



Easy Smart Group Holdings Limited 怡俊集團控股有限公司

(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：2442

Environmental, Social and Governance Report 環境、社會及管治報告 2025



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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ABOUT THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Easy Smart Group Holdings Limited (the “**Company**”, together with its subsidiaries, collectively as the “**Group**”, “**our**”, or “**we**”) is delighted to present the environmental, social and governance (“**ESG**”) report (the “**Report**” or “**ESG Report**”) for the financial year ended 30 June 2025. This ESG Report provides an overview of the Group’s environmental and social aspects, outlining our efforts to continually improve our operational strategy in line with global sustainability standards.

The Group believes that prudent management of environmental and social issues is one of the key factors in long-term success in this rapidly changing world. To better understand the risks and opportunities for environmental protection, the Group closely follows the requirements and expectations of regulatory authorities through efficient operation management, well-established policies, and procedures. The Group believes that the expertise, capabilities, and ownership patterns can be part of the solution to some of the challenges the Group is facing.

To carry out the Group’s sustainability strategy from top to bottom, the Board of Directors (the “**Board**”) of the Group has ultimate responsibility for ensuring the effectiveness of the Group’s ESG policies. The Board has established certain dedicated teams to manage the ESG issues within each business division of the Group. The designated staff have been assigned to enforce and supervise the implementation of the relevant policies.

The Group is committed to implementing sustainable development and social corporate responsibility. While the Group is actively developing and expanding the business, the Group also takes environmental, social, and moral needs into serious consideration to strike a balance and unity between profitability, environmental, and social impacts. The Group also pays great attention to stakeholders, including but not limited to The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”), government, investors, media & public, customers, employees, and community, to establish a good relationship through better understanding and responding to their expectations. As a result, the Group will maintain close contact with stakeholders to meet their expectations and needs, aiming to continuously improve the ESG strategies and create an efficient and diversified business.

關於環境、社會及管治報告

怡俊集團控股有限公司（「**本公司**」，連同其附屬公司，統稱「**本集團**」或「**我們**」）欣然提呈其截至二零二五年六月三十日止財政年度的環境、社會及管治（「**環境、社會及管治**」）報告（「**本報告**」或「**環境、社會及管治報告**」）。本環境、社會及管治報告旨在對本集團的環境及社會層面提供概覽，概述我們在持續改善營運策略以符合全球可持續發展標準方面的努力。

本集團相信，對環境及社會問題的審慎管理乃在此瞬息萬變的環境下取得長期成功的關鍵因素之一。為更好地了解保護環境的風險及機遇，本集團透過高效的經營管理、完善的政策及程序，嚴格遵循監管機構的要求及期望。本集團相信，其專業知識、能力及所有權模式可助力解決本集團所面臨的若干挑戰。

為自上而下執行本集團的可持續發展策略，本集團董事會（「**董事會**」）對確保本集團環境、社會及管治政策的成效負有最終責任。董事會已成立若干專責團隊，負責管理本集團各業務分部的環境、社會及管治事宜。本集團已指派專責人員負責執行及監督相關政策的實施。

本集團致力實現可持續發展及企業社會責任。本集團在積極發展及拓展業務的同時，亦認真考慮環境、社會及道德需求，力求在盈利、環境及社會影響之間取得平衡與和諧。本集團亦高度關注包括但不限於香港聯合交易所有限公司（「**聯交所**」）、政府、投資者、媒體及公眾、客戶、僱員及社區等在內的各界持份者，致力透過更好地了解及回應彼等的期望建立良好關係。因此，本集團將與持份者保持密切聯繫，以滿足彼等的期望及需求，致力持續改善環境、社會及管治策略以及打造高效且多元發展的企業。

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During the process of preparing this ESG Report, the Group has conducted a thorough review and evaluation of the Group's existing policies and practices to achieve better performance results in the future. Unless otherwise stated, this ESG Report covers the data and information from the business of the passive fire protection works in Hong Kong.

Report Scope and Boundary

This ESG Report is prepared in compliance with the ESG Reporting as set out in Appendix C2 Environmental, Social and Governance Reporting Code (the “**Reporting Code**”) of the Rules Governing the Listing of Securities (the “**Listing Rules**”) on the Stock Exchange and in accordance with the material ESG issues identified from the stakeholders' questionnaires. During the preparation for this ESG Report, the Group has applied the reporting principles in the ESG Reporting Code as follows:

Materiality: A materiality assessment was conducted to identify material ESG issues, thereby adopting the confirmed material ESG issues as the focus for the preparation of the ESG Report. The Board and senior management reviewed and confirmed the materiality of ESG issues. For further details, please refer to the sections headed “Our Stakeholders” and “Materiality Assessment.”

Quantitative: To evaluate and review the effectiveness of ESG policies and management approaches, we have reported our ESG performance quantitatively, with clear narration explaining the impacts. The Group has developed environmental targets to reduce related impacts.

Consistency: The international standards, applicable assumptions, and emission factors specified in the guidance materials on ESG issued by the Stock Exchange for computing the relevant key performance indicators (“**KPIs**”) have been adopted in the ESG Report. If any changes in the scope of disclosure and calculation methodologies may affect the comparison, explanations will be provided to the corresponding data. The Group will maintain the consistency of the methodologies and key performance indicators of the financial year and those of the future reporting periods, to allow for meaningful comparisons over time.

Balance: The ESG Report provides an unbiased picture of the Group's performance within the financial year, avoiding selections, omissions, or presentation formats that may inappropriately influence the reader's decision or judgment.

於編製本環境、社會及管治報告過程中，本集團已對本集團現有政策及常規進行全面檢討及評估，以期日後取得更佳表現。除另有說明外，本環境、社會及管治報告涵蓋香港被動消防工程業務的數據及資料。

報告範圍及界限

本環境、社會及管治報告乃遵照聯交所證券上市規則（「**上市規則**」）附錄C2的《環境、社會及管治報告守則》（「**報告守則**」）所載環境、社會及管治報告規定及根據持份者問卷所識別的重大環境、社會及管治議題而編製。於編製本環境、社會及管治報告的期間，本集團已應用報告守則中的以下報告原則：

重要性：我們已進行環境、社會及管治重要性評估以識別重大議題，並將已確認的重大環境、社會及管治議題作為本環境、社會及管治報告的編製重點。環境、社會及管治議題的重要性已由董事會及高級管理層審閱及確認。進一步詳情請參閱「持份者」及「重要性評估」兩節。

量化：為評估及檢討環境、社會及管治政策及管理方法的成效，我們已量化報告環境、社會及管治表現，並清楚說明其影響。本集團已制定減少環境影響的相關目標。

一致性：本環境、社會及管治報告已就計算相關關鍵績效指標（「**關鍵績效指標**」）採納聯交所頒佈的環境、社會及管治指引材料所指定的國際標準、適用假設及排放系數。如披露範圍及計算方法有任何變化而可能影響與過往內容的比較，將會就相應的數據提供解釋。本集團將保持財政年度與未來報告期間的方法及關鍵績效指標的一致性，以令數據日後可作有意義的比較。

平衡：環境、社會及管治報告不偏不倚地呈報本集團在財政年度內的表現，避免可能會不恰當地影響讀者決策或判斷的選擇、遺漏或呈報格式。



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To comply with the disclosure obligations of “comply or explain” provisions, this ESG Report has outlined the overall Group’s performance in environmental protection, human resources, operating practice, and community involvement for the financial year, from 1 July 2024 to 30 June 2025 (“**2025**” or “**Reporting Period**”).

This ESG Report was approved by the Board on 26 September 2025. For details on the Group’s corporate governance, please refer to “Corporate Governance Report” section of the Group’s Annual Report.

Information and Feedback

For details about our financial performance and corporate governance, please visit our website at www.easysmart.com.hk and/or see our Annual Report for the year ended 30 June 2025. The Group also appreciates your feedback and comments on our sustainability performance. Please send your feedback and other sustainability-related inquiries to our office at ir@easysmart.com.hk.

ESG MANAGEMENT

The Group looks at issues that may have a reputational impact on or pose a risk to the Group in the short-, medium-, or long-term. ESG issues that are significant to the stakeholders, including but not limited to the Stock Exchange, government, investors, media & public, customers and employees, as well as the community, are also crucial to the Group. All potential issues are covered and evaluated in the annual risk assessment. The Group is committed to developing opportunities that prioritise work ethics, ensuring sustainable success in business development, and benefiting employees, customers, and the environment.

Integrating sustainability into the Group’s business strategies and daily operations is essential to pursuing the business model. To deal with ESG issues effectively, understanding and interacting with the employees, customers, and other stakeholders is the highest priority. The Group believes that effective management of ESG issues is important to long-term success in the rapidly changing world. With a thorough understanding of the ESG risks and opportunities, the Group will be better positioned to allocate resources to reduce and recycle different kinds of waste and respond to regulators’ increasing demand for higher standards of waste treatment.

為遵守「不遵守就解釋」條文的披露責任，本環境、社會及管治報告已概述本集團自二零二四年七月一日至二零二五年六月三十日止財政年度（「**二零二五年**」或「**報告期間**」）於環境保護、人力資源、營運慣例及社區參與方面的整體表現。

本環境、社會及管治報告經董事會於二零二五年九月二十六日批准。有關本集團企業管治的詳情，請參閱本集團年報的「企業管治報告」一節。

資訊及反饋

有關我們財務表現及企業管治的詳情，請瀏覽本公司網站www.easysmart.com.hk及／或參閱我們截至二零二五年六月三十日止年度的年報。本集團亦重視閣下對我們可持續發展表現的反饋及意見，敬請將閣下的反饋及其他可持續發展相關查詢透過ir@easysmart.com.hk發送予我們的辦事處。

環境、社會及管治管理

本集團關注在中短期或長遠而言對本集團的信譽可能造成影響，或令本集團承擔風險的事宜。本集團亦非常重視對持份者，包括但不限於聯交所、政府、投資者、媒體、公眾、客戶、僱員及社區而言屬重大的事宜。年度風險評估涵蓋並評估所有潛在事宜。本集團致力開拓以職業道德為先的發展機會，確保業務發展的可持續成功，並令僱員、客戶及環境受惠。

為實現此業務模式，將可持續發展融入本集團的業務策略及日常營運中為不可或缺。為有效處理環境、社會及管治事宜，首要工作是要了解僱員、客戶及其他持份者及與彼等互動。本集團相信，對環境、社會及管治事宜的有效管理對在瞬息萬變的世界裡取得長遠成功十分重要。透過全面了解環境、社會及管治的風險及機遇，本集團將在分配資源方面具備更佳優勢，以減少及回收不同類別的廢棄物，並更能配合監管機關就廢棄物處理而推陳出新的更高標準。

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The Group acknowledges our responsibilities on environmental protection and social responsibility and is aware of the climate-related issues that may have an impact on the Group's business operations. We are committed to complying with ESG reporting requirements upon the Listing. We have established an ESG policy (the “**ESG Policy**”) in accordance with the standards of the Reporting Code of the Listing Rules, which outline, among others, (i) the appropriate risk governance on ESG matters, including climate-related risks and opportunities; (ii) identification of key stakeholders and the communication channels to engage with them; (iii) ESG strategy formation procedures; (iv) ESG risk management and monitoring; and (v) the identification of key performance indicators, the relevant measurements and mitigating measures.

The ESG Policy also sets out the responsibilities of different parties in managing ESG matters. The Board takes leadership in promoting a top-down culture. As the highest governance body of the Group, the Board ensures that ESG considerations are integrated into the business decision-making process. The Board has overall responsibility for overseeing and determining the Group's environmental, social, and climate-related risks and opportunities impacting the Group via the annual risk assessment, establishing and adopting the ESG Policy and targets of the Group, and reviewing and revising the Group's performance annually against ESG targets as appropriate.

The Group is confident that involving all relevant stakeholders in the ESG management process as part of the business decision-making process will ensure that ESG issues are monitored closely and that the Group's long-term success is assured.

The sustainability strategy of the Group in the following aspects applies to all the work streams:

- to promote environmental sustainability;
- to attract, retain, and support employees;
- to engage with stakeholders;
- to promote the sustainability of local communities;
- to strengthen community relations; and
- to grow suppliers' commitment.

