



GET NICE HOLDINGS LIMITED 結 好 控 股 有 限 公 司

(Incorporated in the Cayman Islands with limited liability)

於開曼群島註冊成立之有限公司

Stock code 股份代號 : 64

2026 Environmental, Social and Governance Report 環境、社會及管治報告

ESG



環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

INTRODUCTION

In accordance with Appendix C2 – Environmental, Social and Governance Reporting Code (“ESG Reporting Code”) of the Rules Governing the Listing of Securities (“Listing Rules”) on the Stock Exchange of Hong Kong Limited (“Stock Exchange”), and with reference to the HKEX Implementation Guidance for Climate Disclosures under the HKEX ESG Reporting Framework, Get Nice Holdings Limited (“Company”) and its subsidiaries (collectively as “the Group” or “We”) are pleased to present the Environmental, Social and Governance Report (“ESG Report”) for the year ended 31 March 2026 (“the Reporting Period”). We aim to illustrate our long-term commitment to corporate social responsibilities by presenting our performance and accomplishments related to environmental, social and governance (“ESG”). Through our approach, the Group aims to further contribute to the sustainable development of the society and environment.

MESSAGE FROM THE BOARD

In accordance with the Corporate Governance Code, the Group’s board of directors (“Board”) is responsible for the Group’s ESG strategy and reporting. The Board is also responsible for assessing and determining the Group’s environmental, social and governance-related risks, including climate-related risks and opportunities, and ensuring that appropriate and effective ESG risk management and internal control systems are in place. The Board is informed of climate-related risks and opportunities on an annual basis. Management is responsible for ensuring the effectiveness of these systems and reports to the Board, which is responsible for monitoring and reviewing environmental, social and governance-related issues for compliance with laws and regulations.

The Group recognises that businesses cannot survive or succeed in a world of environmental, economic and social instability if we choose to ignore the importance of improving corporate ESG management. We believe that responding to global trends and challenges, as well as strengthening the internal sustainability management of our different businesses, are highly important factors in being a responsible and sustainable company.

緒言

根據香港聯合交易所有限公司（「聯交所」）證券上市規則附錄C2—環境、社會及管治報告守則（該守則已於二零二五年一月一日起更新為「環境、社會及管治報告守則」），並參考《香港交易所環境、社會及管治框架下氣候信息相關披露的實施指引》，結好控股有限公司（「本公司」）及其附屬公司（統稱「本集團」或「我們」）欣然提呈截至二零二六年三月三十一日止年度（「報告期」）的環境、社會及管治報告。我們旨在呈報我們在環境、社會及管治方面的表現及成就，以闡述我們對企業社會責任的長期承諾。透過實施我們的方針，本集團旨在進一步為社會及環境的可持續發展作出貢獻。

董事會致辭

根據企業管治守則，本集團的董事會負責環境、社會及管治策略及報告。董事會亦負責評估及釐定本集團的環境、社會及管治相關風險（包括氣候相關風險及機遇）並確保已設有適當及有效的環境、社會及管治風險管理及內部監控制度。董事會每年獲悉氣候相關風險及機遇。管理層負責確保該等制度的成效，並向董事會匯報，而董事會負責監督及審查與環境、社會及管治相關的議題，確保符合法律及規例。

本集團明白，如果我們漠視改善企業環境、社會及管治的管理方法，公司就不能在充斥環境、經濟及社會不穩的世界中生存或成功。我們相信，應對全球趨勢及考驗，並加強不同業務的內部可持續發展管理，對於負責任及可持續發展的公司非常重要。

MESSAGE FROM THE BOARD – continued

The global economic uncertainty and the shift in business operating models have allowed the Group to become more flexible in our operations to adapt to today's rapidly changing world. We have established long-term strategic objectives and are progressively incorporating the principles of sustainability into the business development strategies of all our business units. The Group aims to achieve this goal by implementing effective ESG internal controls, adopting ESG risk management measures and instilling the concept of sustainable development in our employees.

The Board is responsible for overseeing the overall Group's sustainability efforts and regularly discusses, reviews and examines the Group's ESG management approach, strategy, risks, targets, performance, progress and major transactions. The Board fully discuss and identify the environmental, social and corporate governance risks and opportunities in the context of the external macro environment and the Company's development strategies, and take the management and improvement of key issues as the annual strategic task for sustainable development. By assessing and evaluating ESG related risks and reporting performance, the Board hold events to communicate closely with stakeholders, identify and evaluate important ESG issues, and discuss and address such issues.

We continue to build capacity to enhance climate and sustainability-related competencies for the Board. This includes annual meetings, discussions, and sharing sessions, as well as collaboration with external industry associations that focus on applicable sustainability-related topics to ensure our team stays informed about emerging trends and best practices.

In the face of recent economic challenges, the company has remained resolute in its commitment to serving our clients and navigating through uncertain conditions. The Group has significantly intensified the focus on ESG initiatives, showcasing a profound and steadfast commitment to integrating sustainable business practices and upholding corporate social responsibility at the core of our operations. The Group has continued to fulfil the corporate social responsibility of the environmental aspect by reviewing and adjusting the environmental protection measures according to the business operation changes.

董事會致辭 – 續

全球經濟的不確定及營商模式轉變，讓我們在本集團的業務營運上變得更為靈活，以適應現今瞬息萬變的世界。我們已制定長遠策略目標，逐步將可持續發展原則融入各業務單位的業務發展策略。為實現此策略目標，本集團實施有效的環境、社會及管治內部監控制度，採取環境、社會及管治風險管理措施，並向僱員灌輸可持續發展理念。

董事會負責監督本集團的整體可持續發展工作，並定期討論、檢討及審查本集團的環境、社會及管治管理方法、策略、風險、目標、表現、進展及主要交易。董事會充分討論及識別環境、社會及企業管治在外部宏觀環境及本公司發展策略下的風險及機遇，並將主要議題的管理及改進視為可持續發展的年度策略任務。透過評估環境、社會及管治相關風險及報告績效，董事會舉辦活動與持份者密切溝通，以識別及評估重要的環境、社會及管治議題，並商討及解決該等議題。

我們繼續致力提升能力，以加強董事會在氣候及可持續發展方面相關的能力。這包括年度會議、討論及分享會，以及與專注於適用的可持續發展相關議題的外部行業協會合作，以確保我們的團隊保持獲悉最新趨勢及最佳實務。

面對近期的經濟挑戰，本公司仍堅定地履行其為客戶提供服務的承諾，並在不明朗的環境中穩步前行。本集團已大幅加強對環境、社會及管治措施的關注，展現出其堅定不移、致力於融入持續商業的實踐，並將企業社會責任作為我們營運核心的承諾。本集團持續履行環境方面的企業社會責任，並因應業務營運模式的變動，檢討環保措施並作出調整。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

MESSAGE FROM THE BOARD – continued

About Get Nice Holdings Limited

As an investment holding company, our core business is separated into six segments:

1. Money lending
2. Property investment
3. Investment in financial instruments
4. Real Estate Agency
5. Auction business
6. Provision of financial services, including securities dealing and broking, futures and options broking, underwriting and placements, securities margin financing, asset management services and corporate finance services.

Scope of this ESG Report

The ESG Report provides information related to the Group's operation on the below major business units:

Major Subsidiaries and Properties 主要附屬公司及物業

Get Nice Financial Group Limited (“GNFGL”)
結好金融集團有限公司(「結好金融」)
Get Nice Securities Limited (“GNS”)
結好證券有限公司(「結好證券」)
Get Nice Futures Company Limited (“GNFCL”)
結好期貨有限公司(「結好期貨」)
Get Nice Finance Company Limited (“GNFin”)
結好財務有限公司(「結好財務」)
G-3/F., Cosco Tower, Grand Millennium Plaza, Hong Kong
香港新紀元廣場中遠大廈地下至3樓
Get Nice Centre (A Commercial Building in Hong Kong)
結好中心(香港一幢商業樓宇)
Winton House (A Commercial Building in the United Kingdom)
Winton House (英國一幢商業樓宇)

董事會致辭 – 續

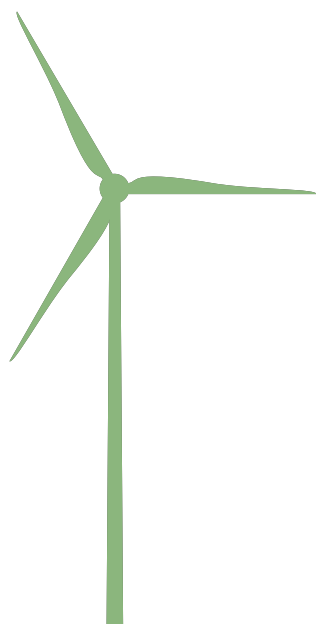
有關結好控股有限公司

作為投資控股公司，我們的核心業務分為六大分部：

1. 放債
2. 物業投資
3. 投資於金融工具
4. 地產代理
5. 拍賣業務
6. 提供金融服務，包括證券買賣及經紀服務、期貨及期權經紀服務、包銷及配售、證券保證金融資、資產管理服務及企業融資服務。

本環境、社會及管治報告範疇

本環境、社會及管治報告所載資料涵蓋本集團於以下主要業務單位的營運：



MESSAGE FROM THE BOARD – continued

Scope of this ESG Report – continued

Our property investment segment comprises of many properties for leasing that are located in different areas which listed below. The ESG Report mainly includes the data of self-occupied office.

董事會致辭 – 續

本環境、社會及管治報告範疇 – 續

下列為我們的物業投資部門包括多項位於不同地區的租賃物業。本環境、社會及管治報告主要包括自用作辦公室的數據。

Location/Country 地點／國家	Hong Kong 香港	Hong Kong 香港	United Kingdom 英國
Building Name 樓宇名稱	Get Nice Centre 結好中心	Cosco Tower 中遠大廈	Winton House
Property Address 物業地址	270-274 Chatham Road North, Hung Hom, Kowloon 九龍紅磡漆咸道北270-274號	G/F-3/F, Cosco Tower, Grand Millennium Plaza, 183 Queen's Road Central 香港皇后大道中183號 新紀元廣場中遠大廈 地下至3樓	9-13 (odd) St. Andrew Street and 65 Shoe Lane, London, EC4A 3AF
Status 狀況	Leased 已出租	Self-occupied as office 自用作辦公室	Leased 已出租



環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

MESSAGE FROM THE BOARD – continued

Reporting Principles

With reference to the ESG Reporting Guide, the Group has compiled, evaluated and presented the relevant information in the ESG Report. The Group is going to disclose a) Mandatory Disclosure Requirements; and (b) “Comply or Explain” provisions. Based on the “Comply or Explain” principle, both mandatory and recommended Key Performance Indicators (“KPIs”) are disclosed to ensure a balanced report. The following main principles outlined in the Reporting Guideline are integrated into the ESG Report.

1. **Materiality:** The determination of ESG issues that can potentially influence the decisions of stakeholders are disclosed in this ESG Report.
2. **Quantitative:** ESG targets that have been identified should be measurable to ensure comparability of the KPIs to previous years, competitors and industry standards. Quantitative data should be supplemented by a narrative to explain the purpose and impacts of the quantitative data.
3. **Balance:** Information provided in the ESG Report should be unbiased to provide a clear picture of the Group’s ESG performance. There should not be any omission, selection or misleading presentation format that may inappropriately influence a stakeholder’s judgment or decision.
4. **Consistency:** The KPI assumptions and calculations should be consistent with the previous years to ensure comparability. If there are any changes to the KPI assumptions and calculation, it should be clearly disclosed to inform the stakeholders.

Stakeholder Engagement

To determine the key issues with regards to our business operation, we have integrated stakeholder engagement as part of our business strategy. Our stakeholder engagement approach encompasses both internal and external stakeholders which enables us to obtain a holistic view on our ESG issues. Through a transparent platform, we have communicated with various stakeholders including but not limited to investors, employees, customers, shareholders and regulatory bodies.

董事會致辭 – 續

報告原則

本集團已參照環境、社會及管治報告指引，在環境、社會及管治報告中編製、評估並呈列相關資料。本集團將披露a) 強制披露規定；及b)「不遵守就解釋」條文。基於「不遵守就解釋」原則，對強制性及建議性的關鍵績效指標作出披露，以確保本報告之公正。報告指引所概述的以下主要原則已被納入本環境、社會及管治報告。

1. **重要性：**釐定可能會對持份者決策造成影響的環境、社會及管治議題，並於本環境、社會及管治報告披露。
2. **量化：**所識別的環境、社會及管治目標應為可計量，以確保關鍵績效指標可與往年、競爭對手及行業標準相較。量化數據應輔以描述，以說明量化數據的用途及影響。
3. **平衡：**本環境、社會及管治報告所載資料須不偏不倚地呈報本集團在環境、社會及管治方面的表現，應避免任何可能會不當地誤導持份者判斷或決策的遺漏、選擇或呈報格式。
4. **一致性：**任何關鍵績效指標所採用的假設及計算方法應與往年一致，以確保相關數據可作有效比較。如果相關假設或計算方法出現任何變動，應明確披露以告知持份者。

徵詢持份者

為釐定與我們業務營運相關的關鍵議題，業務策略亦包括徵詢持份者。我們的徵詢方針涵蓋內部及外部持份者，有助全面檢視我們的環境、社會及管治議題。在資訊透明的平台上，我們得以與不同持份者（包括但不限於投資者、僱員、客戶、股東及監管機構）保持溝通。

MESSAGE FROM THE BOARD – continued

Result of Key Stakeholders Assessment during the Reporting Period

董事會致辭 – 續

報告期內之關鍵持份者評估結果

Key Stakeholders Engaged 所徵詢的關鍵持份者		Key Concerns 主要關注事項	Major Communication Channels 主要溝通渠道
Internal 內部	Employees 僱員	- Protection of employees' interests and rights - Compensation and benefits - Training and development opportunities - Health and safety working environment - 保障僱員權益及權利 - 薪酬及福利 - 培訓及發展機會 - 健康安全的工作環境	- Internal training sessions - Conference meetings - Team building activities - Performance appraisals - 內部培訓課程 - 會議 - 團隊活動 - 表現評估
	Shareholders & Investors 股東及投資者	- Stable operation - Transparency and integrity - Value creation - 穩定營運 - 透明度及誠信 - 建立價值	- Investor information sessions - Website and emails - Annual general meetings - Periodic Report - 投資者資訊發布會 - 網站及電郵 - 股東週年大會 - 定期報告
External 外部	Customers 客戶	- Quality of service - Privacy protection measures - Business integrity - 服務質素 - 私隱保障措拖 - 商業道德	- Conference - Telephone consultation - Email and customer service hotline - Customers' satisfaction surveys - 會議 - 電話諮詢 - 電郵及客戶服務熱線 - 客戶滿意度調查
	Suppliers 供應商	- Timely communication - Mutual development - Open and fair procurement - 適時溝通 - 共同發展 - 公開及公平採購	- Face to face meetings and site visits - Conferences - Standardized procurement procedures - 面談及實地視察 - 會議 - 標準採購程序
	Regulatory Bodies 監管機構	- Compliance with laws, regulations and national policies - 遵守法律、規例及國家政策	- Supervisions on complying with relevant laws and regulations - Periodic reports - 監察遵守相關法律及規例 - 定期報告

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

MESSAGE FROM THE BOARD – continued

Result of Key Stakeholders Assessment during the Reporting Period – continued

Creating value for our stakeholders has always been the core mission of our Group. The Group pays attention to the perspectives and expectations of our stakeholders in order to help us to assess potential impacts of future business activities. Throughout the year, we have actively engaged with various stakeholders and have taken measures to promote stakeholder relations. Apart from the aforementioned communication channels, the Board has also scheduled frequent stakeholder meetings to provide them an effective communication platform. Periodically, we issue interim reports, annual reports, announcements and circulars to inform the Group's progress on responding to stakeholder's concerns.

ESG MATERIALITY ANALYSIS

The Group undertook an annual review by engaging our stakeholders in a materiality assessment survey in 2026 in order to identify their main concerns and material interest of ESG issues. The Group selected a group of stakeholders that have impacted our business the most and invited them to share their views on the Group's current ESG's performance in an electronic survey. Based on their feedback and comparison with major ESG issues from peer companies, we have evaluated and determined the key ESG issues for our Group to further develop our sustainable business strategy.

