



廣駿  
集團

Grand Talents Group Holdings Limited

廣駿集團控股有限公司

(Incorporated In The Cayman Islands With Limited Liability)

Stock Code: 8516

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2020



# TABLE OF CONTENTS

Environmental, Social and Governance Report	2
Scope of Report	2
Reporting Standard	2
Reporting Principles	2
Contact and Feedback	3
Our ESG Governance	4
Stakeholder Engagement	5
Materiality Assessment	6
Environmental Protection	7
Emission Control	7
Use of Resources	8
The Environment and Natural Resources	9
Employment and Labour Practices	10
Employment Conditions	10
Health and Safety	11
Development and Training	11
Labour Standards	12
Operating Practices	13
Supply Chain Management	13
Service Responsibility	13
Anti-corruption	14
Community	15
Community Investment	15
HKEx ESG Reporting Guide Index	16



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Grand Talents Group Holdings Limited (hereafter the “**Company**” or “**Grand Talents**”) and its subsidiaries (collectively the “**Group**” or “**We**”) are delighted to present our second environmental, social and governance (“**ESG**”) report (the “**Report**”) in presenting the strategies we adopted in achieving balanced and optimal performance in ESG while conducting our businesses. We are an established subcontractor engaged in civil engineering works in Hong Kong for over nine years, undertaking (i) repair and maintenance projects for roads and highways and other infrastructures such as construction of pavilion and seawall; and (ii) civil engineering construction projects.

## Scope of Report

The Report covers our core business operations between 1 April 2019 and 31 March 2020 (“**FY2020**” or the “**Reporting Period**”). The Report boundary involves our subsidiaries engaged in civil engineering works, Talent Mark Development Limited and Talent Mart Construction Co. Ltd. Unless otherwise specified, the data covers the offices of the subsidiaries and one construction project, which are consistent in FY2019.

## Reporting Standard

The Report has been prepared in accordance with the “Comply or Explain” provisions as well as the selected social key performance indicators (“**KPIs**”) under the “Recommended Disclosures” of the ESG Reporting Guide under Appendix 20 of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (“**HKEx ESG Reporting Guide**”). The Report has been reviewed and approved by the board of directors (the “**Board**”) of the Company.

## Reporting Principles

During the preparation process, the Group adheres to the fundamental reporting principles, namely materiality, quantitative, balance and consistency, outlined in the HKEx ESG Reporting Guide.

Materiality	Quantitative
We performed a materiality review based on peer review and stakeholder engagement process that determined the material ESG aspects to us and guided the focus of this Report.	All of the disclosed information, statistics of environmental and social KPIs in particular, were organised and calculated according to a series of standardised methodologies which are illustrated in the relevant sessions.
Balance	Consistency
The Board had reviewed the Report and confirmed that the ESG Report had not omitted any information related to material ESG topics. This Report had been prepared without bias.	We adopted consistent environmental and social data treatment approach to allow a fair comparison of our environmental and social performance over time.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Contact and Feedback

The Group values your feedback on this Report and our ESG performance. If you have any comments or suggestions, please feel free to contact us via [info@grandtalentsgroup.com.hk](mailto:info@grandtalentsgroup.com.hk).

The ESG Report is available for viewing on the GEM website at [www.hkgem.com](http://www.hkgem.com) and the Company's website at [www.grandtalentsgroup.com.hk](http://www.grandtalentsgroup.com.hk) under the "What's new" section and printed version of the ESG Report is available to the shareholders of the Company upon request.



## OUR ESG GOVERNANCE

The Group integrates ESG considerations in our decision-making processes, protecting our business growth without jeopardizing the environment and benefits of all key stakeholders. We think beyond complying with laws and regulations and strive to achieve the highest governance standards in order to create values for our key stakeholders by considering their needs and concerns.