本集團明白我們在環保及社會責任方面的責任，並意識到與氣候有關的問題可能對本集團的業務營運造成影響。我們承諾於上市後遵守環境、社會及管治報告規定。我們已按照上市規則報告守則的標準而制定環境、社會及管治政策（「**環境、社會及管治政策**」），當中概述（其中包括）(i)環境、社會及管治事項的適當風險管治，包括與氣候有關的風險及機遇；(ii)識別主要持份者及與彼等溝通的渠道；(iii)環境、社會及管治策略制定程序；(iv)環境、社會及管治風險管理及監測；及(v)識別關鍵績效指標、相關計量指標及緩解措施。

環境、社會及管治政策亦載列不同方在管理環境、社會及管治事宜過程中各自的責任。董事會負責引領宣揚自上而下的文化。作為本集團的最高管治機構，董事會確保在業務決策過程中納入環境、社會及管治因素。董事會全面負責透過進行年度風險評估而監督及確定影響本集團的環境、社會及氣候相關風險及機遇，建立及採納本集團的環境、社會及管治政策及目標，並根據環境、社會及管治目標每年檢討本集團的表現及於適當時作出修訂。

本集團相信，於環境、社會及管治的管理過程中讓所有相關持份者參與業務的決策過程將確保環境、社會及管治事宜獲得密切監控，並確保本集團的長遠成功。

本集團於以下各方面的可持續性策略適用於所有業務範疇：

- 促進環境可持續性；
- 吸引、挽留及支持僱員；
- 與持份者溝通；
- 促進本地社區的可持續發展；
- 鞏固社區關係；及
- 加強供應商的承諾。

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ESG Governance Structure

The Group is committed to establishing and maintaining a robust governance structure to effectively oversee ESG initiatives across its operations. Through a clear delineation of responsibilities between the Board, management, ESG Working Group and frontline functional departments, the Group ensures comprehensive oversight, continuous monitoring, and responsible execution of ESG strategies, objectives and controls. This structure enables alignment between long-term business strategy and sustainability goals, and enhances accountability, transparency and the integration of ESG considerations into all major business decisions. The Board reviews ESG governance and strategy on at least an annual basis, supported by regular reports from management and the ESG Working Group.

環境、社會及管治的管治架構

本集團致力建立並維持穩健的管治架構，以有效監督其業務中的環境、社會及管治舉措。透過明確劃分董事會、管理層、環境、社會及管治工作小組及前線職能部門的職責，本集團確保環境、社會及管治策略、目標及管控措施獲得全面監督、持續監測及按負責任的方式執行。此架構使長期業務策略與可持續發展目標保持一致，並提高問責性、透明度以及環境、社會及管治因素在所有重大業務決策的融入。董事會至少每年檢討一次環境、社會及管治的治理及策略，而管理層及環境、社會及管治工作小組定期提交報告作為依據。



Board and Management Oversight and Responsibilities

The Board holds overarching accountability for ESG and climate-related governance, setting the vision, risk appetite, and strategic direction on sustainability for the Group. Its remit includes:

- Approving long-term ESG strategies, KPIs, major policies and annual targets, and integrating material ESG considerations including climate risks and opportunities into business strategy and major investment or M&A decisions.
- Exercising oversight of the Group's risk management framework as it pertains to ESG, ensuring robust systems, internal controls, and reporting mechanisms are in place.
- Overseeing the implementation and adequacy of ESG reporting, reviewing performance against targets, and directing corrective actions in case of significant variances.
- Delegating day-to-day oversight and execution to management-level ESG Working Group, while routinely reviewing progress via periodic reports and ad hoc updates on material incidents.

董事會及管理層監督及責任

董事會對環境、社會及管治及氣候相關管治承擔總體責任，並為本集團制定可持續發展的願景、風險承受度及策略方向。其職權範圍包括：

- 批准環境、社會及管治長期策略、關鍵績效指標、重大政策及年度目標，並將重大環境、社會及管治因素（包括氣候風險及機遇）納入業務策略及重大投資或併購決定。
- 監督本集團圍繞環境、社會及管治的風險管理框架，確保健全的系統、內部監控及報告機制到位。
- 監督環境、社會及管治報告的執行及完整性，審視目標的達成狀況，並於重大偏差時指導修正行動。
- 將日常監督及執行的權責委派予管理層級的環境、社會及管治工作小組，同時透過定期報告及重大事故專項更新來持續檢視進度。

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- Reviewing the adequacy of resources, staff qualifications, succession planning, and ongoing training for ESG competency across senior leadership and operational teams.
- Monitoring the effectiveness of ESG controls and fostering a culture of integrity, inclusion, and transparency throughout the Group.

Currently, the Board's governance responsibilities and decision rights are not formalised in documented terms of reference, mandates or policies. The Group recognises the benefits of codifying these roles and will consider developing formal documentation to record the responsibilities of each party involved in ESG governance as future needs arise.

Management, acting under Board delegation, is responsible for ensuring the effective execution of approved ESG strategies across the Group. Senior management establishes operational controls and ensures alignment of ESG processes with the Group's risk, finance and compliance functions. Management maintains regular communication with the Board, providing timely reporting on ESG performance, risks and recommended actions, and escalates material deviations as required.

Skills and Competencies

Recognising the complexity and evolving nature of ESG and climate-related risks, the Board ensures it collectively possesses the requisite knowledge and skills for effective governance. Board members undergo regular and targeted training on relevant topics such as climate scenario analysis, sustainability reporting, risk management, regulatory developments and stakeholder engagement. The Group maintains a skills and competencies matrix for senior management which is reviewed periodically to identify gaps and development needs. Staff development initiatives include in-person or online training tailored to business functions, fostering ESG integration into daily operations and promoting diversity and succession in leadership roles. External experts are engaged where necessary to supplement internal expertise.

Targets, Monitoring and Remuneration

The Group sets measurable ESG and climate-related targets, with Board oversight of progress against these objectives. Regular reporting from management includes dashboards on risks, key metrics and variances. Where targets are not met, the Board reviews root causes and directs appropriate remediation, integrating lessons learned into future planning.

- 檢討資源配置、員工資格、繼任規劃及高級領導層及營運部門在環境、社會及管治能力方面的持續培訓是否完善。
- 監控環境、社會及管治的管控措施成效，並在本集團上下培育誠信、包容及透明的文化。

目前，董事會的管治責任及決策權限尚未以正式的職權範圍、授權條款或政策文件確立。本集團認知到將該等職能規範化的裨益，未來將視需求研議制定正式文件，以明確記錄環境、社會及管治工作的每名參與方的職責。

管理層在董事會授權下負責確保本集團已有效執行所批准的環境、社會及管治策略。高級管理層建立營運管控機制，並確保每個環境、社會及管治過程均與本集團的風險管理、財務及合規職能保持一致。管理層定期與董事會溝通，適時匯報環境、社會及管治表現、風險及建議行動，並於需要時上報重大偏差事項。

技能及能力

意識到環境、社會及管治及氣候相關風險的複雜性及不斷變化的性質，董事會確保其整體具備進行有效管治所需的知識及技能。董事會成員定期接受針對性的培訓，涵蓋相關議題如氣候情境分析、可持續發展報告、風險管理、監管發展及持份者參與等。本集團為高級管理層制定技能與能力矩陣，並定期檢討該矩陣以識別能力缺口及發展需求。員工發展計劃涵蓋針對業務職能的實體或線上培訓，推動環境、社會及管治融入日常營運，以及促進領導職位的多元化及領導層繼任規劃。董事會必要時將聘請外部專家以補充內部專業能力。

目標、監控及薪酬

本集團制定可量化的環境、社會及管治及氣候相關目標，並由董事會監督各目標的達成狀況。管理層定期提交包括風險資料、關鍵指標及差異分析的簡報表。倘目標未達標，董事會將審查根本原因並指導採取適當的補救措施，同時將經驗教訓融入未來規劃。

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While the Group currently does not have an ESG-linked remuneration policy or specific sustainability-related incentives for senior management and key executives, it recognises the growing importance of aligning incentive structures with the achievement of sustainability goals. The Group will continually review market practices and regulatory expectations and will consider developing and implementing relevant ESG-related remuneration policies or strategies in the future when appropriate. This approach will strengthen accountability and support ongoing progress towards the Group's long-term sustainability ambitions.

Responsibilities for the ESG Working Group

The ESG Working Group, comprised of general managers, the project manager and the finance team, serves as the central implementation and coordination body for ESG objectives, with specific duties including:

- Supporting the Board in developing and refining ESG strategy, policies, and procedures.
- Coordinating data collection, monitoring operational KPIs, and conducting materiality assessments for ESG and climate risks.
- Implementing ESG initiatives across the Group, reporting progress and deviations to management and the Board at least annually, and on an ad hoc basis for material developments.
- Ensuring compliance with internal controls, ESG disclosure requirements, and regulatory reporting standards.
- Investigating deviations from ESG targets and leading corrective and rectification actions as required.
- Promoting internal engagement and awareness through communication campaigns, training, and staff involvement in ESG activities.

儘管本集團目前尚未針對高級管理層及關鍵行政人員制定環境、社會及管治掛鉤薪酬政策或特定的可持續發展獎勵計劃，惟其已意識到將獎勵機制與可持續發展目標的達成度掛鉤的重要性正日益提升。本集團將持續審視市場慣例及監管要求，並於未來適當時候考慮制定相關的環境、社會及管治相關薪酬政策或策略。此舉措將加強問責機制，並支持本集團持續推進長期可持續發展目標的達成。

環境、社會及管治工作小組的職責

環境、社會及管治工作小組由總經理、項目經理及財務團隊組成，作為環境、社會及管治目標的核心執行及協調團體，其具體職責包括：

- 協助董事會制定及完善環境、社會及管治策略、政策及程序。
- 統籌數據蒐集、監控營運關鍵績效指標，並針對環境、社會及管治及氣候風險進行重要性評估。
- 於本集團上下實施環境、社會及管治舉措，至少每年一次向管理層及董事會上報進度及偏差情況，而在出現重大發展時更須即時報告。
- 確保符合內部監控規範、環境、社會及管治披露要求及監管報告準則。
- 調查環境、社會及管治目標的偏差情況，並主導必要的糾正及補救行動。
- 透過溝通、培訓及員工參與環境、社會及管治活動，促進內部參與及提升意識。

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Responsibilities for the Functional Department

Functional departments are responsible for executing Board and management-approved ESG measures at the ground level. Their responsibilities comprise:

- Translating strategies and targets into action plans for their respective business units (e.g., energy efficiency upgrades, emissions reduction, procurement, supply chain sustainability, or community engagement).
- Maintaining first-line controls and ensuring timely and accurate collection of ESG performance data.
- Informing the ESG Working Group of progress and material issues, escalating incidents or control failures as appropriate.
- Engaging employees through training and participatory initiatives and ensuring compliance with ESG policies and procedures.
- Continuously seeking opportunities for operational improvement aligned with the Group's sustainability ambitions.

職能部門的職責

職能部門負責在基層執行經董事會及管理層批准的環境、社會及管治措施，其職責包括：

- 將策略及目標轉化為各業務單位的行動方案（例如：能源效率升級、減排措施、採購流程、供應鏈的可持續發展或社區參與）。
- 維持第一線管控機制，確保能即時及準確地收集環境、社會及管治表現數據。
- 向環境、社會及管治工作小組匯報進度及重大議題，適時上報事故或控制失效情況。
- 透過培訓及參與型計劃來凝聚僱員，確保環境、社會及管治政策及程序獲得遵守。
- 持續尋求符合本集團可持續發展願景的營運改善契機。

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OUR STAKEHOLDERS

The Group values feedback from stakeholders as they provide invaluable guidance for the Group's continuous development. Internal and external stakeholders have been involved in regular engagement activities to share views regarding the Group's operations and performances. The Group is actively seeking opportunities to understand and engage stakeholders, ensuring that improvements can be implemented in the products and services.

持份者

持份者為本集團的持續發展提供寶貴的指引，因此本集團相當重視彼等的回饋意見。內部及外部持份者參與定期交流活動，分享有關本集團營運及表現的意見。本集團積極尋求每個與持份者增進了解及交流的機會，確保能持續改進產品及服務。

Stakeholders 持份者	Probable Points of Concern 可能關注事宜	Communication and Responses 溝通與回應
Stock Exchange 聯交所	Compliance with listing rules and timely and accurate announcements. 遵守上市規則，及時而準確地刊發公告。	Meetings, training, workshops, programs, website updates, and announcements. 會議、培訓、工作坊、計劃、網站更新及公告。
Government 政府	Compliance with laws and regulations, preventing tax evasion, and promoting social welfare. 遵守法律法規、防偷稅漏稅及促進社會福利。	Interaction and visits, government inspections, tax returns and other information. 互動及訪問、政府視察、報稅表及其他資料。
Investors 投資者	Corporate governance, business strategies, performance, and investment returns. 企業管治、業務策略及表現及投資回報。	Organising briefing sessions and seminars, interviews, shareholders' meetings, issues of financial reports or operational reports for investors, media, and analysis. 為投資者、媒體及分析師組織簡報會、研討會、訪談、股東大會，刊發財務報告或營運報告。
Media & Public 媒體及公眾	Corporate governance, environmental protection, and human rights. 企業管治、環保及人權。	Issue of newsletters on the Group's website. 在本公司網站上發佈通訊。
Customers 客戶	Service quality, service delivery schedule, reasonable prices, service value, and personal data protection. 服務質素、服務交付計劃、合理價格、服務價值及個人資料保護。	After-sales services. 售後服務。
Employees 僱員	Rights and benefits of employees, compensation, training and development, work hours, and working environment. 僱員權利及福利、報酬、培訓與發展、工作時間及工作環境。	Interviews with employees, internal memos, and employee suggestion boxes. 與僱員進行面談、內部備忘錄及僱員意見箱。
Community 社區	Community environment, employment opportunities, community development, and social welfare. 社區環境、僱傭機會、社區發展及社會福利。	Developing community activities, employee voluntary activities, and community welfare subsidies and donations. 開展社區活動、僱員義工活動，社區福利補貼及捐贈。

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MATERIALITY ASSESSMENT

The Group has identified ESG issues that have potential or actual impact on sustainable development from various sources, such as issues identified in internal policies, industry trends, and the Sustainability Accounting Standards Board's Materiality Map¹. The ESG issues have been analysed with reference to an array of factors, including the Group's overall strategy, development, and goals and targets.