董事會致辭 – 續

報告期內之關鍵持份者評估結果 – 續

為持份者創造價值一直是本集團的核心使命。本集團關注持份者的觀點及期望，協助我們評估未來業務活動的潛在影響。過去一年，本集團積極徵詢不同持份者，並採取措施加強與持份者的關係。除上述溝通渠道外，董事會亦時常舉行持份者會議，提供有效的溝通平台。我們定期刊發中期報告、年度報告、公告及通函，就持份者的關注事項呈報本集團的行動及進展。

環境、社會及管治重要性分析

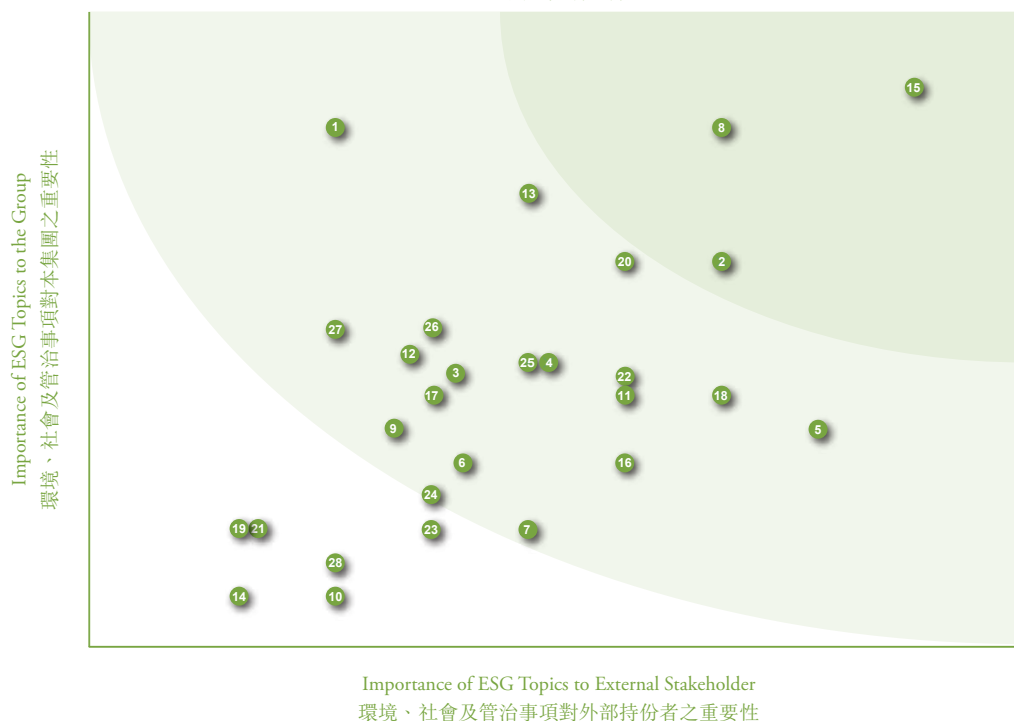
本集團於二零二六年邀請我們的持份者參與重要性評估調查，藉此進行年度審查，確定他們對環境、社會及管治議題的主要顧慮及重大關注點。本集團已挑選對我們業務影響最大的持份者組別，並邀請他們透過電子問卷分享對本集團目前環境、社會及管治表現的看法。根據他們的意見反饋，並與同業公司的關鍵環境、社會及管治議題進行比較，我們已評估並釐定本集團的關鍵環境、社會及管治議題，以進一步推動我們可持續的業務策略。

Determination of Key ESG Issues

釐定關鍵環境、社會及管治議題

Materiality Assessment Matrix

重要性分析矩陣



ESG MATERIALITY ANALYSIS – continued

環境、社會及管治重要性分析 – 續

Item 項目編號	ESG Topic 環境、社會及管治議題	Item 項目編號	ESG Topic 環境、社會及管治議題
1.	Employee remuneration, benefits and rights (e.g. working hours, rest periods, working conditions) 僱員薪酬、福利及權利 (如工時、假期、工作環境)	15.	Customer information and privacy 客戶資料及私隱
2.	Diversity and equal opportunity of employees 僱員多元化及平等機會	16.	Greenhouse gas emissions 溫室氣體排放
3.	Anti-corruption policies and whistle-blowing procedure 反貪污政策及舉報程序	17.	Non-hazardous waste production 生產無害廢棄物
4.	Water use 用水	18.	Use of materials (e.g. paper, packaging, raw materials) 材料使用情況 (如用紙、包裝物料及原材料)
5.	Hazardous waste production 生產有害廢棄物	19.	Employee development and training 僱員發展及培訓
6.	Customer satisfaction 客戶滿意度	20.	Observing and protecting intellectual property rights 維護及保障知識產權
7.	Preventing child and forced labour 防止童工及強制勞工	21.	Cultivation of local employment 促進當地就業
8.	Number of concluded legal cases regarding corrupt practices, e.g. bribery, extortion, fraud and money laundering 已審結的貪污訴訟案件 (如賄賂、勒索、詐騙及洗黑錢) 數目	22.	Selection and monitoring of suppliers 挑選及監察供應商
9.	Community support (e.g. donation, volunteering) 支援社區 (如捐款及義工活動)	23.	Product health and safety 產品健康與安全
10.	Energy use (e.g. electricity, gas, fuel) 能源使用 (如電力、汽油、燃料)	24.	Air emissions 氣體排放
11.	Climate change 氣候變化	25.	Environmental risks (e.g. pollution) and social risks (e.g. monopoly) of the suppliers 供應商的環境風險 (如污染) 及社會風險 (如壟斷市場)
12.	Occupational health and safety 職業健康與安全	26.	Product and service labelling 產品及服務標籤
13.	Anti-corruption training provided to directors and staff 向董事及員工提供反貪污培訓	27.	Marketing communications (e.g. advertisement) 市場推廣 (如廣告)
14.	Mitigation measures to protect environment and natural resources 保護環境及天然資源的緩解措施	28.	Environmentally preferable products and services 環保產品及服務

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

ESG MATERIALITY ANALYSIS – continued

From the materiality matrix, the issues positioned in the top quadrant are relatively more important ESG topics. These material issues are “Customer information and privacy”, “Number of concluded legal cases regarding corrupt practices, e.g. bribery, extortion, fraud and money laundering”, and “Diversity and equal opportunity of employees”. The above issues are classified as the main driver for the Group’s sustainable business and are further elaborated in the sections below.

STAKEHOLDER FEEDBACK

The latest business updates are available to investors and the public through our website: www.getnice.com.hk. The Group welcomes all feedback from shareholders and investors especially those that are identified as material ESG issues. You can contact us through the below channels:

E-mail: investor@getnice.com.hk
Website: www.getnice.com.hk
Telephone: (852) 2970 8000

環境、社會及管治重要性分析 – 續

根據重要性矩陣，位於上方象限的環境、社會及管治議題相對較為重要。該等重大議題分別為「客戶資料及私隱」、「已審結的貪污訴訟案件（如賄賂、勒索、詐騙及洗黑錢）數目」及「僱員多元化及平等機會」。上述議題被歸類為推動本集團可持續發展業務的主要元素，並將在下文各章節中進一步闡述。

持份者反饋

投資者及公眾可於本集團網站(www.getnice.com.hk)閱覽最新的業務資料。本集團歡迎各位股東及投資者提供意見反饋，尤其是已識別為重大環境、社會及管治議題的事項。閣下可透過以下渠道與本集團保持聯繫：

電郵：investor@getnice.com.hk
網站：www.getnice.com.hk
電話：(852) 2970 8000



A. ENVIRONMENT

In the past decade, climate change and environment degradation has been globally recognised by the United Nation and influential world leaders as one of the most critical environmental issues. Each year, the increase in greenhouse gas (“GHG”) has negatively impacted on our ecosystem and is one of the main drivers for progressively more extreme and constantly shifting weather conditions.

As an active contributor in the community, the Group pays close attention to the environmental responsibilities and has incorporated sustainable environmental protection measures as part of the business development strategy. The Group is aware of the importance of balancing between environmental protection and economic development. The Group has established a set of environmental protection management policies, mechanisms and measures to ensure the sustainable development and operation of the Group in order to pursue the sustainable development of the environment and the community.

We strictly abided by the Air Pollution Control Ordinance, the Noise Control Ordinance, the Waste Disposal Ordinance and the Water Pollution Control Ordinance of Hong Kong, and other applicable laws and regulations, since environmental protection and energy conservation are very important to our sustainable development.

Since our core business revolves around the provision of financial services, the Group’s raw material and energy consumption levels are minimal. The Group is committed to further reduce the resource consumption level to minimise our negative impact to the environment, such as advocating online meetings to reduce travel, advocating employees to save electricity and water, etc. The details of measures will be presented in the “Reduction Strategy” section in aspect A.2.

A. 環境

過去十年，氣候變化及環境惡化已被聯合國及各國主要領袖視為最關鍵重要的環境議題之一。溫室氣體排放量逐年增加，對生態系統造成的負面影響，令天氣逐漸變得極端且反常的主要成因。

本集團積極奉獻社會，密切關注環境責任，並將可持續的環保措施融入至業務發展策略的環節。本集團意識到在環保與經濟發展之間取得平衡的重要性。為追求環境及社會可持續發展，本集團建立一套環保管理政策、機制及措施，確保本集團可持續發展及經營。

環保及節能對我們的可持續發展非常重要，因此我們嚴格遵守香港的《空氣污染管制條例》、《噪音管制條例》、《廢物處置條例》及《水污染管制條例》以及其他適用法律及規例。

由於我們的核心業務主要為提供金融服務，本集團的原材料及能源消耗乃屬最低水平。本集團致力在降低資源消耗水平方面更上一層樓，盡量避免對環境造成負面影響，例如提倡舉行網上會議以減少出差、呼籲僱員節約用電及用水等。詳細措施將於A.2層面的「節約策略」環節呈報。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.1. Emissions

Air Pollutant Emissions

The majority of air pollutant emissions stemmed from the fuel consumption of motor vehicles for business travel. During the Reporting Period, the air pollutant emissions amounted to 3.47 kg. The total emissions from vehicles decreased by 51.74% compared to the previous Reporting Period. The decrease in air pollution is attributed to the reduction in vehicle usage during the Reporting Period.

Total Emissions from Vehicles 車輛產生的總排放量					
Emissions	排放物	Unit 單位	2025-2026 二零二五年至 二零二六年	2024-2025 二零二四年至 二零二五年	Increase (+) or Decrease (-) in Percentage 百分比 增加(+)或 減少(-)
Nitrogen Oxides	氮氧化物	kg 千克	3.15	6.53	-51.76%
Particulate Matter	懸浮顆粒	kg 千克	0.23	0.48	-52.08%
Sulphur Oxides	硫氧化物	kg 千克	0.09	0.18	-50.00%
Total emissions from vehicles	車輛產生的總排放量	kg 千克	3.47	7.19	-51.74%

Greenhouse Gases Emissions

During the Reporting Periods, the total GHG emissions are 267.87 tonnes of carbon dioxide equivalent (“tCO₂e”), which represents a 14.19% decrease.

Scope 1 emissions encompass direct GHG emissions resulting from the Group’s operations. These emissions primarily arise from fuel combustion in motor vehicles used for business travel and client engagement. Compared to the previous Reporting Period, the level of direct emissions decreased by 50.93%. The decrease in emissions was primarily attributed to the reduced use of vehicles, driven by employees’ heightened awareness of minimising greenhouse gas emissions.

A. 環境 – 續

A.1. 排放

空氣污染物排放

空氣污染物排放主要源自出差所用車輛的燃料消耗。於報告期內，空氣污染物排放量為3.47千克。與上一個報告期相比，車輛排放總量減少51.74%，空氣污染減少乃由於報告期內減少車輛的使用量所致。

溫室氣體排放

於報告期內，溫室氣體總排放量為267.87噸二氧化碳當量，減幅為14.19%。

範圍1包涵本集團營運產生的直接排放溫室氣體，直接溫室氣體排放主要來自出差及客戶業務往來所用車輛的燃料消耗。與上一個報告期相比，直接排放水平減少50.93%。排放量減少乃主要由於員工對減低溫室氣體排放的意識增強而減少車輛的使用量所致。

A. ENVIRONMENT – continued

A.1. Emissions – continued

Greenhouse Gases Emissions – continued

Scope 2 emissions refer to indirect GHG emissions associated with the Group's activities. The Group's indirect emissions are predominantly caused by electricity consumption for office operations. Compared to the previous Reporting Period, the level of electricity consumption decreased by 8.67%. This reduction can be attributed to the relocation of some subsidiary companies to our Head Office, which has enabled more effective resource allocation and optimisation.

Scope 3 emissions cover other indirect GHG emissions linked to the Group's operations. These emissions primarily stem from paper waste disposed of at landfills and the electricity consumed by government departments for processing fresh water and sewage.

During the Reporting Period, the Group's absolute total GHG emissions successfully decreased by 14.19%. However, the emissions intensity per employee has a slight increase of 0.65% (rising from 4.59 to 4.62 tCO₂e/employee). This inverse trend occurred because of the shrinking of total headcount, therefore the average emissions per employee went up slightly.

To align with Hong Kong's Climate Action Plan 2050, the Group targeted to reduce scope 1 and 2 emission by 5% by 2030 with FY2025/26 as the baseline year.

A. 環境 – 續

A.1. 排放 – 續

溫室氣體排放 – 續

範圍2是指與本集團活動相關的間接溫室氣體排放。本集團的間接排放主要由辦公室業務的耗電造成。與上一個報告期相比，耗電量水平減少8.67%。耗電量減少可歸因於部分附屬公司搬遷至總部，從而實現更有效的資源分配及優化。

範圍3包括與本集團營運相關的其他間接排放溫室氣體。該等排放主要來自垃圾堆填區處理的廢紙以及政府部門處理淡水及污水的耗電。

於報告期內，本集團的絕對溫室氣體排放總量成功減少了14.19%。然而，每名僱員的排放強度輕微增加了0.65%（由4.59增至4.62噸二氧化碳當量／僱員）。此逆向趨勢乃由於總員工人數減少所致，因此每名僱員的平均排放量有所上升。

為配合《香港氣候行動藍圖2050》，本集團以於二零三零年前減少範圍1及範圍2排放5%為目標（二零二五／二六財政年度為基線）。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.1. Emissions – continued

Greenhouse Gases Emissions – continued

The Group will continue to assess the emissions level in areas that are relatively high and implement measures to reduce it.

Total GHG Emissions During the Reporting Period 報告期內的溫室氣體總排放量

Scope of GHG Emissions	Unit	2025-2026	2024-2025	Increase (+) or Decrease (-) in Percentage 百分比 增加(+)或 減少(-)
溫室氣體排放範疇	單位	二零二五年至 二零二六年	二零二四年至 二零二五年	
Scope 1 (Direct Emission) 範疇1 (直接排放)	tCO ₂ e 噸二氧化碳當量	16.38	33.38	-50.93%
Scope 2 (Indirect Emission) 範疇2 (間接排放)	tCO ₂ e 噸二氧化碳當量	246.28	269.65	-8.67%
Scope 3 (Other indirect emission) ¹ 範疇3 (其他間接排放) ¹	tCO ₂ e 噸二氧化碳當量	5.21	9.14	-43.00%
Total 總計	tCO ₂ e 噸二氧化碳當量	267.87	312.17	-14.19%
Intensity per employee 每名僱員密度	tCO ₂ e/no. of employees 噸二氧化碳當量／僱員人數	4.62	4.59	+0.65%

Waste Management

The Group has implemented the principle of waste management across all workspaces and is committed to conducting the waste disposal in compliance with relevant laws and regulations. As our Group is involved in the provision of financial services, the Group did not generate any hazardous waste. In addition, most of the Group's office buildings use environmentally friendly materials.

A. 環境 – 續

A.1. 排放 – 續

溫室氣體排放 – 續

本集團將繼續評估排放水平相對較高的範疇，並實施相應減排措施。

報告期內的溫室氣體總排放量

Scope of GHG Emissions	Unit	2025-2026	2024-2025	Increase (+) or Decrease (-) in Percentage 百分比 增加(+)或 減少(-)
溫室氣體排放範疇	單位	二零二五年至 二零二六年	二零二四年至 二零二五年	
Scope 1 (Direct Emission) 範疇1 (直接排放)	tCO ₂ e 噸二氧化碳當量	16.38	33.38	-50.93%
Scope 2 (Indirect Emission) 範疇2 (間接排放)	tCO ₂ e 噸二氧化碳當量	246.28	269.65	-8.67%
Scope 3 (Other indirect emission) ¹ 範疇3 (其他間接排放) ¹	tCO ₂ e 噸二氧化碳當量	5.21	9.14	-43.00%
Total 總計	tCO ₂ e 噸二氧化碳當量	267.87	312.17	-14.19%
Intensity per employee 每名僱員密度	tCO ₂ e/no. of employees 噸二氧化碳當量／僱員人數	4.62	4.59	+0.65%

廢棄物管理

本集團已在各工作場所實施廢棄物管理原則，並致力於處置廢棄物時遵守相關法律及規例。由於本集團從事金融服務業務，故並無產生任何有害廢棄物。此外，本集團大部分寫字樓均使用環保物料。

¹ Scope 3 GHG emissions are from indirect GHG emissions generated waste generated in operations. The calculation of emission data adopts the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004).

¹ 範圍3溫室氣體排放來自營運中產生的間接溫室氣體排放廢物。排放數據乃根據《溫室氣體核算體系：企業核算與報告標準（2004年）》計算。

A. ENVIRONMENT – continued

A.1. Emissions – continued

Waste Management – continued

The non-hazardous waste generated was around 2.65 tonnes representing an increase of 53.18% compared with the previous Reporting Period (1.73 tonnes in 2024-2025). On average, this equates to approximately 0.05 tonnes per employee for this Reporting Period. This non-hazardous waste consisted of paper, and the rise in volume is mainly attributed to an increased volume of business activities leading to higher paper consumption. Despite this increase, the Group's overall waste generation remains at a low level. We entrusted qualified third-party companies to recycle and dispose of this non-hazardous waste.

We hope that the amount of paper used can decrease year by year. To reduce the generation of the non-hazardous waste, we have established office policies related to saving paper, such as encouraging employees to make full use of the Group's online office system and minimising the use of paper, replacing cartons with plastic boxes to reduce waste, and advocating employees to recycle paper. The details of measures will be presented in the "Reduction Strategy" section in aspect A.2.

Compliance

During the Reporting Period, the Group was not aware of any incidents of non-compliance with laws and regulations regarding with the emissions of air pollutants and GHG emissions as well as the disposal of non-hazardous waste.

A. 環境 – 續

A.1. 排放 – 續

廢棄物管理 – 續

所產生的無害廢棄物約為2.65噸，較上一個報告期（二零二四年至二零二五年：1.73噸）增加53.18%。平均而言，相當於每名僱員在本報告期內產生約0.05噸無害廢棄物。這些無害廢棄物包括均紙張，而排放量增加主要是由於用紙量因業務活動量增加而增加。儘管用紙量增加，本集團的整體廢物產量維持於低水平。我們委託合資格第三方營運商回收及處置無害廢棄物。

我們期望耗紙量能夠逐年減少。為減少產生無害廢棄物，我們已制定與節約用紙有關的辦公政策，例如鼓勵僱員善用本集團的網上辦公室系統，盡量減少耗紙；以膠箱代替紙箱，減少浪費；提倡僱員回收紙張。詳細措施將於A.2範疇的「節約策略」環節呈報。

合規

於報告期內，本集團並無發現任何不遵守有關空氣污染物及溫室氣體排放以及處置無害廢棄物之法律及規例的情況。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.2. Use of Resources

In order to fulfil the Group's environmental commitment, the Group has implemented various measures to improve energy efficiency and minimise the level of resource consumption and reduce the carbon footprint. We actively monitor and assess the usage level of resources to maintain operational efficiency and to reduce operating cost. Based on the resource utilisation level, the Group has devised and adopted conservation measures for different types of resources.

Due to the Group's business nature, we do not produce any products that utilise packaging materials. The resources that are consumed include water, electricity and paper. This will be elaborated in the sections below.

