鄺文記集團有限公司
Kwong Man Kee Group Limited

(Incorporated in the Cayman Islands with limited liability)
（於開曼群島註冊成立的有限公司）
Stock Code 股份代號：8023

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

INTRODUCTION

Kwong Man Kee Group Limited (the "**Company**", together with its subsidiaries, the "**Group**" or "**we**") is principally engaged in the provision of engineering services in flooring, screeding, anti-skid surfacing, specialised texture painting and waterproofing works in Hong Kong and Macau. Our target segment ranges from mid to high-end projects in the relevant markets.

This is the tenth environmental, social and governance report (the "**Report**") of the Group. The Report summarises the environmental, social and governance ("**ESG**") initiatives, plans and performances of the Group for the year ended 31 March 2026 (the "**Reporting Period**" or "**2026**") and demonstrates its commitment to sustainable development. The Report aims to help investors and other stakeholders to understand in detail how the Group approaches ESG issues and what it has done in these areas, with a view to creating sustainable corporate value.

The Report has been approved by the Board of Directors (the "**Board**").

CORE VALUE

As a responsible corporate citizen, the Group is committed to adopting the concepts of caring, equality and honesty in its business which serve as the cornerstones of the management's core value towards:

(a) preservation of the environment;

(b) expansion of business with integrity and fairness; and

(c) enrichment of the corporate governance for better accountability.

ESG GOVERNANCE STRUCTURE

The Group has established a comprehensive ESG governance structure to ensure the alignment of ESG and the Group's strategic growth, while advocating ESG integration into its business operations and decision-making processes. The Board has the overall responsibility for the Group's ESG strategies, management approach and reporting. To better manage the Group's ESG-related issues, the Board examines and approves the ESG-related goals and targets, priorities, policies and frameworks, as well as reviews the progress towards their implementation and achievement with the assistance of the ESG working group (the "**Working Group**") at least annually. Besides, the Board is accountable for ensuring the effectiveness of ESG risk management and the internal control mechanism through a periodic review against ESG-related issues.

緒言

鄺文記集團有限公司(「**本公司**」,連同其附屬公司統稱「**本集團**」或「**我們**」)主要從事在香港及澳門提供地坪鋪設、地台批盪、鋪設防滑、專業紋理塗裝及防水工程方面的工程服務。我們的目標業務範疇為相關市場的中高端項目。

本報告為本集團第十份環境、社會及管治報告(「**本報告**」)。本報告總結本集團於截至二零二六年三月三十一日止年度(「**報告期間**」或「**二零二六年**」)的環境、社會及管治(「**環境、社會及管治**」)舉措、計劃及表現,並展示本集團對可持續發展的承諾。本報告旨在幫助投資者及其他持份者詳細瞭解本集團如何處理環境、社會及管治事宜,以及集團在有關方面已進行的工作,力求創造可持續企業價值。

本報告已獲董事會(「**董事會**」)批准。

核心價值

作為負責任的企業公民,本集團致力在其業務中實踐「關愛、平等及誠信」的信念,並以此作為管理層在以下方面的核心價值基石:

(a) 保育環境;

(b) 以精誠及公平的態度拓展業務;及

(c) 優化企業管治,完善問責制度。

環境、社會及管治的治理架構

本集團已建立一套全面的環境、社會及管治的治理架構,以確保環境、社會及管治與本集團的策略發展相一致,同時提倡將環境、社會及管治融入集團的業務營運及決策過程。董事會對本集團的環境、社會及管治策略、管理方針及匯報負有整體責任。為了更有效管理本集團的環境、社會及管治相關事宜,董事會審查及批准各項與環境、社會及管治有關的目標及指標、重點工作、政策及框架,並在環境、社會及管治工作小組(「**工作小組**」)的協助下,每年對其實施及達成的進度進行最少一次的檢討。此外,董事會有責任對環境、社會及管治相關事宜進行定期檢討,從而確保環境、社會及管治的風險管理及內部監控機制行之有效。

The Group has set up the Working Group with the aim of systematically managing ESG-related issues under the authority of the Board. The Working Group reports to the Board regularly and assists in identifying, assessing, prioritising and managing the Group's key ESG issues, and evaluating the effectiveness of internal control mechanisms at least annually. The Working Group also examines and evaluates the Group's performance in various aspects of environmental, health and safety, labour standards, product and service responsibility in the ESG areas. Besides, the Working Group consists of the Group's chief executive officer, company secretary and core members from different departments of the Group and is responsible for collecting relevant information on the ESG aspects of the Group for the preparation of the Report.

