



从玉

**Congyu Intelligent Agricultural Holdings Limited**

**從玉智農集團有限公司**

(Incorporated in Bermuda with limited liability 於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 875)



2025

Environmental, Social and  
Governance Report

環境、社會及管治報告

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### Report overview

This Environmental, Social and Governance Report (the “Report” or “ESG Report”) summaries the environmental, social and governance (“ESG”) initiatives, plans and performances of Congyu Intelligent Agricultural Holdings Limited (the “Company”), together with its subsidiaries (the “Group”) and demonstrates its commitment to sustainable development.

### ESG Management Approach

The Group believes that sustainable practices improve our living standards and protect our community. We also recognised that environmental protection, low carbon footprint, resource conservation and sustainable development are the key trends in society. To follow the key trends and to pursue a successful and sustainable business model, the Group recognises the importance of integrating ESG aspects into its risk management system and has taken corresponding measures in its daily operation and governance perspective.

### Scope of Reporting

The Group was principally engaged in growing and trading of agricultural, seafood and meat produce during the year ended 31 December 2025 (the “Report Period”, the “Year”, “FY2025”). This ESG Report covers the ESG data disclosure and overall performance of its core businesses located at the Hong Kong office and operations in Shenzhen, Jiangxi and Conghua.

### Reporting framework

This ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the “ESG Reporting Code”) as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Main Board of The Stock Exchange of Hong Kong Limited (the “Exchange”).

### 報告概覽

本環境、社會及管治報告(「報告」或「環境、社會及管治報告」)概述從玉智農集團有限公司(「本公司」)及其附屬公司(「本集團」)的環境、社會及管治(「環境、社會及管治」)措施、計劃及表現，並展示其對可持續發展的決心。

### 環境、社會及管治管理方針

本集團認為，可持續行為提升我們的生活水平及保障我們的社區。我們亦確認，環保、低碳足跡、資源保護及可持續發展乃社會主流。為順應主流及追求成功及可持續業務模式，本集團深知將環境、社會及管治方面納入風險管理制度重要性並在日常營運及管治方面採取相應措施。

### 報告範圍

截至二零二五年十二月三十一日止年度(「報告期間」,「本年度」,「二零二五財年」),本集團主要從事種植及買賣農產品、海產及肉製品。本環境、社會及管治報告涵蓋其於香港辦事處的核心業務以及深圳、江西及從化業務的環境、社會及管治數據披露及整體表現。

### 報告框架

本環境、社會及管治報告乃根據香港聯合交易所有限公司(「聯交所」)主板證券上市規則附錄C2所載《環境、社會及管治報告守則》(「《環境、社會及管治報告守則》」)編製。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### REPORTING PRINCIPLES

The preparations of the ESG Report have applied the following principles:

#### Materiality

A materiality assessment was conducted during the reporting period to identify material ESG issues, thereby adopting identified material ESG themes as the focus of the ESG report. Material ESG issues have been reviewed and confirmed by internal and external stakeholders in conjunction with the Group's ESG Working Group ("ESG Working Group"). For further details, please refer to the "Stakeholder Engagement" and "Materiality Assessment" sections.

#### 重要性

於報告期間進行了重要性評估以識別重大環境、社會及管治議題，藉此採納已確認的重大環境、社會及管治主題作為環境、社會及管治報告的編製重點。重大環境、社會及管治議題已由內部及外部持份者參與連同本集團環境、社會及管治工作小組（「環境、社會及管治工作小組」）審閱及確認。有關進一步詳情，請參閱「持份者參與」及「重要性評估」章節。

#### Quantitative

Quantitative data with supplementary notes are used for KPI disclosure to represent a measurable result and to explain the standards, methodologies, and source of conversion factors used during the calculation of emissions and energy consumption.

#### 量化

量化數據連同補充說明用於關鍵績效指標披露，代表可計量結果及解釋計算排放量和能源耗用過程中所用的標準、方法及轉換因子的來源。

#### Balance

The ESG Report provides an unbiased picture of the Group's environmental, social and governance performance and avoids selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the readers of this Report.

#### 平衡

環境、社會及管治報告應當不偏不倚地呈報本集團在環境、社會及管治方面的表現，避免可能會不恰當地影響本報告讀者決策或判斷的選擇、遺漏或呈報格式。

#### Consistency

The preparation approach of this ESG Report was substantially consistent with methodologies applied in the previous year, and explanations were provided regarding changes in reporting boundary and calculation methodologies.

#### 一致性

本環境、社會及管治報告的編製方法與上年應用的方法基本一致，並對報告範圍和計算方法發生變化的數據進行了說明。

### Forward-Looking Statements

This Report contains forward-looking statements which are based on the current expectations, estimates, projections, beliefs, and assumptions of the Company about the businesses and the markets in which it and its subsidiaries operate. These forward-looking statements do not guarantee future performance and are subject to market risk, uncertainties, and factors beyond the control of the Company. Therefore, actual outcomes and returns may differ materially from the assumptions made and the statements contained in this Report.

### Contact us

The Group welcomes all feedback and opinions from its stakeholders. If you have any advice or suggestions, welcome you to contact us by [ir@cyia.hk](mailto:ir@cyia.hk).

### 報告原則

編製本環境、社會及管治報告採用了以下原則：

### 前瞻性陳述

本報告包含基於本公司當前對自身及其附屬公司經營所在的行業和市場的預期、估計、預測、信念和假設的前瞻性陳述。這些前瞻性陳述不是對未來表現的保證，並受市場風險、不確定性和本公司無法控制的因素影響。因此，實際結果和回報可能與本報告中所載假設及陳述存在顯著差異。

### 聯絡我們

本集團歡迎持份者提供反饋及意見。如閣下有任何意見或建議，歡迎透過[ir@cyia.hk](mailto:ir@cyia.hk)與我們聯絡。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### Board Statement – The ESG Governance

While the Group is committed to creating value for its shareholders, it is also devoted to fulfilling its corporate social responsibilities. The ESG Working Group is formulated with the approval of the Board of directors (the “Board”) and is authorised to monitor and implement various ESG-related matters, to improve the effectiveness of sustainable development governance. It also assists the Board in assessing and identifying ESG risks and opportunities of the Group, evaluating the implementation and effectiveness of internal control mechanisms and reviewing the progress of established objectives and targets.

The Board has the ultimate regulatory responsibility for ESG matters including ESG direction, strategies, and policies. To better manage the ESG performance of the Group and to identify potential risks, the Board conducts periodic materiality assessments with reference to different stakeholder assessments for prioritising the key ESG-related matters.

The ESG Working Group consists of core members from different departments to facilitate the Board’s oversight of ESG matters. The ESG Working Group is responsible for collecting and analysing ESG data, monitoring and evaluating the ESG performance of the Group, and ensuring compliance with ESG relevant laws and regulations for the preparation of the ESG reports. By setting ESG-related objectives and targets to reduce the environmental impact on business operations, the Group will strive to integrate sustainable development into its business operations and fulfil its corporate responsibilities.

### STAKEHOLDER ENGAGEMENT

The Group aims at developing a sustainable approach in its ESG strategies to enhance its performance in environmental protection and social responsibility. Comments from stakeholders are being valued, and the Group strives to understand, respond and address the main concerns of different stakeholders through close communication with major stakeholders. To facilitate communication and incorporate stakeholder feedback into sustainable management and ESG strategy development, a diverse group of communication channels are established.

### 董事會聲明－環境、社會及管治之管治

本集團在致力為其股東創造價值的同時，亦竭力履行企業社會責任。環境、社會及管治工作小組經董事會（「董事會」）批准成立並獲授權監督及實施各項環境、社會及管治相關事宜，提升可持續發展管治的有效性。工作小組亦協助董事會評估及識別本集團的環境、社會及管治風險及機遇、評估內部控制機制的實施及有效性，及檢討既定目標及指標的進度。

董事會對環境、社會及管治事宜負有最終監管責任，包括環境、社會及管治的方向、策略及政策。為了能更完善地管理本集團的環境、社會及管治表現和識別潛在風險，董事會參考不同持份者的評估，定期進行重要性評估，以對重要的環境、社會及管治相關事宜進行優次排序。

環境、社會及管治工作小組由不同部門的核心成員組成，促進董事會對環境、社會及管治事宜的監督。環境、社會及管治工作小組負責收集及分析環境、社會及管治數據，監測及評估本集團的環境、社會及管治表現，確保遵守環境、社會及管治相關的法律及法規，並編製環境、社會及管治報告。透過制定環境、社會及管治相關的目標和指標，從而減少業務營運對環境的影響，本集團將致力把可持續發展融入業務運營，並履行企業責任。

### 持份者參與

本集團力求在其環境、社會及管治策略中制定可持續發展方法，以增強其在環保及社會責任方面的表現。本集團珍視持份者的意見，透過與主要持份者的緊密溝通，竭力了解、回應及處理不同持份者的主要關注點。為方便溝通及將持份者的反饋納入可持續管理及環境、社會及管治策略的制定，本集團已建立多個溝通渠道。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

The Group's communication channels with stakeholders and stakeholders' expectations are summarised below:

本集團與持份者的溝通渠道及持份者的期望概述如下：

| Stakeholders<br>持份者        | Communication channels<br>溝通渠道                                                                                                       | Expectations<br>期望                                                                                  |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Investors and Shareholders | Financial reporting<br>Announcements and circulars<br>Annual General Meeting and<br>Extraordinary General Meeting<br>Company website | Corporate governance<br>Return on investment<br>Business compliance<br>Risk management              |
| 投資者及股東                     | 財務報告<br>公佈及通函<br>股東週年大會及股東特別大會<br>公司網站                                                                                               | 公司管治<br>投資回報率<br>業務合規<br>風險管理                                                                       |
| Customers                  | Customer service hotline<br>Email<br>After-sales services                                                                            | High-quality products and services<br>Protect customers' rights<br>Business ethics                  |
| 客戶                         | 客戶服務熱線<br>電郵<br>售後服務                                                                                                                 | 優質產品及服務<br>保障客戶權益<br>商業道德                                                                           |
| Employees                  | Assessment of work performance<br>Regular meetings and management<br>communication (e.g. email and telephone)                        | Employees' compensation and benefits<br>Health and safety working environment<br>Career development |
| 僱員                         | 工作績效評估<br>定期會議及管理層溝通(例如電郵及電話)                                                                                                        | 僱員薪酬及福利<br>健康及安全的工作環境<br>職業發展                                                                       |
| Suppliers                  | Regular assessment of suppliers' performance<br>Meetings                                                                             | Sustainable supply chain<br>Fair and open tendering<br>Business relationship                        |
| 供應商                        | 定期評估供應商表現<br>會議                                                                                                                      | 可持續供應鏈<br>公平公開招標<br>業務關係                                                                            |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

| Stakeholders<br>持份者                                              | Communication channels<br>溝通渠道                                           | Expectations<br>期望                                                                                                                           |
|------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| Community and the Public<br><br>社區及公眾                            | Community events<br>ESG reports<br>Media<br><br>社會活動<br>環境、社會及管治報告<br>媒體 | Community Engagement<br>Business compliance<br>Environmental protection awareness<br><br>社區參與<br>商業合規<br>環境保護意識                              |
| Regulatory Bodies and<br>Government Authorities<br><br>監管機構及政府機關 | Company Secretary<br>Compliance Manager<br><br>公司秘書<br>合規經理              | Compliance with laws and regulations<br>Support economic development<br>Environmental protection awareness<br><br>遵守法律法規<br>支持經濟發展<br>環境保護意識 |

The Group aims to collaborate with its stakeholders to improve its ESG performance and to create greater value for the wider community on a continuous basis.