A. 環境 – 續

A.2. 資源使用

為履行本集團的環境承諾，本集團已實施各項措施以提高能源效益，並將資源消耗水平降至最低並減少碳足跡。我們積極監測並評估資源使用水平，以保持營運效率及精簡營運成本。本集團因應不同資源的使用水平制訂並採取節約措施。

基於本集團的業務性質，我們並無生產任何需要使用包裝材料的產品。所耗用資源包括水、電力及紙張，有關詳情將於以下環節中詳述。

Use of Resources During the Reporting Period 報告期內的資源使用情況				
Key Performance Indicator (KPI)	Unit	2025-2026	2024-2025	Increase (+) or Decrease (-) in Percentage 百分比
關鍵績效指標	單位	二零二五年至 二零二六年	二零二四年至 二零二五年	增加(+)或 減少(-)
Electricity 電力	MWh 兆瓦時	516.20	536.39	-3.76%
Petrol 汽油	MWh 兆瓦時	59.69	121.63	-50.92%
Total Consumption 總耗用量	MWh 兆瓦時	575.88	658.02	-12.48%
Intensity per employee 每名僱員密度	MWh/no. of employee 兆瓦時／僱員人數	9.93	9.68	+2.58%

A. ENVIRONMENT – continued

A.2. Use of Resources – continued

Electricity is primarily consumed in office operations, and the amount is relatively minimal. During the Reporting Period, the Group consumed in total 575.88 MWh of electricity and petrol, which is 12.48% lower than the previous Reporting Period (658.02 MWh in FY2024/25). The decrease in the use of resources aligns with the decrease in scope 1 and 2 emissions.

The Group will continue to assess the efficiency of resource utilisation and implement relevant measures based on the energy utilisation level of the reporting period. Total resource consumption successfully decreased this year. However, the intensity per employee rose slightly because of the shrinking of our total headcount.

Water

Another global environmental issue is water shortage which is the result of a combination of excessive and inefficient usage. The Group understands that precious water resources are crucial to the earth and the environment. The core business operation of the Group consumes a relatively low amount of water. During the Reporting Period, the Group's water consumption was 1660.64 m³ (1,304.00 m³ in 2024-2025), the intensity of water consumed was 28.63 m³ per employee (19.18 m³ per employee in 2024-2025).

While the Group maintains a foundational commitment to resource conservation, we recognize that water consumption increased during the Reporting Period. In response to this, the Group is actively evaluating our current practices and implementing more robust measures to improve water efficiency in the upcoming year. Moving forward, we will reinforce the principle of water conservation in the workplace through enhanced employee awareness initiatives and stricter monitoring of our facilities. Furthermore, we will continue our program of regular tap and pipe maintenance to promptly identify and prevent any leaks. During the Reporting Period, the Group did not encounter any difficulties in water sourcing.

A. 環境 – 續

A.2. 資源使用 – 續

電力主要用於辦公室營運，用量相對甚少。報告期內，本集團耗用電力及汽油合共為575.88兆瓦時，較上一個報告期（二零二四／二五財政年度：658.02兆瓦時）減少12.48%。資源使用量的減少與範圍1及範圍2排放量的減少相符。

本集團將繼續評估資源使用效率，並根據報告期內的能源使用水平採取相關措施。本年度資源消耗總量成功減少。然而，由於我們的總員工人數減少，每名員工的資源消耗強度略有上升。

用水

水資源短缺亦為全球環境議題之一，此乃由於過度濫用及用水效益低所引發。本集團明白，珍貴的水資源對地球及環境不可或缺。本集團核心業務營運的耗水相對較少。於報告期內，本集團的耗水量為1,660.64立方米（二零二四年至二零二五年：1,304.00立方米），耗水密度為每名員工28.63立方米（二零二四年至二零二五年：每名員工19.18立方米）。

本集團保持對資源節約的基本承諾的同時，我們注意到耗水量於報告期內有所增加。為應對此情況，本集團正積極評估現時做法，並於未來一年實施更穩健的措施，以提高用水效率。展望未來，我們將透過加強員工意識措施及對設施進行更嚴格的監控，強化辦公場所的節水原則。此外，我們將繼續推行定期水龍頭及管道維護計劃，以及時識別並防止任何滲漏。報告期內，本集團在水源方面並無遇到任何困難。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.2. Use of Resources – continued

Reduction Strategy

In order to transition into a sustainable workspace, the Group has been promoting the concept of green office through various aspects. The Group has devised a set of measures based on the resource consumption level and is committed to lower the level of carbon footprint. We educate our employees on the resource conservation measures and encourage them to be eco-friendly.

(a) GHG and Air Pollutant Emissions Reduction Measures

As our GHG emission stems from business travel, the Group has implemented measures to reduce the frequency of business trips. In order to replace non-essential business trips, the Group aims to utilise technology to conduct online conferences and seminars. This includes using video conferencing, long-distance telephone calls and other online communication tools. Not only will it reduce the GHG and air pollutant emissions, but the Group also believes that this would enhance operational efficiency and lower travel cost.

A. 環境 – 續

A.2. 資源使用 – 續

節約策略

為打造可持續的工作場所，本集團一直透過不同方式推廣綠色辦公室理念。本集團按照資源消耗水平制定一系列措施，並致力降低碳足跡水平。我們教導僱員有關資源節省措施的知識，並鼓勵大家注重環保。

(a) 減少溫室氣體及空氣污染物排放的措施

由於我們的溫室氣體排放源於出差，本集團已採取措施減緩出差次數。為取代不必要的出差，本集團力求善用科技舉行線上會議及研討會，如使用視像會議、長途電話及其他線上通信工具。本集團相信，上述措施不僅能夠減少溫室氣體及空氣污染物的排放，更將提高營運效率並降低出差成本。



A. ENVIRONMENT – continued

A.2. Use of Resources – continued

Reduction Strategy – continued

(b) Paper Waste Reduction Measures

Our business utilises paper on a daily basis for a range of business activities. This includes producing statements, brochures and customer mailings. Within the workspace, we advocate a paperless environment and encourage employees to follow the below measures:

1. Adopt smart printing techniques by amending the format of the client agreements and account application form to maximum the usage on each paper in GNS and GNFCL
2. Encourage employees to reuse and recycle paper by placing paper trays in different places of the office
3. Encourage employees to print on both sides
4. Encourage employees to take paperless notes, distribute soft copies of reports and use online storage of documents
5. Encourage communication through electronic application such as emails, intranet, WhatsApp and WeChat
6. Adopt reusable solutions for daily document handling by using plastic crates instead of cardboard boxes to reduce waste.

A. 環境 – 續

A.2. 資源使用 – 續

節約策略 – 續

(b) 減少用紙的措施

我們在日常業務營運中因應不同業務活動（包括編製報表、小冊子及客戶郵件）使用紙張。我們提倡無紙化的工作環境，並鼓勵僱員遵循下列措施：

1. 調整客戶協議及帳戶申請表的格式，採用智能打印技術，令結好證券及結好期貨的每張用紙均能物盡其用
2. 在辦公室各處放置回收紙盤，鼓勵僱員重複使用並回收紙張
3. 鼓勵僱員使用雙面打印
4. 鼓勵僱員使用無紙化筆記、分發電子報告並採用線上存檔
5. 鼓勵使用電郵、內聯網、WhatsApp及微信等電子應用程式作溝通途徑
6. 採用可重複使用的解決方案處理日常文件，使用塑膠箱代替紙箱以減少浪費。

環境、社會及管治報告 ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.2. Use of Resources – continued

Reduction Strategy – continued

(b) Paper Waste Reduction Measures – continued

A. 環境 – 續

A.2. 資源使用 – 續

節約策略 – 續

(b) 減少用紙的措施 – 續



Figure 1: Recycle non-reusable paper

圖1：回收不可重用紙張



Figure 2: Collect reusable paper and envelope tray

圖2：收集可重用紙張及信封盤

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.2. Use of Resources – continued

Reduction Strategy – continued

- (b) Paper Waste Reduction Measures – continued
- Furthermore, we also work with other stakeholders including customers and shareholders to reduce the paper consumption level. We encourage customer to opt in for paperless billings. In this Reporting Period, around 93% of GNS’s new customers selected paperless billings while 65% of GNS existing customers selected paperless billings. Compared with previous year, more new customers have opted in for paperless billing.

A. 環境 – 續

A.2. 資源使用 – 續

節約策略 – 續

- (b) 減少用紙的措施 – 續
- 此外，我們亦與其他持份者（包括客戶及股東）共同減低用紙水平。我們鼓勵客戶選用無紙化結單服務。本報告期內，結好證券約93%的新客戶及65%的現有客戶已選用無紙化結單服務。與去年相較，選擇無紙化結單服務的新客戶人數有所增加。

Customers Receiving Electronic Statements During the Reporting Period

報告期內客戶收取電子結單的情況

Type of customers	客戶類型	2025-2026	2024-2025	Increase (+) or Decrease (-) in Percentage Point
		二零二五年至二零二六年	二零二四年至二零二五年	百分點增加(+)或減少(-)
New Customers	新客戶	93%	92%	+1 pp/百分點
Existing Customers	現有客戶	65%	60%	+5 pp/百分點

For shareholders, we encourage them to view our annual reports or circulars online through the Group’s website or The Stock Exchange of Hong Kong’s website. We distributed 280 printed copies of the financial report to our shareholders, which the number of copies remains broadly the same as last year (270 printed copies of the financial report in 2024-2025). These printed copies of the financial report are recycled afterwards. In addition, we have continued to initiative to provide only an e-version of ESG Report.

Our paper procurement procedure prioritises paper suppliers based on whether the supplier is certified with the “Programme for the Endorsement of Forest Certification.” This certificate ensures that the paper is made from eucalyptus pulp which comes from a sustainable forest. This aims to alleviates the rate of environmental degradation. The Group strives to utilise alternate ways to eliminate the use of paper within the business operations.

我們鼓勵股東透過本集團網站或香港聯合交易所網站閱覽線上版年報及通函。我們向股東派發280份財務報告的印刷本，數量較上去年大致相同（二零二四年至二零二五年為270份財務報告的印刷本）。該等財務報告印刷本均於使用後回收。此外，我們秉持只提供電子版的環境、社會及管治報告的措施。

我們的紙張採購程序會排列紙張供應商的優先順序，其以供應商有否獲得「森林驗證認可計劃」認證作為基準。該認證確保我們所用紙張由可持續森林的桉木漿製成，旨在緩減環境惡化的速度。本集團致力採用不同代替方案以避免在業務營運中使用紙張。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.2. Use of Resources – continued

Reduction Strategy – continued

- (c) Electricity Consumption Reduction Measures
Within the workspace, the Group has implemented a range of initiatives to reduce the level of electricity consumption:

1. Procure energy efficient electrical appliances:
 - a. Lightbulbs
 - b. Fridge
2. Encourage employees to switch off electrical appliances and lights when not in use
3. Minimise the use of air-conditioners by opening windows to ensure good air circulation
4. Set the air-conditioner temperature not lower than 22°C in the summer and 24°C in the winter. It is worth mentioning that the air conditioning of each area of the new office is independent, and can be switched on according to the needs of different areas, which can greatly save electricity
5. Arrange regular maintenance of electrical equipment to ensure optimal energy efficiency performance
6. Maximise natural lighting by opening the curtains and switching to LED lighting systems, and this design concept also runs through the decoration of the new office
7. Separate the power supply and air-conditioning into different areas to properly control the energy

A. 環境 – 續

A.2. 資源使用 – 續

節約策略 – 續

- (c) 減少用電的措施
為降低用電水平，本集團在工作場所內落實以下不同措施：

1. 購置節能電器：
 - a. 燈泡
 - b. 雪櫃
2. 鼓勵僱員關閉閒置電器及電燈
3. 打開窗門以確保空氣流通，盡量減少使用空調
4. 將空調設置為夏季不低於攝氏22度；冬季不低於攝氏24度。值得一提的是，新辦公室每個區域均設有獨立空調，可根據不同區域的需要而作出調整，藉此能夠有效節省電力
5. 定期安排維修電器設備，確保最佳的能源效益性能
6. 盡量透過打開窗簾增加天然採光以及改用LED照明系統，新辦公室的裝修亦採用此等設計理念
7. 將供電及冷氣劃分為不同區域，妥善控制能源

A. ENVIRONMENT – continued

A.2. Use of Resources – continued

Reduction Strategy – continued

(d) Waste Recycling Initiative

The Group has established several waste recycling initiatives in the business operations. Due to our business nature our waste production is minimal throughout the year. As a result, we place emphasis on the principle of recycling. We work with reputable recycling companies and dispose waste newspapers to recycling companies every week. Office equipment including toners and printer cartridges is recycled as well. Recycling stations are set up around the offices for the collection of recyclable waste. During the Reporting Period, 1.65 tonnes of office paper and newspaper were recycled (1.9 tonnes of office paper and newspaper in 2024-2025). While there was a decrease in the total weight of paper recycled, this reflects a broader reduction in paper usage across the Group, driven by enhanced environmental awareness and more efficient resource management among employees.

A.3. The Environment and Natural Resources

The Group believes that business development should not come at the expense of the environment and natural resources, therefore the Group recognises the responsibility in minimising the negative environmental impacts of its business operations as an ongoing commitment to good corporate citizenship.

Overall, our business operations have a minimal impact on climate change. As a financial services provider, our consumption of resources is limited to electricity, water and papers which are not utilised as part of our core business operations. Hence, the consumption level and the GHG emissions are relatively low. Across different environmental aspects, the Group has upheld the green policy by implementing the principle of green office and encouraged employees to be involved in the environmental conservation initiatives for the aforementioned resources. Through internal bulletin boards and emails, we have promoted environmental measures to the employees and have encouraged them to join environment related activities.

A. 環境 – 續

A.2. 資源使用 – 續

節約策略 – 續

(d) 廢棄物回收措施

本集團在業務營運中制訂多項廢棄物回收措施。基於我們的業務性質，我們於本年度的廢棄物產生量甚少，故我們注重回收的原則。我們與信譽良好的回收公司合作，每周將廢舊報紙交由其處理，並回收辦公設備如打印機的碳粉盒及碳粉匣。我們亦在辦公室周圍設立回收點，以收集可回收廢棄物。於報告期內，我們已回收1.65噸辦公室紙張及報紙（二零二四年至二零二五年為1.9噸辦公室紙張及報紙）。回收紙張的總重量有所減少，反映本集團更廣泛地減少用紙量，此乃由於員工環保意識增強及資源管理效率提高。

A.3. 環境及天然資源

本集團認為，不應為求業務發展而犧牲環境及天然資源，因此，本集團有責任將其業務營運對環境的負面影響降到最低，持續履行良好企業公民的責任。

整體而言，我們的業務營運對氣候變化的影響微乎其微。作為金融服務供應商，我們的資源耗用亦僅限於電力、用水及紙張，而該等資源並非用於我們的核心業務營運。因此，耗用水平及溫室氣體排放相對偏低。就不同環境範疇而言，本集團秉持綠色政策，實施綠色辦公室的原則，並鼓勵僱員參與有關上述資源的環保措施。我們透過內部告示板及電郵向僱員推廣環保措施，鼓勵大家參加環保活動。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.3. The Environment and Natural Resources – continued

We also strive to shape our stakeholders' preferences which includes offering eco-friendly services to shareholders and customers. For the procurement process, we also consider the supplier's carbon footprint and their responsibility for environmental protection as one of the selection criteria.

It is worth mentioning that we gave priority to choosing materials with environmentally friendly concept for the renovation of the new office, and this proves that we attach importance to environmental protection from another angle

A.4. Climate Change

According to the United Nation, fossil fuels including coal, oil and gas are by far the largest contributor to global climate change. As greenhouse gas emissions blanket the Earth, the sun's heat is trapped. This leads to global warming and climate change. The world is now warming faster than at any point in recorded history. Warmer temperatures over time are changing weather patterns and disrupting the usual balance of nature.

The Group recognises the importance of the identification and mitigation of significant climate-related issues, therefore, the Group is committed to managing the potential climate-related risks which may impact the Group's business activities. The Group recognises that climate change has been affecting different dimensions of our community, stakeholders and business operations. Although this has given rise to new risks, new opportunities have also been created. The Group has been closely monitoring the impact of climate change to leverage on the potential opportunities and to mitigate these potential risks.

A. 環境 – 續

A.3. 環境及天然資源 – 續

我們亦致力改善持份者的偏好，包括向股東及客戶提供有益生態的服務。在採購過程中，我們亦會考慮供應商的碳足跡以及其環保責任，作為挑選標準之一。

值得一提，我們在新辦公室的裝修工程中優先選用具有環保理念的物料，從另一角度證明我們對環保的重視。

A.4. 氣候變化

據聯合國稱，迄今為止，包括煤炭、石油及天然氣在內的化石燃料為造成全球氣候變化的最大因素。排放的溫室氣體覆蓋並將太陽的熱力保留在地球，導致全球暖化及氣候變化。現時，全球暖化的速度較有記錄以來的任何時候都要快。隨著時間的推移，氣溫升高正在改變天氣模式，破壞大自然的正常平衡。

本集團明白識別及減輕與氣候有關的重大問題的重要性，因此，本集團致力於管理有可能影響本集團業務活動的潛在氣候相關風險。本集團深明，氣候變化一直從不同層面對我們的社區、持份者及業務營運造成影響。儘管新的風險由此而生，惟新機遇亦同時浮現。本集團一直密切監察氣候變化的影響，以把握潛在機遇以及減輕相關潛在風險。本集團一直密切關注氣候變化的影響，以利用潛在機遇並減輕這些潛在風險。

A. ENVIRONMENT – continued

A.4. Climate Change – continued

Climate Risk Assessment

The Group reviews and identifies the climate-related risks annually while conducting the risk assessment. We have considered the potential climate-related risks in respect of the recommendations of the Intergovernmental Panel on Climate Change (IPCC) Representative Concentration Pathways (RCPs) to assess climate-related physical risks and transition risks. Our business strategy prioritises the key climate-related risks to establish key performance indicators (KPIs) and targets for relevant departments to implement risk management measures. The Group possesses the capacity to adapt its strategy and business model to climate change risks across short, medium, and long-term horizons through proactive measures such as ongoing scenario analysis and investment in resilient operations. This ensures our continued ability to implement effective mitigation approaches as needed.

The Group reviewed all top enterprise risks including climate related risks and opportunities, and prioritises the risks and opportunities based on the impact to the Group and the likelihood of occurrence. Magnitude of impact is measured on various aspects, including environmental, supply chain and financial, with severity levels ranging from insignificant to substantial. The likelihood of occurrence is assessed on a scale from rare to certain.

Currently, the Group is not aware of any assets or business activities that are vulnerable to climate-related physical and transition risks.

