthy
2. good reputation
3. job security
4. career progression
5. latest technologies
6. salary and benefits
7. stimulating work
8. pleasant work atmosphere
9. good work-life balance
10. gives back to society



由內而外塑做雇主品牌, 打造人才吸引機



FACE COLLEGE

醫學美容 · 輪廓 · 美肌專家

Since 2011



集團核下的所有公司均秉承 “We Promote Project 237 by Making People Happy With Beauty!” 的營運宗旨。

我們相信人必須呼吸才能生存，但不單只為了呼吸而生存；

公司必須賺錢才能存在，但不單只是為了賺錢而存在。

我們存在是要盡最大努力發光發熱，給人光明和溫暖，增加自己和其他人財富。

使人美麗與快樂，用科技和醫學改善外在美，用[237計劃]改善內在美正是我們集團的使命，

為了達到此目的，我們支持[237計劃]，亦因此而稱為A 237 Company。



HR 如何於企業中推動 ESG?



公司核心文化 - 237 計劃

人生有七種「人生財富」：

1. 精神 | 2. 健康 | 3. 情緒 | 4. 職能

5. 金錢 | 6. 冒險 | 7. 貢獻

237 計劃 就是要提高當中的第二種 (健康)，第三種 (情緒) 及第七種 (貢獻) 的財富。

具體做法是鼓勵同事自由參加，每日運動20分鐘，公司儲\$15，分享正面的想法予身邊有需要的親朋好友10分鐘，公司儲\$5，每月統計一次，每年捐款一次，我們希望以公司利潤中5-10%來進行237計劃的捐款去回饋社會。

ESG Performance and Workforce Sentiment

Diversity / Equality

- Gender parity
- Ethnicity
- Age
- Disability
- Social mobility
- Neurodiversity

Mental Health and Wellbeing

- Happiness
- Absenteeism
- Sickness
- Menopause
- Hidden disabilities

Recruitment and Retention

- Multigenerational workforce
- Aging population
- Millennials
- Gen Z
- Shrinking talent pool
- Automation/AI

When Things Go Wrong

- MeToo/investigations
- Bullying/harassment
- Grievances
- Disciplinary actions
- Performance Management
- Whistleblowing

Gig/Freelancers

- Employment status

Pay

- Gender pay gap
- CEO pay
- Minimum wage

Work-life Balance

- Family-friendly/parental leave
- Carer
- Grandparents
- Bereavement

D ESG I

UNDERSTANDING GEN Y AND GEN Z IN HONG KONG⁵

Our survey with 1,000 Gen Y (aged 25-34) and Gen Z (aged 18-24) in Hong Kong shows that:

Business for good factors are very important in Gen Z's employer choice:

Top 4 most important factors:



7 in 10 Gen Y & Z believe business for good practices can address key business challenges

8 in 10 believe business for good will become more important in influencing consumption and employer choices

57% of respondents think that Hong Kong is lagging behind international companies in adopting business for good practices

5. "Business for Good" Report (Nov 20), a collaborative study commissioned in 2019 by the Hong Kong Social Entrepreneurship Forum, Ernst & Young, InnoFoco Limited and the global Social Innovation Exchange, with support of the Hong Kong government's Social Innovation and Entrepreneurship Development Fund

WORLD ECONOMIC FORUM



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COLLEGE OF PROFESSIONAL AND
CONTINUING EDUCATION
專業及持續教育學院

School of Professional Education
and Executive Development
專業進修學院

SPEED



- Employee pay
- Employee wellbeing
- Inclusion and diversity
- Future of work
- Leadership
- Culture

The COVID-19 pandemic has reminded us all of the link between human health and the success of businesses.

<https://www.weforum.org/agenda/2020/08/6-ways-covid-19-will-advance-human-capital-strategies-and-governance/>

ESG trends 2021: Human Capital Management

- ❑ As a function of **good corporate governance**
- ❑ As a set of strategies and processes by which a company guarantees that their workforce is properly equipped and protected to carry out their jobs effectively., ensuring they **remain motivated and satisfied in their work - factors that are proven to have a positive impact on productivity.**
- ❑ World Economic Forum (WEF) highlights the important role of human capital management in the future of work:
"forward-looking human capital strategies that align with the needs of the organisation and that support employees through difficult changes give companies a competitive advantage to attract diverse talent, mitigate potential staff shortages, and create a strong culture"

Small businesses are key to a more sustainable and inclusive world.