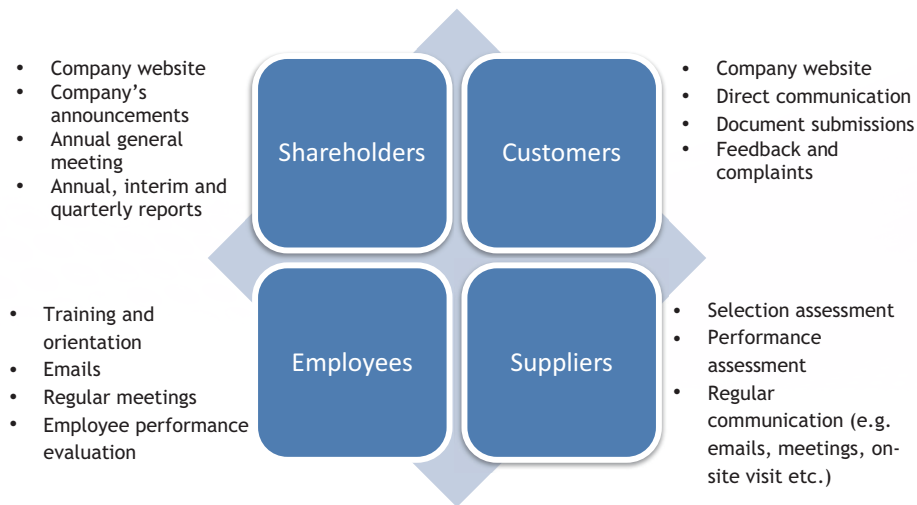
The Board is responsible to oversee the Company's strategies, as well as to evaluate and determine the Group's ESG risks. The implementation of practices is led by the Chief Executive Officer who reports to the Board and supported by the representatives from different departments of the Group. All identified risks and strategies are monitored and reviewed on an annual basis to ensure the risk management and internal control system are properly implemented and continuous improvements can be made.

ESG Reporting Policy is also in place to govern our objectives and commitments towards our journey to sustainable development, which includes ESG aspects as follows. The policy is reviewed regularly with the involvement of the Board to ensure the ESG standards of the Group are fulfilled.



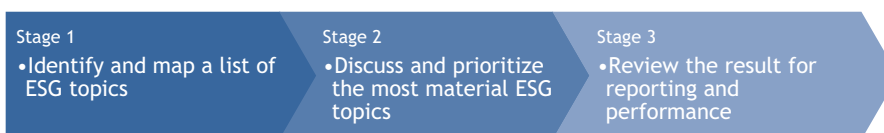
## STAKEHOLDER ENGAGEMENT

To strengthen our market position, we listen to the interests and opinions of our key stakeholders, including shareholders, customers, employees and suppliers, in order to develop our direction in devising appropriate ESG strategies. The Group believes that through regular engagement, we can work towards a more sustainable business operation that can satisfy our stakeholder and our long-term business goals.



## MATERIALITY ASSESSMENT

In order to identify ESG issues that are material to the Group in formulating appropriate ESG strategies on ESG management and determining the direction of the Report, the Group internally discussed with the involvement of the Board and prioritized different ESG issues in accordance with their relevance and importance to the business operation and the stakeholders respectively.



The following topics are considered with higher priority in the Group, including energy efficiency of the construction sites, compliance of relevant environmental laws and regulations, occupational health and safety at the construction sites and customer satisfaction and service quality. Looking forward, the Group will continue to review and refine our materiality assessment approach, in order to better identify the material ESG issues and develop corresponding ESG policies and targets, as well as optimizing the ESG reporting disclosure to pursue continuous improvement in our ESG performance in the future.



# ENVIRONMENTAL PROTECTION

## Emission Control

The Group adheres to good environmental management, striving to protect the environment to fulfil its corporate social responsibility. Collective effort is important in the construction sites to minimize the potential environmental impact arisen from construction activities. Our Group's policy follows the construction methods and procedures of the main contractor in implementing appropriate control and mitigation measures and ensuring all the emissions comply with relevant laws and regulations in Hong Kong. Good site practices are performed in collaboration with main contractors to prevent fugitive dust emission, wastewater discharges and noise generation.