本集團已成立工作小組，其目標是在董事會的授權下，有系統地管理各項環境、社會及管治相關事宜。工作小組定期向董事會匯報，協助識別、評估、優次排序及管理本集團的主要環境、社會及管治事宜，並每年對內部監控機制的成效進行最少一次的評估。工作小組亦在環境、社會及管治範疇上，檢查及評估本集團在環境、健康與安全、勞工準則、產品及服務責任等各方面的表現。此外，工作小組由本集團行政總裁、公司秘書及本集團不同部門的核心成員組成，彼等負責收集本集團在環境、社會及管治方面的相關資料，以編製本報告。

REPORTING FRAMEWORK

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

匯報框架

本報告乃根據香港聯合交易所有限公司GEM證券上市規則(「**GEM上市規則**」)附錄C2所載的環境、社會及管治報告守則(「**環境、社會及管治報告守則**」)編製。

Information relating to the Group's corporate governance practices can be found in the Corporate Governance Report of the Group's annual report for 2026.

有關本集團企業管治常規的資料，可查閱本集團二零二六年年報內的企業管治報告。

During the preparation of the Report, the Group attaches great importance to materiality, quantitativeness and consistency and has applied these reporting principles which are set out in the ESG Reporting Code:

於編製本報告的過程中，本集團非常重視環境、社會及管治報告守則所載的重要性、量化及一致性匯報原則，並已應用該等原則：

Materiality: Materiality assessment was conducted to identify and prioritise material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of the Report. The results of the materiality assessment were reviewed and confirmed by the senior management. Please refer to the sections headed "Stakeholder Engagement" and "Materiality Assessment" for further details.

重要性：我們於報告期間進行了重要性評估，以識別重要事宜及對其排出優次，從而採納已確認的重要事宜作為本報告的編製重點。重要性評估的結果已獲高級管理層檢視及確認。有關進一步詳情，請參閱「持份者的參與」及「重要性評估」等章節。

Quantitative: The standards and methodologies used in the calculation of relevant data in the Report, as well as the applicable assumptions were disclosed. The key performance indicators ("**KPIs**") were supplemented by explanatory notes to establish benchmarks where feasible.

量化：計算本報告內相關數據所用的標準及計算方法，以及適用的假設，均已作披露。各項關鍵績效指標(「**關鍵績效指標**」)乃輔以註釋作為補充，以在可行的情況下建立基準指標。

Consistency: The statistical methodologies applied to the Report were substantially consistent with the previous years, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies. If there are any changes that may affect comparison with previous reports, the Group will add explanatory notes to the corresponding content of the Report.

一致性：本報告所應用的統計方法與去年基本一致，而針對披露範圍及計算方法的數據變更，均已提供解釋説明。倘有任何可能影響與過往報告作比較的變更，本集團將於本報告相應部分加入註釋説明。

REPORTING SCOPE

The senior management of the Group identifies the reporting scope by considering the materiality principle, as well as the Group's core business and main revenue source.

The scope of the Report is consistent with the previous reporting year which covers the comprehensive business operations in Hong Kong and Macau. The business segments representing the Group's major sources of revenue include (i) flooring services, which involve the application of proprietary floor coating products for the purpose of providing a colourful, slip-resistant, hard-wearing surface that is resistant against water and petrochemicals; (ii) ancillary services, which include specialised texture painting and waterproofing works; and (iii) sales of flooring and waterproofing materials. A subsidiary was established in Malaysia in March 2023 to sell waterproofing materials. However, its impact on the Group's ESG performance has been negligible and is therefore excluded from the reporting scope.