The Group has conducted a materiality assessment to rate the identified ESG issues pertinent to the business and stakeholders and their respective levels of impact. The purpose of the materiality assessment is to evaluate the identified ESG topics relevant to the Group's business and stakeholders and determine the level of impact associated with each topic.

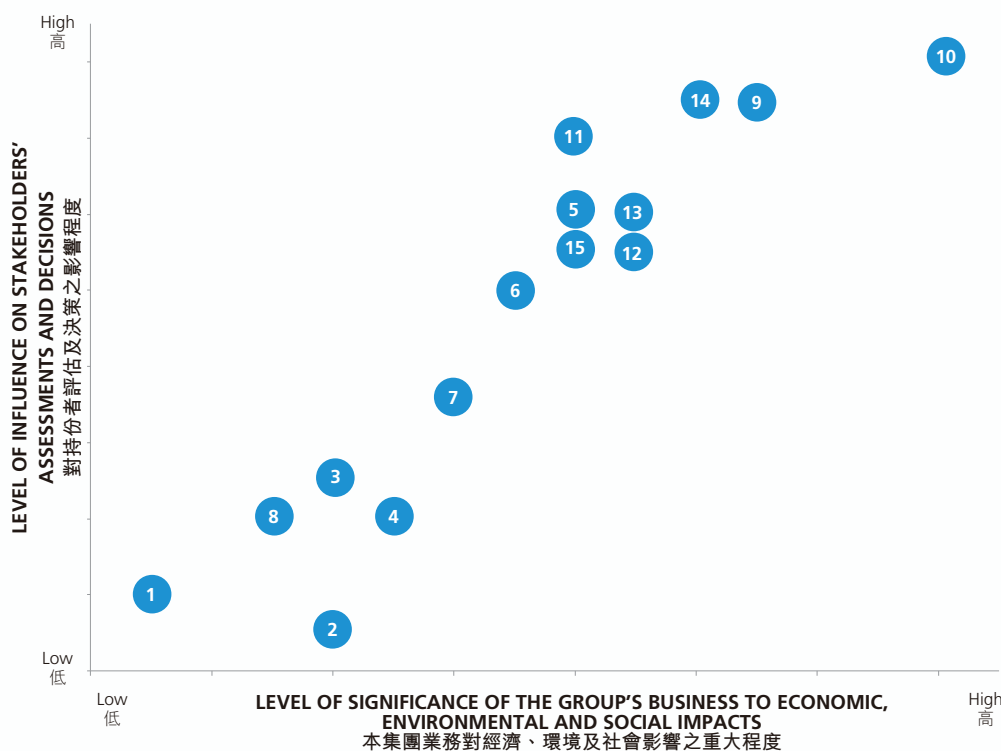
During the Reporting Period, there were no significant changes in the stakeholder groups and operations. As such, the Group confirmed that the materiality matrix in the last reporting period remains relevant to the Reporting Period's situation and continues to respond to stakeholders' expectations. The Group's material ESG issues are summarised and shown below:

重要性評估

本集團已從多種來源確定對其可持續發展具有潛在或實際影響的環境、社會及管治問題，例如內部政策中所確定的問題、行業趨勢及可持續發展會計準則委員會的重要性示意圖¹。已對環境、社會及管治問題進行分析，乃參考一系列因素，包括本集團的整體策略、發展以及目標及指標。

本集團已進行重要性評估，以評估與業務及持份者相關的已識別環境、社會及管治議題以及各自的影響程度。重要性評估的目的是對已識別且與本集團業務及持份者相關的環境、社會及管治議題作出評估，並釐定該等議題各自的影響程度評級。

於報告期間，持份者群體及營運並無顯著變化。因此，本集團確認於上一報告期間的重要性矩陣仍適用於本報告期間，且仍然符合持份者期望。本集團的重大環境、社會及管治議題概述並列示如下：



¹ Sustainability Accounting Standards Board's Materiality Map, <https://materiality.sasb.org/>
可持續發展會計準則委員會的重要性示意圖，<https://materiality.sasb.org/>

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Material ESG Issues 重大環境、社會及管治議題

1	Air Emissions 廢氣排放	9	Labour Standards 勞工準則
2	Greenhouse Gas ("GHG") Emissions 溫室氣體(「溫室氣體」)排放	10	Health and Safety 健康及安全
3	Hazardous Waste 有害廢棄物	11	Development and Training 發展及培訓
4	Non-hazardous Waste 無害廢棄物	12	Supply Chain Management 供應鏈管理
5	Energy Usage 能源使用	13	Products and Services Quality Management 產品及服務質量管理
6	Water Usage 用水	14	Anti-corruption 反貪污
7	Environment and Natural Resources 環境及自然資源	15	Community Investment 社區投資
8	Climate Change 氣候變化		

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ENVIRONMENTAL

Overview

A sustainable environment is a foundation for long-term economic and social prosperity. The Group believes that sustainability represents not just an ethical obligation, but also a gateway to business success. Therefore, the Group prioritises environmental protection, strives to mitigate any undesirable impact on the environment, and continues to contribute to sustainable development.

During the Reporting Period, the Group has fully complied with all applicable environmental requirements as set out by the laws and regulations in Hong Kong, including but not limited to the Air Pollution Control Ordinance, Noise Control Ordinance, Water Pollution Control Ordinance, Waste Disposal Ordinance, and Public Health and Municipal Services Ordinance. A breach of these ordinances can give rise to civil and/or criminal liability, including fines and imprisonment. The Group ensures compliance with relevant laws and regulations through measures described in the following sections. During the Reporting Period, no non-compliance incidents or grievances were noted by the Group in relation to environmental issues.

環境

概覽

可持續發展的環境是經濟及社會長期繁榮的基礎。本集團認為，可持續發展不僅是一種道德義務，更是業務成功的途徑。因此，本集團將環境保護置於首位，務求減低對環境造成任何負面影響，並繼續為可持續發展作出貢獻。

於報告期間，本集團已完全遵守香港法例及法規所載的所有適用環境規定，包括但不限於《空氣污染管制條例》、《噪音管制條例》、《水污染管制條例》、《廢物處置條例》及《公眾衛生及市政條例》。違反該等條例可導致民事及／或刑事責任，包括罰款及監禁。本集團透過下節所述措施確保遵守相關法律法規。於報告期間，本集團並無發現與環境事宜有關的不合規事件或投訴。

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Air Emissions

Vehicle usage is the major activity of the Group that generates air pollutants, which include nitrogen oxides (“NOx”), sulphur oxides (“SOx”), and particulate matter (“PM”). During the Reporting Period, the Group owned 2 vehicles for the business operations, and its air emissions data² is as follows:

廢氣排放

車輛使用乃本集團產生空氣污染物的主要活動，所排放的空氣污染物包括氮氧化物（「氮氧化物」）、硫氧化物（「硫氧化物」）及顆粒物（「顆粒物」）。於報告期間，本集團擁有2輛汽車用於其業務營運，而當中的廢氣排放數據²如下：

Types of Air Emissions 廢氣排放物種類	Unit 單位	2025 二零二五年	2024 二零二四年
NOx 氮氧化物	g 克	34,936.00	1,837.20
SOx 硫氧化物	g 克	68.95	29.68
PM 顆粒物	g 克	3,347.54	146.93
NOx emission intensity 氮氧化物排放密度	g/thousand dollars of revenue³ 克／千元收入³	0.11	0.005
SOx emission intensity 硫氧化物排放密度	g/thousand dollars of revenue 克／千元收入	0.00022	0.00008
PM emission intensity 顆粒物排放密度	g/thousand dollars of revenue 克／千元收入	0.01	0.0004

Due to an increased frequency of business engagements throughout the Reporting Period, the Group experienced a rise in vehicle usage. Consequently, positive progress towards the established emission reduction targets was not achieved. To uphold our commitment to sustainable development, the Group continues to aim for a 5% reduction in air emissions intensity of NOx, SOx, and PM by the year ending 30 June 2026, compared to the baseline year ended 30 June 2023. Additionally, we are actively exploring measures to reduce fuel consumption, including the potential replacement of traditional gasoline vehicles with electric vehicles.

由於報告期間內的商務往來頻率增加，本集團的車輛使用量有所上升。因此，未能在既有的減排目標上取得正面進展。為堅守我們對可持續發展的承諾，本集團繼續致力達成在截至二零二六年六月三十日止年度或之前將氮氧化物、硫氧化物及顆粒物的排放密度降低至相比於截至二零二三年六月三十日止基準年度的排放密度降低5%的水平。此外，我們正積極探討措施以減少燃料消耗，包括將傳統汽油車輛更換為電動車。

Regarding fleet management, all vehicles undergo regular maintenance checks to enhance fuel efficiency, ensure road safety, and minimise emissions.

就車隊管理而言，所有車輛均會接受定期保養檢查，以提高燃料消耗效率，確保道路安全，以及將排放控制在最低水平。

² The air emissions for the Reporting Period are disclosed in accordance with “Appendix 2: Reporting guidance on Environment KPIs” issued by the Stock Exchange.

³ 報告期間的廢氣排放乃根據聯交所頒佈的《附錄二：環境關鍵績效指標匯報指引》披露。
During the Reporting Period, the Group’s revenue was 314,469 (2024: 351,260) per thousand HKD, which will be used for intensity calculation.
於報告期間，本集團收入為314,469（二零二四年：351,260）千港元，此數據將用於密度計算。

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GHG Emissions

GHG generated from human activities is one of the significant drivers of global warming, which affects the lives of the present and future generations. Therefore, the Group is highly concerned about the importance of monitoring and mitigating GHG emissions in our operations. Vehicle fuel combustion is the major activity that generates direct GHG emissions (Scope 1) from operations. While the indirect GHG emissions (Scope 2) are generated from purchased electricity, and other indirect emissions (Scope 3) generated from the use of freshwater and purchasing materials for business products under category 1 purchased goods and services, and sewage consumption under category 5 waste generated in operations as defined by the GHG Protocol. The performance of the GHG emissions⁴ generated by the Group are shown as follows:

溫室氣體排放

全球暖化影響今世後代的生活，而人類活動產生的溫室氣體為全球暖化的主要原因之一。因此，本集團對監督及減少經營活動中溫室氣體的排放給予高度關注。汽車燃料燃燒為經營活動中產生直接溫室氣體排放（範圍一）的主要活動。間接溫室氣體排放（範圍二）來自外購電力，而其他間接排放（範圍三）則來自於《溫室氣體核算體系》所界定的類別1「購買的產品及服務」下的食水使用及為業務產品採購材料，以及類別5「營運中產生的廢棄物」下的污水。本集團的溫室氣體排放表現⁴如下：

Types of GHG Emissions ⁵ 溫室氣體排放種類 ⁵	Source of Emission Factors 排放因子來源	Unit 單位	2025 二零二五年	2024 二零二四年
GHG Direct Emissions (Scope 1) 溫室氣體直接排放（範圍一）				
Mobile Combustion 汽車燃料燃燒	"How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by the Stock Exchange 聯交所刊發的《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》	tonnes CO ₂ -e	12.51	5.39
GHG Indirect Emissions (Scope 2) 溫室氣體間接排放（範圍二）				
Purchased Electricity 外購電力	The 2024 Sustainability Report published by the CLP Holdings Limited 中電控股有限公司刊發的2024年可持續發展報告	tonnes CO ₂ -e 噸二氧化碳當量	25.48	26.15

⁴ GHG emissions data are presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, the global warming potential values from the "Sixth Assessment Report" issued by the Intergovernmental Panel on Climate Change, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.