The Group strictly complies with the relevant laws and regulations in Hong Kong, including but not limited to the Air Pollution Control Ordinance and the Noise Control Ordinance. During the Reporting Period, the Group was not aware of any material non-compliance of environmental laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that would have a significant impact on the Group.

The Group adheres to the waste management principle and strives to properly manage and dispose wastes produced by our business activities. The non-hazardous waste produced by the Group was mainly the construction waste, including both inert and non-inert waste and office waste. Strict compliance with the main contractor's waste management plan and procedures are exercised in disposing of the waste in appropriate collection point. Relevant laws and regulations such as Waste Disposal Ordinance must also be fulfilled in storing and handling the waste. Trip ticket system is established to track and ensure the construction waste is disposed in appropriate dumping sites. No hazardous waste is produced from the construction site in the Reporting Period.

Waste <sup>3</sup>	Units	FY2020	FY2019
Construction Waste	Tonnes	<b>4,949.1</b>	4,678.8
– Non-inert	Tonnes	<b>337</b>	263.2
– Inert	Tonnes	<b>4,612.1</b>	4,415.6
Total construction waste intensity	Tonnes per floor area (square meter ("m <sup>2</sup> "))	<b>4.95</b>	4.68

In our daily operations, the major sources of greenhouse gases ("GHG") emission include the use of vehicles, the use of diesel fuels in powered mechanical equipment and electricity use. In the Reporting Period, the total carbon dioxide ("CO<sub>2</sub>") equivalent emission intensity of FY2020 is 0.26 tCO<sub>2</sub>e per floor area (m<sup>2</sup>). We will keep looking for alternatives to lower our emission to strive for a better environment.

GHG Emissions <sup>4, 7</sup>	Units	FY2020	FY2019
Scope 1 <sup>5</sup>	tCO <sub>2</sub> e	<b>244.39</b>	207.26
Scope 2 <sup>6</sup>	tCO <sub>2</sub> e	<b>24.87</b>	24.97
Total GHG Emission	tCO <sub>2</sub> e	<b>269.26</b>	232.22
Intensity	tCO <sub>2</sub> e per floor area (m <sup>2</sup> )	<b>0.26</b>	0.22

<sup>3</sup> Non-hazardous waste produced from the office is collected by the property management company and hence the data is not available.

<sup>4</sup> The GHG emission is calculated based on the "How to prepare an ESG Report? Appendix 2: Reporting Guidance on Environmental KPIs" published by HKEx and international standards such as ISO 14064 and GHG Protocol.

<sup>5</sup> Direct emission (Scope 1) covers the emission from the mobile and statutory sources combustion.

<sup>6</sup> Indirect emission (Scope 2) covers the emission from the purchased electricity. The calculation is based on the published emission factors of the 2018 Sustainability Report of CLP.

<sup>7</sup> Air emission from the Group is mainly generated from the use of motor vehicles. Collection of relevant data is not available and hence no data is available.



## ENVIRONMENTAL PROTECTION

Measures adopted by the Group to mitigate the direct GHG emissions in our operations include (i) maintaining vehicles and equipment to prevent inefficient fuel consumption or abnormal operations; and (ii) encouraging staff to switch off electrical appliances when not in use to save electricity.

The Group encourages employees to participate in waste reduction management to achieve the objectives in mitigating wastes by use of electronic communication such as e-mail and to encourage our staff to adopt green practices such as use of recycled paper. The Group will continue to strive for reducing our waste and hence further reduce the negative impact on the environment.

We do not consume significant volume of water through our business activities, and therefore our business activities did not generate material portion of discharges into water.

### Use of Resources

We preserve the resource and strive to minimize our footprint in consuming resources in our business operations. The Group continues with initiatives to introduce resource efficiency and eco-friendly measures to the Group's operations, and is committed to optimising the use of resources in all of our business operations.

During our operations, the Group has established relevant policies and procedures in governing the efficient use of resources, in reference to the objective of achieving higher energy efficiency and reducing the unnecessary use of resources. To promote efficient use of resources, we encourage our staff to adopt green practices such as switching off electrical appliances when not in use and use of recycled paper. In addition, we procure equipment with energy labels as far as possible to minimize the use of energy. In FY2020, total energy consumed is 3,386.89 GJ.