匯報範圍

本集團高級管理層通過考量重要性原則以及本集團的核心業務及主要收益來源，以確立匯報範圍。

本報告的範圍與上個報告年度一致，涵蓋香港及澳門的整體業務。為本集團帶來主要收益的業務分部包括：(i)地坪鋪設服務，涉及塗裝專利地坪鋪設塗層產品，以提供色彩豐富、防滑以及具防水及不易受石油化工產品破壞特性的耐磨表面；(ii)配套服務，包括專業紋理塗裝及防水工程；及(iii)銷售地坪鋪設及防水材料。於二零二三年三月，本集團在馬來西亞成立了一間銷售防水材料的附屬公司。然而，該附屬公司對本集團的環境、社會及企業管治表現的影響微乎其微，因此未納入報告範圍。

STAKEHOLDER ENGAGEMENT

The Board recognised that stakeholder engagement can help the Group to understand the expectations of key stakeholders in developing a sustainable business environment in which the Group operates. Therefore, the Group has engaged the stakeholders, including the senior management, employees, customers, suppliers and investors through different channels such as staff training, direct communication with customers and suppliers and meetings with investors. The Group will continue to encourage stakeholder participation through different forms of communication.

持份者的參與

董事會認為，與持份者接觸有助本集團瞭解主要持份者的期望，為本集團的業務建構可持續發展的商業環境。因此，本集團已透過不同渠道，如員工培訓、與客戶及供應商直接溝通、與投資者會面等，促進持份者（包括高級管理層、員工、客戶、供應商及投資者）參與。本集團將繼續透過不同的溝通形式，鼓勵持份者參與。

Through different stakeholder engagements and communication channels, the Group is able to understand its stakeholders' expectations, which provide input into its strategic planning and priorities. The stakeholder communication channels and their expectations are summarised as follows:

透過不同的持份者參與及溝通渠道，本集團能夠瞭解其持份者的期望，為集團的策略規劃及優先事宜提供意見。持份者的溝通渠道及期望概述如下：

Stakeholders Types **持份者類型**	**Communication Channels** **溝通渠道**	**Expectations** **期望**
Shareholders and investors 股東及投資者	• Annual general meeting and other shareholder meetings 股東週年大會及其他股東大會 • Financial reports 財務報告 • Announcements and circulars 公告及通函 • Company website and email 公司網站及電郵	• Financial performance 財務表現 • Information transparency 資訊具透明度 • Operating risk management 營運風險管理 • Corporate sustainability 企業可持續發展 • Payment of tax according to laws 依法納稅
Customers 客戶	• Customer service hotline and email 客戶服務熱線及電郵 • Company website 公司網站	• Integrity 誠信 • High quality services 優質服務 • Complaint handling mechanism 投訴處理機制
Suppliers and subcontractors 供應商及分包商	• Business cooperation 商業合作 • Procurement processes 採購流程 • Written or electronic correspondences 書面或電子通訊	• Fair and open selection 公平及公開的挑選流程 • Supply chain management 供應鏈管理 • Integrity 誠信 • Financial performance 財務表現 • Compliant operation 營運合規 • Risk management 風險管理
Employees 員工	• Trainings and workshops 培訓及工作坊 • Performance evaluation or appraisal 表現評估或考核 • Internal announcements 內部公告	• Labour rights 勞工權利 • Career development 事業發展 • Occupational health and safety ("**OH&S**") 職業健康與安全（「**職安健**」）
Government and regulatory authorities 政府及監管機構	• Routine reports 例行報告 • Written or electronic correspondences 書面或電子通訊	• Compliance with laws and regulations 遵守法律及法規 • Fulfil tax obligations 履行納稅義務
Community, non-governmental organisations and media 社區、非政府機構及媒體	• ESG reports 環境、社會及管治報告	• Involvement in the community 參與社區事務 • Business compliance 業務合規

MATERIALITY ASSESSMENT

Materiality assessment is the process of identifying, refining, and assessing ESG issues that could affect our business and stakeholders. The results of materiality assessment are used to formulate strategy, set targets and determine the focus of ESG reports.

With the assistance of the Working Group, we have identified the list of material ESG issues with consideration of our business operations, the ESG Reporting Code and industry standards. To prioritise the identified material ESG issues, we have conducted a materiality assessment survey.