A. 環境 – 續

A.4. 氣候變化 – 續

氣候風險評估

本集團每年進行風險評估時，均會審閱及識別氣候相關風險。我們已考慮政府間氣候變化專門委員會(IPCC)代表性濃度路徑(RCP)建議下的潛在氣候相關風險，以評估氣候相關實體風險及轉型風險。我們的業務策略優先處理關鍵的氣候相關風險，以制定供相關部門落實風險管理措施的關鍵績效指標(KPI)及目標。本集團具備能力透過持續的情景分析及對具韌性營運的投資等積極措施，使其策略及業務模式適應涵蓋短、中及長期的氣候變化風險。此舉確保我們能夠持續根據需要實施有效的緩解措施。

本集團已審閱所有重大企業風險（包括氣候相關風險及機遇），並根據對本集團的影響及發生可能性，對風險及機遇進行優先排序。影響程度乃就環境、供應鏈及財務等多個方面進行計量，嚴重程度由不顯著至重大不等。發生的可能性按「罕見」至「確定」的範圍進行評估。

目前，本集團並不知悉有容易受氣候相關實體風險及轉型風險影響的任何資產或業務活動。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.4. Climate Change – continued

Climate Risk Assessment – continued

Details of the analytic choices in the scenarios are listed below:²

Pathways 情景路徑

Aggressive Action, RCP 2.6

積極行動，RCP 2.6

Limited Action, RCP 8.5

有限行動，RCP 8.5

Short-term: current reporting period

短期：當前報告期

Medium-term: 1-3 years

中期：1-3年

Long-term: 4-10 years

長期：4-10年

Time Horizons 時間範圍

Physical risk 實體風險	Extreme Heat 極端酷熱				Heavy Rainfall 暴雨				Tropical Cyclone 熱帶氣旋			
Scenario 情景	RCP 2.6		RCP 8.5		RCP 2.6		RCP 8.5		RCP 2.6		RCP 8.5	
Location/Timeframe* 地點/ 時間範圍*	S/M 短/ 中期	L 長期	S/M 短/ 中期	L 長期	S/M 短/ 中期	L 長期	S/M 短/ 中期	L 長期	S/M 短/ 中期	L 長期	S/M 短/ 中期	L 長期
Hong Kong 香港												
London – United Kingdom 英國倫敦												

* S: Short-term, M: Medium-term, L: Long-term

	Low risk 低風險		Medium risk 中風險		High risk 高風險
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A. 環境 – 續

A.4. 氣候變化 – 續

氣候風險評估 – 續

情景中分析性選擇詳情列示如下：²

² For physical risk assessment, this analysis leverages Coupled Model Inter-comparison Project Phase 6 data to ensure the predictive accuracy. The analysis utilises past GHG emission data, projected to cover the long-term time frame with internal reduction targets to assess the potential impact of transition risks and is not intended as market forecasts.

² 就實體風險評估而言，本分析利用耦合模式比較計劃6數據，以確保預測的準確性。該分析利用過往溫室氣體排放數據，並預計涵蓋具內部減排目標的長期時間範圍，以評估轉型風險的潛在影響，並非旨在作為市場預測。

A. ENVIRONMENT – continued

A.4. Climate Change – continued

Climate Risk Assessment – continued

A. 環境 – 續

A.4. 氣候變化 – 續

氣候風險評估 – 續

Physical Risks 實體風險				
Risk type 風險類別	Risks 風險	Potential Financial Impacts 潛在財務影響	Time Horizons 時間範圍	Our mitigation strategies, business model enhancements and opportunities 加強我們的緩解策略、 業務模式及機遇
Acute risk 急性風險	- Extreme weather conditions, such as extreme heat, heavy rainfall, flooding and typhoons - 極端天氣狀況，例如極端酷熱、強降雨、水災及颱風	- Increased costs arising from cooling needs - Decreased revenue due to the disruption of internet and electricity under climate hazards - 冷卻需求導致成本增加 - 氣候災害導致互聯網及電力中斷，進而導致收益減少	Short to long term 短期至長期	- The Group has established contingency measures that encompasses a variety of weather related events to reduce the resilient risk related to internet and electricity disruptions - 本集團已制定應變措施，應對各種與氣候相關的事件，以降低與互聯網及電力中斷相關的靈活性風險
Chronic risk 慢性風險	- Long-term increase in annual mean temperature and rise in sea levels - 年平均氣溫長期上升及海平面上升	- Higher energy consumption for cooling systems - Chronic climate conditions could weaken local economic activity or client financial health - Higher insurance premiums and potential reduction in asset liquidity for properties near the coastal area - 冷卻系統的能源消耗增加 - 慢性氣候狀況可能削弱當地經濟活動或客戶的財務狀況 - 沿海地區物業的保險費增加及資產流動性潛在下降	Medium to long term 中期至長期	- The Group's business operations are mainly conducted through an online platform, the employees are situated in an indoor environment and the business nature is service orientated. Therefore, there is no immediate risk to the Group during the Reporting Period - 本集團的業務營運主要透過網上平台進行，員工在室內工作，業務性質以服務為主。因此，報告期內，本集團並無面臨即時風險

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.4. Climate Change – continued

Climate Risk Assessment – continued

A. 環境 – 續

A.4. 氣候變化 – 續

氣候風險評估 – 續

Transition Risks 過渡風險				
Risk type 風險類別	Risks 風險	Potential Financial Impacts 潛在財務影響	Time Horizons 時間範圍	Our mitigation strategies, business model enhancements and opportunities 加強我們的緩解策略、 業務模式及機遇
Policy risk 政策風險	- Tightened carbon reduction targets of Hong Kong - A review of Hong Kong's progress on climate change mitigation efforts will be conducted every five years starting from 2019 where the government may implement new policies depending on Hong Kong's progress in meeting the submission timelines - 香港經收緊的減碳目標 - 香港在減輕氣候變化方面的工作進展會每五年審查一次，自二零一九年起當香港特區政府可能會根據香港在配合進展時間表方面的情況推行新政策	- Increasing the cost for upgrading the office premises and administration processes for complying stringent environmental requirements - 為遵守嚴格的環保要求而增加升級辦公場所及行政流程的成本	Medium to long term 中至長期	- The Group has been closely monitoring the potential development of any government rules and regulations related to climate change - Since the Group's carbon footprint is minimal, the impact of the potential government policy risk is relatively low - 本集團一直密切留意與氣候變化相關的政府規則及法規的潛在發展 - 由於本集團的碳足跡水平甚低，潛在政府政策風險的影響相對較低

A. ENVIRONMENT – continued

A.4. Climate Change – continued

Climate Risk Assessment – continued

A. 環境 – 續

A.4. 氣候變化 – 續

氣候風險評估 – 續

Transition Risks 過渡風險				
Risk type 風險類別	Risks 風險	Potential Financial Impacts 潛在財務影響	Time Horizons 時間範圍	Our mitigation strategies, business model enhancements and opportunities 加強我們的緩解策略、 業務模式及機遇
Legal risk 法律風險	- Stricter policies and compliance standards for corporates - 針對企業的更嚴格政策及合規標準	- Failing to comply with the environmental ordinances or policies may lead to penalties or fines - 未能遵守環境條例或政策可能導致處罰或罰款	Short term 短期	- In this Reporting Period, the Group is not aware of any climate change related litigations from third parties - There is a lower risk for the Group breaching environmental policies due to the Group's office-oriented business nature - Although there may be regulatory changes due to climate change in the business operating environment, the Group's business lines are agile and are able to adapt to the policy changes - 本報告期內，本集團並不知悉有任何來自第三方的氣候變化相關訴訟 - 由於本集團以辦公室為主的業務性質，本集團違反環境政策的風險較低 - 雖然在營商環境中可能出現因氣候變化而引致的監管變動，但本集團的業務產品可靈活應對，適應政策變動

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.4. Climate Change – continued

Climate Risk Assessment – continued

A. 環境 – 續

A.4. 氣候變化 – 續

氣候風險評估 – 續

Transition Risks 過渡風險				
Risk type 風險類別	Risks 風險	Potential Financial Impacts 潛在財務影響	Time Horizons 時間範圍	Our mitigation strategies, business model enhancements and opportunities 加強我們的緩解策略、 業務模式及機遇
Technology risk 技術風險	- The changes in policies and market would require companies to adopt new climate-related technologies - 政策及市場的變動將要求企業採用新的氣候相關技術	- Rapid policy or market changes around climate-related technologies may increase compliance and system-upgrade costs and require additional training or consultation fees - 氣候相關技術的政策或市場快速變化，可能會增加合規及系統升級成本，並需要額外的培訓或諮詢費用	Medium to Long term 中至長期	- Both the Group's internal and external business operation are partially conducted through an online platform in which the clients are encouraged to opt in for the online services as mentioned in the "Paper Waste Reduction Measures" - New technologies that contribute to climate-related adaptation and risk mitigation have the potential to enhance the productivity and competitiveness of the Group - The Group will review the feasibility and suitability to allocate internal resources to implement these technologies in its operations to replace outdated systems - 本集團的內部及外部業務營運乃透過網上平台進行，並一直鼓勵客戶選用網上服務（誠如「減少用紙的措施」所述） - 有助於適應氣候及降低風險的新技術有可能提高本集團的生產力及競爭力 - 本集團將審閱在其業務中分配內部資源以採用該等技術的可行性及適宜性，以取代過時的系統

A. ENVIRONMENT – continued

A.4. Climate Change – continued

Climate Risk Assessment – continued

A. 環境 – 續

A.4. 氣候變化 – 續

氣候風險評估 – 續

Transition Risks 過渡風險				
Risk type 風險類別	Risks 風險	Potential Financial Impacts 潛在財務影響	Time Horizons 時間範圍	Our mitigation strategies, business model enhancements and opportunities 加強我們的緩解策略、 業務模式及機遇
Market risk 市場風險	- Consumer preferences have shifted to renewable and sustainable energy sources - 消費者已經傾向可再生及可持續能源	- More customers are selecting companies that are providing eco-friendly services - 更多客戶會選擇提供環保服務的企業	Medium to Long term 中至長期	- In the finance industry, the preference on finance service has generally shifted from physical copies to online streaming service which the Group has taken consideration of and is actively adapting to avoid the loss of customers and consumers - 金融業方面，普羅大眾對金融服務的偏好普遍已由實體文本轉向網上媒體服務，本集團已顧及這個趨勢並正在積極適應，避免客戶及消費者流失

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

A. ENVIRONMENT – continued

A.4. Climate Change – continued

Climate Risk Assessment – continued

A. 環境 – 續

A.4. 氣候變化 – 續

氣候風險評估 – 續

Transition Risks 過渡風險				
Risk type 風險類別	Risks 風險	Potential Financial Impacts 潛在財務影響	Time Horizons 時間範圍	Our mitigation strategies, business model enhancements and opportunities 加強我們的緩解策略、 業務模式及機遇
Reputational risk 聲譽風險	- Negative public perception or reputational damage related to climate performance may reduce client confidence - 與氣候表現相關的負面公眾認知或聲譽損害或會降低客戶信心	- Public criticism on ESG performance may lead to lower transaction volumes, higher reluctance to engage in new business - 公眾對環境、社會及管治表現的批評可能導致交易量減少，以及開展新業務的意欲降低	Medium to Long term 中至長期	- The Group has integrated environmental measures within the business operations to align with the public's sentiment - The Group will closely monitor the carbon footprints of the business operations and further explore other ways to reduce our impact on the environment - 為了在氣候變化方面與公眾站在同一陣線，本集團已將環保措施融入業務營運當中。 - 本集團將密切監測業務營運的碳足跡，並進一步探索其他方式，以減少我們對環境的影響。

B. SOCIAL

B.1. Employment and Labour Practices

The Group strongly believes that the success of a company highly relies on the contribution and support from a diverse team of talented employees that have extensive experience in the financial industry. They are an invaluable asset and the key driver to provide a high-quality and consistent service to our customers. The Group has remained resilient in the midst of the economic downturn. For the year ended 31 March 2026, the Group had 58 full-time employees from Hong Kong which is a 5% decrease from the previous reporting period (61 full-time employees in 2024-2025). Through providing opportunities to these employees, the Group aims to support the local community and to build a multi-background workforce.

As the Group strongly believes in diversity, we are committed to maintain a diverse and connected workforce. We believe this is the key factor for adaptability and innovation which will increase our competitiveness and drive the Group forward. The Group will continue to align the workforce standard to an international level to support gender equality. We strive to empower the female employees with more leadership roles and diverse teams. The Group has established human resources policy that comply with Employment Ordinance (Chapter 57 of the Laws of Hong Kong), and other relevant laws and regulations to standardise employee recruitment, remuneration, vacation, benefits, anti-discrimination, and other processes.

Through periodic review of human resource policies and management approaches across our business segments, we ensure that our employment and labour practices are in compliance with the local laws and regulations.

B. 社會

B.1. 僱傭及勞工常規

本公司深信，一間成功的企業仰賴由具備豐富金融行業經驗的優秀僱員所組成的多元化團隊帶來的貢獻及支持。僱員為我們的珍貴資產，亦為持續向客戶提供高質服務的關鍵因素。儘管面對經濟倒退，本集團仍然堅韌不屈。截至二零二六年三月三十一日止年度，本集團於香港的全職僱員為58名，較上一個報告期（二零二四年至二零二五年為61名全職僱員）減少5%。本集團旨在透過為該等僱員提供工作機會以支持本地社區，並打造背景多元化的工作團隊。

本集團堅信多元化方針能帶來裨益，我們致力打造多元化且緊密聯繫的工作團隊，此乃達致靈活應變及改革創新的關鍵因素，有助提升我們的競爭力並推動本集團不斷發展。本集團將繼續確保其勞工常規符合國際標準，並支持性別平等，我們致力委派更多女性僱員擔任領導角色及參與多元化團隊。本集團已制定符合香港法例第57章《僱傭條例》及其他相關法律及規例的人力資源政策，規範僱員的招聘、薪酬、假期、福利、反歧視及其他程序。

透過定期審閱各業務單位的人力資源政策及管理方針，我們確保僱傭及勞工常規符合當地法律及規例。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.1. Employment and Labour Practices – continued

Total Workforce by Gender

按性別劃分的僱員總數

Gender 性別	No. of employees (Gender ratio in percentage) 僱員人數 (性別比例按百分比計)		Increase (+) or Decrease (-) in Percentage 百分比 增加(+)或 減少(-)
	As at 31 March 2026 於二零二六年 三月三十一日	As at 31 March 2025 於二零二五年 三月三十一日	
Male 男性	30(52%)	32 (52%)	-6%
Female 女性	28(48%)	29 (48%)	-3%
Total 總計	58 (100%)	61 (100%)	-5%

Total Workforce by Age Group

按年齡組別劃分的僱員總數

Age Group 年齡組別	No. of employees 僱員人數		Increase (+) or Decrease (-) in Percentage 百分比 增加(+)或 減少(-)
	As at 31 March 2026 於二零二六年 三月三十一日	As at 31 March 2025 於二零二五年 三月三十一日	
30 or below 低於30歲	1	1	—
31-50 31-50歲	23	25	-8%
51 or above 51歲或以上	34	35	-3%
Total 總計	58	61	-5%

B. SOCIAL – continued

B.1. Employment and Labour Practices – continued

Total Workforce by Employment Type

按僱傭類型劃分的僱員總數

Employment type 僱傭類型	No. of employees 僱員人數		Increase (+) or Decrease (-) in Percentage 百分比 增加(+)或 減少(-)
	As at	As at	
	31 March 2026 於二零二六年 三月三十一日	31 March 2025 於二零二五年 三月三十一日	
Full time 全職	58	61	-5%
Part time 兼職	—	—	—
Total 總計	58	61	-5%

Total Workforce by Geographical Region

按地區劃分的僱員總數

Geographical region 地區	No. of employees 僱員人數		Increase (+) or Decrease (-) in Percentage 百分比 增加(+)或 減少(-)
	As at	As at	
	31 March 2026 於二零二六年 三月三十一日	31 March 2025 於二零二五年 三月三十一日	
Mainland China 中國大陸	1	0	100%
Hong Kong 香港	56	61	-8%
United Kingdom 英國	1	0	100%

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.1. Employment and Labour Practices – continued

Employee turnover

During the Reporting Period, the Group's overall employee turnover rate was approximately 11%. The employee turnover rate by (i) gender, (ii) age group, (iii) geographical region are presented in the table below:

Employee Group 僱員組別	Categories 類別	2025-2026 Turnover rate ¹ 二零二五年至 二零二六年 流失率 ¹	2024-2025 Turnover rate 二零二四年至 二零二五年 流失率	Increase (+) or Decrease (-) in Percentage Point 百分點 增加(+)或 減少(-)
Gender 性別	Male 男性	13%	16%	-3 pp/百分點
	Female 女性	7%	31%	-24 pp/百分點
Age Group 年齡組別	30 or below 低於30歲	—	—	-pp/百分點
	Between 31 and 50 31-50歲	4%	8%	-4 pp/百分點
	51 or above 51歲或以上	15%	34%	-19 pp/百分點
Geographical region 地區	Mainland China 中國大陸	—	—	-pp/百分點
	Hong Kong 香港	11%	23%	-12 pp/百分點
	United Kingdom 英國	—	—	- pp/百分點

Note:

- The turnover rate of the Reporting Period is calculated by dividing the number of turnovers by the average number of employees of that category in the current and previous year.

附註：

- 報告期間的流失率乃按流失數目除以本年度及上年度該類別的平均僱員人數計算。

B. SOCIAL – continued

B.1. Employment and Labour Practices – continued

Diverse and Fair Recruitment

The Group adopts a policy of equal employment opportunities to ensure that every job applicant and employee has equal employment and promotion opportunities. Personal capability and suitability are the basis for consideration. Regardless of race, gender, religion, disability, pregnancy and marital status, all candidates are assessed the same manner and are treated fairly. They will be selected based on their experience, qualifications and abilities. When the candidate becomes an official employee, they will be provided with a printed copy of an employee handbook that can also be accessed online. The handbook outlines the Group's policies and requirements.

Promotion and Remuneration

To foster a positive working culture, the Group ensures that there are fair competition and promotion opportunities in the workplace. The Group aspires to improve employees' well-being and development and treats all employees on an equal footing in favour of maintaining an amicable working atmosphere without any kind of discrimination. Both male and female will be offered the same type of remuneration package with the same work. Every year, the remuneration package will be reviewed according to various factors including the staff annual performance. Based on the employee's knowledge and ability, the starting salary may differ in different roles. Employees that deliver consistent high-quality results will be offered a promotion opportunity.