Types of Energy	Units	FY2020	FY2019
Total energy consumption <sup>8</sup>	GJ	<b>3,386.89</b>	2,868.46
Total energy intensity	GJ per floor area (m <sup>2</sup> )	<b>3.23</b>	2.73
Direct energy consumption			
— Diesel	GJ	<b>1,970.53</b>	1,466.69
— Gasoline	GJ	<b>1,240.81</b>	1,225.54
Indirect energy consumption			
— Purchased electricity	GJ	<b>175.55</b>	176.23

<sup>8</sup> The conversion factors from volumetric units of unleaded petrol and diesel oil consumption to energy units are with reference to CDP Technical note: Conversion of fuel data to MWh.



## ENVIRONMENTAL PROTECTION

In addition, we consume 0.69 m<sup>3</sup> per floor area (m<sup>2</sup>) of water and 48.76 MWh per floor area (m<sup>2</sup>) of electricity in FY2020, which a large proportion is generated from the construction project. We will continue to monitor our consumption patterns, identify potential improvement areas to reduce the use of resource and enhance our planning in reducing energy consumption.

Resource Use	Units	FY2020	FY2019
Water	m <sup>3</sup>	1,407.5 <sup>9</sup>	998.85 <sup>10</sup>
Intensity	m <sup>3</sup> per floor area (m <sup>2</sup> )	1.34	1.00
Electricity	MWh	48.76	48.95
Intensity	MWh per floor area (m <sup>2</sup> )	0.05	0.05
Paper <sup>11</sup>	kg	493.97	593.45
Intensity	kg per floor area (m <sup>2</sup> )	9.88	11.87

The Group's water was sourced from the Water Supplies Department of the Government and there was no water sourcing issue identified during the Reporting Period. The Group encourages our staff to preserve water usage by switching off water taps when not in use. As the Group's operations mainly focus on providing construction work services to customers, no packaging material is used by the Group during the Reporting Period.

### The Environment and Natural Resources

The Group believes that corporate development should not come at the expense of the environment. Alongside the implementation of the environmental friendly approaches in various aspects as mentioned in the previous sections, the Group also undertakes the following measures if necessary to ensure proper management of environmental protection and minimize the adverse environmental impacts:

- installation of sound insulation material on our machines such as excavator and breaker to eliminate noise;
- regular spraying of water to control dust;
- collection of polluted water in sedimentary tanks for discharge at approved locations; and
- sorting of construction wastes and disposal at approved locations.

The Group pursues the best practices in environment protection and focuses on the impact of the Group's businesses to the environment and natural resources. In addition to complying with relevant environmental laws and regulations as well as preserving the natural environment, the Group has integrated the concept of environmental protection into its internal management and daily operations, with the aim of achieving environmental sustainability. The Group strives to promote environmental protection and minimises adverse impact to the environment through promoting green practices by our staff at work so as to protect our natural resources and collaborate with our business partners and main contractors to reduce the environmental impact. By integrating environmental consideration into our business operation, we aim to be an environmentally sustainable enterprise. In the coming years, we would continue to promote energy and water resource conservation and efficient use of natural resources. We believe that not only can raising environmental awareness and reinforcing the positive behavioural changes bring benefits to our financial situation, but also to the future generations.

<sup>9</sup> In FY2020, the office was moved in June 2019 where the water charges was paid by the Group and therefore the water consumption was included and increased in FY2020.

<sup>10</sup> Water charge of the office was included in the property management fee and hence the water consumption included the consumption in construction site only.

<sup>11</sup> Paper consumption in the office is included.



# EMPLOYMENT AND LABOUR PRACTICES

## Employment Conditions

The Group endeavours to provide a fair and inclusive working environment for our employees. As stipulated in the employment policy, we hold on the principles of fairness and treat our employees equally regardless of marital status, pregnancy, disability, race or family status. Discrimination and harassment are not tolerated in our Group.