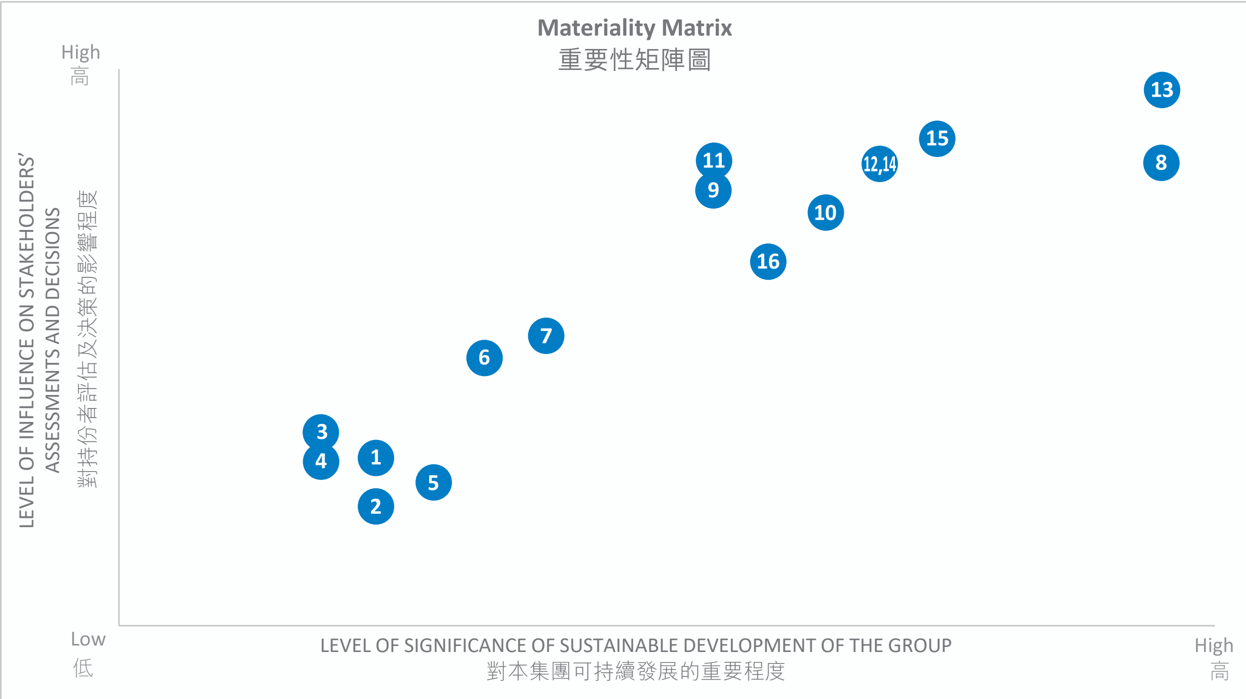
We have invited stakeholders to score each ESG issue according to its materiality to our business operations and the stakeholders themselves respectively and provide feedback on each of the issues. The results of the materiality assessment survey were reviewed and confirmed by the Board and the Working Group.

重要性評估

重要性評估是一個針對可能影響集團業務及持份者的環境、社會及管治事宜，而進行識別、完善及評估的過程。重要性評估的結果乃用作制定策略、設定目標及釐定環境、社會及管治的匯報重點。

在工作小組的協助下，我們已於考慮本集團的業務營運、環境、社會及管治報告守則及行業標準後，識別出重要的環境、社會及管治事宜。我們已進行一項重要性評估調查，從而為已識別的重要環境、社會及管治事宜進行優次排序。

我們已邀請持份者根據各項環境、社會及管治事宜對我們的業務營運及對持份者自身的重要性，為每項有關事宜作出評分及提供回饋意見。重要性評估調查的結果已獲董事會及工作小組檢視及確認。