World Economic Forum 2023

- Small and medium-sized businesses are well known for their **agility and innovation**.
- But they are often **slow** when it comes to adopting environmental, social, and governance practices.
- These businesses need help to become responsible and sustainable within their communities.



ESG as a workforce strategy

Part I: Overview and Results

**Why ESG should be high
in HR's priorities**

1. ESG performance's impact on workforce sentiment can be a source of competitive advantage

This is significant because prior research shows that **satisfied employees work harder, stay longer with their employers, and seek to produce better results for the organization.** Equally important, enthusiastic prospective employees strengthen a company's talent pipeline and ensure the availability of crucial human capital.

2. ESG performance will become increasingly important to attracting and retaining talent as Millennials and Gen Z come to make up most of the global workforce.

By 2029, the Millennial and Gen Z generations will make up 72 percent of the world's workforce, compared to 52 percent in 2019. These generations place greater importance on environmental and social concerns than their predecessors do – and will expect more from employers on these issues.

香港與新加坡按年齡組別劃分的人口

信報

年齡組別	15歲以下	15至34歲	35至64歲	65歲或以上	總人口
2021年香港人口 (百分比)	807838 (11.4)	1482004 (20.8)	3352381 (47.3)	1450858 (20.5)	7093081 (100.0)
2011年香港人口 (百分比)	823560 (12.1)	1813605 (26.5)	3239027 (47.6)	941100 (13.8)	6817292 (100.0)
2021年新加坡人口 (百分比)	577188 (14.5)	1021730 (25.6)	1748916 (43.9)	639008 (16.0)	3986842 (100.0)
2011年新加坡人口 (百分比)	636904 (16.8)	1075968 (28.4)	1723734 (45.5)	352645 (9.3)	3789251 (100.0)
香港十年間各年齡組別的人口變化 (百分比)	-15722 (-1.9)	-331601 (-18.3)	+113354 (+3.5)	+509758 (+54.2)	+275789 (+4.1)
新加坡十年間各年齡組別的人口變化 (百分比)	-59716 (-9.4)	-54238 (-5.0)	+25182 (+1.5)	+286363 (+81.2)	+197591 (+5.2)

資料來源：香港政府統計處和新加坡統計局

註：新加坡的總人口只包括公民和永久居民，並不包括入口勞工；香港的總人口包括所有居民，但不包括外籍家庭傭工

Labour Force

Millennial

(1981-2000)

2020 – 50% of workforce

2025 – 75% of workforce

Labour Force

What Millennial Want

Make the world a better place	64%
Be their own boss	72%
Collaborative work culture	88%
Work life integration	88%

青協：現職場精神困擾 逾半青年不傾訴

【明報專訊】青年從校園過渡至職場或會有壓力。青年協會轄下「青年創研庫」昨發表研究報告，問到倘出現情緒或精神健康問題，逾半受訪青年表示不會告知別人，當中逾四成稱因害怕成為他人話柄，其次有三成因為個人私隱。

調查亦發現，青年主要壓力源於財務（36.4%）、個人發展及前途（35.6%），以及工作（29.6%）。青年創研庫建議延長大專院校輔導服務至畢業後半年，並擴展職業跟進服務至涵蓋情緒健康評估，向有需要青年提供3次免費心理輔導服務。

倡院校輔導延畢業後半年

調查於今年2至3月實地訪問604名18至29歲在職或待業青年，以及22名在職場上感到不同程度壓力的青年個案，受訪者平均工作年期為2.6年。調查顯示逾三成受訪青年認為在7個範疇感壓力，包括規劃個人前途（36%）、處理職場

明 青年如遇情緒問題不告知他人原因

原因（最多可選3項）	選擇人數	佔比*
• 害怕成為其他人話柄	134	42.1%
• 屬於個人私隱	101	31.8%
• 講出來對自己沒有幫助	95	29.9%
• 社會壓力，害怕被歧視	91	28.6%
• 擔心其他人對自己有負面觀感	84	26.4%
• 擔心影響事業發展	75	23.6%
• 不知道可告知誰人	62	19.5%