B. 社會 – 續

B.1. 僱傭及勞工常規 – 續

多元化、公平的招聘

本集團採納平等就業機會政策，確保每位求職者及僱員可獲得平等就業及晉升機會。個人能力及勝任與否是考慮的基準。不論種族、性別、宗教、殘疾、懷孕及婚姻狀況，所有人選接受評估時均一視同仁並得到公平對待。我們根據經驗、資歷及能力挑選僱員。僱員獲正式錄取後會收到僱員手冊的印刷本，手冊亦可於網上查閱，當中概述本集團的政策及規定。

晉升機會及薪酬

為促進積極的工作文化，本集團確保工作場所內維持公平競爭並提供平等的晉升機會。本集團期望改善僱員的福利及發展，按平等基礎對待所有僱員，從而保持和睦的工作氣氛，杜絕一切形式的歧視。從事相同工作的男女僱員均獲得同等的薪酬待遇。本集團每年根據各種因素（包括員工年度表現）檢討薪酬待遇，不同角色的起薪點因應僱員的知識及能力而有所不同，而持續表現優良的僱員會獲得晉升機會。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.1. Employment and Labour Practices – continued

Supporting Health and Wellness

The Group recognises the importance of talent management in achieving business development and future growth in the long term. Not only are the physical well-being of our employees important to the Group, but the mental health of our employees is also equally as important to promote a safe, healthy and productive work environment. The Group provides a spectrum of mental health resources for all employees such as counselling services. In addition, employees will receive medical benefits such as inpatient services, bone-setting treatment, general outpatient services, Chinese herbal treatment, dental healthcare, and physiotherapy. As our workforce expands, we will design new programs and offer more benefits to better support our employees' health and well-being.

To further create a mentally healthy workspace, our Group established a work-life balance philosophy. Employees are entitled to flexible work hours to suit their personal needs. They are also offered special leave such as compassionate leave and marriage leave. We also grant examination leave to encourage employees to take examinations for business related qualifications.

An Inclusive Culture

The Group's core value to maintain an inclusive culture builds an optimal environment for a diverse workforce to thrive. We understand that each employee is unique in their own ways, and we respect their differences. Through embracing their strengths and differences, it enables a successful integration of talented individuals to our workforce.

B. 社會 – 續

B.1. 僱傭及勞工常規 – 續

推動員工身心健康

本集團明白人才管理對業務發展及未來長期增長的重要性。僱員的身體健康對本集團而言固然重要，而精神健康對促進安全、健康及高效的工作環境亦十分關鍵。本集團就精神健康為每位僱員提供各類資源，如心理輔導服務。此外，我們會向僱員提供醫療福利，如住院服務、跌打、普通門診服務、中醫、牙科護理及物理治療。隨著工作團隊規模擴大，我們會制訂新計劃以提供更多福利，從而為僱員身心健康提供更全面的支援。

為進一步創建有益精神健康的工作場所，本集團奠定工作與生活平衡的理念。僱員有權因應個人需要而靈活調整工作時間，亦有權享有特殊假期（如恩恤假及婚假）。我們亦提供考試假，以鼓勵僱員考取與我們業務相關的資格。

共融文化

維持文化共融乃本集團的核心價值，其為多元化工作團隊提供最理想的成長環境。本集團深明，每位僱員均有其獨特之處，我們應尊重人與人之間的差別。透過認可僱員的長處及特點，讓人才順利融入我們的工作團隊。

B. SOCIAL – continued

B.1. Employment and Labour Practices – continued

An Inclusive Culture – continued

Furthermore, the Group provides a supportive environment for employees. Through actively communicating with the employees to understand their needs and concerns, the Human Resources Department frequently updates the working procedures, benefits and policies. A comprehensive orientation is also organised for new employees that include the following areas:

- The Group's structure
- Employee welfare
- Employee's role and responsibility
- Office tour
- Other procedures and regulations

An essential component of productivity is health. As part of the fringe benefit, employees are entitled to a complimentary catering for lunch at the office. This has been remarked as the best fringe benefit and this year marks the 29th year of the complimentary catering. The complimentary catering has continued to be an alternate option for employees with concerns about dining out in the post-pandemic era. The menu consists of a vast range of nutritious meals, for example, vegetables, meat, soup, and seafood. These meals are designed to be low in sugars, sodium and fat. When there is unfinished food, we encourage employees to take the food home to reduce food wastage.

B. 社會 – 續

B.1. 僱傭及勞工常規 – 續

共融文化 – 續

此外，本集團亦為僱員提供互相支持的工作環境。人力資源部門與僱員積極溝通，瞭解其需求及疑慮，並時常更新工作流程、福利及政策。我們更為新加入僱員提供全面的入職計劃，當中包含以下各項：

- 本集團架構
- 僱員福利
- 僱員的角色及責任
- 參觀辦公室
- 其他程序及規例

健康乃生產力的關鍵所在。僱員可在辦公室享用免費午餐，一直是我們最好的附加福利之一，而今年是提供免費膳食的第29年。在後疫情時代，免費膳食仍然是顧慮出外用膳僱員的額外選擇。免費膳食種類繁多而具營養價值，如蔬菜、肉類、湯及海鮮，均標榜「低鈉、低糖及低脂」。我們鼓勵員工將剩餘飯菜帶回家中，減少浪費食物。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.1. Employment and Labour Practices – continued

An Inclusive Culture – continued

Growth with Our Employees

Our slogan is “the success of the Group relies on its employees, the most valuable asset of the Group.” Over the past decade, we have continuously refined our employee retention strategies and allocated a vast amount of resources to our employees. Our holistic approach to retain employees covers four dimensions, namely health and wellness support, employee development and education, employee benefits, and inclusive culture. We ensure that the employees are engaged and motivated.

Our workforce consists of a large proportion of experienced employees that stayed in the Group for more than 10 years. At the end of the Reporting Period, 14 full time employees have served the Group for over 10 years, and 18 full time employees have served the Group for over 20 years. Their vast experience and knowledge are one of the main pillars for the Group to weather the storm.

Compliance

The Group is not aware of any material non-compliance with the Employment Ordinance, Employees’ Compensation Ordinance and other applicable laws and regulations that have significant impact regarding the compensation and dismissal, recruitment and promotion, working hours, equal opportunity and other benefits and welfare on the Group during the Reporting Period.

B. 社會 – 續

B.1. 僱傭及勞工常規 – 續

共融文化– 續

與僱員工一同成長

「本集團的成就基於其僱員，乃本集團最寶貴的資產」為我們的口號。於過往十年，本集團不斷改善其僱員挽留策略，並為僱員投入大量資源。我們挽留僱員的整體方針涵蓋四個範疇，身心健康支援、僱員發展及教育、僱員福利以及共融文化。我們致力確保僱員投入工作，同時不斷激勵他們。

我們的工作團隊中大部分僱員已在本集團任職逾10年。於報告期末，本集團共有14名全職僱員已在本集團任職逾10年，以及18名全職僱員已在本集團任職逾20年。他們的豐富經驗及知識乃本集團的棟樑，使我們能渡過風浪。

合規

於報告期內，本集團並無發現任何嚴重違反《僱傭條例》、《僱員補償條例》及其他對本集團有重大影響並有關薪酬及解僱、招聘及晉升、工作時數、平等機會以及其他待遇及福利的適用法律及規例的情況。

B. SOCIAL – continued

B.2. Health and Safety

Since employees are the most valuable resources of the Group, we place paramount priority on securing health and safety of all employees. The primary objective for the Group is to provide a safe and healthy working environment to all employees, the Group aims to raise morale and to enhance both productivity and quality. Due to our business nature, the workplace does not have any safety hazards. We have implemented various initiatives in our offices to uphold our principle of ensuring a safe working environment for all employees.

- Applied “Bactakleen” antibacterial treatment to clean the air circulation system
- Installed two sets of water filtration systems to provide clean water for employees
- Placed UV-C sanitisation air purifiers in the office area
- Purchased ergonomic chairs for employees
- Displayed the safety and health pamphlets issued by the Occupational Safety & Health Council (Safe Manual Handling, Workplace Stretching Exercises, Get Moving and Do Regular Exercise, Eat Smart and Build a Healthy Diet, etc.)
- Arranged professional services providers to clean the office (carpet, telephone sets and computer equipment) to reduce the possible spread of germs regularly
- Prohibited smoking and alcoholic drinks in the workplace during office hours
- Equipped our Human Resources Department with counselling skills

B. 社會 – 續

B.2. 健康與安全

由於僱員是本集團最寶貴的資產，我們將所有僱員的健康及安全放在首位。本集團的首要目標是為所有僱員提供安全而健康的工作環境，旨在振奮士氣，同時提升生產力及工作質素。基於我們的業務性質，工作場所並無任何安全隱患。為秉持我們向僱員提供安全工作環境的原則，我們已經在辦公室實施不同措施。

- 使用「百得潔」抗菌處理來清潔空氣循環系統
- 安裝兩組濾水系統為員工提供潔淨食水
- 在辦公室範圍內放置UV-C紫外線消毒空氣淨化器
- 為員工購置人體工學座椅
- 展示由職業安全健康局刊發的安全及健康小冊子（如體力處理操作、工作間伸展活動、開展恆常運動之旅及識飲識食有營之道等）
- 定期安排專業服務供應商清洗辦公室（如地氈、電話機及電腦設備），減少細菌傳播的機會
- 辦公時間內禁止在工作間吸煙及飲酒
- 培訓人力資源部門員工的輔導技巧

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.2. Health and Safety – continued

As global business operations return to normal following the disruptions caused by past health crises, the Group remains committed to safeguarding the well-being of its employees in the current environment. Ensuring the health and safety of employees continues to be the Group's top priority. To this end, the Group upholds safety measures that align with current standards to provide a safe, healthy, and productive working environment. Throughout the year, the Group has conducted thorough disinfection and cleaning of the office to enhance the workplace environment and minimise the risk of illness transmission.

The health and safety of our employees and clients remain a top priority for the Group. To ensure a safe, healthy, and productive working environment, the Group has implemented safety measures that align with current standards. The following measures are in place to address general health risks and maintain hygiene:

- Provided face masks to employees, account executives and customers upon request;
- Provided hand sanitisers and 1:99 diluted household bleach or equivalent disinfectant in offices;
- Provided anti-bacterial hand wash liquid, toilet seat cleaners and tissue in toilets;
- Applied 1:75 diluted household bleach on all carpets (for all entrances and exits areas) to stop spread of bacteria and virus, and the carpets (for main entrances areas) will be replaced by a professional cleaning company with disinfectant protective carpets every week;
- Increased the frequency of cleaning and sterilising in the office environment for every hour with 1:99 diluted household bleach or PH2.5 strong acidic water, especially metallic surfaces, handrails, door handles and lift buttons;

B. 社會 – 續

B.2. 健康與安全 – 續

隨著全球業務營運在過往健康危機造成中斷後恢復正常，本集團繼續致力在當前環境下保障僱員福利。確保我們僱員的健康及安全仍是本集團的重中之重。為此，本集團堅持實施符合現行標準的安全措施，以提供安全、健康及高效的工作環境。於本年度，本集團已對辦公室進行徹底消毒及清潔，以改善工作環境，盡量減低疾病傳播風險。

僱員及客戶的健康及安全仍是本集團的首要任務。為確保安全、健康及高效的工作環境，本集團已實施符合現行標準的安全措施。我們已採取以下措施應對一般健康風險及保持衛生：

- 按要求向僱員、經紀及客戶提供口罩；
- 在辦公室提供潔手液及1:99稀釋家用漂白水或同等消毒劑；
- 在廁所提供消毒潔手液、坐廁板清潔劑及紙巾；
- 在所有地毯上（所有出入口範圍）噴灑 1:75 稀釋家用漂白水，以防止細菌及病毒傳播，並由專業清潔公司每週更換消毒保護地毯（在大門出入口）；
- 每小時使用1:99稀釋家用漂白水或PH2.5強力酸性水，加緊對辦公室環境的清潔及消毒（尤其是金屬表面、扶手、門柄及升降機按鈕）；

B. SOCIAL – continued

B.2. Health and Safety – continued

- Required people to conduct body temperature checks before entering our office. Any person with a body temperature of 37.5 °C or above or below 35.4 °C is prevented from entering our office and encouraged to seek medical attention;
- Flexible working hours to avoid the crowd in peak traffic hours;
- The Group provides free lunch to encourage colleagues to dine in the office to reduce the risk of infection when dining out; and
- Several cleaning colleagues are assigned to disinfect the common areas and entrances once an hour every day.

B. 社會 – 續

B.2. 健康與安全 – 續

- 要求每人在進入辦公室前先進行體溫檢測。體溫為37.5 °C以上或35.4 °C以下人士禁止進入辦公室，並敦請其求診；
- 實施彈性工作時間，避開交通繁忙時段的擠擁；
- 本集團提供免費午膳，鼓勵同事在辦公室內進餐，減少外出用膳時受感染的風險；及
- 每日安排多名清潔同事每小時消毒公共區域及出入口。



環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.2. Health and Safety – continued

During the Reporting Period, the Group conducted a comprehensive disinfection and cleaning of the office to further improve the office environment and reduce the risk of virus transmission.

In different places of work, the Group provided different disinfectants on different floors for colleagues and account executives to use, such as: 75% alcohol tissue, hand sanitiser, etc.

B. 社會 – 續

B.2. 健康與安全 – 續

於報告期內，本集團全面消毒及清潔辦公室，進一步改善辦公環境，降低病毒傳播的風險。

於不同工作場所，本集團向不同樓層的同事和經紀提供不同消毒液供他們使用，例如：75%酒精紙巾、搓手液等。



Figure 3: Alcohol wipes and hand sanitiser for employees and account executives
圖3：為僱員及經紀提供的酒精濕紙巾及搓手液

B. SOCIAL – continued

B.2. Health and Safety – continued

It is worth mentioning that the Group continued using multiple air purifiers and placed them in public areas on different floors for air sterilisation and filtration.

In addition, the Group posted virus prevention tips in the pantry and reminded employees to wear masks when necessary.

B. 社會 – 續

B.2. 健康與安全 – 續

值得一提，本集團繼續使用多台空氣淨化機並放置於不同樓層的公共區域以消毒及過濾空氣。

此外，本集團亦於茶水間張貼防疫貼士，提醒僱員必要時須佩戴口罩。



Figure 4: Virus prevention tips in the pantry

圖4：茶水間的防疫貼士

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.2. Health and Safety – continued

We provided our account executives, employees, their family members and visitors with general health guidelines published by the Department of Health within our office premises. The guidelines are listed below:

- Prevention of Pneumonia and Respiratory Tract Infection;
- Wear a mask when staying in crowded places;
- Seek medical advice promptly if unwell;
- Build up immunity and maintain a healthy lifestyle. Regular exercise and adequate rest;
- After using toilet, put the lid down before flushing;
- Cover mouth and nose with tissue paper when sneezing or coughing; and
- Dispose soiled tissues into a lidded rubbish bin, then wash hands thoroughly.

During the Reporting Period, there was no work-related injury. The Group was not aware of any non-compliance with relevant laws and regulations for workplace health and safety.

Based on the Group's emphasis on the health and safety of its employees, the Group has never lost working days due to work-related fatality, and no employee died due to work in the past three years.

B. 社會 – 續

B.2. 健康與安全 – 續

我們在辦公場所內為經紀、僱員、員工家屬及訪客提供由衛生署發布的一般健康指引，相關指引載列如下：

- 預防肺炎及呼吸道傳染病；
- 在人多擠逼的地方逗留時佩戴口罩；
- 如有不適，盡早求醫；
- 增強免疫力，並保持健康的生活方式。保持恆常運動及充足休息；
- 如廁後先蓋廁板再沖廁；
- 打噴嚏或咳嗽時應用紙巾掩著口鼻；及
- 紙巾用後須棄置於有蓋垃圾箱內，然後徹底清潔雙手。

於報告期內並無工傷個案。本集團亦無發現任何違反工作場所健康與安全的相關法律及規例之情況。

由於本集團注重僱員的健康及安全，本集團從未發生因工亡故而損失工作天數，於過去三年亦無僱員因工作而亡故。

B. SOCIAL – continued

B.3. Development and Training

The Group understands that knowledge, skills and capabilities of employees are essential to bring future development and success to the Group. The Group recognises and respects the staff's personal value.

The Group offers a well-designed training platform for employees to improve their technical skills and knowledge in performing their duties.

The Group supports the employee's personal development which enable them to reach their own maximum potential. Our platform provides both internal and external training programs for employees to keep them up to date with the latest industry knowledge. New account executives are provided with training courses that enables them to acquire the essential skills and to provide consistent high-quality services. We also offer specialised sessions for employees to obtain qualifications relevant to their roles. These programs are Continuous Professional Training, which will continuously maintain, develop and consolidate the professional knowledge and personal skills required by our employees in their careers, so as to ensure that our staff maintain their own competitiveness and continuously develops new skills in their career development.

During the Reporting Period, employees and account executives had access to a wider range of training courses, seminars and workshop sessions which were tailor-made to their role and responsibilities. These training opportunities were more specialised which increased the efficiency and effectiveness of broadening their skill set.