Material ESG Topics
重要的環境、社會及管治議題

Environmental 環保	**Labour Practices and Human Rights** 勞工待遇及人權	**Operation** 營運	**Community** 社區
1. Exhaust gas emissions 廢氣排放	7. Employment practices 僱傭慣例	11. Supply chain management 供應鏈管理	16. Corporate social responsibility 企業社會責任
2. Greenhouse gas (“**GHG**”) emissions 溫室氣體排放	8. OH&S 職安健	12. Fair and open tendering 公平公開招標	
3. Waste management 廢物管理	9. Employee training and development 員工培訓與發展	13. Quality management 品質管制	
4. Energy consumption 能源消耗	10. Labour standards 勞工準則	14. Customer service 客戶服務	
5. Water consumption 耗水		15. Ethical business 道德經營	
6. Climate change 氣候變化			

CONTACT US

Comments and suggestions are welcome from all stakeholders. You may provide comments on the Report or towards the Group's performance in respect of sustainable development via the methods below:

Address: 21/F, The Bedford, 91-93 Bedford Road,
Tai Kok Tsui, Kowloon, HK
Email: info@kmk.com.hk
Hotline: (852) 2951 0988

聯絡我們

我們歡迎持份者提出意見及建議。如　閣下對本報告或本集團在可持續發展方面的表現有任何意見，可透過以下方式提出：

郵寄： 香港九龍必發道91-93號
The Bedford 21樓
電郵： info@kmk.com.hk
電話熱線：(852) 2951 0988

ACCREDITATION

認可

Awards/Certifications 獎項／認證	Organisers 機構
Gold Green Product Certification 綠色產品認證（金級）	Construction Industry Council and Hong Kong Green Building Council 香港建造業議會與香港綠色建築議會
Technology Innovation Award 科技創新大獎	China State Construction Engineering (Hong Kong) Limited 中國建築工程（香港）有限公司

A. ENVIRONMENTAL

The Group is aware that addressing environmental concerns is an important issue for contributing to the continuous development of society along with its business activities. The Group has set its environmental objectives and ensured they are embedded in its operations. Some of the works conducted by us are subject to environmental compliance examination under the Hong Kong Green Building Council's "BEAM Plus" scheme.

The Group's environmental objectives are:

i. Adapt and mitigate climate change;

ii. Minimise pollution;

iii. Use resources in a sustainable way; and

iv. Reduce waste and enhance recycling.

A. 環境

本集團明白，在經營業務的同時，解決環境問題對推動社會的持續發展相當重要。本集團已制定環保目標，並已確保將該等目標融入集團的營運中。我們進行的部分工作須接受香港綠色建築議會「綠建環評」計劃下的環境合規查核。

本集團的環保目標為：

i. 適應及舒緩氣候變化帶來的影響；

ii. 將污染減至最少；

iii. 以可持續的方式使用資源；及

iv. 減少廢物及加強循環再造。

Environmental Targets

To better demonstrate our initiative, commitment, and performance on various aspects, we have set quantifiable environmental targets during the year ended 31 March 2022 ("**2022**") and set 2022 as the baseline year. The Working Group reviews the progress made against the environmental targets and reports to the Board annually. The Group's environmental targets are summarised as follows:

環境目標

為了更清楚展示我們在各方面的舉措、承諾及表現，我們已於截至二零二二年三月三十一日止年度（「**二零二二年**」）設定可量化的環境目標，並將2022年設定為基準年。工作小組每年就環境目標檢討進度，並向董事會匯報。本集團的環境目標摘要如下：