* 調查訪問604名18至29歲青年，其中318人（52.6%）表示如出現情緒或精神健康問題不會告知別人

資料來源：青協青年創研庫「提升青年精神健康助職場適應」研究報告

人際關係（34.8%），以及應付工作要求（34.6%）等。另外，有半數受訪者認為職場對患有情緒病員工的接納程度低。該會民生組成員徐嘉熹指出，受訪青年面對全新工作環境和職場文化，部分人曾出現焦慮、失眠及「情緒性進食」等情況。

該會民生組副召集人郭達生表示，青年初踏職場需約2至6個月適應期，若學校持續跟

進，青年則毋須重新在外尋求服務。

他建議延長大專院校輔導服務半年，費用可因應學生負擔能力而定，又建議院校除追蹤畢業生就業情況，亦可跟進情緒狀況。

青協青年研究中心項目主任趙凱澄說，政府可考慮推出「青年心理健康服務券」先導計劃，讓18至29歲青年免費尋求私營的心理輔導服務。

一些重訂公司目標的國際倡議

- 在2019年8月,181 間美國最大企業CEOs (如 Microsoft, Apple, Amazon, Pepsi, Walmart, Citigroup) 聯署一份由美國 Business Roundtable 組織堆動之 < 企業目標聲明 > (*Statement on the **Purpose** of a Corporation*):

「股東利益不再是一個公司最重要的目標，公司的首要任務是**創造一個更美好的社會**」。

- 在2020年初，瑞士達沃斯世界經濟論壇(WEF) 的與會商界領袖，也共同簽署類似的《2022年達沃斯宣言: 企業之普世目標》(The Davos Manifesto 2020: *The Universal Purpose of a Company*)

The chief executives of Danone, L'Oreal and Philips are among the signatories of a new open letter **calling** for the creation of an economic system that "**puts purpose first, so our planet and society can thrive**", through Covid-19 recovery efforts.

「在未來更透明的世界裡，企業必須更加真誠」

英國劍橋大學永續領導力研究所 (Cambridge Institute for Sustainability Leadership, CISL) - 《企業實踐永續宗旨10項要點》

- Take an ‘**outside-in**’ view that engages **external stakeholders**
- Take an ‘**inside-out**’ view that engages **employees**
- Engage the Board to **align purpose** and strategy and **broaden ownership**
- Integrate the **purpose** into strategies and **objective-setting**
- **Align rewards and incentives**
- **Integrate** the purpose into **core** business practices
- Build the **capacity and capability** of employees
- **Select and build external partnerships and advocacy**
- Integrate the purpose into **metrics and external disclosure**
- Integrate the **purpose** into corporate **positioning** and **communications strategy**

推動ESG的架構

ESG as DNA of business

甚麼是企業及高層的真正效績表現？

- 除ESG外，企業效績表現也涉及企業的領導、文化、策略、風險管理及創新等因素。
- 要衡量為不同持份者所創造的價值，及不同持份者對管理層的評價及其滿意度。
- 沒有簡單的單一評分可以作概括，而要用類似平衡計分卡的多層面方式（包括財務性與非財務性指標）來衡量。