B. 社會 – 續

B.3. 發展及培訓

本集團深諳，僱員的知識、技能及能力乃為本集團帶來未來發展及邁向成功的關鍵。本集團肯定及尊重員工的個人價值。

本集團為僱員提供妥善設計的培訓平台，提高他們履行職責所需的技能及知識。

本集團支持僱員的個人發展，從而發揮最大潛能。我們的平台為僱員提供內部及外部培訓課程，傳授最新的行業知識。我們為新加入的經紀設立培訓課程，確保經紀掌握必備技能以持續提供優質服務。我們更為僱員安排特設課程，助其考取與職位相關的資格。該等課程為持續專業培訓，將一直保持、發展並鞏固僱員在其職業生涯中所需的專業知識及個人技能，以確保員工保持個人競爭力，並在其職業發展中不斷學習新技能。

於報告期內，僱員及經紀均有機會參加類型眾多的培訓課程、研討會及工作坊，而該等環節均按照其角色及職責而度身訂造。此等培訓機會提供更多專業訓練，有助提升擴展其技能組合的效率及效果。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.3. Development and Training – continued

Percentage of employees trained for two years are shown below:

B. 社會 – 續

B.3. 發展及培訓 – 續

兩個年度的受訓僱員百分比載列如下：

Percentage of employees trained 受訓僱員百分比		2025-2026 二零二五年至二零二六年	2024-2025 二零二四年至二零二五年	Increase (+) or Decrease (-) in Percentage Point 百分點 增加(+)或減少(-)
Total		總計		
Total employees trained	受訓僱員總數	26	34	-11 pp/百分點
Percentage of employees trained	受訓僱員百分比	45%	56%	
Total trained employees by gender		按性別劃分的受訓僱員總數		
Male	男性	19	23	+5 pp/百分點
Percentage of male employees trained	受訓男性僱員百分比	73%	68%	
Female	女性	7	11	-5 pp/百分點
Percentage of female employees trained	受訓女性僱員百分比	27%	32%	
Total trained employees by employee category		按僱傭類別劃分的受訓僱員總數		
Senior management	高級管理層	6	6	+5 pp/百分點
Percentage of senior management trained	受訓高級管理層百分比	23%	18%	
Middle management	中級管理層	11	9	+16 pp/百分點
Percentage of middle management trained	受訓中級管理層百分比	42%	26%	
Frontline and other employees	前線及其他僱員	9	19	-21 pp/百分點
Percentage of front line and other employees trained	受訓前線及其他僱員百分比	35%	56%	

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.3. Development and Training – continued

Average training hours per employee for two years are shown below:

B. 社會 – 續

B.3. 發展及培訓 – 續

兩個年度每位僱員的平均培訓時數載列如下：

		2025-2026	2024-2025	Increase (+) or Decrease (-) in Percentage 百分比 增加(+)或 減少(-)
Training hours of the Group 本集團的培訓時數		二零二五年至 二零二六年	二零二四年至 二零二五年	
Total 總計				
Total training hours	培訓總時數	357.00	387.00	-8%
Average training hours per employee	每位僱員的平均 培訓時數	6.16	6.34	-3%
By gender category 按性別劃分				
Male	男性	212.00	235.00	-10%
Average training hours per male employee	每位男性僱員的 平均培訓時數	7.07	7.34	-4%
Female	女性	145.00	152.00	-5%
Average training hours per female employee	每位女性僱員的 平均培訓時數	5.18	5.24	-1%
By employee category 按僱傭類別劃分				
Senior management	高級管理層	107.00	119.00	-10%
Average training hours for senior management	高級管理層的 平均培訓時數	11.89	11.90	-0.08%
Middle management	中級管理層	135.00	127.00	+6%
Average training hours for middle management	中級管理層的 平均培訓時數	8.44	7.94	+6%
Frontline and other employees	前線及其他僱員	115.00	141.00	-18%
Average training hours for frontline and other employees	前線及其他僱員 的平均培訓時數	3.48	4.03	-13%

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.4. Labour Standards

The Group prohibits employing forced, bonded and child labour and it adheres to all relevant laws and regulations in order to protect the rights of all employees and does not tolerate labour exploitation. Our hiring procedure involves a stringent process to verify the candidate's background and to ensure our business operation does not use child labour. Any discrimination in the form of gender, political inclination, disability and pregnancy is strictly prohibited. If employees are found to have provided forged information, the Group has the right to dismiss the employee immediately.

The Human Resources Department will frequently review the Group's procedure and operations to ensure compliance with the below laws and regulations, included but not limited to:

- Employment Ordinance
- Minimum Wage Ordinance
- Sex Discrimination Ordinance
- Disability Discrimination Ordinance
- Family Status Discrimination Ordinance
- Race Discrimination Ordinance
- Mandatory Provident Fund Schemes Ordinance
- Occupational Safety & Health Ordinance
- Personal Data (Privacy) Ordinance
- Prevention of Bribery Ordinance

During the Reporting Period, the Group was not aware of any violation of laws and regulations regarding employment and labour practices.

B. 社會 – 續

B.4. 勞工常規

本集團禁止僱用強制勞工、抵債勞工及童工，我們遵守所有相關法律及規例，保障所有僱員的權利，絕不容忍剝削勞工。我們為招聘程序制定嚴謹的流程，以核實求職者的背景，並確保我們的業務運作不聘用童工。本集團嚴禁任何形式的性別、政治傾向、殘疾及懷孕歧視。一旦揭發僱員提供虛假資料，本集團有權立即解僱有關員工。

人力資源部門將時常審閱本集團的程序及營運，確保遵從以下法律及規例，包括但不限於：

- 僱傭條例
- 最低工資條例
- 性別歧視條例
- 殘疾歧視條例
- 家庭崗位歧視條例
- 種族歧視條例
- 強制性公積金計劃條例
- 職業安全及健康條例
- 個人資料(私隱)條例
- 防止賄賂條例

本集團於報告期內並無發現任何違反有關僱傭及勞工常規的法律及規例之情況。

B. SOCIAL – continued

B.5. Supply Chain Management

Due to our business nature, our core operations do not rely significantly on the suppliers. The equipment and service that we procure include market information, professional business service, computer system, legal advisors and software vendors. Our procurement process takes into account the reputation, expertise, quality, price, capacity, creditability, corporate standards and more importantly, their social and environmental contribution and relevant certificates. For each area, we have several pre-approved suppliers to minimise business disruption. We strive to provide a transparent and fair supplier selection process to enhance our relationship with the suppliers.

As of 31 March 2026, the Group had 79 suppliers in Hong Kong. The Group keeps an effective engagement with all its suppliers.

The Group commits to limit the negative environmental influence that might be brought by sourcing activities. Continuously, we will incorporate sustainability considerations into our sourcing practices including procurement of other office equipment and communicate with suppliers on their environmental and social responsibilities to identify opportunities to improve their current environmental and social practices. In addition, we tend to choose environmentally friendly suppliers as our partners when the results of all other indicators are consistent. The Group continuously monitors the indicators of qualified suppliers to ensure that they continue to meet our criteria for cooperation.

B. 社會 – 續

B.5. 供應鏈管理

由於我們的業務性質，我們的核心理業務對供應商的依賴性不大。我們採購的設備及服務包括市場資訊、專業商業服務、電腦系統、法律顧問及軟件供應商。我們的採購過程考慮到聲譽、專業知識、品質、價格、能力信譽、企業標準，更重要的是考慮到其社會及環境貢獻以及相關證書。我們在各領域均有數個預先批核的供應商，以盡量減少業務受阻情況。我們致力提供透明和公平的供應商甄選過程，以加強我們與供應商的關係。

於二零二六年三月三十一日，本集團於香港有79名供應商。本集團與我們所有供應商保持有效聯繫。

本集團致力遏制採購活動可能帶來的負面環境影響。我們將繼續在採購行為考慮可持續發展因素，包括採購其他辦公用品，並與供應商就他們的環境及社會責任進行溝通，在他們現時的環境及社會行為中找出改善之處。此外，如果所有其他指標的成績一致，我們則傾向選擇環保供應商作為我們的合作夥伴。本集團持續監察合資格供應商的指標，確保他們繼續符合我們的合作標準。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.6. Product/Service Responsibility

Policies and Compliance

Our business activities involve the provision of financial services, which are subject to the regulations under the regulatory regime in Hong Kong. For example, Estate Agents Authority, Hong Kong Exchanges and Clearing Limited, Hong Kong Police Force (Licensing Office) and Hong Kong Securities and Futures Commission. The Group strictly complies with the relevant Hong Kong laws and regulations related to product/services responsibility, including but not limited to:

- Securities and Futures Ordinance (the “SFO”)
- Securities and Futures (Financial Resources) Rules
- Securities and Futures (Client Money) Rules
- Securities and Futures (Client Securities) Rules
- Conveyancing and Property Ordinance
- Land Registration Ordinance
- Money Lenders Ordinance
- Money Lenders Regulations
- Estate Agents Ordinance
- Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance
- Drug Trafficking (Recovery of Proceeds) Ordinance
- Organised and Serious Crimes Ordinance
- United Nations (Anti-Terrorism Measures) Ordinance

B. 社會 – 續

B.6. 產品／服務責任

政策與合規

我們的業務活動涉及提供受香港監管制度規管的金融服務，例如地產代理監管局、香港交易及結算所有限公司、香港警務處（牌照課）以及香港證券及期貨事務監察委員會。本集團嚴格遵守與產品／服務責任相關的香港法律法規，包括但不限於：

- 證券及期貨條例（「證券及期貨條例」）
- 證券及期貨（財政資源）規則
- 證券及期貨（客戶款項）規則
- 證券及期貨（客戶證券）規則
- 物業轉易及財產條例
- 土地註冊條例
- 放債人條例
- 放債人規則
- 地產代理條例
- 打擊洗錢及恐怖分子資金籌集（金融機構）條例
- 販毒（追討得益）條例
- 有組織及嚴重罪行條例
- 聯合國（反恐怖主義措施）條例

B. SOCIAL – continued

B.6. Product/Service Responsibility – continued

Quality control

The business operation is governed by a comprehensive structure of policies and procedures that is designed to ensure compliance with the above laws and regulations as well as to ensure the provision of high quality services. The senior management is in charge of monitoring the daily operations of their own department and to observe whether the employees abide by the internal control procedures. Furthermore, the operational manuals are regularly published and distributed to the employees to inform them of internal guidelines and regulatory updates. The aim of these manuals is to ensure the following:

1. Conduct business in an orderly and efficient manner
2. Comply with all applicable laws and regulatory requirements
3. Maintain proper records and ensure the reliability of financial information and other information used within and published by the Group
4. Prevent and detect potential fraud
5. Protect the assets of the clients and the Group

The Group strives to uphold the core value of providing consistent and quality service to all our clients. We take into consideration all feedback and complaints to continuously improve on our service and meet the client's expectation. The compliance department is responsible for receiving, recording, handling and reporting all complaints from our customers. Our compliance team is well-trained to handle complaints professionally and in accordance with our internal procedure.

Clients can send their complaints through the complaint hotline and it will be handled by the complaint officer. The hotline number is printed on the statements of accounts that are sent to customers of GNFC and GNS. Every time a complaint is received, a case will be set up to record the complaint details and to provide timely remedial actions for the customer. During the Reporting Period, the Group has not received any complaints. As the Group's business is service-orientated, there were no product recalls.

B. 社會 – 續

B.6. 產品／服務責任 – 續

質量控制

業務營運由全面的政策及程序架構所管理，旨在確保遵守上述法律法規，以及確保提供優質服務。高級管理層負責監督各自部門的日常運作，觀察僱員是否確實遵守內部監控程序。此外，定期出版並向僱員分發操作手冊，向他們提供有關內部指引及法規的最新資料。該等手冊旨在確保以下事項：

1. 有序高效地開展業務
2. 遵守所有適用的法律及監管要求
3. 備妥記錄，確保本集團內部使用和公佈的財務資料及其他資料均屬可靠
4. 防止和留意潛在的欺詐行為
5. 保護客戶及本集團的資產

本集團堅持為每位客戶秉承一貫優質服務的核心價值。我們檢討所有回饋及投訴，不斷改善服務，務求滿足客戶的期望。合規部門負責接收、記錄、處理和上報所有客戶投訴。我們的合規團隊訓練有素，能夠按照我們的內部程序以專業方式處理投訴。

客戶可透過投訴熱線提出投訴，個案並將由投訴事務主任處理。熱線電話號碼已印在結好期貨及結好證券客戶接收的賬戶結單上。我們就收到的每項投訴建立個案以記錄投訴細節，並為客戶提供及時的補救措施。於報告期內，本集團並無收到任何投訴。由於本集團以服務業為本，因此並無產品回收。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.6. Product/Service Responsibility – continued

Consumer Data Protection and Privacy Policies

The Group strictly complies with privacy related codes of practice that is issued by the Privacy Commissioner for Personal Data (e.g. the Personal Data (Privacy) Ordinance). The Company has implemented certain internal control measures in ensuring the confidentiality of our operation data so as to protect our business partners, customers and ourselves.

As part of the client's account opening agreement, the Group is subject to a contractual obligation to protect all client related data that is classified as confidential. This includes the client's transaction record and personal information. In order to prevent deletion, amendments or unauthorised usage of the client's confidential data, the Group has established precautionary measures and a well-designed internal control system to safeguard the client's data.

In scenarios that require disclosure of these confidential information, it will be conducted in accordance with the relevant laws, rules and regulations such as the Listing Rules or SFO. In addition, the client has the right to access their personal data and place restriction to the usage of data.

The Group will continue to review the existing internal control procedures and ensure that it is up to date in accordance with the latest version of the codes of practice issued by the Privacy Commissioner for Personal Data.

B. 社會 – 續

B.6. 產品／服務責任 – 續

消費者資料保障及私隱政策

本集團嚴格遵守由個人資料私隱專員發佈的私隱相關實務守則（例如個人資料（私隱）條例）。本公司已實施若干內部監控措施以確保我們的營運資料保密，保障我們的業務夥伴、客戶及自身。

作為客戶開戶協議的一部分，本集團有責任保障所有被列為機密的客戶相關資料。當中包括客戶的交易記錄及個人資料。為防止客戶的機密資料被刪除、修改或未經授權使用，本集團已設立預防措施並精心設計內部監控系統以保護客戶資料。

本集團於必要時會根據相關法律、法規及條例（如上市規則或證券及期貨條例）披露該等機密資料。此外，客戶有權查閱他們的個人資料，並對資料的使用施加限制。

本集團將繼續審閱現有的內部監控程序，並確保其符合個人資料私隱專員發佈的最新實務守則。



B. SOCIAL – continued

B.6. Product/Service Responsibility – continued

Protection of Intellectual Property

The Group recognises the importance of intellectual property protection, therefore we dedicated to protecting and enforcing the Group's own intellectual property rights as well as the intellectual property rights of third party.

Within our business operations, the Group has purchased proper licenses on information and software. The Group firmly prohibits employees from using pirated software. The Group has set up a ledger to manage the above purchased licenses, and a person will monitor its expiration and perform renewal actions in accordance with the relevant process.

Compliance

During the Reporting Period, the Group was unaware of any non-compliance with the relevant laws and regulations of data loss, provision of service and violation of customer privacy.

As the Group's business is service-orientated, the Group was not involved in product sales and recalls issues.

B.7. Anti-Corruption

Policies and Procedures

The three fundamental pillars of the Group's business are integrity, fair play and honesty.

The Group upholds these three principles by instilling an ethical atmosphere in the workplace. Employees are encouraged to raise questions regarding harassment, discrimination, bribery, corruption and other unethical behaviours. As part of the whistle-blowing policy, the Group has set up a reliable, confidential and safe platform for employees to report any suspected unethical behaviours to the audit committee.

B. 社會 – 續

B.6. 產品／服務責任 – 續

保護知識產權

本集團認同保護知識產權的重要性，因此致力於保護及實施本集團自身的知識產權以及第三方的知識產權。

在我們的業務營運中，本集團已購買適當的資料及軟件使用權。本集團嚴禁僱員使用盜版軟件。本集團已設立明細賬目，管理上述已購買的使用權，並由專人監控其到期情況，按照相關程序續期。

合規

於報告期內，本集團並無發現任何違反資料洩露、提供服務及侵犯客戶私隱相關法律法規的事件。

由於本集團的業務以服務為主，因此並無涉及產品銷售及召回問題。

B.7. 反貪污

政策及程序

本集團業務的三大基石為守信、循規守法及誠實。

本集團透過在工作場所營造道德氣氛維護這三大原則。我們鼓勵僱員就騷擾、歧視、賄賂、貪污及其他不道德行為提出問題。本集團已在舉報政策中設立可靠本集團透過在工作場所營造道德氣氛維護這三大原則。我們鼓勵僱員就騷擾、歧視、賄賂、貪污及其他不道德行為提出問題。本集團已在舉報政策中設立可靠、保密及安全的平台，僱員可藉此向審核委員會舉報任何可疑的不道德行為。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.7. Anti-Corruption – continued

Policies and Procedures – continued

When malpractice arises, the Group strives to identify and resolve these problems as early as possible. This is essential for maintaining and building a good relationship with our stakeholders. In order to prevent similar malpractice from occurring again, the Group will review and enhance the relevant internal controls. Periodically, the Group will also review the whistle-blowing policy to ensure that it is up to date and effective. On 17 March 2026, 4 of our employees attended the webinar for financial services practitioners which was organised by the Independent Commission Against Corruption (ICAC) with a total training hour of 4.

Financial Crime

Our Group actively combats financial crime to help safeguard the financial system. The specific areas that we focus on are money laundering and terrorist financing activities. We have adopted effective procedures and policies that are designed in accordance with the relevant Hong Kong regulations and laws, and the anti-money laundering guidelines. Training sessions are organised for employees to ensure that they understand and can fully comply with the aforementioned internal procedures and policies. The Group has established four main initiatives to mitigate the financial crime risk and to prevent these illegal activities:

1. Client Due Diligence

All new clients will undergo a background check through a database system supplied by a third-party professional vendor. This has enhanced the efficiency and effectiveness of the screening process which helps verify whether the potential client is a terrorist or Politically Exposed Person or has designated sanctions.

B. 社會 – 續

B.7. 反貪污 – 續

政策及程序 – 續

本集團務求儘早發現不當行為並將其解決，此乃與持份者維持和建立良好關係的關鍵所在。為防止類似不當行為再次發生，本集團將審閱和加強相關的內部監控。本集團亦將定期審閱並確保舉報政策屬最新和有效。於二零二六年三月十七日，我們4名僱員參加了由廉政公署為金融服務從業人員舉辦的網絡研討會，培訓總時數為4小時。

金融犯罪

本集團積極打擊金融犯罪，以協助保護金融系統。我們所關注的特定領域為洗錢及恐怖分子資金籌集活動。我們已經採取根據香港相關法規法律以及反洗錢指引制定的有效程序與政策。我們為僱員舉辦培訓課程，以確保他們了解並能全面遵守上述內部程序與政策。為減輕金融犯罪風險以及防止進行非法活動，本集團制定了四項主要措施：

1. 對客戶進行盡職調查

我們將透過第三方專業供應商提供的資料庫系統對所有新客戶進行背景調查。這項措施提高篩查過程的效率及效果，有助核實潛在客戶是否為恐怖分子或政治人物或遭受到指定制裁。

B. SOCIAL – continued

B.7. Anti-Corruption – continued

Financial Crime – continued

2. Ongoing Monitoring

Through an analytical platform, we periodically conduct data, document and information review of our existing clients. We also utilise investigative tools to monitor high-risk financial activities which enhances the efficiency and accuracy of our business operations. Any suspicious activity including unusual, complex and large transactions will be thoroughly investigated.

3. Suspicious Transaction Reporting

The Group has devised a set of comprehensive internal protocol for suspicious activity. In an event of a suspicious activity, the compliance team shall be notified immediately. If the compliance team holds reasonable grounds to substantiate that these are suspicious activities, the team will further escalate the case to the Joint Financial Intelligence Unit.