溫室氣體排放數據以二氧化碳當量的形式呈列，並根據（包括但不限於）世界資源研究所及世界可持續發展工商理事會發佈的《溫室氣體核算體系：企業核算與報告標準》、政府間氣候變化專門委員會發佈的《第六次評估報告》中的全球變暖潛力值、聯交所發佈的《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》。

⁵ The presentation format of the GHG emissions data has been changed for better disclosure.
溫室氣體排放數據的呈列格式已變更，以達致更佳披露效果。

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Types of GHG Emissions ⁵ 溫室氣體排放種類 ⁵	Source of Emission Factors 排放因子來源	Unit 單位	2025 二零二五年	2024 二零二四年
Other Indirect Emissions (Scope 3)⁶				
其他間接排放 (範圍三)⁶				
Category 1 Purchased Goods and Services				
類別1「購買的產品及服務」				
– Freshwater 食水	Please refer to “Scope 3 Reporting Boundary” 請參閱「範圍三匯報範圍」	tonnes CO ₂ -e 噸二氧化碳當量	57,345.51	N/A 不適用
– Purchased materials for final product 就最終產品採購材料				
Category 5 Waste Generated in Operations				
類別5「營運中產生的廢棄物」				
– Sewage 污水		tonnes CO ₂ -e 噸二氧化碳當量	0.01	
Total GHG Emissions 溫室氣體排放總量		tonnes CO₂-e 噸二氧化碳當量	57,383.51	
Total GHG Emission Intensity		tonnes CO₂-e/ thousand dollars of revenue	0.18	N/A 不適用
溫室氣體排放總密度		噸二氧化碳當量／ 千元收入		

⁶ During the Reporting Period, the Group has disclosed in accordance with the Scope 3 classification of the GHG Protocol. Hence, data presented for the last reporting period is no longer applicable.
於報告期間，本集團已根據《溫室氣體核算體系》的範圍三分類進行披露。因此，上個報告期間所呈現的數據已不再適用。

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Scope 3 Reporting Boundary

範圍三匯報範圍

Scope 3 Category

Relationships with the Group

Calculation and Emission Factors

範圍三類別

與本集團的關係

計算及排放系數

Category 1: Purchased Goods and Services

類別1：購買的產品及服務

Emissions from the purchased production-related products (materials) and the consumption of freshwater

購買生產相關產品（材料）及消耗食水所產生的排放

Upstream emissions from the extraction, production and transportation of goods and services purchased by the Group, e.g. smoke curtain, aluminium plate, galvanised iron frame, and freshwater
開採、生產及運送本集團為日常營運而購買的產品及服務（例如隔煙幕、鋁板、鍍鋅鐵框架及食水）而產生上游排放

- Assessed using spend-based method.
使用基於消耗的方式評估。
- It is calculated by multiplying the economic value of goods and services purchased by the Group by relevant secondary (e.g. industry average) emission factors. 按本集團所購買的商品及服務的經濟價值乘以相關二級（例如行業平均）排放系數計算。
- The source of emission factors: "Annual Report 2023/24" published by the Water Supplies Department, China Products Carbon Footprint Factors Database, and Climatiq.
排放系數來源：水務署刊發的《2023/24年報》、《中國產品全生命周期溫室氣體排放系數集》及 Climatiq。

Category 5: Waste Generated in Operations

類別5：營運中產生的廢棄物

Emissions from the treatment of wastewater

廢水處理所產生的排放

Upstream emissions from disposal and treatment of waste including wastewater generated in daily operations
處置及處理日常營運中產生的廢棄物（包括廢水）而產生上游排放

- Assessed using waste-type-specific method.
使用按特定廢棄物類別的方式評估。
- It is calculated by multiplying the consumption of wastewater by the Group by the corresponding emission factor.
按本集團所消耗的廢水量乘以相應排放系數計算。
- The source of emission factors: "Environmental, Social and Governance Report 2023-24" published by the Drainage Services Department.
排放系數來源：渠務署刊發的《2023-24環境、社會及管治報告》。

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Our Approach

我們的方針

Our Approach Standards

我們的方針準則

- The “GHG Protocol: A Corporate Accounting and Reporting Standard (2004)” (《溫室氣體核算體系：企業核算與報告標準 (2004年)》) issued by the World Resources Institute and the World Business Council for Sustainable Development 世界資源研究所及世界可持續發展工商理事會發佈的《溫室氣體核算體系：企業核算與報告標準 (2004年)》
- The “Global Warming Potential Values” from the Sixth Assessment Report issued by the Intergovernmental Panel on Climate Change 政府間氣候變化專門委員會發佈的《第六次評估報告》中的「全球變暖潛力值」
- “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” published by the Stock Exchange 聯交所發佈的《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》

Measurement Method

計量方法

Using operational control, as operational information is accessible
採用營運控制法，計量可取得的營運資料

Operational Boundary

營運範圍

One office located in Tai Kok Tsui, Hong Kong
位於香港大角咀的一個辦公室

GHG Emissions Targets

During the Reporting Period, the GHG emissions intensity increased significantly. Scope 2 emissions, which arise from purchased electricity, remained stable. However, both Scope 1 and Scope 3 emissions saw substantial increases. The rise in Scope 1 emissions was primarily driven by the Group’s increased use of vehicles for offsite business negotiations. The increase in Scope 3 emissions was mainly due to the Group revising and expanding its Scope 3 disclosure in accordance with updates to the GHG Protocol.

溫室氣體排放目標

於報告期間，溫室氣體排放密度顯著上升。外購電力所產生的範圍二排放維持穩定。然而，範圍一及範圍三排放均大幅上升。範圍一排放的上升主要源於本集團在外地洽商而增加車輛使用。範圍三排放的上升則主要由於本集團按照最新版本的溫室氣體核算體系而修訂並擴充了其範圍三披露範圍。

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In order to comply with the Part D: Climate-related Disclosure Requirements under the Reporting Code updated by the Stock Exchange on 1 January 2025, the Group has reset the GHG emissions targets, taking into account the Corporate Near-Term Criteria of Science Based Targets Initiative ("SBTi"), details of which are set out below:

為遵守聯交所於二零二五年一月一日更新的報告守則D部分：氣候相關披露要求，本集團已重新設定溫室氣體排放目標，當中計及科學基礎減碳目標倡議組織（「SBTi」）制定的近期科學基礎減碳目標，詳情如下：

Target Information 目標描述		Target Setting 目標設定		
Target Setting	By 2028, the short-term target is reducing Scope 1 and Scope 2 GHG emissions by approximately 33.60% compared to 2024, the benchmark year.	Scope 1 and 2: GHG emissions (Tonnes of carbon dioxide equivalent)	Decrease compared to the benchmark year (%)	
目標設定	於二零二八年或之前，短期目標為將範圍一及範圍二溫室氣體排放量降低至相比於二零二四年基準年度的排放量降低約33.60%的水平。	範圍一及二： 溫室氣體排放量 (以每噸二氧化碳當量計算)	較基準年度降低(%)	
Type of Target (Absolute/Intensity)	Absolute	Total Emissions – benchmark year (2024)	31.54	/
目標類型 (絕對值／密度)	絕對值	排放總量－基準 (二零二四年)		
Aim of Target	In line with the Corporate Near-Term Criteria of SBTi and reducing the GHG emissions produced by the Group's own business.	Total Emissions – target (2028)	20.94	▼ 33.60%
目標的宗旨	與SBTi的近期科學基礎減碳目標一致並降低本集團自身業務所產生的溫室氣體排放量。	排放總量－ 目標(二零二八年)		
Progress Monitoring	The Board reviews the target and performance of Scope 1 and Scope 2 GHG emissions and evaluates whether any revisions are needed.			
進度監測	董事會檢視範圍一及範圍二溫室氣體排放的目標及表現，並評估是否需要進行任何修訂。			
Target Scope	Covering all business of the Group.			
目標範圍	涵蓋本集團所有業務。			

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Current Progress

目前進度

Scope 1 and 2: GHG emissions
(Tonnes of carbon dioxide equivalent)
 範圍一及二：溫室氣體排放量
 (以每噸二氧化碳當量計算)

Compared to the benchmark year (%)
 與基準年度相比(%)

2024 二零二四年	31.54	/
2025 二零二五年	37.99	▲ 20.44%

Looking ahead, the Group will allocate additional resources and implement more stringent emission reduction measures to accelerate progress towards meeting this environmental commitment within the specified timeframe.

展望未來，本集團將分配額外資源及實施更嚴格的減排措施，務求在制定時間表以內達成此項環境承諾。

The Group has implemented an array of measures to mitigate air and GHG emissions, including but not limited to the following:

本集團已實施一系列措施以減少廢氣及溫室氣體排放，包括但不限於下列各項：

- | | |
|--|---|
| <ul style="list-style-type: none"> • Require employees to turn off lights, equipment, and other electronic devices when such devices are not in operation and before leaving the premises; • Replace all lighting with LED lighting products that are more energy-efficient; • Set and keep air conditioners to a default temperature of around 25 degrees Celsius; • Provide training and educate our employees on the concept of energy efficiency; • Promote a paperless environment, encourage the usage of electronic copies instead of hard copies, the use of double-sided printing, and the use of single-sided-printed paper when there is no confidential information on it; • Procure products for the office that are more energy efficient, such as those with Grade 1 or 2 energy label; and • Conduct regular inspections and maintenance of vehicles and equipment. | <ul style="list-style-type: none"> • 要求僱員於燈具、設備及其他電子設備在非工作狀態時以及離開前關閉該等設備； • 以更節能的LED照明產品取代所有照明設施； • 將空調設定並保持在攝氏25度左右的預設溫度； • 為僱員提供有關節能理念的培訓及教育； • 促進無紙化環境，鼓勵使用電子版本取代紙質版本，使用雙面打印，並在沒有機密資料的情況下使用已單面列印的紙張； • 為辦公室採購更節能的產品，如標有一級或二級能源標籤的產品；及 • 定期檢查及保養車輛及設備。 |
|--|---|

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We have also adopted green procurement practices to manage other indirect GHG emissions (Scope 3) from the upstream supply chain, with preference given to suppliers with relevant ISO certifications such as ISO 14001 Environmental Management System and ISO 20400 Sustainable Procurement, or products that have obtained certifications such as Construction Industry Council Green Product Certification if their products meet the project requirements.

ISO-certified suppliers demonstrate that they have established environmental management systems or integrated sustainability into their procurement processes to manage and minimise business-related environmental impacts – such as GHG emissions, energy and water consumption, and waste generation. Thus, our preference for suppliers holding ISO 14001 Environmental Management System and ISO 20400 Sustainable Procurement certifications aligns with our green procurement practices, which involve purchasing products and services with minimal adverse environmental impacts. We believe such GHG emissions could be minimised by prudent selection of suppliers and low-carbon construction materials.

Waste Management

During the Reporting Period, the Group has fully complied with all applicable legal and regulatory requirements in Hong Kong concerning the generation of hazardous and non-hazardous waste, including but not limited to the Waste Disposal (Charges for Disposal of Construction Waste) Regulation and the Waste Disposal (Chemical Waste) (General) Regulation. The Group noted no confirmed material non-compliance incidents or grievances about hazardous and non-hazardous waste management.

Non-hazardous construction wastes and residual materials will be sorted and separated into inert and non-inert portions. Recyclers will handle recyclable or reusable materials such as metals and concrete. The remaining sorted inert and non-inert portions will be handled by the waste collector engaged by the main contractors to dispose of at the relevant government waste disposal facilities (public fill reception facilities, sorting facilities, or landfills) following the Waste Disposal (Charges for Disposal of Construction Waste) Regulation.

我們亦已採取綠色採購慣例，以管理來自上游供應鏈的其他間接溫室氣體排放（範圍三），就此優先考慮獲得ISO 14001環境管理體系及ISO 20400可持續採購等相關ISO認證的供應商，或獲得建造業議會綠色產品認證等認證的產品（倘其產品符合項目要求）。

經ISO認證的供應商代表該等供應商已建立環境管理體系或已將可持續發展融入其採購過程，以管理及盡量減低業務的相關環境影響，如溫室氣體排放、能源及水的消耗以及廢棄物產生。因此，我們優先考慮持有ISO 14001環境管理體系及ISO 20400可持續採購認證的供應商乃符合我們的綠色採購慣例，即採購對環境造成最小不利影響的產品及服務。我們相信，透過審慎選擇供應商及低碳建築材料，可將有關的溫室氣體排放降至最低。

廢棄物管理

於報告期間，本集團已完全遵守香港有關產生有害及無害廢棄物的所有適用法律及監管規定，包括但不限於《廢物處置（建築廢物處置收費）規例》及《廢物處置（化學廢物）（一般）規例》。本集團並無發現與有害及無害廢棄物管理有關的已確認重大不合規事件或投訴。

我們將對無害建築廢棄物及剩餘材料分類，分為惰性及非惰性兩部分。金屬及混凝土等可回收或可重複利用的材料將由回收商處置。餘下已分類的惰性及非惰性材料將由總承建商委聘的廢物收集商處置，並遵從《廢物處置（建築廢物處置收費）規例》在相關政府的廢物處置設施（公眾填埋接收設施、分類設施或堆填區）處置。

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During the Reporting Period, the Group was unable to effectively record the quantity of non-hazardous waste, resulting in the omission of its disclosure and a lack of clarity on progress against targets set in the previous year. Looking forward, the Group is committed to establishing an effective data collection system and will set corresponding targets in a timely and stable manner once the system is duly implemented.

於報告期間，本集團未能有效記錄無害廢棄物的數量，導致披露存在遺漏，對上一年度所設目標的進展情況亦缺乏明確說明。展望未來，本集團承諾建立一套有效的數據收集系統，並於該系統正式實施後，及時且穩定地制定相應目標。

Discharge of Non-hazardous Waste 排放無害廢棄物	Unit 單位	2025 二零二五年	2024 二零二四年
Total Non-hazardous Waste Generated 所產生無害廢棄物總量	kg 千克	N/A 不適用	1,380.00
Total Intensity of Non-hazardous Waste Generated 所產生無害廢棄物總密度	kg/thousand dollars of revenue 千克／千元收入	N/A 不適用	0.004

Given the nature of the Group's business, the total hazardous waste generated is minimal and has not caused significant environmental impacts. As such, no disclosure has been made for the total hazardous waste generated and its relevant target.