Aspect **範疇**	**Target** **目標**	**Progress** **進度**
Exhaust gas emissions 廢氣排放	Gradually reduce exhaust gas emissions intensity by the year ending 31 March 2027 ("**2027**"), using 2.63 kg/million revenue in 2022 as the baseline. 以二零二二年的2.63公斤／百萬元收益作為基準，於截至二零二七年三月三十一日止年度（「**二零二七年**」）之前逐步降低廢氣排放密度。	The exhaust gas emissions intensity for 2026 is approximately 1.72 kg/million revenue, and the Group remains on track to achieve the target. 二零二六年的廢氣排放密度約為1.72公斤／百萬元收益，本集團有望實現目標。
GHG emissions 溫室氣體排放	Gradually reduce GHG emissions intensity by 2027, using 0.98 tonnes of carbon dioxide equivalent ("**tCO_2e**")/million revenue in 2022 as the baseline. 以二零二二年的0.98噸二氧化碳當量／百萬元收益作為基準，於二零二七年之前逐步降低溫室氣體排放密度。	The total GHG emissions intensity for 2026 is approximately 0.61 tCO_2e/million revenue, and the Group remains on track to achieve the target. 二零二六年的溫室氣體總排放密度約為0.61噸二氧化碳當量／百萬元收益，本集團有望實現目標。
Waste management 廢物管理	Gradually reduce non-hazardous waste intensity by 2027, using 0.51 metric ton/million revenue in 2022 as the baseline. 以二零二二年的0.51公噸／百萬元收益作為基準，於二零二七年之前逐步降低無害廢物密度。	The non-hazardous waste intensity for 2026 is approximately 0.51 metric ton/million revenue and the Group remains in progress to achieve the target. The Group will continue to raise awareness of waste management among its staff. 二零二六年的無害廢物密度約為0.51公噸／百萬元收益。本集團仍在為實現目標而持續努力。本集團將繼續提高員工的廢物管理意識。
Energy consumption 能源消耗	Gradually reduce energy consumption intensity by 2027, using 3.45 megawatt-hours ("**MWh**")/million revenue in 2022 as the baseline. 以二零二二年的3.45兆瓦時／百萬元收益作為基準，於二零二七年之前逐步降低能源消耗密度。	The total energy consumption intensity for 2026 is approximately 2.17 MWh/million revenue, and the Group remains on track to achieve the target. 二零二六年的總能源消耗密度約為2.17兆瓦時／百萬元收益，本集團有望實現目標。
Water consumption 耗水	Gradually reduce water consumption intensity by 2027, using 0.49 cubic metre/million revenue in 2022 as the baseline. 以二零二二年的0.49立方米／百萬元收益作為基準，於二零二七年之前逐步降低耗水密度。	The water consumption intensity for 2026 is approximately 1.12 cubic metre/million revenue, and the Group remains in progress to achieve the target. The temporary increase was due to the renovation work of the newly acquired warehouse. 二零二六年的耗水密度約為1.12立方米／百萬元收益，本集團仍在為實現目標而持續努力。此暫時性上升是由於新購置倉庫的翻修工程所致。

Environmental Management

As a responsible corporate citizen, in addition to complying with relevant environmental laws and regulations, the Group has implemented relevant environmental policies, including the Group's Environmental Policy to better manage its environmental impacts. The environmental policies cover (a) emission control, (b) use of resources, (c) climate change and (d) other environmental impacts. These policies will be reviewed regularly to ensure their effectiveness.

We are committed to:

(a) providing adequate and appropriate resources to implement environmental protection measures;

(b) complying with environmental laws and other relevant requirements;

(c) setting environmental objectives and targets that lead to continuous environmental improvement;

(d) communicating with all staff actively to raise their awareness on environmental protection; and

(e) monitoring and improving the environmental performance continuously.

A1. Emissions

The Group was in strict compliance with the Waste Disposal Ordinance of Hong Kong, the Environmental Act (Law no. 2/91/M) of Macau and other related environmental protection laws and regulations. During the Reporting Period, the Group was not aware of any material non-compliance with relevant environmental laws and regulations in relation to exhaust gas and GHG emissions, water and land discharge, and the generation of hazardous and non-hazardous wastes that have a significant impact on the Group.

環境管理

作為負責任的企業公民，除了遵守相關的環境法律及法規外，本集團亦已實施了包括本集團環境政策在內的相關環境政策，以更有效管控其對環境造成的影響。環境政策涵蓋(a)排放物控制、(b)資源使用、(c)氣候變化及(d)其他對環境造成的影響。該等政策將作定期檢討，以確保其行之有效。

我們承諾：

(a) 就實施環保措施提供充足及適當的資源；

(b) 遵守環境法例及其他相關規定；

(c) 制定可持續改善環境的環保目標及指標；

(d) 與所有員工積極溝通，以提高彼等的環保意識；及

(e) 不斷監察及改善環保表現。

A1. 排放

本集團嚴格遵守香港《廢物處置條例》、澳門《環境綱要法》(第2/91/M號法令)及其他相關環保法律及法規。於報告期間，本集團並不知悉任何嚴重違反有關廢氣及溫室氣體排放、向水及土地的排污以及有害及無害廢棄物的產生及同時對本集團有重大影響的相關環境法律及法規的情況。