本集團力求通過與持份者合作，不斷改善其環境、社會及管治表現，並為更廣泛社區創造更大價值。

### MATERIALITY ASSESSMENT

The results of the materiality assessment are summarised in the form of a materiality matrix below. The materiality matrix generally demonstrates that all issues raised were important to stakeholders, in varying degrees of importance.

### 重要性評估

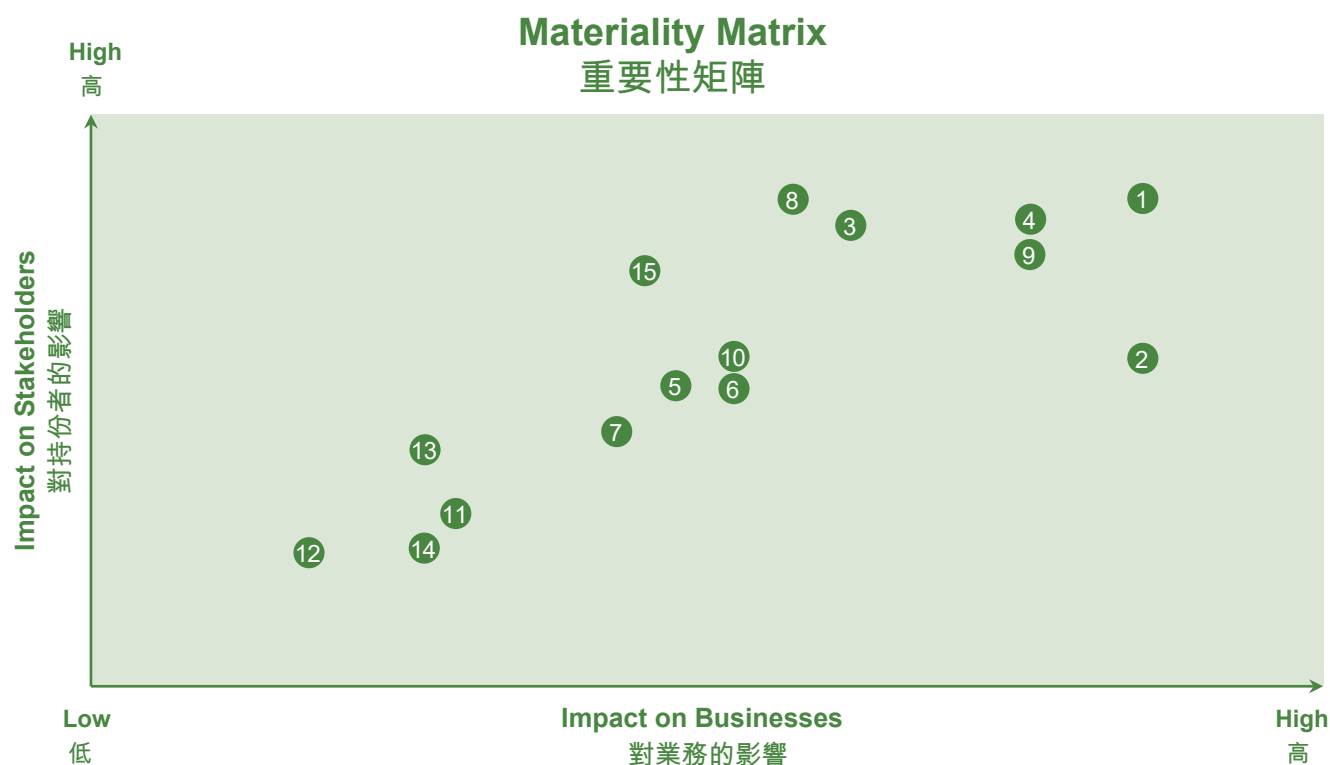
重要性評估的結果以下列重要性矩陣的形式概述。重要性矩陣通常表明，所提出的所有議題對持份者而言具有不同程度的重要性。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

The ESG Working Group participates in the preparation of this ESG Report by assisting in reviewing the Group's operations and identifying relevant ESG issues and assessing relevant matters that are important to the Group's business and stakeholders. Based on the identified ESG issues, a data collection questionnaire is prepared to collect information from relevant stakeholders of the Group. In FY2025, the assessment results are as follows:

環境、社會及管治工作小組通過協助審閱本集團營運情況及識別有關環境、社會及管治議題及評估對本集團業務及持份者重要的有關事宜，參與編製本環境、社會及管治報告。根據已識別的環境、社會及管治議題，編製數據收集問卷，向本集團相關持份者收集資料。於二零二五財年，評估結果如下：



### Material issues of the Group in FY2025

#### 二零二五財年本集團重要性議題

|   |                                                       |    |                                                                                                        |
|---|-------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------|
| 1 | Development and training<br>發展及培訓                     | 9  | Health and safety<br>健康及安全                                                                             |
| 2 | products, service quality and standards<br>產品及服務質素及標準 | 10 | Community Engagement<br>社區參與                                                                           |
| 3 | Prevention of Child and Forced Labour<br>禁止童工及強制勞動    | 11 | Greenhouse gas emissions<br>溫室氣體排放                                                                     |
| 4 | Customer satisfaction<br>客戶滿意度                        | 12 | Anti-corruption<br>反貪污                                                                                 |
| 5 | Compliance with laws and regulations<br>遵守法律法規        | 13 | Employment practices<br>僱傭常規                                                                           |
| 6 | Supply chain management<br>供應鏈管理                      | 14 | Climate change<br>氣候變化                                                                                 |
| 7 | Waste management<br>廢棄物管理                             | 15 | Technological innovation in the agricultural and meat<br>business trading industry<br>農業及肉類業務貿易行業的技術創新 |
| 8 | Energy management<br>能源管理                             |    |                                                                                                        |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### CLIMATE-RELATED DISCLOSURES

#### Governance

In setting the Group's strategic direction, it takes into account various climate-related risks and opportunities holistically and ensures that these factors are fully integrated into its oversight of strategy, significant transactions and policies. By regularly assessing whether the proposed transactions, controls and mitigation measures align with the Group's climate commitments, ESG (Environmental, Social and Governance) factors and stakeholder expectations are fully integrated into the decision-making process. The board of directors makes informed and forward-looking decisions while weighing short-term financial implications against long-term resilience for sustainable development.

The Board further oversees the development of climate-related targets, ensuring they are grounded in reliable data, aligned with strategic priorities, and backed by clear implementation plans. The Board regularly reviews progress towards these goals and raises questions when gaps or delays arise. Although climate-related performance indicators have not yet been incorporated into the compensation policy, the Group's commitment to achieving its climate goals remains unwavering.

Internal control and review mechanisms are integrated into the operations of various business units. These mechanisms include regular climate-related risk assessments and cross-functional reviews of regulatory and market developments.

All directors and senior management of the ESG Committee have completed sustainability training. The Board closely monitors the latest developments in the ESG field, covering energy policies, regulatory regulations, and market best practices. In addition, ESG training has been formally incorporated into the CPD programme for directors and senior executives.

#### Strategy

The Group upholds the concept of "Caring First", which runs through the core of its governance, business operations and community support. This core value not only guides our decision-making and corporate culture but also defines our long-term goals. We believe that responsible growth can be achieved through strict professional ethics, environmental protection and stakeholder well-being. We transform care into strategic thinking, striving to create lasting value and contribute to positive impact on society and global development.

### 氣候相關披露

#### 管治

在制定集團戰略方向時，全面考慮與氣候相關的各種風險和機遇，並確保將這些因素充分納入其對戰略、重大交易和政策的監督中。透過定期評估擬議交易、控制措施和緩解措施是否符合集團的氣候承諾，ESG（環境、社會及管治）因素以及持份者的期望已充分融入決策過程。董事會在權衡短期財務影響和長期韌性的同時，做出明智且前瞻性的決策，從而實現可持續發展。

董事會進一步監督氣候相關目標的制定，確保這些目標以可靠數據為基礎，與戰略重點保持一致，並有清晰的執行計畫支持。董事會定期審查這些目標的進展情況，並在出現差距或延誤時提出質疑。儘管氣候相關績效指標尚未納入薪酬政策，但集團實現其氣候目標的承諾仍堅定不移。

內部控制和審查機制已融入各業務部門的運作中。這些機制包括定期進行與氣候相關的風險評估，以及對監管和市場發展進行跨職能審查。

ESG委員會的全體董事及高級管理層均已完成可持續發展培訓。董事會密切關注ESG領域的最新動態，涵蓋能源政策、監管法規及市場最佳實踐。此外，ESG培訓已正式納入董事與高層的持續進修計劃中。

#### 策略

集團秉持「關懷至上」的理念，將其貫穿於管治、業務營運及社區支持的核心。這一核心價值不僅引導我們的決策與企業文化，更定義了我們的長遠目標。我們深信，透過嚴守職業道德、環境保護及提升持份者福祉，方能實現負責任的增長。我們將關懷轉化為策略思維，致力創造持久價值，並為社會與全球發展貢獻積極影響。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

We set a clear execution plan to ensure that the strategy is implemented effectively and that progress is accurately tracked. Each stage is accompanied by a systematic action plan that helps us steadily build momentum in a structured and measurable way. By defining goals for each phase, we ensure that our team is well-resourced, coordinated, and aligned with the long-term vision.

**Short-term (1–5 years):** Our immediate focus is on enhancing operational efficiency, ensuring full compliance, and building the data and governance foundation needed to support our broader ESG strategy.

**Medium-term (6–10 years):** In the medium term, we will make substantial progress towards our ESG goals, integrating sustainability practices into our various operational activities. These goals are designed to achieve measurable improvements on the material issues we care about and align with our corporate strategic planning.

**Long-Term Goals (Over 10 years):** Our long-term goals focus on transformative outcomes that can contribute to broader social and environmental goals, including climate action and transitioning to a circular economy. These visions enable us to take a leadership role in shaping a sustainable future.