鑑於本集團業務的性質，其產生的有害廢棄物總量極少，且未造成重大環境影響。因此，未有披露有害廢棄物總量及相關目標。

Packaging Materials

As the Group's core business activities do not involve the use of packaging materials, no relevant data or measures in this regard are available.

包裝材料

由於本集團的核心業務活動並不涉及包裝材料的使用，故並無此方面的相關數據或計量。

Energy Efficiency

The Group attaches great importance to energy conservation. The Group has implemented a series of measures to reduce energy consumption. For details of these energy-saving measures, please refer to the "GHG Emissions" section in this ESG Report.

能源效益

本集團高度重視節約能源。本集團已實施一系列措施以減少能源消耗。有關該等能源節約措施的詳情，請參閱本環境、社會及管治報告「溫室氣體排放」一節。

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During the Reporting Period, the energy consumption of the Group is shown as follows:

於報告期間，本集團的能源消耗量如下：

Types of Energy Consumption 能源消耗種類	Unit 單位	2025 二零二五年	2024 二零二四年
Direct Energy Consumption 直接能源消耗			
Fuel consumption (Petrol) 燃料消耗(汽油)	kWh 千瓦時	45,454.50	19,570.34
Indirect Energy Consumption 間接能源消耗			
Purchased Electricity 外購電力	kWh 千瓦時	67,044.42	67,045.00
Total Energy Consumption 能源消耗總量	kWh 千瓦時	112,498.92	86,615.34
Total Energy Consumption Intensity 能源消耗總密度	kWh/thousand dollars of revenue 千瓦時／千元收入	0.36	0.25

During the Reporting Period, the Group experienced an increase in the usage of company vehicles for business negotiations resulting in higher direct energy consumption. However, indirect energy consumption from purchased electricity remained largely unchanged compared to the previous year. Consequently, the Group has not made progress towards its targets during the Reporting Period. However, we are actively exploring feasible emission reduction measures, including considering the adoption of electric vehicles to reduce fuel consumption. Our aim is to maintain a 5% reduction in energy consumption intensity by the year ending 30 June 2026, compared to the baseline year ended 30 June 2023.

於報告期間，本集團為進行業務洽商而使用公司車輛的次數增加，導致直接能源消耗上升。然而，與上一年度相比，外購電力所產生的間接能源消耗大致保持不變。因此，本集團於報告期間內並未在既有的目標上取得進展。然而，我們正積極探索可行的減排措施，包括考慮採用電動車以降低燃料消耗。我們的目標為在截至二零二六年六月三十日止年度或之前將能源消耗密度降低至相比於截至二零二三年六月三十日止基準年度的消耗密度降低5%的水平。

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Water Management

The Group has complied with Hong Kong's Water Pollution Control Ordinance to prevent and control water pollution, thereby protecting and improving the environment. During the Reporting Period, we have had no issues sourcing water suitable for the purpose.

The Group treasures the preciousness of water resources. The Group is committed to achieving water conservation and has adopted various measures to lessen the use of water under the principles of saving and recycling:

- Any water wastage phenomenon is prohibited;
- Regular checking on water taps and pipes to avoid unnecessary leakage;
- Meter reading is checked constantly to reveal any hidden leakage phenomena; and
- Water-saving education and ideas of water-saving and water scarcity are continuously promoted among our employees.

The Group believes that implementing the measures stated above will effectively raise awareness of employees' water conservation initiatives and reduce water consumption in the long run.

During the Reporting Period, the water consumption of the Group is shown as follows:

用水管理

本集團已遵守香港《水污染管制條例》，以防止及控制水污染，從而保護及改善環境。於報告期間，我們在求取適用水源方面並無遇上困難。

本集團珍惜寶貴的水資源。本集團秉持節約及回收的原則，並已採納多項措施減少用水：

- 禁止一切浪費用水的行為及情況；
- 定期檢查水龍頭及水管，避免不必要的滲漏；
- 時常檢查儀錶讀數以發現隱藏的漏水現象；及
- 持續向僱員宣傳節水教育及節水及水資源稀缺的觀念。

本集團認為，透過實施上述措施，將有效提升僱員節約用水的意識及長遠減少用水。

於報告期間，本集團的用水量如下所示：

Water Consumption 用水	Unit 單位	2025 二零二五年	2024 二零二四年
Total Water Consumption 用水總量	m ³ 立方米	58.00	71.00
Total Water Consumption Intensity 用水總密度	m ³ /thousand dollars of revenue 立方米／千元收入	0.0002	0.0002

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During the Reporting Period, the Group did not perform a major cleaning of fire protection components for the final product, as this was already completed in the previous reporting period. As a result, water consumption decreased, contributing positively to the water resource management target. Looking ahead, the Group will continue to intensify efforts to reduce total water consumption intensity by 5% by 30 June 2026, compared to the baseline year ended 30 June 2023. The Group will make continuous efforts to work towards the set target of water consumption through the established water usage management and the implemented measures to avoid unnecessary leakage.

Environmental Protection

As a passive fire protection works service provider, the Group does not significantly consume natural resources and has no significant impact on the environment. However, the Group is concerned about the natural resources consumed along the supply chain and endeavours to select vendors that are environmentally and socially conscious. Details of vendor selection criteria are set out in the "Supply Chain Management" section below.

Climate Change

The Group has considered the potential climate-related risks and opportunities concerning the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD"), in which potential physical risks and transition risks from climate change may pose adverse financial impacts on the Group's businesses. Acute physical risks can arise from extreme weather conditions, such as flooding and storms, while chronic physical risks can stem from sustained high temperatures. Transition risks, on the other hand, may result from changes in climate-related regulations or the emergence of new technologies. The Group defines time horizons as Short-term: 1-5 years, Medium-term: 6-10 years, Long-term: ≥ 11 years.

於報告期間，本集團並無對最終產品的消防部件進行深度清潔，原因是已於上個報告期間完成有關工作。因此，用水量有所減少，而此對水資源管理目標起到積極作用。展望未來，本集團將繼續努力在截至二零二六年六月三十日止年度前將用水總密度降低至相比截至二零二三年六月三十日止基準年度降低5%的水平。本集團將持續努力，透過完善的用水管理及實施措施以避免不必要的滲漏，達致既有的用水目標。

環境保護

作為被動消防工程服務供應商，本集團並無重大的天然資源消耗，且並未對環境造成任何重大影響。然而，本集團十分關注供應鏈的天然資源消耗，並傾向選擇與具備環保及社會責任意識的供應商合作。有關供應商甄選標準的詳情載於下文「供應鏈管理」一節。

氣候變化

本集團已就氣候相關財務披露工作小組（「氣候相關財務披露工作小組」）的建議考慮潛在氣候相關風險及機遇，其中氣候變化帶來的潛在實體風險及過渡風險可能對本集團的業務造成不利財務影響。嚴重實體風險可能來自洪水及暴風雨等極端天氣情況，而長期實體風險則可能來自持續高溫。另一方面，過渡風險可能源於氣候相關法規的變動或新科技面世。本集團將時間範圍定義為短期：一至五年，中期：六至十年，長期：十一年及以上。

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The potential climate-related risks concerning the recommendations of the TCFD are summarised below:

與氣候相關財務披露工作小組建議有關的潛在氣候相關風險概述如下：

Risk Type 風險類型	Risks 風險	Potential Financial Impacts 潛在財務影響	Short (1-5 years) 短期 (一至五年)	Medium (6-10 years) 中期 (六至十年)	Long ((≥11 years) 長期 (十一年及以上)	Mitigation Strategy 減緩策略
Physical Risks 實體風險	Extreme weather conditions such as flooding and storms 極端天氣狀況，例如洪災及颱風	Reduced revenue from business due to supply chain disruptions 業務及供應鏈中斷導致業務收益減少	√	√		Establish adverse weather condition policy 制訂惡劣天氣狀況政策
	Sustained elevated temperature 持續高溫	Increased in business operating costs 業務營運成本增加		√	√	Adopt energy conservation measures to avoid overconsumption of natural resources 採納節能措施，避免過度消耗自然資源
Transition Risks 過渡風險	Changes in climate-related regulations 氣候相關法規變動	Higher operating costs to comply with more stringent regulations 為遵守更嚴格的法規而導致營運成本增加		√	√	- Adopt energy conservation measures to reduce emissions 採納節能措施，減少排放 - Adopted green procurement 採納綠色採購 - Continue to monitor the regulatory environment to ensure that the Group complies with the climate-related laws and regulations 繼續監察監管環境，確保本集團遵守氣候相關法律及法規
	Emerging technology 新興科技	Higher operating costs to adopt new practices or technologies 為採納新的常規或科技而導致營運成本增加		√	√	Encourages our employees to attend conferences and/or training to keep it abreast with the latest developments of technologies in passive fire protection work 鼓勵僱員參加大型會議及／或培訓，以緊貼被動消防工程的最新技術發展

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Carbon Offset

The Group believes that prudent and high-quality carbon offset plays a role in reducing our carbon footprint. We will actively explore the information and services available on the Core Climate platform of the Stock Exchange regarding carbon credit purchase, seeking ways to offset the GHG emissions. The Group will continue to evaluate our carbon offset strategy, including procurement standards, suitable platforms and schedules. Exploring the long-term investment opportunities in carbon removal projects and gradually reducing reliance on carbon offset will be our focus.

SOCIAL

Employment

The Group has strictly complied with a series of labour laws in Hong Kong, including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong). To ensure that the Group's key policies are clearly and consistently communicated to the employees, the Group has established an Employees' Handbook which details the rights of the employees, such as working hours, leave entitlements, and other benefits and welfare. The Employees' Handbook is available to all employees upon request.

The Group believes that employees are its key asset and an important component of business success. Therefore, the Group pays attention to every employee's personal growth and has set up various communication channels to enhance employees' sense of belonging to the Group.

The Group also embraces diversity and is committed to promoting our employees' diversity to enhance the effectiveness of our corporate governance. We strive to achieve diversity not only in terms of gender, but also in terms of age, culture, educational background, professional qualifications, skills, and industry experience. We ensure that our employees are recruited strictly based on their abilities through an impartial and transparent recruitment system. We support diversity, equity, and inclusion in the workplace and believe that by providing all individuals with equal opportunities, we can maximise their capabilities as part of our social responsibility.

碳抵銷

本集團相信，一個審慎及優質的碳抵銷機制在減少我們碳足跡方面扮演重要角色。我們將積極研究聯交所的Core Climate平台所提供有關購買碳信用產品的資訊及服務，以尋求抵銷溫室氣體排放的方法。本集團將持續評估我們的碳抵銷策略，包括採購標準、合適的平台及時間表。我們的重點將會是探索碳移除項目的長期投資機遇，並逐步降低對碳抵銷的依賴。

社會

僱傭

本集團嚴格遵守香港的一系列勞動法律，包括但不限於《僱傭條例》（香港法例第57章）。為確保本集團的主要政策清晰一致地傳達給僱員，本集團已制定《僱員手冊》，詳細列明僱員的權利，如工作時間、假期權利及其他利益及福利。所有僱員均可索取《僱員手冊》。

本集團認為，僱員乃企業的重要資產及企業成功的重要組成部分。因此，本集團關注每一位僱員的個人成長，並已建立多種溝通渠道，以增強僱員對本集團的歸屬感。

本集團亦提倡多元化，並致力促進僱員多元化，以提高企業管治的有效性。我們力求在性別，以及年齡、文化及教育背景、專業資格、技能及行業經驗方面實現多元化。我們確保透過公正透明的招聘系統嚴格根據僱員能力招聘員工。我們支持工作場所的多元化、公平性及包容性，並相信透過為眾人提供平等機會，我們可以充分利用彼等的能力作為我們履行社會責任的一部分。



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The Group has established a set of rules in our Employee Handbook to ensure that no employee is mistreated, harassed, discriminated against, or deprived of any opportunities including but not limited to recruitment, promotion, training, and company welfare because of their nationality, religion, beliefs, disability, gender, age, birthplace, sexual orientation, values, workstyles and family status. These important values within the Group are well communicated to all our employees. The Group strives to provide equal opportunities to disabled individuals by recruiting employees strictly based on their abilities through an impartial and transparent recruitment system. The Group acknowledges the value of diversity and will ensure gender equality in the board composition by having at least one female board member. The Group is committed to improving human resources policies and workplace facilities to always guarantee employees' health and safety.

Employees

The Group believes that a diversified and cohesive team is indispensable to the business's success. Therefore, the Group strives to ensure that the recruitment process is fair and without discrimination.

As at 30 June 2025, the Group had a total of 62 employees.