4. Record Keeping

As part of the record keeping procedure, all accounts related to the suspicious activity will have their records stored in our database for at least six years. This enables the compliance team or Joint Financial Intelligence Unit to conduct a thorough investigation.

Compliance

In the year ending 31 March 2026, the Group was not aware of any legal cases related to corruption behaviour of the employees or the Group. Furthermore, there were no whistleblowing incidents arising from malpractice or illegal activities.

B. 社會 – 續

B.7. 反貪污 – 續

金融犯罪 – 續

2. 持續監測

我們透過分析平台定期對現有客戶進行數據、文件及資料審查。我們亦利用調查工具監測高風險的金融活動，有助提高我們業務運作的效率及準確性。我們將徹底調查不尋常、複雜及大型交易等任何可疑活動。

3. 匯報可疑交易

本集團針對可疑活動制定了完善的內部指引。發生可疑活動時應立即通知合規團隊。如果合規團隊有合理理由證明有關活動實屬可疑，則將進一步將案件向聯合財富情報組匯報。

4. 備存記錄

備存記錄過程中，所有與可疑活動有關的賬戶記錄均將在我們的資料庫保存至少六年，以便合規團隊或聯合財富情報組進行徹底調查。

合規

於截至二零二六年三月三十一日止年度，本集團並無發現任何與僱員或本集團貪污行為有關的法律案件，亦無發生因瀆職或非法活動而引起的舉報事件。

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.8. Community Investment

The Group recognises that the well-being and stability of our community is vital for our sustainable business development. Through supporting the community, we fulfil one of our core values which is to give back to the community. As a responsible corporate citizen, the Group has fostered the culture of community engagement and has actively participated in a range of social welfare activities.

Donation serve as a vital means of supporting and fostering community development, reflecting a commitment to social responsibility. During the Reporting Period, the Group actively contributed to charitable causes by making donations to support medical services and first responders. Specifically, the Group donated HK\$100,000 to Mr. Ho Shing to support the family of firefighter Ho Wai-ho, who tragically lost his life during the Wang Fuk Court fire incident, demonstrating our commitment to assisting the families of frontline heroes in times of need. Additionally, the Group contributed HK\$5,000 to the Tung Wah Group of Hospitals, an organisation dedicated to providing essential medical, educational, and community services to the public. Moreover, the Group donated HK\$10,000 to the Buddhist (Sam Kok Mar Tou Yu-Lan) Charitable Association Limited to support the smooth organisation of Yu Lan Festival, contributing to the preservation of local cultural heritage and traditional practices. These contributions, totalling HK\$115,000, underscore the Group's dedication to giving back to society, strengthening community ties, and supporting meaningful causes that uplift and empower individuals and families in need. Through such efforts, the Group aims to create a positive and lasting impact on the broader community while inspiring others to participate in similar acts of generosity.

B. 社會 – 續

B.8. 惠澤社群

本集團深明可持續發展業務乃取決於其所在社區是否穩健繁榮。我們透過支持社區實現了我們的核心價值：回饋社會。作為負責任的企業公民，本集團培養了參與社區的文化，並積極參與一系列的社會福利活動。

捐贈是支持和促進社區發展的重要途徑，亦反映對社會責任的承諾。於報告期內，本集團積極參與慈善事業，支持醫療服務及緊急救援人員。其中，本集團向於宏福苑火災事故中不幸殉職的消防員何偉豪的父親何勝先生捐款港幣100,000元正，體現我們致力為前線英雄家屬於困難時期提供援助的承諾。此外，本集團向致力於向公眾提供必要醫療、教育及社區服務的東華三院捐贈了港幣5,000元正。此外，本集團亦向佛教（三角碼頭孟蘭勝會）慈善有限公司捐贈10,000港元，以支持順利舉辦盂蘭節，為保護本地文化遺產及傳統習俗作出貢獻。捐款合共為港幣115,000元正，彰顯本集團回饋社會、加強社區聯繫以及支持有意義的公益事業的決心，以幫助及支持有需要的個人和家庭。透過這些努力，本集團旨在為更廣泛的社區帶來積極而持久的影響，同時激勵更多人參與類似的慈善捐贈。

B. SOCIAL – continued

B.8. Community Investment – continued

In recognition of our continued commitment to corporate social responsibility, the Group was honoured to receive the “Caring Company – Advanced Performance 2024/2025” designation from The Hong Kong Council of Social Service, marking eight consecutive years of fostering a caring culture.

B. 社會 – 續

B.8. 惠澤社群 – 續

為表彰本集團對企業社會責任的持續貢獻，本集團榮獲香港社會服務聯會頒發「2024/2025年度關愛公司—進階表現」，標誌連續八年實踐及推動關愛文化。



Figure 5: Certificate of “Caring Company – Advanced Performance 2024/2025” awarded by The Hong Kong Council of Social Service

圖5：香港社會服務聯會頒發的「2024/2025年度關愛公司—進階表現」證書

環境、社會及管治報告

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B. SOCIAL – continued

B.8. Community Investment – continued

Besides donations, the Group also participates in different community engagement activities to further support local development. The Group actively participated in the Red Packet Recycling campaign organised by Greeners Action (綠領行動). Through this initiative, the Group collected used red packets from employees to be recycled and reused, promoting waste reduction and environmental conservation during festive seasons.

B. 社會 – 續

B.8. 惠澤社群 – 續

除捐款外，本集團亦參與各種社區活動，進一步支持當地發展。本集團積極參與由綠領行動 (Greeners Action) 舉辦的利是封回收活動。透過此項活動，本集團向員工收集舊利是封以進行回收及循環再用，於節慶期間推廣減廢及環境保護。



Figure 6: Used red packets collection box for “Lai-See Packet Recycle & Reuse Programme” from Greeners Action (綠領行動) (March 2026)

圖6：為綠領行動「利是封回收重用大行動」而設的利是封收集箱 (二零二六年三月)

B. SOCIAL – continued

B.8. Community Investment – continued

To further promote environmental awareness and energy conservation, the Group officially participated in Earth Hour 2026, organised by the World Wide Fund for Nature (WWF). This initiative encouraged our employees and operations to switch off non-essential lights to demonstrate solidarity for global climate action.

B. 社會 – 續

B.8. 惠澤社群 – 續

為進一步提升環保及節能意識，本集團正式參與由世界自然基金會(WWF)舉辦的「地球一小時2026」。該活動鼓勵員工及業務營運部門關閉非必要照明，以示對全球氣候行動的支持。



Figure 7: Certificates of Appreciation of Give an Hour for Earth (March 2026)

圖7：「地球一小時」嘉許狀(二零二六年三月)

B. 社會－續

B.8. 惠澤社群－續

我們為營造一個支持員工、以僱員為本的工作環境所作的貢獻獲得勞工處的認可，連續三屆（2018、2020及2024年）榮獲「好僱主約章」，因此獲頒星級約章標誌。



圖8：連續三屆（2018、2020及2024年）參與勞工處「好僱主約章」，榮獲「星級約章標誌」

B. SOCIAL – continued

B.8. Community Investment – continued

The Group was also recognised in the 2024 Hong Kong Awards for Environmental Excellence by the Environmental Campaign Committee for our ongoing pursuit of environmental initiatives and sustainable operational practices.



B. 社會 – 續

B.8. 惠澤社群 – 續

本集團亦憑藉在環保方面的努力及可持續的運營實踐，獲環境運動委員會頒發2024香港環境卓越大獎。



Figure 9: Certificate of Recognition in the “Hong Kong Awards for Environmental Excellence” presented by the Environmental Campaign Committee

圖9：環境運動委員會「香港環境卓越大獎」嘉許狀

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

B. SOCIAL – continued

B.8. Community Investment – continued

Last but not least, the Group provided venues and resources free of charge to Rex ReAction to host complimentary sharing sessions on parent-child, marital, self-related and interpersonal relationships. During the reporting period, the Group made its venue available for a total of 16 sharing sessions. These initiatives supported the community by promoting stronger family bonds, enhancing parenting skills, and fostering a more supportive and resilient social environment.

B. 社會 – 續

B.8. 惠澤社群 – 續

最後但同樣重要的一點是，本集團向幸福關係教育學院(Rex ReAction)免費提供場地及資源，以舉辦有關親子、婚姻、自身及人際關係的免費分享會。於報告期內，本集團合共提供場地舉行了16場分享會。該等活動透過促進更融洽的家庭關係、提升親子技能，以及培養更具支持力及韌性的人際關係，為社會提供支持。

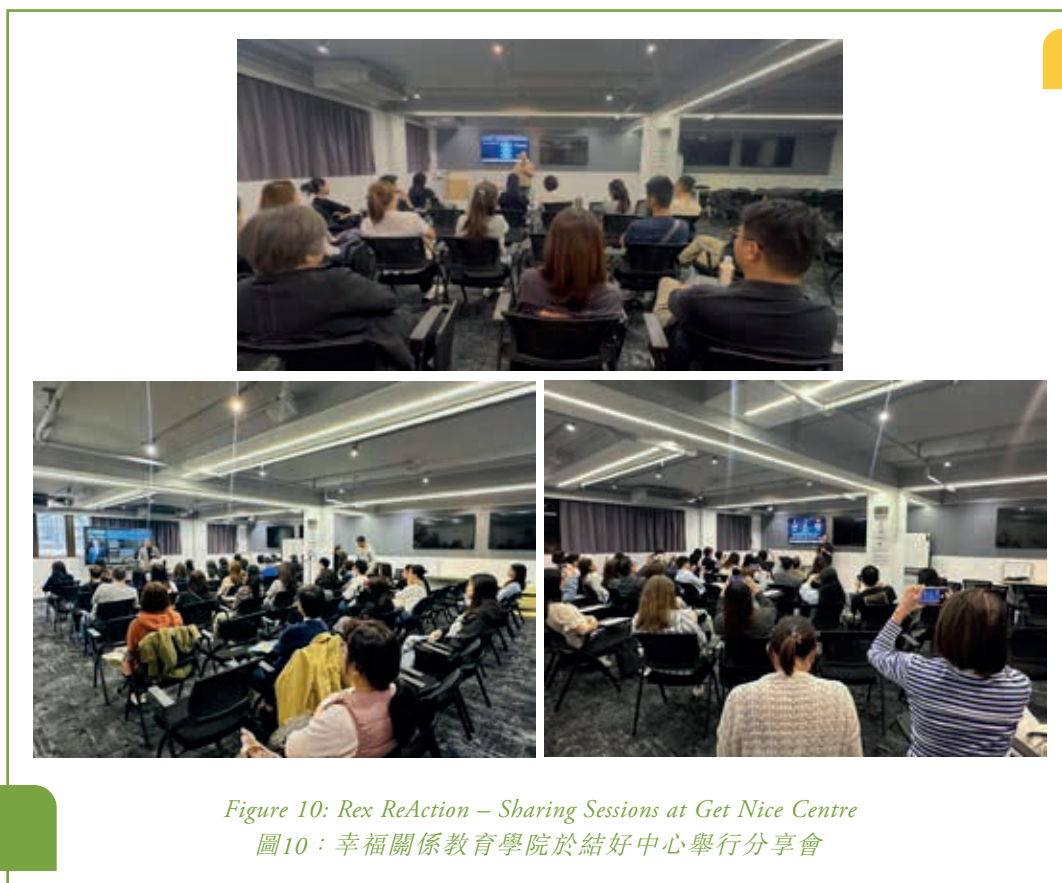


Figure 10: Rex ReAction – Sharing Sessions at Get Nice Centre
圖10：幸福關係教育學院於結好中心舉行分享會

如果你

- 想學會不帶壓力的溫暖溝通及說服力
- 想在重要時刻，能真正支持到你在乎的人
- 想不用再怕關係緊張而難以開口
- 想你的關心能化為感染對方改變的動力

如何「不用說教、不施壓、不委屈自己」也能說服對方改變

一場從家庭到職場都適用的講座

2026年2月12日
早上 10:00 至 中午 12:00
紅磡康福道北270至274號
結好中心14樓

主講者：Rex 院長
幸福關係教育學院創辦人
資深心理諮詢師
家長教育專家
協助心理學教育專業
人才發展專家

實證公益講座：免費參加

幸福關係教育學院
Rex ReAction
幸福關係教育學院

協助你加強個人感染力

家長們

- 想你的青少年子女健康成長嗎？
- 想與青少年有溫馨親子關係嗎？
- 想修補現在出現了的衝突嗎？
- 想早點知道教導青少年的正確方法嗎？

想，就請出席

家長能這樣，青少年便不難教

親子關係講座
適合8-18歲子女的家長

2026年1月12日
晚上 07:30 至 09:30
紅磡康福道北270至274號
結好中心14樓

主講者：Rex 院長
幸福關係教育學院創辦人
資深心理諮詢師
家長教育專家
協助心理學教育專業
人才發展專家

實證公益講座：免費參加

幸福關係教育學院
Rex ReAction
幸福關係教育學院

青少年與家長的正面關係發展

重要講座

如何教導青少年

適合
家長、老師、社工、教育工作者、教練
及所有關注青少年發展的人及機構

2025年10月13日
晚上 7:30 至 9:30
紅磡康福道北270至274號
結好中心14樓

主講者：Rex 院長
幸福關係教育學院創辦人
資深心理諮詢師
家長教育專家
協助心理學教育專業
人才發展專家

實證公益講座：免費參加
截止報名：10月12日 11:59pm

幸福關係教育學院
Rex ReAction
幸福關係教育學院

家長們

- 想子女健康成長嗎？
- 想親子關係溫馨有愛嗎？
- 想教導子女時不需勞氣嗎？

想，就請出席

如何成為懂愛子女的父母

適合0-12歲子女的家長
「肯愛」不等於「懂愛」

2025年11月19日
早上 10:00 至 12:00
紅磡康福道北270至274號
結好中心14樓

主講者：Rex 院長
幸福關係教育學院創辦人
資深心理諮詢師
家長教育專家
協助心理學教育專業
人才發展專家

實證公益講座：免費參加
截止報名：11月18日 11:59pm

幸福關係教育學院
Rex ReAction
幸福關係教育學院

讓每個人都擁有的人生幸福

幸福關係教育學院
2025年5月31日

【你的愛，需要正確的方式來傳遞】... 更多

你想教好你的子女
你想改變你的伴侶
你想提醒你的家人朋友
你想改善你的團隊
但他們總不肯聽
然後又重複犯錯

2025年6月9日
晚上 8:00 至 10:00
紅磡康福道北270至274號
結好中心14樓

主講者：Rex 院長
幸福關係教育學院創辦人
資深心理諮詢師
家長教育專家
協助心理學教育專業
人才發展專家

實證公益講座：免費參加

幸福關係教育學院
Rex ReAction
幸福關係教育學院

如何正確傳遞
你對他們的愛及關心

請按內文報名

適合
家長、老師
社區團體
各種機構
任何需要幫助別人改變的有心人

讓每個人都擁有的人生幸福

Figure 11: Rex ReAction - Sharing Sessions Invitation and Event Details

圖11：幸福關係教育學院分享會活動資料

環境、社會及管治報告 ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT



Figure 12: Rex ReAction - Sharing Sessions Invitation and Event Details
圖12：幸福關係教育學院分享會資料

APPENDIX

Each section in the Group's ESG Report corresponds to a KPI as outlined in the Listing Rules. This is exhibited in the below table:

附錄

本集團的環境、社會及管治報告中各章節均與上市規則中概述的關鍵績效指標相對應，下表列示相關詳情：

KPI 關鍵績效指標	Description 描述	Section 章節
A. Environmental A. 環境		
Aspect A1: Emissions 範疇A1：排放		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Note: Air emissions include NO_x, SO_x and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous waste are those defined by national regulations. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生的： (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。 附註：廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。 溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟碳化合物、全氟化碳及六氟化硫。 有害廢棄物指國家規例所界定者。	A.1. Emissions A.1. 排放

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

APPENDIX – continued

附錄 – 續

KPI 關鍵績效指標	Description 描述	Section 章節
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	A.1. Emissions A.1. 排放
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility) 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	A.1. Emissions A.1. 排放
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility) 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	A.1. Emissions A.1. 排放
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	A.1. Emissions A.1. 排放
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標為達到這些目標所採取的步驟。	A.1. Emissions A.1. 排放



APPENDIX – continued

附錄 – 續

KPI 關鍵績效指標	Description 描述	Section 章節
Aspect A2: Use of Resources 範疇A2：資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc 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。	A.2. Use of Resources A.2. 資源使用
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千瓦時計算)及密度(如以每產量單位、每項設施計算)。	A.2. Use of Resources A.2. 資源使用
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility) 總耗水量及密度(如以每產量單位、每項設施計算)。	A.2. Use of Resources A.2. 資源使用
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到這些目標所採取的步驟。	A.2. Use of Resources A.2. 資源使用
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，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	A.2. Use of Resources A.2. 資源使用
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	A.2. Use of Resources A.2. 資源使用
Aspect A3 The Environment and Natural Resources 範疇A3：環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact of activities on the environment and natural resources and the actions taken to manage them. 減低發行人業務活動對環境及天然資源造成重大影響的政策及已採取管理有關影響的行動。	A.3. The Environment and Natural Resources A.3. 環境及天然資源

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

APPENDIX – continued

附錄 – 續

KPI 關鍵績效指標	Description 描述	Section 章節
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	A.3. The Environment and Natural Resources A.3. 環境及天然資源
B. Social B. 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 範疇B1：僱傭		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	B.1. Employment and Labour Practices B.1. 僱傭及勞工常規
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、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	B.1. Employment and Labour Practices B.1. 僱傭及勞工常規
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。	B.1. Employment and Labour Practices B.1. 僱傭及勞工常規

APPENDIX – continued

附錄 – 續

KPI 關鍵績效指標	Description 描述	Section 章節
Aspect B2: Health and Safety 範疇B2：健康與安全		
General Disclosure 一般披露	Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	B.2. Health and Safety B.2. 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（包括匯報年度）每年因工亡故的人數及比率。	B.2. Health and Safety B.2. 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。	B.2. Health and Safety B.2. 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。	B.2. Health and Safety B.2. 健康與安全



環境、社會及管治報告

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

APPENDIX – continued

附錄 – 續

KPI 關鍵績效指標	Description 描述	Section 章節
Aspect B3: Development and Training 範疇B3：發展和培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities Note: Training refers to vocational training. It may include internal and external courses paid by the employer. 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外部課程。	B.3. Development and Training B.3. 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 (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	B.3. Development and Training B.3. 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。	B.3. Development and Training B.3. 發展及培訓
Aspect B4: Labour Standards 範疇B4：勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	B.4. Labour Standards B.4. 勞工常規
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。	B4 Labour Standards B.4. 勞工常規
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所採取的步驟。	B4 Labour Standards B.4. 勞工常規