### *Climate-related risks and opportunities*

Climate change presents both risks and opportunities. We adopt a balanced strategy that weighs potential positives and negatives to minimize adverse impacts on the business while maximizing value creation.

#### *Physical risk*

The increased frequency and severity of extreme weather events such as typhoons, storms, heavy rainstorms, extreme cold or heat have exposed the Group's business to acute and chronic physical risks. Under extreme weather events, the Group's capacity and productivity will be reduced due to threats to the safety of our employees, the risk of non-performance and delay in performance will expose the Group to the risk of non-performance and delay in performance, resulting in a direct negative impact on the Group's revenue.

To minimise potential risks and hazards, the Group has put in place mitigation plans, including flexible working arrangements and precautionary measures under severe or extreme weather conditions, such as typhoons and black rainstorms. The Group will explore contingency plans to further reduce the impact of extreme weather events on our installations to enhance business stability.

我們設定了清晰的執行計畫，以確保策略有效落地並精準追蹤進度。每個階段均配有系統化的行動方案，協助我們以結構化與可衡量的方式穩步累積動能。透過確立各階段目標，我們確保團隊資源集中、行動協調，始終與長期願景保持高度一致。

**短期(1–5年)：**我們近期的重點是加強營運效率、確保完全合規，並建立支持我們更廣泛的ESG策略所需的數據和治理基礎。

**中期(6–10年)：**在中期內，我們將在ESG目標方面取得實質進展，將可持續發展實踐融入我們的各項營運活動中。這些目標旨在就我們關注的重大議題取得可衡量的改進，並與我們的企業策略規劃保持一致。

**長期目標(10年以上)：**我們的長期目標著重於能夠促進更廣泛的社會和環境目標實現的變革性成果，包括氣候行動和轉型為循環經濟。這些願景使我們能夠在塑造可持續未來方面發揮領導作用。

### *氣候相關風險與機遇*

氣候改變既帶來風險也帶來機遇。我們採取平衡的策略，權衡潛在的正面和負面影響，從而在最大限度創造價值的同時，最大限度地減少對業務的不利影響。

#### *實體風險*

颱風、風暴、暴雨、極寒或極熱等極端天氣事件的頻率及嚴重程度增加令本集團的業務承受急性及慢性實體風險。於極端天氣事件下，由於我們員工的安全受到威脅，本集團的能力及生產力將下降，令本集團面臨不履約及延遲履約的相關風險，導致本集團的收益受到直接負面影響。

為最大限度降低潛在風險及危害，本集團已制定減緩計劃，包括靈活的工作安排及於惡劣或極端天氣狀況下的預防措施，如颱風及黑色暴雨。本集團將探索應急計劃，進一步降低我們的裝置所受極端天氣事件的影響，以提高業務的穩定性。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### **Transformation risk**

To achieve the global vision of carbon neutrality, the Group anticipates that the regulatory, technical and market landscape will evolve due to climate change, including tightening national policies and listing rules and the imposition of environment-related taxes. Stricter environmental laws and regulations may expose companies to higher risk of claims and litigation, which may incur additional compliance costs and impact the Group's reputation.

In response to policy and legal risks as well as reputational risks, the Group continuously monitors any changes in laws or regulations and global trends in climate change to avoid reputational risks due to increased costs, fines for non-compliance or lack of response. In addition, the Group has been adopting comprehensive environmental protection measures (including greenhouse gas emission reduction measures) and will set targets to gradually reduce the Group's energy consumption and greenhouse gas emissions in the future.

### **Opportunities**

Transitioning to a low-carbon business model may present opportunities for us. Consumers' growing awareness of ESG (Environmental, Social and Governance) is shaping the market, and their preferences are shifting towards more responsible companies. Efforts to improve energy efficiency and reduce waste not only reduce operating costs in the short term but also help businesses streamline and optimize their operations in the medium term. Emerging low-carbon markets are expected to mature within the next three to ten years, creating new opportunities for growth and innovation. By actively disclosing ESG performance and taking practical action, we can enhance our reputation and attract new capital and customers.

### **轉型風險**

為實現碳中和的全球願景，本集團預計監管、技術及市場格局會因氣候變化而發生演變，包括國家政策及上市規則收緊以及徵收與環境相關的稅項。更加嚴格的環境法律及法規可能使企業面臨更高的索賠及訴訟風險，這可能會產生額外的合規成本，並影響本集團的聲譽。

為應對政策及法律風險以及聲譽風險，本集團不斷監控法律或法規的任何變化以及氣候變化的全球趨勢，以避免成本增加、違規罰款或因反應遲緩而導致的聲譽風險。此外，本集團一直採取全面的環保措施(包括溫室氣體減排措施)，並將設定目標，於未來逐步減少本集團的能源消耗及溫室氣體排放。

### **機遇**

轉型為低碳商業模式可能為我們帶來機遇。消費者日益增強的ESG(環境、社會及管治)意識正逐步塑造市場，他們的偏好也隨之轉向更負責任的企業。提高能源效率和減少浪費的努力不僅能在短期內降低營運成本，還能在中期內幫助企業精簡優化營運。新興的低碳市場預計將在未來三到十年內成熟，從而創造新的成長和創新機會。透過積極揭露ESG績效並採取實際行動，我們可以提升自身聲譽，吸引新的資本和客戶。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### Impact on business models and value chains

The Group has identified the following risks and opportunities in its business model and value chain:

### 對商業模式和價值鏈的影響

集團已識別出其商業模式和價值鏈中存在的以下風險和機會：

| Types of risk<br>風險類型            | Description<br>描述                                                                                                                                                                                                                                                                                   | Impact on business models<br>對商業模式的影響                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Impact on the value chain<br>對價值鏈的影響                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Physical risk 實體風險</b>        |                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Acute risk<br/>急性風險</b>       | <p>Extreme weather events are becoming more frequent</p> <ul style="list-style-type: none"> <li>• Extreme heat</li> <li>• Rain/flooding</li> <li>• Tropical cyclones</li> </ul> <p>極端天氣事件日益頻繁</p> <ul style="list-style-type: none"> <li>• 極端高溫</li> <li>• 降雨／洪水</li> <li>• 熱帶氣旋</li> </ul>         | <ul style="list-style-type: none"> <li>• Extreme weather causes damage to property and assets in affected areas</li> <li>• Increased demand for air conditioning and energy</li> <li>• Affects employee health and safety</li> <li>• Disrupting utility supply</li> <li>• Increased maintenance costs and insurance premiums</li> <li>• Reduce short-term income</li> <li>• Affect asset value</li> <li>• 極端天氣對受災地區的財產和資產造成損害</li> <li>• 增加對空調和能源的需求</li> <li>• 影響員工健康與安全</li> <li>• 擾亂公用事業供應</li> <li>• 增加維護成本和保險費</li> <li>• 降低短期收入</li> <li>• 影響資產價值</li> </ul> | <ul style="list-style-type: none"> <li>• Disrupt the supply chain</li> <li>• Reduced insurance accessibility for assets in high-risk areas</li> <li>• Business disruption led to a decline in sales/production</li> <li>• Disrupt cloud services</li> <li>• Affects the cost and availability of utilities</li> <li>• 中斷供應鏈</li> <li>• 降低了高風險地區資產的保險可近性</li> <li>• 業務中斷導致銷售／產量下降</li> <li>• 擾亂雲端服務</li> <li>• 影響公用事業的成本和可用性</li> </ul>           |
| <b>Chronic risk<br/>慢性風險</b>     | <p>Variability in climate and precipitation patterns</p> <ul style="list-style-type: none"> <li>• Climate pattern changes</li> </ul> <p>氣候和降水模式的變異性</p> <ul style="list-style-type: none"> <li>• 氣候模式變化</li> </ul>                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Transformation risk 轉型風險</b>  |                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Compliance risks<br/>合規風險</b> | <ul style="list-style-type: none"> <li>• Increase carbon pricing</li> <li>• Mandatory reporting obligations</li> <li>• Regulation of existing products and services</li> <li>• Facing the risk of litigation</li> <li>• 提高碳定價</li> <li>• 強制報告義務</li> <li>• 對現有產品和服務的監管</li> <li>• 面臨訴訟風險</li> </ul> | <ul style="list-style-type: none"> <li>• Increase regulatory requirements for carbon pricing</li> <li>• Dispose of existing assets ahead of schedule due to policy changes</li> <li>• Changes in energy efficiency standards</li> <li>• Increase the cost of adopting new compliance processes</li> <li>• 提高碳定價監管要求</li> <li>• 由於政策變化，提前處置現有資產</li> <li>• 能源效率標準的變化</li> <li>• 增加採用新合規流程的成本</li> </ul>                                                                                                                                                             | <ul style="list-style-type: none"> <li>• Triggering structural changes in compliance across the value chain</li> <li>• Non-compliance from suppliers or partners increases risk</li> <li>• Reduce demand for high-emission products and services</li> <li>• Profit margins are reduced due to upstream compliance costs.</li> <li>• 引發整個價值鏈合規性的結構性變化</li> <li>• 供應商或合作夥伴不合規會增加風險</li> <li>• 降低對高排放產品和服務的需求</li> <li>• 由於上游合規成本，利潤率降低。</li> </ul> |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

| Types of risk<br>風險類型            | Description<br>描述                                                                                                                                                                                                         | Impact on business models<br>對商業模式的影響                                                                                                                                                                                                                              | Impact on the value chain<br>對價值鏈的影響                                                                                                                                                                     |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Market risk</b><br>市場風險       | <ul style="list-style-type: none"> <li>Changes in consumer behavior</li> <li>Market demand is unpredictable</li> <li>Changes in the competitive landscape</li> <li>消費者行為的變化</li> <li>市場需求難以預測</li> <li>競爭格局的變化</li> </ul> | <ul style="list-style-type: none"> <li>Input price changes (e.g., legal and compliance fees)</li> <li>Increased output requirements (e.g. in terms of waste treatment and emission control)</li> <li>投入價格變化(例如法律和合規費用)</li> <li>提高了產出要求(例如廢棄物處理和排放控制方面)</li> </ul> | <ul style="list-style-type: none"> <li>As procurement shifts to greener alternatives, existing upstream and downstream partnerships will take a hit.</li> <li>隨著採購轉向更環保的替代方案，現有的上下游合作關係將受到衝擊。</li> </ul> |
| <b>Reputational risk</b><br>聲譽風險 | <ul style="list-style-type: none"> <li>Criticism of the industry sector</li> <li>Negative feedback from stakeholders</li> <li>對產業部門的批評</li> <li>持份者的負面回饋</li> </ul>                                                       | <ul style="list-style-type: none"> <li>Increased difficulty in talent retention and workforce planning.</li> <li>Reduce the ability to attract capital</li> <li>增加了人才留任和勞動力規劃的難度。</li> <li>降低吸引資本的能力</li> </ul>                                                    | <ul style="list-style-type: none"> <li>Reduce demand for goods and services across the value chain</li> <li>降低整個價值鏈中對商品和服務的需求</li> </ul>                                                                 |