The Group strictly abides by the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Mandatory Provident Fund Schemes Ordinance (Chapter 485) and other relevant laws and regulations which cover all employment protection and benefits. During the Reporting Period, the Group was not aware of any material non-compliance with employment protection and benefits related laws and regulations that would have a significant impact on the Group.

The employment system is established with clear stipulation of the company standards in recruitment and promotion, dismissal, compensation, working hours and rest periods in the employee handbook. Competitive remuneration package can motivate our employees to strive for better performance and retain the talent within our Group. The salary will be reviewed annually with reference to the peer standards as well as the employees' job performance, experience and qualification. Employment benefits are provided according to the laws and regulations such as Employment Ordinance, which include mandatory provisional fund, sick leave, maternity leave, paternity leave and compassionate leave. Overtime allowance will also be provided to the eligible employees.

In the Reporting Period, the total number of employees in our Group as of 31 March 2020 is 66. We believe diversity of the workforce can drive innovative ideas, bring new perspectives and improve the work performance of the Group.

	FY2020	FY2019
<b>Staff Information</b>		
<b>Total number<sup>1</sup> and percentage (%)</b>	<b>66</b>	89
<b>By employment type</b>		
Permanent	<b>66 (100%)</b>	89 (100%)
Part-time	<b>0 (0%)</b>	0 (0%)
<b>By employment category</b>		
General Staff	<b>43 (65%)</b>	68 (77%)
Management/Supervisor	<b>11 (17%)</b>	10 (11%)
Senior Management	<b>12 (18%)</b>	11 (12%)
<b>By age group</b>		
Under 30 years	<b>6 (9%)</b>	7 (8%)
30- 50 years old	<b>35 (53%)</b>	38 (43%)
Over 50 years old	<b>25 (38%)</b>	44 (49%)
<b>By gender</b>		
Male	<b>53 (80%)</b>	81 (91%)
Female	<b>13 (20%)</b>	8 (9%)
<b>By geographical region</b>		
Hong Kong	<b>65 (98%)</b>	89 (100%)
Mainland China	<b>1 (2%)</b>	—

<sup>1</sup> The number of staff information is presented in headcount as of 31 March 2020.



# EMPLOYMENT AND LABOUR PRACTICES

## Health and Safety

In construction industry where severe accidents can be possible to occur, occupational health and safety of the workplace always play a crucial role to maintain the confidence of our stakeholders of our business operations. We carry out the safety protocols, guidelines and practices as assigned by the main contractor of the construction project to create a safe working environment. Employees are required to follow all the safety precaution measures and standards, including wearing of personal protection equipment such as safety helmet and earplug as considered necessary to the work processes. No work-related fatalities occurred in FY2020.

The Group strictly complies with the relevant laws and regulations in Hong Kong, including but not limited to the Occupational Safety and Health Ordinance. During the Reporting Period, the Group was not aware of any material non-compliance with health and safety related laws and regulations that would have a significant impact on the Group.

Health and Safety	FY2020	FY2019
Number of lost-time injuries (days)	127	365

To ensure every employee working in the construction sites are equipped with appropriate safety knowledge and skills, induction training is provided and qualification such as construction workers registration card, construction industry safety training certification and other specialised license are checked before commencement of work. The safety condition of construction activities such as use of lifting gear, working at height and earthwork are checked by the safety officer of the main contractor to ensure the safety precaution measures are in place.

With the outbreak of the COVID-19, the Group is highly conscious of the potential health and safety impacts brought to its staff and customers. Apart from strengthening the sanitation of its operations to ensure a health and safe working environment, precautionary measures such as temperature screening before entering office, and ensuring sufficient disinfection supplies like face masks and hand sanitisers in our operations are implemented.

## Development and Training

To provide a better career prospect and job position that best suits the candidates, the Group will assign different tasks and positions as far as practicable to expose them to various work opportunities and enrich their development potential. Any promotion or transfer will consider the internal staff to maximize their capability and retain the talents in the Group. Internal and external training are provided to the appropriate employees to enhance their technical competence.