本集團已在《僱員手冊》中制定規則，以確保並無僱員因其國籍、宗教信仰、信仰、殘疾、性別、年齡、出生地、性取向、價值觀、工作方式及家庭狀況而遭受虐待、騷擾、歧視或剝奪任何機會（包括但不限於招聘、晉升、培訓及公司福利）。本集團內的重要價值觀已妥為傳達予所有僱員。本集團透過公正透明的招聘系統嚴格根據僱員能力招聘員工，努力為殘疾人士提供平等機會。本集團秉承多元化的價值觀，並透過至少任命一名女性董事會成員來確保董事會組成中的性別平等。本集團致力改善人力資源政策及工作場所設施，以始終保障僱員的健康及安全。

僱員

本集團相信，多元化且有凝聚力的團隊對於業務成功乃不可或缺。因此，本集團力求確保招聘過程公平及無歧視。

於二零二五年六月三十日，本集團合共有62名僱員。

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The breakdown of the Group's workforce by gender, age group, and region is as follows:

本集團的員工按性別、年齡組別及地區劃分的明細如下：

	Unit 單位	As at 30 June 2025 於二零二五年 六月三十日
Total Workforce 員工總數	person 人	62
By Gender 按性別		
Male 男性	person 人	40
Female 女性	person 人	22
By Age Group 按年齡組別		
Below 30 30歲以下	person 人	8
30 – 50 30歲至50歲	person 人	29
Above 50 50歲以上	person 人	25
By Region 按地區		
Hong Kong 香港	person 人	62
By Employment Type 按僱傭類別		
Full time 全職	person 人	62

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During the Reporting Period, the employee turnover across the Group was 18%⁷. The details are as follows:

於報告期間，本集團的僱員流失率為18%⁷，詳述如下：

Employee Turnover Rates 僱員流失率	Unit 單位	2025 二零二五年
Overall Turnover Rate 整體流失率	%	18
By Gender 按性別		
Male 男性	%	23
Female 女性	%	9
By Age Group 按年齡組別		
Below 30 30歲以下	%	13
30 – 50 30歲至50歲	%	31
Above 50 50歲以上	%	4
By Region 按地區		
Hong Kong 香港	%	18

Occupational Health and Safety

During the Reporting Period, the Group has complied with the Factories and Industrial Undertakings Ordinance (Chapter 59 of the Laws of Hong Kong), Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong), Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong) and other relevant laws and regulations which stipulate requirements to maintain safe working conditions and to protect the occupational health of employees. The Group has been educating employees on occupational safety and sanitation, preventing workplace accidents, and reducing occupational hazards.

職業健康與安全

於報告期間，本集團已遵守《工廠及工業經營條例》(香港法例第59章)、《職業安全及健康條例》(香港法例第509章)、《僱員補償條例》(香港法例第282章)以及其他規定保證生產安全環境及保護僱員職業健康的相關法律法規。本集團培養僱員的職業安全與衛生意識、防止工作場所事故及降低職業危害。

⁷ The overall turnover rate is disclosed in accordance with "Appendix 3: Reporting Guidance on Social KPIs" published by the Stock Exchange, which is the total employees leaving employment during the financial year divided by the total number of employees as at 30 June 2025.
整體流失率乃根據聯交所發佈的《附錄三：社會關鍵績效指標報告指引》披露，即於財政年度內離職的僱員總數除以於二零二五年六月三十日的僱員總數。

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The Group strives to offer our employees a healthy and safe work environment. Accidents that give rise to employees' compensation claims and/or personal injury claims are generally covered by the insurance policies of the relevant main contractors. The Group generally works with other safety supervisors and the main contractors on site to ensure satisfaction of safety requirements and systems established by our customers or the main contractor. However, the Group has adopted an occupational health and safety standards system, which is monitored by our project managers and site foremen on site, and the Group continuously seeks to improve our system to protect our employees and our subcontractors' employees during the course of work. Our current occupational health and safety standards system includes the following major features:

- formulating safety policies for operating equipment and machines;
- providing safety training to employees at construction sites before their commencement of work on safe work practices and proper handling of any hazardous substances;
- ensuring our employees on the work sites possess a valid Construction Industry Safety Training Certificate (Green Card) and Construction Workers Registration Card;
- ensuring employees at construction sites are provided with the necessary safety equipment; and
- conducting regular safety inspections on site and providing suitable warnings to employees on potential risks on site.

The Group has also implemented various precautions and safety measures for handling hazardous waste (if any), such as toxic materials, including but not limited to (i) requiring all workers to wear masks and appropriate personal protective equipment; (ii) placing warning signs and labelling the container holding the hazardous substance legibly with the name of the substance, hazard classification, and symbol, particular risks inherent in the substance, and required safety precautions; (iii) prohibiting smoking in the work areas; and (iv) keeping the work sites well-ventilated.

本集團致力為僱員提供健康及安全的工作環境。任何可能引致僱員賠償申索及／或人身傷害索償的意外事故一般由相關總承建商購買的保險保障。本集團一般與現場其他安全監事及總承建商合作，以確保符合客戶或總承建商制定的安全要求及制度。然而，本集團已採納職業健康及安全標準體系，並由項目經理及現場工頭監察，本集團不斷尋求改善該體系，以在工作過程中保護本集團及分包商的僱員。我們的現行職業健康與安全標準體系包括以下主要特點：

- 制定運作設備及機器的安全政策；
- 在建築工地僱員開始工作前，向彼等提供有關工作安全常規及妥善處理任何有害物質的安全培訓；
- 確保工地僱員持有有效的建造業安全訓練證明書（綠卡）及建造業工人註冊證；
- 確保建築工地的僱員獲提供必要的安全設備；及
- 定期進行現場安全檢查，並就現場的潛在風險向員工提供適當警告。

本集團亦已實施多項預防措施及安全措施處理有毒物質等有害廢棄物（如有），包括但不限於：(i)要求所有工人佩戴口罩及適當的個人防護裝備；(ii)在裝有有害物質的容器上放置警告標誌及標籤，清楚標明該物質的名稱、危險分類及標識、該物質固有的特定風險以及所需的安全預防措施；(iii)禁止在工作區域吸煙；及(iv)保持工地通風良好。



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To ensure a safe working environment, all fire extinguishing systems must be checked regularly with the date of inspection, and relevant information should be marked on the extinguishers and fire extinguishing systems. Fire extinguishers should be placed in prominent areas without being blocked by any obstructions. Staff are trained in fire safety, such as evacuation routes and the use of fire extinguishers.

During the Reporting Period, there were no cases of work-related injuries and loss of working days due to work injuries. The Group recorded no work-related fatalities in the past three years, including the Reporting Period. The Group continues to reflect on the existing safety policies and is committed to continuously adapting and improving the occupational safety measures as necessary.

Development and Training

The Group regards employees as the most valuable asset. Thus, the Group places emphasis on the personal development of the employees. The Group believes that investing in employees through training will help promote job satisfaction and staff loyalty. Different types of training were provided to the employees to enhance their knowledge and capabilities. The Group conducted a range of training programs, including induction training for newly joined employees to discharge their duties and gain a thorough understanding of internal policies; regular safety training, including fire safety; regular training in customer handling; and training for our professional staff.

The Group will continue to invest in the employees' training and development, equipping them with the necessary knowledge and skills to stay abreast of market trends, provide quality services, and achieve personal career development. By these means, all employees can grow together with the Group.

為確保安全的工作環境，所有滅火系統均須定期檢查，並註明檢查日期，在滅火器及滅火系統上標明相關信息。滅火器應放置在顯眼的區域，不要被任何障礙物堵塞。員工需接受消防安全培訓，如疏散路線及滅火器的使用。

於本報告期間，本集團並無錄得工傷事故及因工傷損失工作日數。本集團於過去三年（包括報告期間）概無錄得因工死亡事故。本集團繼續反省現有的安全政策，承諾在必要時不斷調整及改善職業安全措施。

發展及培訓

本集團視僱員為最寶貴的資產。因此，本集團重視僱員的個人發展。本集團相信，透過培訓對僱員進行投資將有助提升工作滿意度及員工忠誠度。我們為僱員提供不同類型的培訓，以提升彼等的知識及能力。本集團開展一系列培訓計劃，包括為使新入職僱員正確履職及深入了解內部政策而提供的入職培訓；定期安全培訓，包括消防安全；有關客戶處理的定期培訓；以及針對專業人員的培訓。

本集團將繼續投放資源於僱員培訓及發展，使彼等具備所需的知識及技能，以緊貼市場趨勢、提供優質服務，以及實現個人職業發展。藉助該等方式，所有僱員均可與本集團共同成長。

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During the Reporting Period, the employees of the Group received 32 hours of training in total. The training details of the Group during the Reporting Period are as follows:

於報告期間，本集團僱員合共接受32小時培訓。本集團於報告期間的培訓詳情如下：

Development and Training 發展及培訓	Unit 單位	2025 二零二五年
Total Trained Employees⁸ 受訓僱員總數 ⁸	%	26
By Gender⁹ 按性別 ⁹		
Male 男性	%	63
Female 女性	%	37
By Employee Category 按僱員類別		
Entry Level 初級	%	62
Middle Level 中級	%	19
Management Level 管理層	%	19
Average Hours of Training That Employee Participated In¹⁰ 僱員的平均培訓時數 ¹⁰	hours 小時	0.52
By Gender¹¹ 按性別 ¹¹		
Male 男性	hours 小時	0.50
Female 女性	hours 小時	0.55
By Employee Category 按僱員類別		
Entry Level 初級	hours 小時	0.44
Middle Level 中級	hours 小時	0.60
Management Level 管理層	hours 小時	0.86

⁸ Total percentage of employees trained = Total number of employees trained during the financial year/Total number of employees at the end of the financial year*100%.

受訓僱員總百分比=財政年度內受訓僱員總數/財政年度末僱員總數*100%。

⁹ Percentage of employees trained = Number of employees trained by category during the financial year/Number of employees trained during the financial year*100%.

受訓僱員百分比=財政年度內按類別劃分的受訓僱員人數/財政年度內受訓僱員人數*100%。

¹⁰ Average training hours completed per employee = Total number of training hours completed during the financial year/Total number of employees at the end of the financial year.

每名僱員已完成的平均培訓時數=財政年度內完成的總培訓時數/財政年度末僱員總數。

¹¹ Average training hours = Number of training hours completed by category during the financial year/Number of employees by category at the end of the financial year.

平均培訓時數=財政年度內按類別劃分完成的培訓時數/財政年度末按類別劃分的僱員人數。



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Labour Standards

During the Reporting Period, the Group has strictly complied with a series of labour laws in Hong Kong, including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong).

To protect children's childhood, prevent inappropriate physical and manual work, and safeguard free labour rights and employees' rights and interests, the Group has strict requirements for the recruitment process. Upon receipt of the candidate's resume, the Human Resources Department will conduct a thorough background check to ensure that the personal data stated on the application form is valid. During the job interview, the Group carefully examines and verifies the applicant's original identity card and makes detailed inquiries to applicants to ensure that the Group does not employ child labour.

The Group also strictly prohibits forced labour and has internal policy in regulating working hours and holidays. Should the Group identify any violations related to child labour or forced labour, it will promptly conduct a thorough investigation in accordance with internal guidelines and, where appropriate, take necessary legal actions. During the Reporting Period, the Group did not identify any instances of non-compliance with applicable laws and regulations.

Supply Chain Management

The Group places emphasis on supply chain management. In addition to improving cost competitiveness, the Group also values the sustainability of the supply chain. The Group supports purchasing environmentally friendly products to minimise the environmental impact caused by the business operations. In addition, the Group would consider occupational health and safety awareness during the supplier selection. The Group performs background checks and assessments prior to engaging the suppliers (including subcontractors), including their historical compliance with environmental and social-related laws and regulations (such as waste, labour, and occupational health and safety management). As mentioned above, the Group purchases from reputable and reliable approved suppliers, and suppliers with relevant ISO certifications (such as ISO 14001, ISO 9001, ISO 45001) or supply of low carbon construction materials, such as products that obtained Construction Industry Council Green Product Certification, will have advantages during the Group's supplier selection process.

勞工準則

於報告期間，本集團嚴格遵守香港的一系列勞工法律，包括但不限於《僱傭條例》(香港法例第57章)。

為了保護兒童的童年、防止不當體力勞動，以及保障工作自由權及僱員權益，本集團已對招聘程序作出嚴格規定。收到應聘者簡歷後，人力資源部將進行全面的背景調查，以確保申請表格內所述個人資料是否準確無誤。面試過程中，本集團會仔細審核申請人的身份證原件並詳細詢問申請人情況，以確保本集團未僱用童工。

本集團亦嚴格禁止強制勞工，並已制定內部政策規範工作時間及假期。倘本集團發現任何涉及童工或強制勞工的違規行為，將依據內部指引迅速展開徹底調查，並在適當情況下採取必要的法律行動。於報告期間，本集團並無發現任何違反適用法律及法規的情況。

供應鏈管理

本集團重視供應鏈管理。除提高成本競爭力外，本集團亦重視供應鏈的可持續性。本集團支持購買環保產品，以將業務營運所產生的環境影響減至最低。此外，本集團在選擇供應商時會考慮職業健康及安全意識。本集團於聘用供應商(包括分包商)前會進行背景調查及評估，包括彼等過往遵守環境及社會相關法律及法規的情況(如廢棄物、勞工及職業健康與安全管理)。如上文所述，本集團向信譽良好及可靠的已核准供應商採購，而具備相關ISO認證(如ISO 14001、ISO 9001、ISO 45001)或供應低碳建築材料(如獲得建造業議會綠色產品認證的產品)的供應商，將在本集團的供應商甄選過程中具有優勢。

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The Group closely monitors the performance of the existing suppliers and selects new vendors based on defined criteria, such as qualification, company scale, and reputation. Approved suppliers are evaluated regularly by the respective purchasing departments to ensure that the quality of products and services that the Group purchases are up to standard. Suppliers who fail to meet the required standards for an extended period will be disqualified.