| Types of opportunities<br>機會類型         | Description<br>描述                                                                                                                                                                                                                                                                                   | Impact on business models<br>對商業模式的影響                                                                                                                                                                                                                                                                                                                                                                                                                  | Impact on the value chain<br>對價值鏈的影響                                                                                                                                                                                                         |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Efficiency improvements</b><br>效率提升 | <ul style="list-style-type: none"> <li>More efficient and diverse service offerings</li> <li>Optimize the savings from resources</li> <li>Energy and water efficiency</li> <li>Application of new technologies</li> <li>更有效率、更多樣化的服務產品</li> <li>優化資源節省</li> <li>能源和水資源效率</li> <li>新技術的應用</li> </ul> | <ul style="list-style-type: none"> <li>In extreme weather, flexible work arrangements can improve efficiency</li> <li>Increase profit margins</li> <li>It benefits employee health, satisfaction, and productivity.</li> <li>Reduce the risk posed by rising fossil fuel prices</li> <li>Increase the availability of funds</li> <li>極端天氣下，彈性的工作安排可提高效率</li> <li>提高利潤率</li> <li>有利於員工健康、滿意度和生產力。</li> <li>降低化石燃料價格上漲所帶來的風險</li> <li>增加資金可用性</li> </ul> | <ul style="list-style-type: none"> <li>Increase capacity and resource utilization across the entire value chain</li> <li>Reduced operating costs due to upstream improvements.</li> <li>提高整個價值鏈的產能和資源利用率</li> <li>由於上游改進，降低了營運成本。</li> </ul> |
| <b>Market opportunity</b><br>市場機遇      | <ul style="list-style-type: none"> <li>Access to new markets</li> <li>Opportunity to expand geographical reach</li> <li>進入新市場</li> <li>有機會拓展地域範圍</li> </ul>                                                                                                                                         | <ul style="list-style-type: none"> <li>Increase revenue streams through new markets</li> <li>Geographical distribution is diversified</li> <li>透過新市場增加收入來源</li> <li>地域分佈多元化</li> </ul>                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>By expanding the range of products and services, we promote the maturity of the entire value chain.</li> <li>透過拓展產品和服務範圍，促進整個價值鏈的成熟。</li> </ul>                                                       |
| <b>Consumer preferences</b><br>消費者偏好   | <ul style="list-style-type: none"> <li>Changes in consumer behavior and expectations</li> <li>消費者行為和預期的變化</li> </ul>                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Open up new revenue streams</li> <li>Increase the market share of green enterprises</li> <li>開闢新的收入來源</li> <li>提高綠色企業的市場佔有率</li> </ul>                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>Motivate sustainable innovation across the value chain, driven by downstream demand.</li> <li>激勵整個價值鏈的可持續創新，以下游需求為驅動力。</li> </ul>                                                                     |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### *Current and Anticipated Financial Effect*

By applying the capabilities relief and the financial effects relief of ESG Reporting Code, the Group did not disclose the quantification of current and anticipated financial effect.

### *Climate scenario analysis*

The Group has applied for the capability and reasonable information relief for not conducting the climate scenario analysis in this report.

### *Our long-term transition plan*

Our long-term transformation plan aims to lead the business towards a low-carbon and climate-resilient development. We have set climate goals and milestones spanning short, medium, and long term, with a unified base year of 2025 to ensure data comparability and consistency. In addition, these targets are closely aligned with Hong Kong's long-term decarbonisation pathway and carbon neutrality vision, and are committed to making substantial contributions to the city's broader climate goals.

To achieve this plan, we will focus on reducing carbon emissions from our operations through improved energy efficiency, responsible resource management, and the adoption of low-carbon technologies. We will also enhance climate resilience by strengthening risk management and collaborating with partners along the value chain. Our transformation plan relies on the combined efforts of our employees and the broader community, as well as the speed at which the national grid is decarbonized.

### *當期及預計財務影響*

根據《環境·社會及管治報告守則》中的能力寬免及財務影響寬免規定，本集團並未披露當期及預計財務影響的量化信息。

### *氣候情景分析*

本集團已運用能力豁免及合理資料豁免，因此本報告未開展氣候情景分析。

### *我們的長期過渡計劃*

我們的長期轉型計劃旨在引領業務邁向低碳且具氣候韌性的發展方向。我們已設立跨越短、中、長期的氣候目標與里程碑，並統一以2025年為基準年，確保數據的可比性與一致性。此外，這些目標緊扣香港長遠減碳路徑與碳中和願景，致力為城市的廣泛氣候目標作出實質貢獻。

為實現這項計劃，我們將專注於透過提高能源效率、負責任的資源管理和採用低碳技術來降低營運碳排放。我們還將透過加強風險管理以及與價值鏈上的合作夥伴協作來增強氣候適應能力。我們的轉型計畫依賴員工和更廣泛社區的共同努力，以及國家電網脫碳的速度。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

The Group has set targets internally in accordance with its own strategic plan and has not adopted the industry's decarbonization approach as advocated for science-based carbon targets. At present, the Group is not considering the use of carbon credits to achieve any net targets. The Group's specific objectives for the coming period are set out below:

本集團根據自身策略規劃內部訂定目標，並未採用科學碳目標倡議的產業脫碳方法。目前，本集團暫不考慮使用碳信用額來實現任何淨目標。以下列出了本集團在未來一段時間內的具體目標：

| Goal 目標                                                                                              |                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Energy consumption density</b><br>能源消耗密度                                                          | Short-term target: unchanged or reduced compared to 2025<br>Medium-term target: 2% reduction compared to 2025<br>In the long term: a decrease of more than 2% compared to 2025<br>短期目標：與2025年相比不變或減少<br>中期目標：與2025年相比減少2%<br>長期來看：與2025年相比減少2%以上 |
| <b>Hazardous waste density</b><br>無害廢棄物密度                                                            | Short-term target: unchanged or reduced compared to 2025<br>Medium-term target: 2% reduction compared to 2025<br>In the long term: a decrease of more than 2% compared to 2025<br>短期目標：與2025年相比不變或減少<br>中期目標：與2025年相比減少2%<br>長期來看：與2025年相比減少2%以上 |
| <b>Greenhouse Gas ("GHG")<br/>Emission Density (Scope 1 &amp; 2)</b><br>溫室氣體 (「GHG」) 排放密度<br>(範圍1和2) | Short-term target: unchanged or reduced compared to 2025<br>Medium-term target: 2% reduction compared to 2025<br>In the long term: 2% or more reduction compared to 2025<br>短期目標：與2025年相比不變或減少<br>中期目標：與2025年相比減少2%<br>長期來看：與2025年相比減少2%或以上      |

## RISK MANAGEMENT

### Risk management framework

The Group has established a comprehensive risk management framework. The identification, assessment, prioritization and management of climate-related risks and opportunities are fully integrated into the Group's overall risk management process. Relevant policies and processes are reviewed annually and updated as necessary.

The Group conducts a comprehensive assessment of climate-related risks and opportunities through a coordinated, multi-layered process. The strategic direction is set at the highest level, and the board oversees and regularly reviews the most important climate-related issues. At the same time, each operational team assesses its risk exposure annually to provide detailed grassroots insights. Once potential risks are identified, relevant departments will develop and implement mitigation measures and conduct ongoing reviews to ensure that various control measures are effective and robust in the long term.

## 風險管理

### 風險管理框架

本集團已建立一套全面的風險管理架構。氣候相關風險和機會的識別、評估、優先排序和管理已完全融入集團的整體風險管理流程。相關政策和流程每年進行審查，並在必要時進行更新。

本集團透過協調的多層次流程，對氣候相關的風險和機會進行全面評估。戰略方向由最高層制定，董事會負責監督並定期審查最重要的氣候相關議題。同時，各營運團隊每年評估自身面臨的風險敞口，提供詳盡的基層洞察。一旦發現潛在風險，相關部門將制定並實施緩解措施，並持續進行審查，以確保各項控制措施長期有效且穩健。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

All identified climate-related risks and opportunities play an important role in the development of our strategic direction, operational priorities and internal policies. We assess each risk based on its potential impact and probability of occurrence to create a clear risk profile that supports informed decision-making. These evaluations also lay the foundation for the scenario analysis described above. Risks with higher scores in impact and likelihood will be prioritized and prioritized where the risk is lower to ensure our resources are focused on the most critical areas.

### METRICS AND TARGETS

Internal Carbon price is currently not applied in our operation. The Group has not allocated capital expenditure, financing or investment deployed towards climate-related risks and opportunities. The use of carbon credits to achieve any net targets is currently not considered. By applying reasonable information relief of ESG Reporting Code, the Group does not disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks, transition risks and opportunities. Climate-related performance indicators are not yet incorporated into remuneration policies.

#### A. ENVIRONMENTAL

The Group is committed to conserving the environment and allocating resources to combat climate change. Preventive measures have been implemented as a fundamental principle to protect nature.

Environmental measures are designed based on the business segments. Sustainable farming methods have been practised in its agricultural business, including intercropping and crop rotation to allow the soil to rest, and keeping a high standard of farming field hygiene to avert pest infestation. With a lower infestation threat and healthier crops, the demand for pesticides and fertiliser decreases, which largely reduces the pressure on the environment. To further safeguard the environment, the Group has also built an isolation barrier to surround the farmlands to prevent any runoff that might occur.

The Group strictly complies with environmental laws and regulations, such as the Law on the Prevention and Control of Air Pollution\* (《大氣污染防治法》), the Law on the Prevention and Control of Environmental Pollution by Solid Waste\* (《固體廢棄物污染環境防治法》), the Law on the Prevention and Control of Water Pollution\* (《水污染防治法》). During the Year, the Group recorded no material non-compliance with relevant environmental laws and regulations.