Regular training is conducted by the main contractor to enhance safety awareness of our employees by refreshing their knowledge and alertness to risks associated with the working environment.



# EMPLOYMENT AND LABOUR PRACTICES

## Labour Standards

Child and forced labour is strictly prohibited during the recruitment process as defined by laws and regulations. The Group strictly complies with local laws and conducts recruitment based on the Hong Kong Employment Ordinance. Personal data are collected during the recruitment process to assist in the selection of suitable candidates and to verify candidates' personal data. The Human Resources Department also ensures identity documents are carefully checked. If violation is involved, it will be dealt with in the light of the circumstances as clearly stated in the Group's Staff Handbook.

During the Reporting Period, the Group strictly complies with child and forced labour related laws and regulations in Hong Kong, including but not limited to the Employment of Children Regulations and Employment Ordinance. The Group was not aware of any material noncompliance with child and forced labour-related laws and regulations that would have a significant impact on the Group.



## Supply Chain Management

As a socially responsible enterprise, we do not only require the products and services we deliver to be sustainable in terms of business, we also manage our supply chain to ensure its reliability which is consistent with the Group's policy on sustainability. We understand the importance of supply chain management in mitigating the indirect environmental and social risks. We are aware of the environmental and social practices of the suppliers, and try to engage suppliers with responsible acts to society in view of green supply chain management.

Good management of our suppliers can increase the quality of our services and products. To ensure the suppliers who provide products and services related to the construction activities can fulfill the project requirements, needs and specifications, our project team will also be involved in the assessment process based on their qualifications including past experience, licenses and certifications, quality of services rendered or products supplied and reputation in the industry. Qualified suppliers can be included in the approved supplier list of the Group.

Continuous evaluation of the existing suppliers is performed to ensure the quality of their products and services. Performance review criteria include suppliers' capacity, delivery time, quality control standards, defect rates etc. Suppliers with undesirable performance will be removed from our approved list. Supplier relationship may also be terminated when there is substantial violation of environmental and labour laws and regulations.

We actively source from the local suppliers or vendors as far as possible in order to support the community development and local employment. In FY2020, we managed 67 suppliers who are mainly based in Hong Kong.

Suppliers Information <sup>2</sup>	FY2020	FY2019
Total number	67	101
By geographical region		
Hong Kong	63	95
Mainland China	4	6

## Service Responsibility

The Group endeavours to provide quality construction and maintenance services by following all the contract requirements and construction programme of our clients, as well as minimizing construction risks that may pose to the public. The Group has established a quality control system in accordance with the requirements of ISO 9001:2015 to develop a substantiable performance-oriented culture with an emphasis on pursuing continuous improvement and long-term development. Process control procedures have been also been established to ensure that the works meet the contractual specification and the environment, health and safety requirements, details of which are shown below:

- Assign an experienced project manager, site agent etc. to monitor the performance and progress of the construction works in order to meet with the project timeline and specifications;
- Collaborate with the main contractor in delivering the construction works; and
- Inspect the site in a regular basis to ensure the work standards, procedures, methodologies are fulfilled during the project implementation stage.

<sup>2</sup> Suppliers from Talent Mark Development Limited and Talent Mart Construction Co., Ltd are included.



## OPERATING PRACTICES

The Group strictly complies with related laws and regulations in Hong Kong, including but not limited to the Building Ordinance and Construction Industry Council Ordinance of Hong Kong. During the Reporting Period, the Group was not aware of any incidents of non-compliance with laws and regulations concerning health and safety, advertising, labelling and privacy matters relating to products and services provided that would have a significant impact on the Group.

Most of our contracts contain a defects liability period, during which we are responsible to rectify any works defects. In addition, there is usually a contract term for the customers to withhold retention money from us. In general, our customers may retain 3% to 10% of the interim payment for repair and maintenance projects and up to 5% of the contract sum for civil engineering construction works projects as retention money for a project. The terms and conditions in relation to the release of retention monies vary from contract to contract. Depending on the terms of the contracts, the retention money will be released to us upon a pre-agreed period, which is generally 12 months after completion of works or upon the expiration of the defects liability period. During the Reporting Period, the Group did not experience any material claim from the customers in respect of works defects.