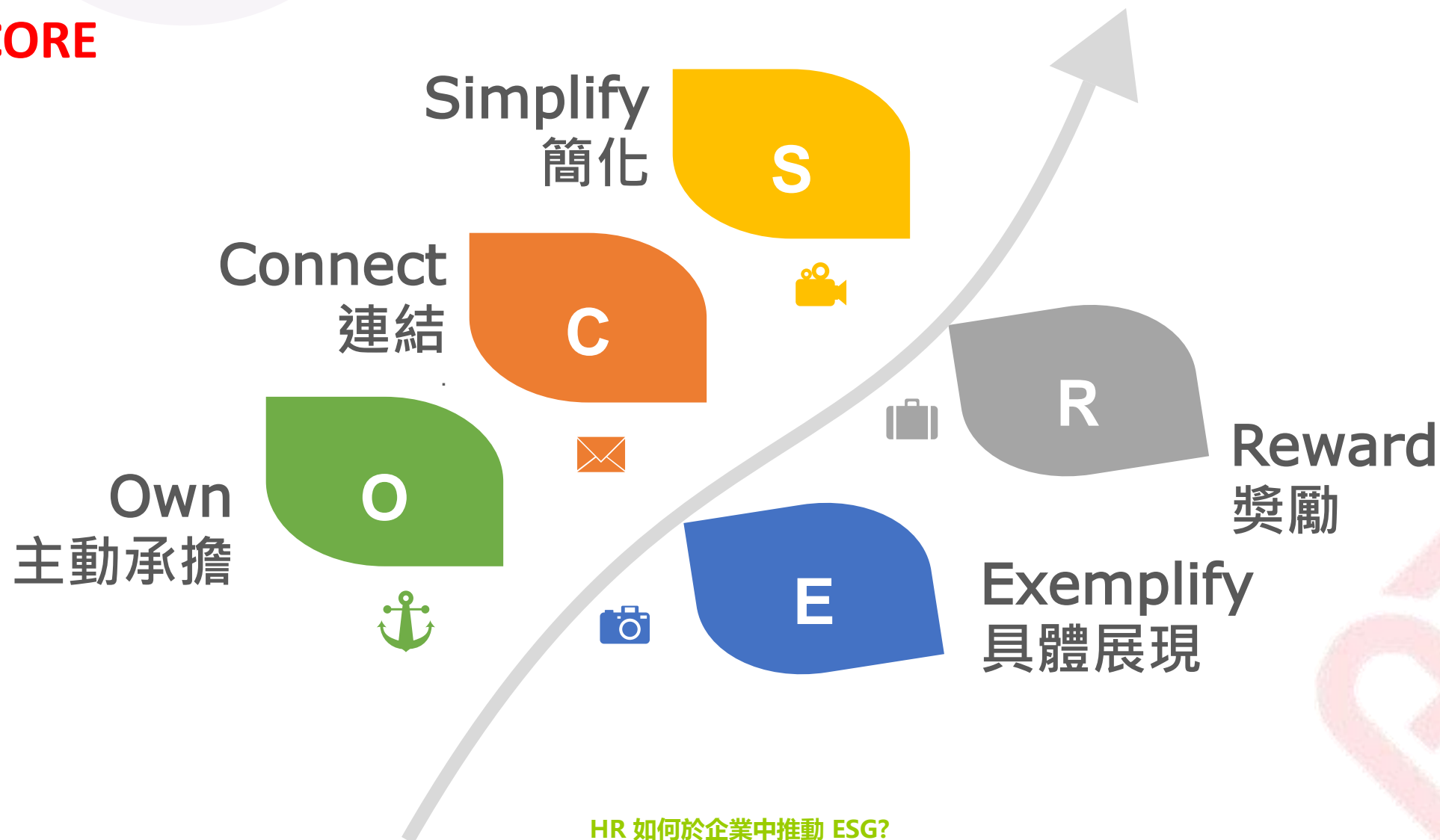
總結

- **負責任管理 (Responsible Management) 為ESG提供了一個有效的理論基礎與架構。**
- **ESG的S應該從目前的Social改為 Stakeholders。**
- **目前聯交所關於 S 的 KPI，可以按 Stakeholders 的群組加以分類和改進。**
- **尋找適合自己的ESG策略，作好從Social轉化至Stakeholders的準備，說好公司的ESG故事。**

總結

- 企業培育未來有目標 (purposeful) 與負責任 (responsible)的商界領袖:
 - 持份者價值
 - 道德
 - 可持續性
- ➔ 優化不同持份者的可持續價值(共贏)
- ➔ 構建一個能正常運作，更重視社會公平、公義、包容及永續繁榮的「持份者資本主義」

ESG SCORE



Do Well
Do Good
創富創善



花若盛開 蝴蝶自來
人若精彩 天自安排



不應該「追求」，而應該「吸引」的方式得到。



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Keith Chau



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KSPCHAU