所有已識別的氣候相關風險和機會都對我們的戰略方向、營運重點和內部政策的製定起著重要作用。我們根據每項風險的潛在影響和發生機率對其進行評估，從而建立清晰的風險概況，為明智的決策提供支援。這些評估也為上文所述的情境分析奠定了基礎。在影響和可能性方面得分較高的風險將被優先考慮，並在風險較低的情況下優先處理，以確保我們的資源集中在最關鍵的領域。

### 指標及目標

本集團目前尚未在運營中實施內部碳定價，尚未就氣候相關風險及機遇分配相應的資本開支、融資或投資。本集團目前並無考慮通過使用碳信用以實現任何淨排放相關目標。根據《環境、社會及管治報告守則》之合理資料豁免規定，本集團未披露易受氣候相關實體風險、轉型風險及機遇影響的資產及業務活動的金額與佔比。氣候相關績效指標目前亦尚未納入薪酬政策。

#### A. 環境

本集團致力於保護環境及分配資源應對氣候變化。作為保護自然的一項基本原則，已落實相關的預防措施。

環境措施乃按各業務分部來設計。農業業務實施可持續種植方法，包括間作及輪作，讓土壤休養生息。保持農田高度衛生，以預防蟲害。由於蟲害減少且作物更為健康，對農藥及肥料的需求亦得以減少，對環境的壓力亦顯著降低。為進一步保護環境，本集團亦建有圍繞農田的隔離屏障，以預防任何可能出現的農藥流出。

本集團嚴格遵守《大氣污染防治法》、《固體廢棄物污染環境防治法》、《水污染防治法》。於本年度，本集團並無發生嚴重違反相關環境法律法規的情況。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### A1. Emissions

#### Air emissions

Due to the Group's business nature, the Group did not generate a significant amount of air emissions during its operations. Air emissions mainly come from the Company's vehicles. Details of the air emissions for the Year were as below:

| Types of exhaust gases<br>廢氣種類                                    | Unit<br>單位 | 2025<br>二零二五年 | 2024<br>二零二四年 |
|-------------------------------------------------------------------|------------|---------------|---------------|
| <b>Nitrogen oxides (NO<sub>x</sub>)</b><br>氮氧化物(NO <sub>x</sub> ) | kg<br>千克   | <b>6.35</b>   | 223.90        |
| <b>Sulphur oxides (SO<sub>x</sub>)</b><br>硫氧化物(SO <sub>x</sub> )  | kg<br>千克   | <b>0.12</b>   | 0.37          |
| <b>Particular matter (PM)</b><br>顆粒物(PM)                          | kg<br>千克   | <b>0.47</b>   | 21.45         |

The Group has established measures relating to reduction of air emissions. Relevant measures are disclosed in the section headed "GHG Emissions" below.

#### GHG emissions

The greenhouse gas ("GHG") emission of the Group was mainly generated from purchased electricity during the Reporting Period. Details of implemented energy-saving measures are explained in section headed "A2. Use of Resources" of this Report. A summary of GHG emissions is disclosed below:

| Indicators<br>指標                                                                                                                | Unit<br>單位                                  | 2025<br>二零二五年  | 2024<br>二零二四年 |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------|---------------|
| <b>Scope 1 direct emissions</b><br>範圍1直接排放                                                                                      | kgCO <sub>2</sub> e<br>千克二氧化碳當量             | <b>34,089</b>  | 73,877        |
| <b>Scope 2 indirect emissions</b><br>範圍2間接排放                                                                                    | kgCO <sub>2</sub> e<br>千克二氧化碳當量             | <b>259,467</b> | 497,219       |
| <b>Scope 3 Other indirect emissions</b><br>— <b>Category 5: Waste generated in operations</b><br>範圍3其他間接排放<br>— 類別5：營運過程所產生的廢棄物 | kgCO <sub>2</sub> e<br>千克二氧化碳當量             | <b>970</b>     | 5,727         |
| <b>Total greenhouse gas emissions</b><br>溫室氣體排放總量                                                                               | kgCO <sub>2</sub> e<br>千克二氧化碳當量             | <b>294,527</b> | 576,823       |
| <b>Intensity</b><br>密度                                                                                                          | kgCO <sub>2</sub> e/employee<br>千克二氧化碳當量／僱員 | <b>8,181</b>   | 15,590        |

### A1. 排放

#### 廢氣排放

鑒於本集團業務性質，本集團在業務過程中並無產生大量廢氣排放。廢氣排放主要來自本公司的汽車。本年度廢氣排放的詳情如下：

本集團已制定有關減少廢氣排放的措施。有關措施將於下文「溫室氣體排放」一節披露。

#### 溫室氣體排放

於報告期間，本集團溫室氣體（「溫室氣體」）排放主要由外購電力所產生。實施的節能措施詳情將於本報告「A2.資源使用」一節中解釋。溫室氣體排放概要披露如下：

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### Notes:

- GHG emission data is presented in terms of carbon dioxide equivalent and is based on, but not limited to, the "How to Prepare Environmental, Social and Governance Reports — Appendix II: Guidelines for Reporting Environmental KPIs" issued by Hong Kong Exchanges and Clearing Limited, the latest electricity CO2 emission factors published by the Ministry of Ecology and Environment of the People's Republic of China in December 2024 and the "Sustainability Report 2024" published by CLP Holdings Limited. Scope 3 Emissions data calculations are based on (but not limited to) the EEIO databases of the International Civil Aviation Organization, the Hong Kong Low Carbon Living Calculator, the Department for Environment, Food & Rural Affairs (UK) and the US Environmental Protection Agency (USEPA).
- As at 31 December 2025, the Group had a total of 36 full-time employees (FY2024: 62). The data is also used to calculate other density data.
- Greenhouse gases (GHG) Scope 3 Category 5 are calculated using the waste type-specific method.

### Waste management

#### Hazardous waste

During the Year, no hazardous waste was generated from the Group's operation due to its business nature. Nevertheless, the Group has established guidelines which detail the steps in governing the management and disposal of hazardous wastes. In case there are any hazardous wastes produced, the Group will engage a qualified waste collector to collect and process the waste.

#### Non-hazardous waste

The non-hazardous waste generated mainly includes waste paper generated from office operations in Hong Kong and Mainland China. The agricultural business has implemented responsible waste management, strengthened environmental awareness, and disposed of and disposed of waste in an environmentally friendly manner. The measures implemented include proper and safe storage of used pesticide containers in warehouses, which are subsequently collected by pesticide suppliers for proper disposal and disposal to prevent leakage and environmental pollution.

### 附註：

- 溫室氣體排放數據以二氧化碳當量呈列，乃基於(但不限於)香港交易及結算所有限公司頒佈的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》、中華人民共和國生態環境部於二零二四年十二月最新發佈的電力二氧化碳排放因子及中電控股有限公司發佈的《二零二四年可持續發展報告》。範圍3排放數據計算參考(但不限於)國際民航組織(International Civil Aviation Organization)、香港低碳生活計算器、英國環境、食品及農村事務部(Department for Environment, Food & Rural Affairs, UK)以及美國環保署(EPA)的EEIO資料庫。
- 於二零二五年十二月三十一日，本集團共有36名全職僱員(二零二四財年：62名)。有關數據亦用於計算其他密度數據。
- 溫室氣體(GHG)範圍3類別5採用廢棄物類型特定法進行計算。

### 廢棄物管理

#### 有害廢棄物

於本年度，鑒於業務性質，本集團的營運並無產生有害廢棄物。儘管如此，本集團訂有指引，詳細說明管理及處置有害廢棄物的步驟。倘產生任何有害廢棄物，本集團將委聘合資格廢棄物收集商收集及處理。

#### 無害廢棄物

所產生的無害廢棄物主要包括香港及中國內地辦公室營運產生的廢紙。農業業務已實施負責任的廢棄物管理，強化環保意識，以環保方式處置及處理廢棄物。所實施的措施包括使用過的農藥容器妥善及安全地存放在倉庫內，隨後由農藥供應商收回進行妥善處理及處置，以防止泄漏導致環境污染。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

The main source of office waste is waste paper. Implement waste management plans in the office and promote a culture of resource conservation.

辦公室廢棄物的主要來源為廢紙。在辦公室落實廢棄物管理計劃，倡導節約資源的文化。

| Waste category<br>廢棄物類別               | Unit<br>單位              | 2025<br>二零二五年 | 2024<br>二零二四年 |
|---------------------------------------|-------------------------|---------------|---------------|
| Total non-hazardous wastes<br>無害廢棄物總量 | tonnes<br>噸             | 0.20          | 0.13          |
| Intensity<br>密度                       | tonnes/employee<br>噸／僱員 | <0.01         | <0.01         |

### A2. Use of resources

Conservation of resources has become a global issue. To participate as a responsible corporate citizen and to cope with the global trend, the Group strives to maximise energy efficiency and has procured from sustainable sources for its business activities.

The Group implements energy-saving measures. A circular business model is introduced in the agricultural segment by encouraging the use of organic fertilisers, with conventional fertilisers as a supplement if needed. The Group prompts green culture to the outsourcing third-party agricultural vendors as part of its corporate responsibility. To foster green office culture, proactive measures have been taken such as setting the optimal temperature of the air conditioners for saving electricity consumption. Regular inspections are conducted for unused electrical appliances to improve energy efficiency and minimise excessive electricity consumption. The Group encourages its employees to consume resources with environmental consciousness and raises the resources conservation awareness of its employees. The Group promotes a paperless workplace to conserve timber resources. Paper-saving measures include encouraging use of electronic documentation, and applying double-side printing only if hardcopy is indispensable to minimise unnecessary paper consumption. Green transport is put into practice, and employees are encouraged to use public transport to minimise fuels consumption and GHG emission from use of private cars.

### A2. 資源使用

節約資源已成為全球性議題。作為負責任公民參與其中並應對此全球趨勢，本集團努力最大限度地提高能源效率，並從可持續的來源採購業務活動所需物資。

本集團實施節能措施。在農業分部引入循環業務模式，鼓勵使用有機肥料，必要時使用傳統肥料作為補充。作為企業責任的一部分，本集團向外判第三方農業供應商提倡綠色文化。為營造綠色辦公文化，我們已採取積極措施，例如設定空調的最佳溫度以節省耗電。定期檢查閑置電器，提高能源效率，減少過度用電。本集團鼓勵員工使用資源時為環保着想，提高僱員節省資源的意識。本集團提倡無紙化辦公，以節約木材資源。節約用紙措施包括鼓勵使用電子文件、僅於有需要打印的情況下採用雙面打印，以減少不必要的紙張消耗。落實綠色交通，鼓勵僱員利用公共交通工具，以減少燃料消耗及使用私家車產生的溫室氣體排放。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

### Energy management

Strengthen good practices in resource management to reduce resource consumption and emissions. According to relevant data, electricity consumption is the largest energy consumption mode compared to other resources. As a result, the Group has taken proactive measures to reduce electricity consumption, including but not limited to increasing the adoption of energy-saving technologies, phasing out energy-consuming machinery and providing energy-saving training to all employees. A summary of energy consumption is disclosed below.