We highly respect intelligence property rights and prohibit unauthorised use of patented products, technologies and concepts. Employees should not disclose all forms of confidential information under any circumstance. All the clients' information such as business secrets and construction information is kept in high confidentiality to prevent data or information leakage. In respect of customer personal data and confidential documents, the Group preserves them properly and strictly complies with the Hong Kong Personal Data (Privacy) Ordinance. During the Reporting Period, the Group did not receive any significant complaint regarding the breach of customer's privacy or loss of customer's information.

### Anti-corruption

Integrity and honesty are the cornerstones to maintain the business operation. As illustrated in our staff handbook, all employees must abide by business ethics and laws and regulations such as the Prevention of Bribery Ordinance while conducting business activities. We are committed to high ethical standards and adopt a zero-tolerance approach to corruption, bribery, fraud, money laundering etc. Unless prior approval is obtained, employee should not receive or request any forms of the benefits including money, gifts, loans or offers etc. Any conflict of interest should be avoided and immediately reported to the directors and general manager. Any violation of the code of business ethics should result in disciplinary actions or even prosecution in some serious violations.

The Group strictly complies with the relevant laws and regulations in Hong Kong, including but not limited to the Prevention of Bribery Ordinance of Hong Kong. During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering that would have a significant impact on the Group. There were no concluded legal cases against the Group or its employees during the Reporting Period.

We always value the opinions and suggestions of our employees. By establishing an opinion box in both office and construction site, our employees can express their opinions or report any suspected malpractices through leaving an anonymous mail. The management will take immediate action to investigate and take follow-up actions if necessary.



## Community Investment

Our Group appreciates the importance to contribute to the community in which we operate by means of social participation and contribution. We actively seek opportunities to repay the society in hope of creating a better living environment for the local community. We encourage our staff to participate in charitable events and activities.

In future, we are looking to set aside an agreed amount allocated to donations charity and support for good causes depending on the profitability of our Group. We are also looking into planning a series of charitable events in the upcoming year to foster the culture of participating in community work and contributing to the society.



# HKEx ESG REPORTING GUIDE INDEX

HKEx ESG Reporting Guide General Disclosures & KPIs		Explanation/Reference Section
<b>Aspect A: Environment</b>		
<b>A1 Emissions</b>	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.  <i>Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations.</i>	Environmental Protection - Emission Control
<b>KPI A1.1</b>	The types of emissions and respective emissions data.	Environmental Protection — Emission Control
<b>KPI A1.2</b>	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environmental Protection — Emission Control
<b>KPI A1.3</b>	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	No hazardous waste is generated in the Reporting Period.
<b>KPI A1.4</b>	Total non-hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).	Environmental Protection — Emission Control  Non-hazardous waste from the office is collected by the property management company. Therefore, relevant information is not available.
<b>KPI A1.5</b>	Description of measures to mitigate emissions and results achieved.	Environmental Protection — Emission Control
<b>KPI A1.6</b>	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	Environmental Protection — Emission Control
<b>A2 Use of Resources</b>	Policies on efficient use of resources including energy, water and other raw materials.  <i>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</i>	Environmental Protection — Use of Resources
<b>KPI A2.1</b>	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).	Environmental Protection — Use of Resources