During the Reporting Period, there were 28 approved suppliers located in Hong Kong. The Group has performed an annual evaluation of the suppliers to assess whether the suppliers have complied with the Group's internal standards.

Product Quality Assurance

The Group is dedicated to maintaining a high quality in our services, given the importance of our reputation in attracting new business opportunities. We have established a quality management system that has been accredited with ISO 9001 certification since 2014.

The Group is dedicated to maintaining the high quality of our services, it has established a quality management system and implemented various measures to ensure the quality of our services, including but not limited to (i) monitoring and supervising the works conducted by our subcontractors to ensure compliance with customers' requirements and standards as well as the implementation and compliance with safety management system; (ii) maintaining records on the progress of the projects, issues identified from inspections and testing, as well as the status of timely rectifications; and (iii) careful selection of suppliers and ensuring quality and standards of the materials supplied.

The Group has also adopted various measures to ensure the safety of the materials used, including but not limited to (i) purchasing from reputable and reliable approved suppliers, preferably with relevant ISO certifications; (ii) performing periodic assessments on the products or materials used in our projects such as by examining the product specifications and relevant material safety data sheet (where available); and (iii) prohibiting the use of such materials (such as fire resistant paints, fire rated boards and fire rated doors) with carcinogenic substances in our projects as outlined in our internal control manual and checking that our materials (including fire resistant paints, fire rated boards and fire rated doors) used are free from carcinogenic substances. To the best of our knowledge and belief, our Executive Directors confirm that the Group's passive fire protection materials used in projects do not contain carcinogenic substances.

本集團按照資質、公司規模及信譽等明確標準嚴密監控現有供應商的表現及挑選新供應商。各採購部門定期評估已核准的供應商，以保證本集團所購產品及服務的質量符合標準。長期未能符合規定標準的供應商會被剔除。

於報告期間，有28名已核准供應商位於香港。本集團已對供應商進行年度評估，以評估供應商是否符合本集團的內部標準。

產品質量保證

由於我們的聲譽對於吸引新商機而言相當重要，本集團致力保持高質素服務。我們已建立質量管理體系，並自二零一四年起獲得ISO 9001認證。

本集團致力保持高質素服務，並已建立質量管理體系，實施多項措施以保證我們的服務質素，包括但不限於(i)監察及監督分包商進行的工程，確保符合客戶的要求及標準，以及實施及遵守安全管理制度；(ii)保存有關項目進度、檢查及測試中發現的問題以及及時糾正的情況的記錄；及(iii)審慎挑選供應商，保證所供應材料的質素及標準。

本集團亦已採取多項措施以確保用料安全，包括但不限於(i)向信譽良好及可靠的已核准供應商採購，具備相關ISO認證者優先；(ii)對我們的項目所使用產品或材料進行定期評估，例如檢查產品規格及相關材料安全數據表(如有)；及(iii)禁止在我們的項目中使用含有致癌物質(概列於我們的內部控制手冊)的材料(如防火塗料、防火板及防火門)，並檢查我們所使用的材料(包括防火塗料、防火板及防火門)是否不含致癌物質。就我們所深知及確信，執行董事確認各項目中所用的本集團被動消防材料不含致癌物質。



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The project teams are responsible for the quality management of specific projects and ensuring the proper implementation of our procedures and plans, particularly checking compliance with any standards required by our customers and monitoring the service quality of our projects. In addition, under our quality management system, the Group maintains detailed procedures including a quality manual, quality procedures and quality plan as well as template work instructions and forms to maintain proper record keeping on the progress of our works, issues identified from inspections and testing and the status of rectifications to ensure timely completion according to work schedule and prompt updates to our management and our customers.

Besides, the Group typically engages suppliers (including subcontractors) from our list of approved suppliers. We add or remove suppliers from our list based on their reputation, quality, and general terms, including their prices. In selecting materials suppliers, the Group particularly focuses on the range of products supplied, the specification and acceptability, the environmental friendliness of such products, and the delivery timeliness. In selecting subcontractors, the Group particularly focuses on their experience and expertise in using a variety of passive fire protection materials, their available resource, and their past performance. For control over subcontractors, our operation team is responsible for drafting method statements for each project. Hence, front-line workers (including our subcontractors' workers) are aware of our scope of services for the specific project, the passive fire protection materials to be used, proper handling and application procedures for such materials such as reminder on pre-application mixing and the specific thickness requirements for the proper application of certain fire-resistant paints and the need for uniform application across surfaces. It also includes lists of expected equipment and proper safety warnings and protocols. Our foremen and other members of our project management team will conduct inspections to check the work undertaken by such workers for compliance with our specifications, such as by using a handheld coating thickness gauge after the fire-resistant paint is applied to ensure proper thickness.

項目團隊負責具體項目的質量管理，確保我們的程序及方案得以妥當實施，尤其是檢查是否符合客戶要求的任何標準，以及監控我們項目的服務質素。此外，根據我們的質量管理體系，本集團設有詳細的程序，包括質量手冊、質量程序及質量計劃以及工作指示模板及表格，以妥善記錄我們的工作進度、檢查及測試中發現的問題以及糾正情況，確保根據工作時間表及時完成，並及時向管理層及客戶更新有關資料。

此外，本集團一般委聘經核准供應商名單中的供應商（包括分包商）。我們根據供應商的聲譽、質素及一般條款（包括其價格），在我們的名單中添加或刪除供應商。在選擇材料供應商時，本集團特別關注所供應的產品範圍、該等產品的規格、可接受性及環保性，以及交付的準時性。在選擇分包商時，本集團特別關注其在使用各種被動消防材料方面的經驗及專業知識、可用資源及其過往表現。就對分包商的監管而言，我們的經營團隊負責為每個項目草擬施工方法說明書。因此，一線工人（包括分包商的工人）了解我們具體項目的服務範圍、擬使用的被動消防材料、有關材料的正確處理及使用程序（例如在使用前混合的提示及正確使用某些防火塗料的具體厚度要求）以及在表面均勻使用的必要性。另外亦包括預期設備列表以及適當的安全警告及協議。我們的工頭及項目管理團隊的其他成員將進行檢查，以確定該等工人所承擔的工程是否符合我們的規範，例如在塗上防火塗料後使用手持式塗層厚度測量儀進行測量，以確保厚度適當。

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Apart from careful selection of suppliers and control over subcontractors, there is also quality control over the material supplied. Before delivery of materials to the project site, the Group will typically request and review the relevant test reports from recognised laboratories as procured by our suppliers of materials, confirming that the fire resistance performance of the specific brand(s) of materials was tested and satisfied the applicable fire resistance performance standards. Where appropriate, the Group will also separately engage laboratories or external testing companies to conduct various tests on materials supplied, such as water penetration, pressure drop, tensile, and hardness, to ensure the quality of the products meets our standards. If the quality of the products supplied is not up to our standards, the Group will request our suppliers of materials to replace and provide suitable substitutes.

Due to the Group's business nature, there were no products sold or shipped subject to recalls for safety or health reasons during the Reporting Period.

Our Products and Services

The Group values customer relations as they are integral to the business's success. We pledge to offer quality after-sales service to our customers and take customer complaints seriously. Customers are welcome to provide feedback and express concerns through our customer service hotline or email. The Group establishes the "Client Complaint Record" and "Client Survey" so that the project principal can fill in the forms and send them directly to the General Manager. All feedback and complaints are recorded, detailing information such as the cause of the complaint, the product concerned, follow-up actions, and results. Once the General Manager receives the forms, he will review the details and hold a meeting that involves the presence of the Project Manager and his team to discuss the issue of the complaints and to work out the best resolution for the situation. A periodic revisit of the issue is required to ensure the issue is appropriately resolved. By keeping track of all the complaints, the Group can ensure that our customers' concerns have been dealt with accordingly, while implementing the rectifications promptly.

The Group works to create a good client experience by providing quality products and services that suit customers' needs. We welcome feedback from our customers and provide them with various ways of solving their issues. During the Reporting Period, no cases of product or service-related complaints were received.

除審慎選擇供應商及監管分包商外，我們亦對所供應材料進行質量控制。在將材料交付至項目現場之前，本集團通常會索取並審查由認可實驗室提供的對我們的供應商所供應材料的相關測試報告，以確認具體品牌材料的防火性能已經過測試並符合適用的防火性能標準。本集團亦會在適當時分別委聘實驗室或外部測試公司對所供應材料進行各種測試，如滲水、壓降、拉伸及硬度，以確保產品符合標準。倘所供應產品的質量未達到我們的標準，本集團將要求材料供應商更換及提供合適的替代品。

鑑於本集團的業務性質，於報告期間並無已銷售或已付運產品因安全或健康原因而須召回。

產品及服務

本集團重視客戶關係，乃因其為業務成功不可或缺的一部分。我們承諾為客戶提供優質的售後服務，並認真對待客戶投訴。歡迎客戶通過客戶服務熱線或電郵提供反饋及表達關注。本集團建立《客戶投訴記錄》及《客戶調查表》，以供項目負責人填寫表格後將其直接交予總經理。所有反饋及投訴均作記錄，當中詳細記錄投訴原因、涉及產品、後續行動及結果等資料。只要總經理收到表格，即會審查詳情，並舉行由項目經理及其團隊一同參加的會議，討論投訴的問題，並制定最佳解決方案。每項投訴均須定期進行回訪，以確保問題獲得適當解決。通過追蹤所有投訴，本集團可在確保迅速實施糾正措施的同時，亦相應處理了客戶的關注。

本集團致力憑藉提供符合客戶需求的優質產品及服務，務求營造良好的客戶體驗。我們歡迎客戶的反饋，並為彼等提供解決問題的各種方法。於報告期間，本集團並無接獲有關產品及服務的任何投訴。



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Data Privacy

To build customer trust and loyalty, the Group has established measures to reduce the risk of employees leaking confidential information to outsiders.

The Group has established the “Information Security Management System Policy”, which is to comply with Hong Kong’s “Personal Data (Privacy) Ordinance”. The General Manager issues all relevant codes of practice and guidelines to ensure that the information is collected for specific purposes and only authorised staff have access to it. If any employee is found to have misappropriated customers’ private data, the Group will take disciplinary action against the employee concerned and reserve the right to legal action. Moreover, our employees are given limited access to the company database depending on their job positions. Authorisation is managed by the Information Technology Security Officer of the Group, who will regularly review the internal information technology system to ensure the safety of the Group’s computer systems. Employees are strictly prohibited from modifying their computers without formal approval from the Management.

Intellectual Property Rights

The Group has registered trademarks that are essential to our business. We regularly monitor whether our trademarks are being infringed. The Group has established a policy regarding intellectual property. It aims to comply with intellectual property laws and prevent and deter counterfeiting and piracy. Also, the Group supports creative and economic activity built upon intellectual property protection. We are committed to protecting intellectual property rights, which we handle with great care during our daily operations.

During the Reporting Period, the Group complied with all laws and regulations related to intellectual property rights in Hong Kong that have a significant impact on it, including but not limited to the Copyright Ordinance (Chapter 528 of the Laws of Hong Kong).

資料私隱

為建立客戶信任及忠誠，本集團已推行措施，減低僱員向外界洩漏機密資料的風險。

本集團已制定《資料安全管理制度政策》，以符合香港的《個人資料（私隱）條例》。所有相關的行為守則及指引均由總經理發佈，以確保收集資料乃為特定目的進行，且僅授權員工方能查看。倘僱員被發現不當使用客戶的個人資料，本集團將對涉事僱員作出紀律處分，並保留追究法律責任的權利。此外，我們根據僱員的工作崗位，制定其訪問公司數據庫的權限。權限由本集團資訊技術部安全總監管理，彼將定期審查內部資訊技術系統，以確保本集團電腦系統的安全性。未經管理層正式批准，嚴禁僱員修改電腦。

知識產權

本集團擁有的註冊商標對我們的業務而言至關重要。我們定期監察我們的商標是否遭侵權。本集團已制定有關知識產權的政策。該政策旨在遵守知識產權法，防止及阻止偽造及盜版。此外，本集團支持基於知識產權保護的創意及經濟活動。我們致力保護知識產權，並在日常營運中審慎行事。

於報告期間，本集團已遵守對其有重大影響有關香港知識產權的所有法律及法規，包括但不限於《版權條例》（香港法例第528章）。

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Anti-corruption

During the Reporting Period, the Group observed the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong). Employees are strictly prohibited from engaging in illegal activities, including but not limited to bribery, fraud, and misappropriation.