### 能源管理

加強資源管理的良好實踐，以減少資源消耗及排放。根據相關數據，與其他資源相比，電力消耗是最大的能源消耗模式。因此，本集團已採取積極措施減少用電，包括但不限於增加節能技術的採用、逐步淘汰高能耗機械及向全體員工提供節能培訓。能源消耗的概要披露如下。

| Indicators<br>指標                                     | Unit<br>單位             | 2025<br>二零二五年  | 2024<br>二零二四年 |
|------------------------------------------------------|------------------------|----------------|---------------|
| <b>Total direct energy consumption</b><br>直接能源消耗總量   | KWh<br>千瓦時             | <b>131,432</b> | 273,197       |
| <b>Petrol</b><br>汽油                                  | KWh<br>千瓦時             | <b>83,286</b>  | 257,696       |
| <b>Diesel</b><br>柴油                                  | KWh<br>千瓦時             | <b>42,813</b>  | 10,168        |
| <b>Town gas</b><br>煤氣                                | KWh<br>千瓦時             | <b>5,333</b>   | 5,333         |
| <b>Total indirect energy consumption</b><br>間接能源消耗總量 | KWh<br>千瓦時             | <b>449,139</b> | 931,849       |
| <b>Purchased electricity</b><br>外購電力                 | KWh<br>千瓦時             | <b>449,139</b> | 931,849       |
| <b>Total energy consumption</b><br>能源消耗總量            | KWh<br>千瓦時             | <b>580,571</b> | 1,205,046     |
| <b>Intensity</b><br>密度                               | KWh/employee<br>千瓦時／僱員 | <b>16,127</b>  | 32,569        |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

### Water Management

The water used is mainly generated by irrigation for agricultural operations and sanitation for offices. Irrigation is essential for the thriving growth of crops, so water control measures such as regular checks of moisture levels in the soil are introduced in agricultural operations to avoid unnecessary water use. The Group only uses public water supply for irrigation to avoid direct impact on water bodies. The Group has implemented control measures such as installing water-saving equipment and encouraging employees to adopt water-saving methods to reduce water consumption. The following is the water consumption situation for the current year.

| Indicators<br>指標                | Unit<br>單位                         | 2025<br>二零二五年 | 2024<br>二零二四年 |
|---------------------------------|------------------------------------|---------------|---------------|
| Total water consumption<br>總耗水量 | m <sup>3</sup><br>立方米              | 1,507         | 15,265        |
| Intensity<br>密度                 | m <sup>3</sup> /employee<br>立方米／僱員 | 42            | 413           |

The Group did not encounter difficulties in sourcing water due to the geographic location of our operations.

### Packaging materials

Given that the Group adopts an outsourced model for its agricultural operation, the Group uses minimal level of packaging materials.

## A3. Environment and natural resources

The Group is committed to protecting the environment and natural resources, with pesticide management and dispensing systems as the pillars of its environmental protection program.

The implemented system aims to govern the procurement of pesticides, ensuring that the quality standard of the pesticides procured complies with statutory regulations regarding effective use and safety. Adopting such system helps the Group to prevent the procurement of inferior pesticides and avoids problem of storing obsolete pesticides. The system also ensures the pesticides to be deployed with suitable concentration and quantity at appropriate intervals. It minimises the dispersion and runoff of pesticides so that the surrounding environment and sensitive receivers are prevented from any ecological impacts. During the Year, there was no material breach of or non-compliance with the applicable laws and regulations related to environmental protection.

### 水資源管理

用水主要是農業業務灌溉及辦公室衛生用水所產生。灌溉為農作物蓬勃生長必不可少的一環，因此在農業業務營運中引入定期檢查土壤中的濕度水平的控水措施，以避免不必要用水。本集團僅使用公共供水灌溉，以避免對水體造成直接影響。本集團採取控制措施，例如安裝節水設備及鼓勵員工採用節水方法，以減少用水。以下為本年度用水情況。

由於我們營運所在的地理位置，本集團在取水過程中沒有遇到困難。

### 包裝物料

鑒於本集團為其農業業務採用外判模式，本集團的包裝物料使用水平極低。

## A3. 環境及天然資源

本集團致力於保護環境及天然資源，將農藥管理及調配系統作為其環保計劃的支柱。

所實施的系統旨在管理農藥的採購，確保所採購農藥的質量標準符合有關有效使用及安全的法定要求。採用該系統有助防止本集團採購劣質農藥及預防積壓過期農藥的問題。該系統亦確保以適當的濃度及數量，以及適當的間隔使用農藥。系統可最大限度地減少農藥擴散及外流，從而保護周圍環境和易受影響的區域免受任何生態影響。於本年度，概無嚴重違反或不遵守有關環境保護之適用法律及法規的情況。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### B. SOCIAL

#### B1. Employment and labour practices

The Group regards employees as important assets and core competitive advantage of the Group. Employees' rights and interests are strongly protected to retain talents and build up their loyalty to the Group. A transparent recruitment and employment mechanism is established for talent acquisition. All employment decisions, including recruitment, promotion, and termination, are made only based on the qualification, experience, and performance of the individual employee. The Group has zero tolerance of discrimination and is committed to offering equal opportunities to candidates regardless of their genders, ages, marital status, religions, disabilities, etc. A workforce with mixed cultural backgrounds provides diverse perspectives for the steady development of the Group.

Employees' rights and benefits, including but not limited to remuneration, working hours, rest days, work insurance and compensation, other benefits and welfare are protected to comply with statutory requirements. The remuneration package is based on the performance and experience of employees and is aligned with the prevailing market benchmarks to keep the Company competitive in the labour market.

The Group maintains a high level of compliance awareness in relation to relevant employment laws and regulations, including but not limited to the Labour Law of the PRC, the Labour Contract Law of the PRC, the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) (the "Employment Ordinance"), the Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong), Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong), Sex Discrimination Ordinance (Chapter 480 of the Laws of Hong Kong), Disability Discrimination Ordinance (Chapter 487 of the Laws of Hong Kong), Family Status Discrimination Ordinance (Chapter 527 of the Laws of Hong Kong), and Race Discrimination Ordinance (Chapter 602 of the Laws of Hong Kong). Therefore, to ensure disputes (if any) between the Group and employees are resolved in a fair manner, the Group will settle the case through arbitration and litigation (if necessary).

### B. 社會

#### B1. 僱傭及勞工常規

本集團視僱員為寶貴資產及本集團的核心競爭優勢。大力保障員工權益，留住人才，增強員工對本集團的忠誠度。建立透明的招聘及僱傭機制以引進人才。所有僱傭決策，包括招聘、晉升及解聘，均以個別僱員的資格、經驗及表現作出。本集團對歧視零容忍，致力於為應聘者提供平等機會，而不論其性別、年齡、婚姻狀況、宗教信仰、是否殘疾等。具有各種文化背景的員工為本集團的穩定發展提供了多元化的視角。

僱員的權益及福利，包括但不限於薪酬、工時、假期、工作保險及補償、以及其他利益及福利，皆受到保護，以符合法定要求。薪酬方案乃根據僱員表現及經驗並與現行市場基準一致，從而保持本公司在人力市場上的競爭力。

本集團在僱傭法律法規方面保持高度的合規意識，有關法律法規包括但不限於《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及《僱傭條例》(香港法例第57章)(「僱傭條例」)、《最低工資條例》(香港法例第608章)、《僱員補償條例》(香港法例第282章)、《性別歧視條例》(香港法例第480章)、《殘疾歧視條例》(香港法例第487章)、《家庭崗位歧視條例》(香港法例第527章)及《種族歧視條例》(香港法例第602章)。因此，為確保本集團及僱員之間的糾紛(如有必要)以公平方式解決，本集團將透過仲裁及訴訟(如有必要)解決有關個案。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

As at 31 December 2025, the Group employed a total of 36 (2024: 62) employees, all of whom were full-time employees. Details of the employment structure are disclosed below:

於二零二五年十二月三十一日，本集團共僱用36名(二零二四年：62名)僱員，全部均為全職員工。僱傭結構的詳情於下文披露：

| Number of employees<br>僱員人數      | 2025<br>二零二五年 | 2024<br>二零二四年 |
|----------------------------------|---------------|---------------|
| Total<br>總計                      | 36            | 62            |
| By gender<br>按性別劃分               |               |               |
| Male<br>男性                       | 11            | 21            |
| Female<br>女性                     | 25            | 41            |
| By age<br>按年齡劃分                  |               |               |
| Under 30 years old<br>30歲以下      | 3             | 10            |
| 30 to 60 years old<br>30歲至60歲    | 28            | 28            |
| Over 60 years old<br>60歲以上       | 5             | 7             |
| By geographic region<br>按地理區域劃分  |               |               |
| Hong Kong<br>香港                  | 0             | 25            |
| Mainland China<br>中國大陸           | 36            | 37            |
| By type of employment<br>按僱傭類型劃分 |               |               |
| Full-time<br>全職                  | 36            | 62            |
| Part-time<br>兼職                  | 0             | 0             |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

Details of the employee turnover rate during the reporting period are as follows:

於報告期間，僱員流失率的詳情如下：

| Employee turnover rate<br>僱員流失率        | 2025<br>二零二五年 | 2024<br>二零二四年 |
|----------------------------------------|---------------|---------------|
| <b>Overall</b><br>整體                   | <b>22%</b>    | 15%           |
| <b>By gender</b><br>按性別劃分              |               |               |
| <b>Male</b><br>男性                      | <b>18%</b>    | 22%           |
| <b>Female</b><br>女性                    | <b>24%</b>    | 11%           |
| <b>By age</b><br>按年齡劃分                 |               |               |
| <b>Under 30 years old</b><br>30歲以下     | <b>0%</b>     | 55%           |
| <b>30 to 60 years old</b><br>30歲至60歲   | <b>21%</b>    | 5%            |
| <b>Over 60 years old</b><br>60歲以上      | <b>60%</b>    | 0%            |
| <b>By geographic region</b><br>按地理區域劃分 |               |               |
| <b>Hong Kong</b><br>香港                 | <b>0%</b>     | 1%            |
| <b>Mainland China</b><br>中國大陸          | <b>22%</b>    | 18%           |

The Group will continue to provide employees with a well-structured and caring working environment to enhance their sense of belonging and work efficiency.

本集團將持續向僱員提供一個架構合理、充滿關愛的工作環境，以提升彼等的歸屬感及工作效率。

The Group is not aware of any material non-compliance with relevant laws and regulations that have a significant impact in terms of compensation and dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare on the Group during the Reporting Period. In addition, there was no case of non-compliance and material violation of relevant laws and regulations that resulted in significant fines and sanctions reported during the Reporting Period.

於報告期間，本集團並未獲悉有任何嚴重違反相關法律及法規而在補償及解僱、招聘及晉升、工時、休假、平等機會、多元化、反歧視及其他利益及福利方面對本集團造成重大影響的情況。此外，於報告期間並無因違規及嚴重違反相關法律法規而被判處巨額罰款或處罰的情況。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### B2. Health and safety

The Group strives to provide a safe working environment for all employees. Resources are allocated to continuously improve occupational health and safety performance and to protect employees from potential occupational hazards.

To create a safe working environment in its agricultural business segment, the Group reinforced a safe pesticide deployment workflow. Employees are required to follow work instructions regarding concentrations and intervals of pesticide deployment. To further increase safety margin, personal protective equipment is provided to employees with guidance provided to employees for equipment handling procedures.