# HKEx ESG REPORTING GUIDE INDEX

HKEx ESG Reporting Guide General Disclosures & KPIs		Explanation/Reference Section
<b>KPI A2.2</b>	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Environmental Protection — Use of Resources
<b>KPI A2.3</b>	Description of energy use efficiency initiatives and results achieved.	Environmental Protection — Use of Resources
<b>KPI A2.4</b>	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Environmental Protection — Use of Resources
<b>KPI A2.5</b>	Total packaging material used for finished products (in tonnes), and, if applicable, with reference to per unit produced.	No packaging materials is used in our business operation.
<b>A3 The Environment and Natural Resources</b>	Policies on minimising the issuer's significant impact on the environment and natural resources.	Environmental Protection — The Environment and Natural Resources No significant impact on the environmental and natural resources is identified by the Group in the Reporting Period.
<b>KPI A3.1</b>	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environmental Protection — The Environment and Natural Resources No significant impact on the environmental and natural resources is identified by the Group in the Reporting Period.
<b>Aspect B: Social</b>		
<b>B1 Employment</b>	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Employment and Labour Practices — Employment Conditions
<b>KPI B1.1</b>	Total workforce by gender, employment type, age group and geographical region.	Employment and Labour Practices — Employment Conditions
<b>KPI B1.2</b>	Employee turnover rate by gender, age group and geographical region.	Not disclosed. The Group will refine the data collection approach and report the KPI in the next reporting period
<b>B2 Health and Safety</b>	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Employment and Labour Practices — Health and Safety



# HKEx ESG REPORTING GUIDE INDEX

HKEx ESG Reporting Guide General Disclosures & KPIs		Explanation/Reference Section
<b>KPI B2.1</b>	Number and rate of work-related fatalities.	Employment and Labour Practices — Health and Safety
<b>KPI B2.2</b>	Lost days due to work injury.	Employment and Labour Practices — Health and Safety
<b>KPI B2.3</b>	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Employment and Labour Practices — Health and Safety
<b>B3 Development and Training</b>	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Employment and Labour Practices — Development and Training
	<p><i>Note:</i>  <i>Training refers to vocational training. It may include internal and external courses paid by the employer.</i></p>	
<b>KPI B3.1</b>	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	The training is directly provided by the main contractor, where the actual data is not available.
<b>KPI B3.2</b>	The average training hours completed per employee by gender and employee category.	The training is directly provided by the main contractor, where the actual data is not available.
<b>B4 Labour Standards</b>	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child or forced labour.	Employment and Labour Practices — Labour Standards
<b>KPI B4.1</b>	Description of measures to review employment practices to avoid child and forced labour.	Employment and Labour Practices — Labour Standards
<b>KPI B4.2</b>	Description of steps taken to eliminate such practices when discovered.	Employment and Labour Practices — Labour Standards
<b>B5 Supply Chain Management</b>	Policies on managing environmental and social risks of the supply chain.	Operating Practices — Supply Chain Management
<b>KPI B5.1</b>	Number of suppliers by geographical region.	Operating Practices — Supply Chain Management
<b>KPI B5.2</b>	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Operating Practices — Supply Chain Management
<b>B6 Product Responsibility</b>	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Operating Practices — Service Responsibility



# HKEx ESG REPORTING GUIDE INDEX

HKEx ESG Reporting Guide General Disclosures & KPIs		Explanation/Reference Section
<b>KPI B6.1</b>	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	The Group primarily engages in the construction activities where products sold or shipped are not relevant to the Group.
<b>KPI B6.2</b>	Number of products and service related complaints received and how they are dealt with.	Operating Practices — Service Responsibility
<b>KPI B6.3</b>	Description of practices relating to observing and protecting intellectual property rights.	Operating Practices — Service Responsibility
<b>KPI B6.4</b>	Description of quality assurance process and recall procedures.	Operating Practices — Service Responsibility
<b>KPI B6.5</b>	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Operating Practices — Service Responsibility
<b>B7 Anti-corruption</b>	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Operating Practices — Anti-corruption
<b>KPI B7.1</b>	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.	Operating Practices — Anti-corruption
<b>KPI B7.2</b>	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Operating Practices — Anti-corruption
<b>B8 Community Investment</b>	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.	Community — Community Investment
<b>KPI B8.1</b>	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Not disclosed. The Group will review and develop methods to demonstrate the corporate responsibility
<b>KPI B8.2</b>	Resources contributed (e.g. money or time) to the focus area.	Not disclosed. The Group will review and develop methods to demonstrate the corporate responsibility