APPENDIX – continued

附錄 – 續

KPI 關鍵績效指標	Description 描述	Section 章節
Operating Practices 營運常規		
Aspect B5: Supply Chain Management 範疇B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	B.5. Supply Chain Management B.5. 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。	B.5. Supply Chain Management B.5. 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. 描述有關委聘供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	B.5. Supply Chain Management B.5. 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. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	B.5. Supply Chain Management B.5. 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. 描述在甄選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	B.5. Supply Chain Management B.5. 供應鏈管理

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ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

APPENDIX – continued

附錄 – 續

KPI 關鍵績效指標	Description 描述	Section 章節
Aspect B6: Product Responsibility 範疇B6：產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：	B.6. Product Responsibility B.6. 產品責任
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	B.6. Product Responsibility B.6. 產品責任
KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	B.6. Product Responsibility B.6. 產品責任
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	B.6. Product Responsibility B.6. 產品責任
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	B.6. Product Responsibility B.6. 產品責任
KPI B6.5 關鍵績效指標B6.5	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。	B.6. Product Responsibility B.6. 產品責任

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附錄 – 續

KPI 關鍵績效指標	Description 描述	Section 章節
Aspect B7: Anti-Corruption 範疇B7：反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	B.7. Anti-Corruption B.7. 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. 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。	B.7. Anti-Corruption B.7. 反貪污
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, 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。	B.7. Anti-Corruption B.7. 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。	B.7. Anti-Corruption B.7. 反貪污

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KPI 關鍵績效指標	Description 描述	Section 章節
Community 社區		
Aspect B8: Community Investment 範疇B8：社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	B.8. Community Investment B.8. 惠澤社群
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	B.8. Community Investment B.8. 惠澤社群
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area 在專注範疇所動用資源（如金錢或時間）。	B.8. Community Investment B.8. 惠澤社群



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Governance 管治		
19	An issuer shall disclose information about: 發行人須披露以下資訊：	
	a. the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: a. 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言,發行人須指出有關機構或個人及披露以下資訊:	
	i. how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; i. 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略;	Message from the Board 董事會致辭
	ii. how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; ii. 該機構或個人獲悉氣候相關風險和機遇的方式和頻率;	Message from the Board 董事會致辭
	iii. how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; iii. 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中,如何考慮氣候相關風險和機遇,包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估;	Message from the Board 董事會致辭

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	iv. how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and iv. 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及	Message from the Board 董事會致辭
	b. An issuer shall disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: b. 發行人須披露有關以下方面的資料：管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：	
	i. whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and i. 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及	Message from the Board 董事會致辭
	ii. whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. ii. 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	Message from the Board 董事會致辭

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Strategy 策略		
20	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：	
	a. describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; a. 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；	A.4. Climate Change A.4. 氣候變化
	b. explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; b. 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；	A.4. Climate Change A.4. 氣候變化
	c. specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons — short, medium or long term — the effects of each climate-related risk and opportunity could reasonably be expected to occur; and c. 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及	A.4. Climate Change A.4. 氣候變化
	d. explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. d. 解釋發行人如何定義「短期」、「中期」及「長期」，以及這些定義如何與其策略決定規劃範圍掛鉤。	A.4. Climate Change A.4. 氣候變化

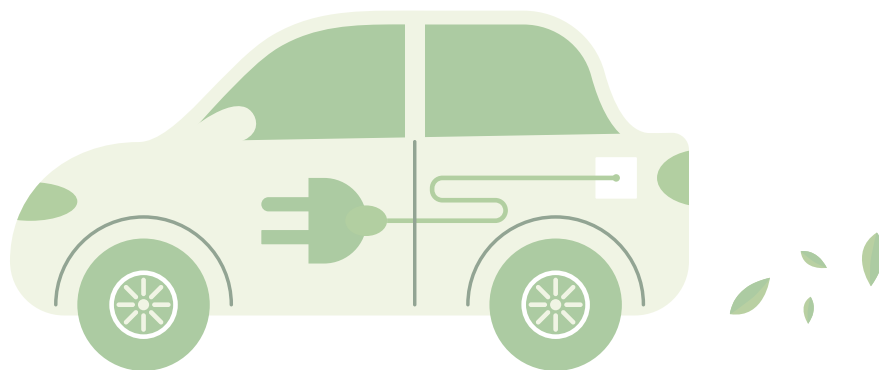
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21	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：	
	a. a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and a. 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及	A.4. Climate Change A.4. 氣候變化
	b. a description of where in the issuer's business model and value chain climate related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). b. 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。	A.4. Climate Change A.4. 氣候變化



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22	An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：	
	a. information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: a. 有關發行人已經及將來計劃在其策略和決策中如何應對氣候重大風險及機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：	
	i. current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; i. 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動；	A.4. Climate Change A.4. 氣候變化
	ii. current and anticipated adaptation and mitigation efforts (whether direct or indirect); ii. 已經或預期將進行的任何適應或減緩工作(直接或間接)；	A.4. Climate Change A.4. 氣候變化
	iii. any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; iii. 發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明；	A.4. Climate Change A.4. 氣候變化
	iv. how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any), described in accordance with paragraphs 37 to 40; and iv. 發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標(如有))；及	A.1. Emissions A.1. 排放
	b. information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). b. 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	A.4. Climate Change A.4. 氣候變化

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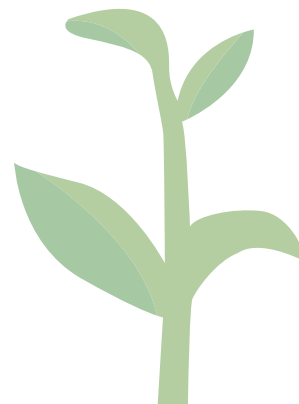
Implementation Guidance for Climate Disclosures under HKEX Reporting Framework 香港交易所環境、社會及管治框架下氣候信息披露的實施指引		2026 ESG Report 2026年環境、社會及管治報告
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	A. Environment A. 環境
24	An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：	
	a. how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and a. 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	A.4. Climate Change A.4. 氣候變化
	b. the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. b. 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	The identified climate risks and opportunities are under the Group's manageable control, which will not cause material adjustments to the carrying amounts of assets and liabilities within the next annual reporting period 已識別的氣候風險及機遇在本集團的可控範圍內，不會導致資產及負債的賬面值於下一個年度報告期間內作出重大調整



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25	The issuer shall provide qualitative and quantitative disclosures about: 發行人須披露以下定性和量化資料：	
	a. how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: a. 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務表現在短期、中期及長期內將如何變化：	
	i. its investment and disposal plans; and i. 其投資及處置計劃；及	Currently, the group does not have major investment or disposal plans specifically related to climate change considerations. 目前，本集團並無專門針對氣候變化考慮因素的重大投資或處置計劃。
	ii. its planned sources of funding to implement its strategy; and ii. 其為實施策略所需的資金的計劃資金來源；及	A.4. Climate Change A.4. 氣候變化
	b. how the issuer expects its financial performance and cash flow to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. b. 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	A.4. Climate Change A.4. 氣候變化



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26	An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：	
	a. the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: a. 發行人截至匯報日對其氣候韌性的評估，其有助於了解：	
	i. the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; i. 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；	A.4. Climate Change A.4. 氣候變化
	ii. the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and ii. 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及	A.4. Climate Change A.4. 氣候變化
	iii. the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; iii. 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；	A.4. Climate Change A.4. 氣候變化

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	b. how and when the climate-related scenario analysis was carried out, including: b. 如何及何時進行氣候相關情景分析，包括：	
	i. information about the inputs used, including: i. 使用的輸入數據，包括：	
	1. which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 1. 發行人在分析中使用的氣候相關情景及其來源；	A.4. Climate Change A.4. 氣候變化
	2. whether the analysis included a diverse range of climate-related scenarios; 2. 分析是否涵蓋多種不同的氣候相關情景；	A.4. Climate Change A.4. 氣候變化
	3. whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 3. 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；	A.4. Climate Change A.4. 氣候變化
	4. whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 4. 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；	A.4. Climate Change A.4. 氣候變化
	5. why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 5. 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；	A.4. Climate Change A.4. 氣候變化
	6. time horizons the issuer used in the analysis; and 6. 發行人在分析中所使用的時間範圍；及	A.4. Climate Change A.4. 氣候變化
	7. what scope of operations the issuer used in the analysis (for example, the operation locations and business units used in the analysis); 7. 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；	A.4. Climate Change A.4. 氣候變化
	ii. the key assumptions the issuer made in the analysis; and ii. 發行人在分析中所作的關鍵假設；及	A.4. Climate Change A.4. 氣候變化
	iii. the reporting period in which the climate-related scenario analysis was carried out. iii. 進行氣候相關情景分析的匯報期。	A.4. Climate Change A.4. 氣候變化

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Risk Management 風險管理		
27	An issuer shall disclose information about: 發行人須披露以下資訊：	
	a. the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: a. 發行人用於識別、評估氣候相關風險和機遇，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊：	
	i. whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; i. 發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）；	A.4. Climate Change A.4. 氣候變化
	ii. how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); ii. 發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）；	A.4. Climate Change A.4. 氣候變化
	iii. whether and how the issuer prioritises climate-related risks relative to other types of risks; iii. 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；	A.4. Climate Change A.4. 氣候變化
	iv. how the issuer monitors climate-related risks; and iv. 發行人如何監察其氣候相關風險；及	A.4. Climate Change A.4. 氣候變化
	v. whether and how the issuer has changed the processes it uses compared with the previous reporting period; v. 與上一個匯報期相比，發行人可有及如何改變其使用的流程；	A.4. Climate Change A.4. 氣候變化
	b. the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and b. 發行人用於識別、評估氣候相關風險和機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及	A.4. Climate Change A.4. 氣候變化
	c. the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. c. 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	A.4. Climate Change A.4. 氣候變化

APPENDIX – continued

附錄 – 續

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Metrics and Targets 指標及目標		
28	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as: 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為：	A.1. Emissions A.1. 排放
	a. Scope 1 greenhouse gas emissions; a. 範圍1溫室氣體排放；	
	b. Scope 2 greenhouse gas emissions; and b. 範圍2溫室氣體排放；及	
	c. Scope 3 greenhouse gas emissions c. 範圍3溫室氣體排放	
29	An issuer shall: 發行人須：	
	a. measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; a. 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放；	A.1. Emissions A.1. 排放
	b. disclose the approach it uses to measure its greenhouse gas emissions including: b. 披露其用於計量溫室氣體排放的方法，包括：	
	i. the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; i. 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；	A.1. Emissions A.1. 排放
	ii. the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and ii. 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及	A.1. Emissions A.1. 排放
	iii. any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; iii. 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；	A.1. Emissions A.1. 排放

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APPENDIX – continued

附錄 – 續

Implementation Guidance for Climate Disclosures under HKEX Reporting Framework 香港交易所環境、社會及管治框架下氣候信息披露的實施指引		2026 ESG Report 2026年環境、社會及管治報告
	c. for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and c. 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及	A.1. Emissions A.1. 排放
	d. for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). d. 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。	A.1. Emissions A.1. 排放
30	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	A.4. Climate Change A.4. 氣候變化
31	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。	A.4. Climate Change A.4. 氣候變化
32	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	The Group is currently quantifying the amount of assets and business activities aligned with climate-related opportunities and aims to disclose in the future reports. 本集團目前正量化與氣候相關機遇相符的資產及業務活動數量，並旨在於未來報告中作出披露。

APPENDIX – continued

附錄 – 續

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33	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	The Group is quantifying the capital expenditure and investments specifically allocated to climate-related risks and opportunities and aims to disclose in the future reports. 本集團正量化專門分配予氣候相關風險及機遇的資本開支及投資，並旨在於未來報告中作出披露。
34	An issuer shall disclose: 發行人須披露如下	Carbon pricing is currently not a part of our decision-making. We will explore the use of internal carbon pricing in the future. 碳定價目前並非我們決策的一部分。我們將在未來探索使用內部碳定價。
	a. an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and a. 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及	
	b. the price of each metric tone of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; b. 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；	
	or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	
35	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	A.4. Climate Change A.4. 氣候變化

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36	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterize participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	SASB Reporting Index SASB報告指數																
37	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露： <table><tr><td>a. the metric used to set the target; a. 用以設定目標的指標；</td><td>A.1. Emissions A.1. 排放</td></tr><tr><td>b. the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); b. 目標的目的 (例如減緩、適應或以科學為基礎的舉措)；</td><td>A.1. Emissions A.1. 排放</td></tr><tr><td>c. the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); c. 目標的適用範圍 (例如目標是適用於發行人整個集團還是部分 (如僅適用於某個業務單位或地理區域))；</td><td>A.1. Emissions A.1. 排放</td></tr><tr><td>d. the period over which the target applies; d. 目標的適用期間；</td><td>A.1. Emissions A.1. 排放</td></tr><tr><td>e. the base period from which progress is measured; e. 衡量進度的基準期間；</td><td>A.1. Emissions A.1. 排放</td></tr><tr><td>f. milestones or interim targets (if any); f. 階段性目標或中期目標 (如有)；</td><td>A.1. Emissions A.1. 排放</td></tr><tr><td>g. if the target is quantitative, whether the target is an absolute target or an intensity target; and g. 如屬量化目標，其屬絕對目標還是強度目標；及</td><td>A.1. Emissions A.1. 排放</td></tr><tr><td>h. how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. h. 最新氣候變化國際協議 (包括該協議產生的司法承諾) 如何為發行人設定目標提供資訊。</td><td>A.1. Emissions A.1. 排放</td></tr></table>	a. the metric used to set the target; a. 用以設定目標的指標；	A.1. Emissions A.1. 排放	b. the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); b. 目標的目的 (例如減緩、適應或以科學為基礎的舉措)；	A.1. Emissions A.1. 排放	c. the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); c. 目標的適用範圍 (例如目標是適用於發行人整個集團還是部分 (如僅適用於某個業務單位或地理區域))；	A.1. Emissions A.1. 排放	d. the period over which the target applies; d. 目標的適用期間；	A.1. Emissions A.1. 排放	e. the base period from which progress is measured; e. 衡量進度的基準期間；	A.1. Emissions A.1. 排放	f. milestones or interim targets (if any); f. 階段性目標或中期目標 (如有)；	A.1. Emissions A.1. 排放	g. if the target is quantitative, whether the target is an absolute target or an intensity target; and g. 如屬量化目標，其屬絕對目標還是強度目標；及	A.1. Emissions A.1. 排放	h. how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. h. 最新氣候變化國際協議 (包括該協議產生的司法承諾) 如何為發行人設定目標提供資訊。	A.1. Emissions A.1. 排放	
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38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括： a. whether the target and the methodology for setting the target has been validated by a third party; a. 目標本身及設定目標的方法是否經第三方驗證； b. the issuer's processes for reviewing the target; b. 發行人審核目標的程序； c. the metrics used to monitor progress towards reaching the target; and c. 用於監察達標進度的指標；及 d. any revisions to the target and an explanation for those revisions. d. 任何修訂目標的內容及原因。	As we move forward, we will explore the feasibility of having our targets validated by a third party. 隨著我們向前邁進，我們將探索讓第三方驗證我們目標的可行性。 Message from the Board 董事會致辭 A.1. Emissions A.1. 排放 A.1. Emissions A.1. 排放
39	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	A.1. Emissions A.1. 排放
40	For each greenhouse gas emission targets disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露： a. which greenhouse gases are covered by the target; a. 目標涵蓋哪些溫室氣體； b. whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; b. 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； c. whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; c. 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標； d. whether the target was derived using a sectoral decarbonisation approach; and d. 目標是否是採用行業脫碳方法得出的；及	A.1. Emissions A.1. 排放 A.1. Emissions A.1. 排放 We consider our target is a gross GHG target as we currently have not planned to purchase carbon credits to offset our emissions to achieve the target. 由於我們目前並未計劃購買碳信用以抵銷我們的排放從而達成目標，因此我們認為我們的目標為溫室氣體排放總量目標。

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e. the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: e. 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：	i. the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; i. 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；	We currently have not purchased carbon credits to offset our emissions. The Group is committed to optimising the business operations for energy efficiency and climate resilience. We will keep evaluating the necessity of purchasing carbon credits in the future. 我們目前並無購買碳信用以抵銷我們的排放。本集團致力於優化業務營運，以提高能源效率和氣候韌性。我們將持續評估未來購買碳信用的必要性。
	ii. which third-party scheme(s) will verify or certify the carbon credits; ii. 該碳信用將由哪些第三方計劃驗證或認證；	
	iii. the type of carbon credit, including whether the underlying offset will be nature-based or based on technology carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and iii. 碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及	
	iv. any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). iv. 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。	

SASB REPORTING INDEX

Get Nice included SASB disclosures where similar information is provided in our Sustainability Report and other public documents. Below is a partial list of the SASB disclosures for the Investment Banking and Brokerage and our responses.

可持續披露核算準則委員會 (SASB) 報告指數

結好已載有SASB披露，其中類似資料已於我們的可持續發展報告及其他公開文件中提供。以下為投資銀行及經紀業務的部分SASB披露清單以及我們的回應。

Topic 議題	Metric 指標	Code 代碼	ESG Report or Our Responses 環境、社會及管治 報告或我們的回應
Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities 將環境、社會及管治因素納入投資銀行及經紀業務	Description of approach to incorporation of environmental, social and governance (ESG) factors in investment banking and brokerage activities 將環境、社會及管治 (ESG) 因素納入投資銀行及經紀業務的方針	FN-IB-410a.3	A. Environment B. Social A. 環境 B. 社會
Business Ethics 商業道德	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, antitrust, anticompetitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations 因涉及詐騙、內幕交易、反壟斷、反競爭行為、操縱市場、舞弊或其他相關金融行業法律或法規的法律訴訟而導致的金錢損失總額	FN-IB-510a.1	B.7. Anti-Corruption B.7. 反貪污
	Description of whistleblower policies and procedures 舉報政策及流程	FN-IB-510a.2	B.7. Anti-Corruption B.7. 反貪污



GET NICE HOLDINGS LIMITED 結 好 控 股 有 限 公 司

(Incorporated in the Cayman Islands with limited liability)

於開曼群島註冊成立之有限公司

Stock code 股份代號 : 64