During the Year, there was no material non-compliance with occupational health and safety laws and regulations, including but not limited to the Law of the PRC on Prevention and Control of Occupational Diseases and the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) (the "Occupational Safety and Health Ordinance"). Meanwhile, the Group has been awarded the Certificate of Occupational Health and Safety Management System Certification.

To prevent workplace injuries and protect the health of all employees in the workplace and work-related activities, the Group has adopted a series of measures, from workplace management, production processes, monitoring, inspections to emergency policies, demonstrating the Group's firm commitment to protecting employees.

### B2. 健康與安全

本集團致力為全體僱員提供安全的工作環境，投入資源以持續提高職業健康及安全表現並保護僱員免受潛在的職業危害。

為於農業業務分部建立安全的工作環境，本集團加強安全的農藥使用工作流程。僱員須遵從有關農藥使用的濃度及使用時間間隔的工作指示。為進一步提高安全系數，本集團亦為僱員提供適當的個人防護設備並向僱員提供設備操作程序指引。

於本年度，本集團並無嚴重違反職業健康及安全法律法規，包括但不限於《中國職業病防治法》及《職業安全及健康條例》(香港法例第509章)(「職業安全及健康條例」)。同時，本集團還獲頒發職業健康安全體系認證證書。

為防止工作場所傷害，保障工作場所和工作相關活動中所有員工的健康，本集團採取了一系列措施，從工作場所管理、生產流程、監控、檢查到應急政策，彰顯本集團對保護員工的堅定承諾。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

Below is the breakdown of number of work-related fatalities occurred in each of the past three years including the Reporting Period:

There were no work-related fatalities occurred during the past three years including the Reporting Period.

以下是過去三年(包括本報告期)每年發生的因工死亡事故的明細：

於過去的三年(包括本報告期)，概無發生因工死亡事故。

| Indicators<br>指標                                    | Unit<br>單位 | 2025<br>二零二五年 | 2024<br>二零二四年 | 2023<br>二零二三年 |
|-----------------------------------------------------|------------|---------------|---------------|---------------|
| <b>Fatalities due to work</b><br>因工作關係而死亡的人數        | Cases<br>宗 | 0             | 0             | 0             |
| <b>Work injury cases</b><br>工傷個案                    | Cases<br>宗 | 0             | 0             | 0             |
| <b>Lost days due to work injuries</b><br>因工傷而損失工作日數 | day<br>日   | 0             | 0             | 0             |
| <b>Work injury rate</b><br>工傷比率                     | %<br>%     | 0%            | 0%            | 0%            |

### B3. Development and training

The Group treasures talents as crucial assets and cornerstone of the Group’s long-term growth. Suitable training and experience-sharing occasions are provided to employees on an ongoing basis, allowing employees to enrich their technical know-how and refine their soft skills.

To enhance the knowledge and skill level of junior staff, the Group assigns experienced mentors to provide them with training and guidance in close collaboration, creating a sustainable career advancement to talents which can fuel the development of the Group.

### B3. 發展及培訓

本集團將人才視為本集團長期發展的重要資產及基石。通過持續向員工提供適當培訓及經驗交流機會，以便員工可豐富自身的專業技術及提升軟技能。

為了提高初級員工的的知識及技能水平，本集團會分配經驗豐富的導師通過與其緊密合作向其提供培訓及指引，為人才創造可持續的職業發展機會，推動本集團的發展。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告書

During the Reporting Period, the Group provided a total of 66 hours (2024: 85 hours) of training and 100% (2024: 20.01%).

於報告期間，本集團向各類員工提供總計66小時(二零二四年：85小時)的培訓及100% (二零二四年：20.01%)僱員受訓。

| Indicators                       | 2025<br>二零二五年                                      |                                               | 2024<br>二零二四年                                      |                                               |
|----------------------------------|----------------------------------------------------|-----------------------------------------------|----------------------------------------------------|-----------------------------------------------|
|                                  | Percentage of Trained Employees (%)<br>受訓員工百分比 (%) | Average Training Hours (hours)<br>平均培訓時數 (小時) | Percentage of Trained Employees (%)<br>受訓員工百分比 (%) | Average Training Hours (hours)<br>平均培訓時數 (小時) |
| <b>By gender</b><br>按性別          |                                                    |                                               |                                                    |                                               |
| Male<br>男性                       | 100                                                | 2.36                                          | 28                                                 | 2.47                                          |
| Female<br>女性                     | 100                                                | 1.60                                          | 15                                                 | 0.91                                          |
| <b>By Employee Type</b><br>按僱員類別 |                                                    |                                               |                                                    |                                               |
| Senior management<br>高級管理層       | 100                                                | 2.00                                          | 100                                                | 3.50                                          |
| Management<br>主管                 | 100                                                | 2.00                                          | 20                                                 | 5.00                                          |
| General staff<br>普通僱員            | 100                                                | 1.81                                          | 5                                                  | 0.54                                          |

### B4. Labor Standards

The Group respects human rights and strictly prohibits the use of child labour or forced labour in our operations. The following measures have been taken to avoid child and forced labour.

Prevention of child labour: During the recruitment process, the human resources department will verify the applicant's identity documents and to ensure that the applicants have reached the minimum age of local jurisdiction for employment.

Prohibition of forced labour: The Group specifies overtime compensation provisions in the employee handbook of the Group. The Group carefully monitors the working time and working schedule of the employees to ensure that they work voluntarily and freely.

Implemented measures are effective in prohibiting forced labour and child labour employment. The Group will terminate the employment contract once a violation of relevant laws and regulations is found, investigations will be carried out by the Group to decide if further action is required.

### B4. 勞工準則

本集團尊重人權，在我們的營運中嚴格禁止僱用童工及強制勞動。本集團已採取以下措施禁止童工及強制勞動。

防止童工：在招聘過程中，人力資源部將核實申請人的身份證明文件並確保申請人達到當地司法管轄區規定的最低就業年齡。

禁止強制勞動：本集團在其《員工手冊》中明確超時工作的補償條文。本集團審慎監察僱員工作時間及工作編排，確保彼等自願及自由地工作。

已實施的措施在禁止強制勞動及童工僱傭方面富有成效。一經發現有違反相關法律法規的行為，本集團將立即終止僱傭合約，並進行調查以決定是否需要採取進一步行動。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

During the Reporting Period, there was no material non-compliance with laws and regulations in relation to the child and forced labour, including but not limited to the Labour Law of the PRC, the Provisions on the Prohibition of Using Child Labour of the PRC, the Employment Ordinance and the Occupational Safety and Health Ordinance.

### B5. Supply chain management

The Group develops a sound procurement system as a guideline for supplier selection, which is to ensure that selected suppliers can fulfil the internal quality standard. Major procured items from suppliers include crops, meat, and seafood. The Group has established long-term relationships with suppliers to assure stable food supply and quality products. During the Reporting Period, the Group has approximately 45 (2024: 180) suppliers, all of which are based in Mainland China, and all major suppliers are subject to the suppliers' evaluation and monitoring regularly.

As laid out in the Group's guiding principle in respect of organic fertilisers and conventional counterparts, organic fertilisers are preferred, and procurement of organic fertilisers is prioritised by the Group. To ensure the legitimacy of the pesticides deployed, the Group only selects qualified pesticides suppliers licensed by the relevant authorities.

#### **Responsible green sourcing**

The Group is committed to local sourcing as part of its sustainable strategic developments. The Group's procurement department is mainly responsible for managing supply chain sustainability, selection of suppliers, local sourcing and purchasing eco-friendly products. Local sourcing and purchasing eco-friendly products not only facilitate the reduction in carbon footprint, but also improve the local economy through providing more employment opportunities.

Apart from the environmental factors, the Group also requires suppliers to comply with relevant laws and regulations in areas such as health, safety, forced labour, child labour. Site visits on suppliers' operations will be conducted to assure that they meet all required standards. Such assessment is considered as a material factor for the evaluation process.

With the implementation of the above-mentioned measures and periodic reviews, the environmental and social risks along the supply chain can be mitigated.

於報告期間，並無嚴重違反有關童工及強制勞動的法律法規，包括但不限於《中國勞動法》、《中國禁止使用童工規定》、《僱傭條例》、《職業安全與健康條例》等。

### B5. 供應鏈管理

本集團建立了健全的採購制度，作為甄選供應商的指引，從而確保選定的供應商能夠滿足內部質量標準。向供應商採購的主要項目包括作物、肉類及海產。本集團與供應商已建立長期的關係，確保穩定的食品供應及優質的產品。報告期內，本集團有約45名(二零二四年：180名)供應商，全都位於中國內地，所有主要供應商都定期接受供應商評估與監控。

根據本集團關於有機肥料及傳統肥料的指導原則，有機肥料是首選，本集團優先採購有機肥料。為確保所使用農藥的合法性，本集團只選擇經有關部門許可的合格農藥供應商。

#### **負責任的綠色採購**

作為可持續策略發展的一部分，本集團致力於本地採購。本集團的採購部門主要負責管理供應鏈的可持續發展、選擇供應商、本地採購及購買環保產品。本地採購及購買環保產品不僅有利於減少碳足印，亦可透過提供更多就業機會來改善本地經濟。

除了環境因素，本集團亦要求供應商符合健康、安全、強制勞動及童工等方面的相關法律法規。本集團將對供應商的營運進行實地考察，確保彼等符合全部規定標準。該項評估被視作評估過程中的一個重要因素。

通過實施上述措施及定期審查，可以減輕供應鏈的環境及社會風險。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### B6. Product responsibility

The Group adheres to laws and regulations in respect of product health and safety to ensure achievement of a high level of product responsibility. To prevent contamination of soil and irrigation water and to avoid pollutants getting into the farmlands, responsive measures have been taken by the Group, such as soil management, use of public water for irrigation to ensure that the surrounding environment of the farmlands are free from sources of contamination. Implementation of such measures ascertains the agricultural operation of the Group to meet the applicable legal requirements for environmental protection.

Comprehensive management system regarding pesticide, stock and product quality has been established by the Group, as well as a pesticide residue testing system to meet the product safety requirements.

To ensure product quality and food safety, the deployment of pesticides is precisely logged by the Group with proper record keeping, to ensure that there is sufficient time for pesticides to decay before harvest. Sample tests of crops are conducted two to three days prior to the scheduled harvest to assess the level of residue pesticides. The crops that passed the residue test will be harvested and shipped for delivery.

A high-standard product traceability system is also developed by the Group. Each batch of product is traceable with reference to its plot of production site, date of harvest and quality test result, to provide quality assurance to customers. If non-conforming products are found, they must be recalled in a timely manner to reduce the impact of the product on the public.