Moreover, the “Anti-bribery Policy”, the “Anti-money Laundering and Counter Terrorist Financing Policy” and the “Anti-fraud Policy” clearly set out the procedures and channels for reporting corruption, bribery, and fraud cases. As stipulated in the policies, all employees should immediately report any suspected fraud cases. The policies strengthen the Group’s internal control mechanism and supervision concerning anti-corruption issues to promote anti-corruption and anti-bribery in business.

The Group has established a “Whistle-blowing Policy” to encourage employees to report any suspicious fraudulent activities. The Group intends to protect the whistle-blower from everyday concerns such as confidentiality and potential retaliation. Therefore, the employee(s) reporting in good faith under this procedure shall be assured of the protection against unfair termination or victimisation, even if the reports are subsequently proved to be unsubstantiated. The Audit Committee will then conduct a full investigation into a confidential and disciplinary action will be applied to the employee involved upon confirmation of the occurrence, and further legal action may be taken depending on the nature and particular circumstances of each case.

The Group will actively combat money laundering using public or private accounts and ensure there is no corruption or bribery within the Group. Employees who want to report any suspicious corruption cases can contact the relevant management by telephone, e-mail, or letter.

During the Reporting Period, no corruption or money laundering cases were noted or reported within the Group. The Group offers new employee induction training and regular training to the existing employees, which includes training in basic employee ethics, such as anti-corruption. The Group will closely monitor regulatory developments and arrange relevant anti-corruption training for our employees and directors as necessary.

反貪污

於報告期間，本集團遵守《防止賄賂條例》（香港法例第201章）。僱員嚴禁參與非法活動，包括但不限於賄賂、欺詐及挪用行為。

此外，《反賄賂政策》、《反洗黑錢及反恐怖分子融資政策》及《反舞弊政策》明確規定了舉報貪污、賄賂及舞弊案件的程序及渠道。該等政策規定，所有員工應即時舉報任何疑似欺詐案件。該等政策加強本集團的內部監控機制及對反貪污事宜的監督，以促進業務中的反貪污及反賄賂氛圍。

本集團已制定《舉報政策》，鼓勵僱員舉報任何可疑的欺詐活動。本集團有意保障舉報人免受有關保密性及潛在報復等令人關注的常見憂慮。因此，即使隨後證明舉報並無根據，應確保按照此程序真誠舉報的僱員免受不正當解僱或迫害。審核委員會隨後將秘密展開全面調查，如確認存在不法行為，將對涉事僱員施予紀律行動，亦可根據每宗個案的性質及具體情況進一步採取法律行動。

本集團將積極打擊使用公共或私人銀行賬戶洗錢的活動，確保本集團內部不存在貪污或賄賂行為。如僱員欲舉報任何可疑的貪污事件，可通過電話、電郵或信件向相關管理部門舉報。

於報告期間，本集團概無已知悉或呈報的貪污及洗錢個案。本集團為新僱員提供入職培訓及為現職僱員提供定期培訓，包括有關基本僱員道德（如反貪污）的培訓。本集團將密切監察監管規例的發展，並於有需要時為僱員及董事安排相關反貪污培訓。



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Community Investment

The Group understands that the enterprise's development depends on the communities' support. Meanwhile, the Group has also shown the spirit of serving the communities where the Group operates and has been actively involved in community investment. The Group encourages our employees to participate and contribute to society, as a sustainable business depends on our community's stability and well-being. During the Reporting Period, the Group donated in total of 5,250 HKD to various charity organizations, such as the Orbis International Inc. and Chiu Kiu Yu Lan Festival of Kowloon City Limited (九龍城潮僑盂蘭勝會有限公司). The Group will continue to explore more community activities and contribute to the community's prosperity.

社區投資

本集團深知企業發展乃倚賴社區支持。同時，本集團亦已表明服務本集團經營所在社區的心意，積極參與社區投資。企業的可持續發展倚賴社區的穩定及安康，故本集團鼓勵僱員參與社區活動、為社區做貢獻。於報告期間，本集團向多個不同慈善團體捐款，例如奧比斯及九龍城潮僑盂蘭勝會有限公司等，合共捐款5,250港元。本集團將繼續發掘更多社區活動，為社區繁榮貢獻一己之力。

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THE STOCK EXCHANGE ESG REPORTING CODE CONTENT INDEX

聯交所環境、社會及管治報告 守則內容索引

ESG indicator 環境、社會及管治指標		Related Section(s) 相關章節	Remarks 備註
A1 General disclosure A1 一般披露	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste. 有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的政策；及遵守對發行人有重大影響的相關法律及規例。	Overview, Emissions, GHG Emissions, Waste Management 概覽、排放、溫室氣體排放、廢棄物管理	
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions 排放	
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）。	Waste Management 廢棄物管理	
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）。	Waste Management 廢棄物管理	

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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。	GHG Emissions 溫室氣體排放	
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及為達到這些目標所採取的步驟。	Waste Management 廢棄物管理	
A2 General disclosure A2 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Energy Efficiency, Water Management, Supply Chain Management 能源效益、用水管理、供應鏈管理	
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（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	Energy Efficiency 能源效益	
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）。	Water Management 用水管理	
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。	Energy Efficiency 能源效益	
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。	Water Management 用水管理	

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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。	Packaging 包裝	The Group does not involve the use of packaging materials due to the nature of business. 由於業務性質，本集團並無涉及使用包裝材料。
A3 General disclosure A3 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Energy Efficiency, Water Management 能源效益、用水管理	
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。	Environmental Protection 環境保護	
B1 General disclosure B1 一般披露	Policies on remuneration and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare and compliance with relevant laws and regulations that have a significant impact on issuers. 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政策；及遵守對發行人有重大影響的相關法律及規例。	Employment 僱傭	
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。	Employees 僱員	
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比率。	Employees 僱員	

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B2 General disclosure B2 一般披露	Policies on providing a safe working environment and protecting employees from occupational hazards and compliance with relevant laws and regulations that have a significant impact on issuers. 有關提供安全工作環境及保障僱員避免職業性危害的政策；及遵守對發行人有重大影響的相關法律及規例。	Occupational Health and Safety 職業健康與安全	
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。	Occupational Health and Safety 職業健康與安全	
B2.2	Lost days due to work injury. 因工傷損失工作日數。	Occupational Health and Safety 職業健康與安全	
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Occupational Health and Safety 職業健康與安全	
B3 General disclosure B3 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 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。	Development and Training 發展及培訓	
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。	Development and Training 發展及培訓	
B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training 發展及培訓	

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B4 General disclosure B4 一般披露	Policies on preventing child and forced labour and compliance with relevant laws and regulations that have a significant impact on issuers. 有關防止童工或強制勞工的政策；及遵守對發行人有重大影響的相關法律及規例。	Labour Standards 勞工準則	
B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則	
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。	Labour Standards 勞工準則	
B5 General disclosure B5 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。	Supply Chain Management 供應鏈管理	
B5.1	Number of suppliers by geographical regions. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理	
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	
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。	Supply Chain Management 供應鏈管理	
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	

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B6 General disclosure B6 一般披露	Policies on health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress and compliance with relevant laws and regulations that have a significant impact on issuers. 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政策；及遵守對發行人有重大影響的相關法律及規例。	Product Quality Assurance, Our Products and Services 產品質量保證、產品及服務	
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。	Product Quality Assurance 產品質量保證	
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。	Our Products and Services 產品及服務	
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。	Our Products and Services 產品及服務	
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。	Product Quality Assurance 產品質量保證	
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。	Data Privacy 資料私隱	

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B7 General disclosure B7 一般披露	Policies on bribery, extortion, fraud and money laundering and compliance with relevant laws and regulations that have a significant impact on issuers. 有關防止賄賂、勒索、欺詐及洗黑錢的政策；及遵守對發行人有重大影響的相關法律及規例。	Anti-corruption 反貪污	
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污	
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-corruption 反貪污	
B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污	
B8 General disclosure B8 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。	Community Investment 社區投資	
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）。	Community Investment 社區投資	
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）。	Community Investment 社區投資	

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I. Governance 管治		
19. An issuer shall disclose information about: 發行人須披露有關以下方面的資料：		
(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: 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：	ESG Management 環境、社會及管治管理	
(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; 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：		
(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; 該機構或個人獲悉氣候相關風險和機遇的方式和頻率：		
(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; 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：		
(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies; and 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，包括是否將相關績效指標納入薪酬政策以及如何納入；及		

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(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 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 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		
(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. 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。		

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II. 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; 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；	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
(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; 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；		

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(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 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		
(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. 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。		
Business model and value chain 業務模式和價值鏈			
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 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	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
(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). 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）。		

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Strategy and decision making 策略和決策		
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: 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相關風險和機遇的資訊，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：	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 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；		
(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); 已經或預期將進行的任何適應或減緩工作（直接或間接）；		
(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; and 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；及		
(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 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		
(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 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。		

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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。		
Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量			
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 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	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
(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. 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。		

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Climate-related Disclosures 氣候相關披露	Related Sections(s) 相關章節	Remarks 備註
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: 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，預期其財務狀況在短期、中期及長期內將如何變化：	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
(i) its investment and disposal plans; and 其投資及處置計劃；及		
(ii) its planned sources of funding to implement its strategy; and 其為實施策略所需的資金的計劃資金來源；及		
(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 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。		

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Climate-related Disclosures 氣候相關披露	Related Sections(s) 相關章節	Remarks 備註
Climate resilience 氣候韌性		
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 at the reporting date, which shall enable an understanding of: 發行人截至匯報日對其氣候韌性的評估，其有助於了解：	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
(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; 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；		
(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 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		
(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 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；		

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Climate-related Disclosures 氣候相關披露	Related Sections(s) 相關章節	Remarks 備註
(b) how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：		
(i) information about the inputs used, including: 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; 發行人在分析中使用的氣候相關情景及其來源：		
(2) whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景：		
(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 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：		
(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 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：		
(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 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：		
(6) time horizons the issuer used in the analysis; and 發行人在分析中所使用的時間範圍；及		
(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); 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）；		
(ii) the key assumptions the issuer made in the analysis; and 發行人在分析中所作的關鍵假設；及		
(iii) the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的匯報期。		

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Climate-related Disclosures 氣候相關披露	Related Sections(s) 相關章節	Remarks 備註
III. 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: 發行人用於識別、評估氣候相關風險，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：	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); 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）；		
(ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 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；		
(iii) 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); 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）；		
(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；		
(v) how the issuer monitors climate-related risks; and 發行人如何監察其氣候相關風險；及		
(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 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；		

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(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 發行人用於識別、評估氣候相關機遇，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		
(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. 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。		
IV. Metrics and Targets 指標及目標			
Greenhouse gas emissions 溫室氣體排放			
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 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)	Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；	GHG Emissions 溫室氣體排放	
(b)	Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及		
(c)	Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。		

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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; 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；	GHG Emissions 溫室氣體排放	
(b) disclose the approach it uses to measure its greenhouse gas emissions including: 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; 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；		
(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and 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		
(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 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；		
(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 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		

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(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). 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。		
Climate-related transition risks 氣候相關轉型風險			
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。	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
Climate-related physical risks 氣候相關物理風險			
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。	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
Climate-related opportunities 氣候相關機遇			
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。	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。

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Capital deployment 資本運用			
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。	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
Internal Carbon prices 內部碳定價			
34. An issuer shall disclose: 發行人須披露如下：			
(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 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	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。
(b)	the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 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；		
Remuneration 薪酬			
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。	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。

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Industry-based metrics 行業指標		
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 characterise 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。	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。

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Climate-related targets 氣候相關目標		
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：	GHG Emissions Target 溫室氣體排放目標	
(a) the metric used to set the target; 用以設定目標的指標；		
(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的（例如減緩、適應或以科學為基礎的舉措）；		
(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); 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））；		
(d) the period over which the target applies; 目標的適用期間；		
(e) the base period from which progress is measured; 衡量進度的基準期間；		
(f) milestones or interim targets (if any); 階段性目標或中期目標（如有）；		
(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及		
(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。		

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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; 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; 發行人審核目標的程序；		
(c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及		
(d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。		
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。		
40. For each greenhouse gas emissions target 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; 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; 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; 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 目標是否是採用行業脫碳方法得出的；及		

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Climate-related Disclosures 氣候相關披露		Related Sections(s) 相關章節	Remarks 備註
(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: 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; 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；		
(ii)	which third-party scheme(s) will verify or certify the carbon credits; 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 technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and 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). 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）。		
Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性			
41.	In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 在編制披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。	Not Applicable 不適用	We will actively collect relevant information and disclose it where practicable. 我們將積極收集並在切實可行情況下披露相關資訊。

Easy Smart Group Holdings Limited
怡俊集團控股有限公司