In recognition of its dedication and outstanding performance in providing quality products, the Group has been awarded many certificates and awards, which are shown below:

- Certificate of Pollution-free Agricultural Products
- Certificate of Top Brand Products of Guangdong Province
- Certificate of Famous Trademarks of Guangzhou City
- Quality Award from the Agricultural Products Quality and Safety Centre at the Ministry of Agriculture of the PRC
- Certificate of Quality Management System Certification

### B6. 產品責任

本集團堅持遵守產品健康及安全相關的法律法規，確保達到高水平的產品責任。為預防土壤及灌溉用水污染及預防農田受污染物污染，本集團已採取相應措施，例如土壤管理、使用公共水源灌溉以及確保農田周圍無污染源。實施該等措施確保本集團的農業業務營運滿足環保方面的適用法律規定。

本集團已建立全面的農藥、存貨及產品質量管理系統以及農藥殘留測試系統，以滿足產品安全規定。

為確保產品質量及食品安全，本集團準確記錄農藥的使用情況，以確保在收割前農藥有充分的時間分解。在預定收割前兩至三日對農作物採樣進行農藥殘留檢測。通過殘留檢測的農作物才能收割並發貨。

本集團亦設有高標準的產品可追溯性系統。每批產品均可追溯生產站點、收割日期、質量測試結果等，從而向客戶提供質量保證。若發現不合格產品，必須及時召回，以減少相關產品對公眾的影響。

本集團在提供優質產品方面的努力奉獻及出色表現得到了認可，本集團獲授予多項證書及獎狀，列示如下：

- 無公害農產品證書
- 廣東省名牌產品證書
- 廣州市著名商標證書
- 中國農業部農產品質量安全中心質量獎狀
- 質量管理體系認證證書

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

- Certificate of Food Safety Management System Certification
- Certificate of Environmental Management System Certification
- Certificate of HACCP Management System Certification

The Group has established in the agriculture industry with a long history and has become a member of various renowned institutions of the industry to establish a good reputation. The membership list is shown below:

- The Guangdong Province Top Brand Products (Vegetables) Promotion Committee
- The Administration of Industry and Commerce of Guangzhou Municipality
- The People's Government of Conghua District

During the Year, the Group has achieved zero product recall and no customer complaints regarding product health and safety and product quality were recorded.

### ***Protection of consumers' information and data privacy***

The Group handles customer personal data and confidential documents strictly following the guidance of the Office of the Privacy Commissioner for Personal Data of Hong Kong. During the Reporting Period, there was no non-compliance of laws and regulations regarding data privacy, including but not limited to the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong).

### ***Intellectual Property Rights ("IP Rights")***

IP Rights promote innovation and creativity, helping society to increase competitiveness and improve the well-being of humans. The Group respects IP Rights and has formulated procedures and guidelines to avoid intellectual property infringement. The Group complies with relevant regulations regarding IP Rights in both PRC and Hong Kong, including but not limited to the Patent Law of the PRC (《中華人民共和國專利法》), the Trademark Law of the PRC (《中華人民共和國商標法》), the Copyright Law of the PRC (《中華人民共和國著作權法》), the Copyright Ordinance (Chapter 528 of the Laws of Hong Kong) and Patents Ordinance (Chapter 514 of the Laws of Hong Kong). During the Reporting Period, there was no material infringement of IP Rights.

- 食品安全管理體系認證證書
- 環境管理體系認證證書
- HACCP管理體系認證證書

本集團在農業產業耕耘多年，已成為業界眾多知名機構的成員，樹立了良好聲譽。會員名單列示如下：

- 廣東省名牌產品(農業類)推進委員會
- 廣州市工商行政管理局
- 從化區人民政府

於本年度，本集團實現零產品召回，且概無關於產品健康與安全以及產品質量的客戶投訴記錄。

### ***保障消費者資料及數據隱私***

本集團嚴格遵從香港個人資料私隱專員公署的指引處理客戶個人資料及機密文件。於報告期間，概無違反有關資料私隱的法律法規，包括但不限於《個人資料(私隱)條例》(香港法例第486章)。

### ***知識產權(「知識產權」)***

知識產權促進創新及創意，幫助社會提升競爭力，改善人類福祉。本集團尊重知識產權並制定了程序及指引，避免侵犯知識產權。本集團遵守關於中國及香港有關知識產權的相關法規，包括但不限於《中華人民共和國專利法》、《中華人民共和國商標法》、《中華人民共和國著作權法》、《版權條例》(香港法例第528章)及《專利條例》(香港法例第514章)。於報告期間，並無發生重大知識產權侵權事件。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### *Advertising and labelling*

The Group encourages the use of better promotion practices and prohibits the advertisements from disclosing untrue and misleading descriptions, claims or illustrations. In accordance with the relevant legislation and code of practices, the sales and promotion campaigns formulated by the Group are truthful, fair and reasonable and free of misleading elements to protect the consumers' interests.

### **B7. Anti-corruption**

#### *Anti-corruption policy*

The Group is committed to achieving the highest standards of business conduct and has zero tolerance of corruption and related malpractice. All employees and business partners of the Group are informed of this policy and the relevant anti-corruption requirements of the Group. All personnel covered by the anti-corruption policy are required to comply with relevant laws and regulations regarding anti-bribery and corruption, including but not limited to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong).

The Group has zero tolerance of corruption of any form. It is committed to prohibiting the solicitation and acceptance of bribes or improper advantages from others in relation to the Group's business affairs, regardless of the geographic regions. The Group forbids the offering of bribed or improper advantages to agents of others or public servants in carrying out the Group's business.

Regular risk assessments have been conducted to identify and evaluate corruption risks; proactive measures are formulated to mitigate such risks. All personnel should adhere to the Group's high standard of business, professional and ethical conduct in the Group's business deals. Reporting of any suspicious misconduct or malpractice through various reporting channels is encouraged by the Group. Failure to comply with applicable anti-corruption laws, or internal requirements related to anti-corruption may result in disciplinary actions including termination of employment contracts and criminal prosecution.

The Group reviews and updates the anti-corruption policy from time to time to ensure its timeliness and effectiveness. During the Reporting Period, there were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

### *廣告及標籤*

本集團鼓勵使用更好的促銷方式，禁止廣告出現不實和誤導性的描述、聲明或說明。本集團在制定銷售及促銷企劃方面遵守有關法律及業務守則，確保內容真實、公平及合理，以及沒有誤導成分，以保障消費者權益。

### **B7. 反貪污**

#### *反貪污政策*

本集團致力秉持最高的商業行為準則，絕不容忍貪污及相關舞弊行為。本集團全體僱員及業務夥伴均知悉本政策及本集團相關反貪污規定。反貪污政策涵蓋的所有人員須遵守關於防止賄賂及貪污的相關法律法規，包括但不限於《防止賄賂條例》(香港法例第201章)。

本集團絕不容忍任何形式的貪污。不論地理區域，本集團致力禁止有關本集團業務事宜的索賄受賄行為及收受他人不正當利益。本集團嚴禁在開展本集團業務時向他人的代理人或公務員行賄或提供不正常利益。

本集團定期進行風險評估以識別及評估貪污風險，並制定積極措施以減緩該等風險。在本集團的業務交易中，全體人員都應遵守本集團高標準的商業、專業及道德操守。本集團鼓勵通過各種舉報渠道舉報任何疑似不當行為或舞弊行為。不遵守適用的反貪污法律或有關反貪污的內部規定可能導致紀律處分，包括終止僱傭合約及刑事起訴。

本集團不時檢討及更新反貪污政策，確保其及時性和其有效性。於報告期間，概無針對本集團或其僱員提出並已審結的貪污訴訟案件。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境·社會及管治報告書

### *Whistle-blowing Policy*

Whistle-blowing policy has been established to encourage reporting by employees regarding any suspicious behaviours, malpractice, and fraud. Such policy ensures that reported issues are promptly handled by the corporate governance committee (the “Committee”), preventing potential harm to the Group or to third parties. The Committee will carry out an investigation of the reported cases. The investigator will reply to the whistle-blowers in writing or via email regarding the investigation outcome and feedback within four weeks, the relevant employees will also be notified of further updates on the investigation process. Whistle-blower rights are protected by law and the identity of the whistle-blowers will be kept confidential.

### *Anti-corruption training*

The Group offers regular anti-corruption training and briefings to all employees. During the Reporting Period, all Directors have received online anti-corruption training and have spent approximately one hour attending online meetings. All employees’ awareness of anti-corruption has been enhanced through anti-corruption training.

## **B8. Community Investment**

The Group is committed to being a responsible corporate citizen. The Group recognises the importance of close communication with the community to strengthen social ties. To build a sustainable relationship with the community, the Group handles all opinions and feedback from the community in a proactive, friendly and responsive manner.

The Group strives to stimulate the local community’s well-being. As a food trader and producer, during the Reporting Period, the Group has joined the Food Rescue Program “拯救食物” organised by Food Angel “惜食堂” of Bo Charity Foundation. The program rescues edible surplus food from different sectors of the food industry that would otherwise be disposed of as waste. Following strict safety protocols, the rescued food items will then be prepared as nutritious hot meals in their central kitchen and be redistributed to serve the underprivileged communities locally. The Group believes that by means of contributing to this meaningful program, people’s awareness of food conservation can be spread.

### *舉報政策*

本集團設立了舉報政策，鼓勵員工舉報任何可疑行為、舞弊及欺詐行為。該政策確保公司治理委員會（「委員會」）及時處理舉報的事宜，防止對本集團或第三方造成潛在傷害。委員會將對舉報案件進行調查。調查員將於四週內以書面或電郵形式回覆舉報人有關調查結果和反饋意見，相關員工亦會收到有關調查程序進展的後續消息。舉報人的權利受法律保護，舉報人的身份將被保密。

### *反貪污培訓*

本集團定期為全體員工提供反貪污培訓及講座。於報告期間，全體董事均已接受線上反貪污培訓，並參加了約一小時的線上會議。通過反貪污培訓，增強了全體員工的反貪污意識。

## **B8. 社區投資**

本集團致力成為一個負責任的企業公民。本集團深明與社區的密切溝通對加強社會聯繫極為重要。為建立與社區的可持續關係，本集團以積極、友好及迅速回應的方式來處理社區的所有意見及反饋。

本集團努力促進當地社區的福祉。作為一家食品貿易商及生產商，於報告期間，本集團參與小寶慈善基金「惜食堂」舉辦的「拯救食物」計劃。該計劃向飲食業回收仍可安全食用的剩餘食物，然後通過嚴格的食物安檢程序，由中央廚房將食物烹煮製成營養均衡的熱飯餐，並重新派發給當地的弱勢社群。本集團相信，透過參與這項有意義的計劃，可以向大家傳播珍惜食物的意識。



从玉

**Congyu Intelligent Agricultural Holdings Limited**

從玉智農集團有限公司