Exhaust Gas Emissions

The main source of exhaust gas emissions from the Group's operations is petrol and diesel consumed by company vehicles. The major exhaust gas emissions include nitrogen oxides ("**NO_x**"), sulphur oxides ("**SO_x**") and particulate matter ("**PM**"). To achieve the target set on exhaust gas emissions, we have actively taken the following emission reduction measures:

- Performing regular vehicle inspections and maintenance to improve vehicle efficiency;
- Educating employees to turn off idling vehicle engines;
- Replacing old petrol vehicles with electric vehicles;
- Encouraging the use of public transportation for business travel; and
- Using electronic means of communication, such as video conferences to reduce the frequency of business trips.

The Group's total exhaust gas emissions have increased by approximately 2% from approximately 279.75 kg in 2025 to approximately 285.99 kg in 2026, leading to a slight increase in the exhaust gas emissions intensity by approximately 3%.

The Group's exhaust gas emissions performance[1] during the Reporting Period was as follows:

廢氣排放

本集團於營運中產生的主要廢氣排放源為公司車輛所消耗的汽油及柴油。其主要廢氣排放物包括氮氧化物、硫氧化物及懸浮顆粒物。為實現廢氣排放目標，我們已積極採取以下減排措施：

- 定期進行車輛檢查及保養，以提高車輛效率；
- 教育員工關閉空轉車輛的引擎；
- 以電動車取代舊汽油車；
- 鼓勵於商務差旅時使用公共交通工具；及
- 利用視頻會議等電子通訊方式減少出差次數。

本集團的廢氣排放總量由二零二五年約279.75公斤增加約2%至二零二六年約285.99公斤，導致廢氣排放密度輕微增加了約3%。

本集團的廢氣排放表現[1]如下：

Types of pollutants 排放物種類	Unit 單位	Emission 排放量 **2026** 二零二六年	 2025 二零二五年
NO_x 氮氧化物	kg 公斤	**260.62**	254.99
SO_x 硫氧化物	kg 公斤	**0.44**	0.47
PM 懸浮顆粒物	kg 公斤	**24.93**	24.29
Total exhaust gas emissions 廢氣排放總量	**kg** 公斤	**285.99**	279.75
Exhaust gas emissions intensity[2] 廢氣排放密度[2]	**kg/million revenue** 公斤／百萬元收益	**1.72**	1.68

Note(s):

1. The calculation of exhaust gas emissions data are based on the "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by The Stock Exchange of Hong Kong Limited.

2. For the Reporting Period, the Group recorded a revenue of approximately HK$166,280,000 (2025: approximately HK$166,940,000). This data is used for calculating other intensity data.

附註：

1. 廢氣排放量乃根據香港聯合交易所有限公司發佈的《如何編備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》計算。

2. 於報告期間，本集團錄得收益約166,280,000港元（二零二五年：約166,940,000港元）。該數字亦用作計算其他密度數據。

GHG Emissions

The Group's GHG emissions mainly consist of direct, energy indirect and other indirect GHG emissions, which include fuel consumed by company vehicles (Scope 1), purchased electricity (Scope 2), electricity used for processing fresh water and sewage by government departments and disposal of waste at landfills (Scope 3). To achieve the target set on GHG emissions, we have adopted the following emission reduction measures:

Scope 1 – Direct GHG emissions

The direct GHG emissions of the Group were principally generated from the petrol and diesel consumed by company vehicles. Relevant emissions reduction measures are described in the section headed "Exhaust Gas Emissions".

Scope 2 – Energy indirect GHG emissions

The energy indirect GHG emissions of the Group were principally generated from electricity consumed during the Group's operations. Relevant emissions reduction measures are described in the section headed "Energy Consumption".

Scope 3 – Other indirect GHG emissions

Other indirect GHG emissions of the Group were generated from electricity used for processing fresh water and sewage and the disposal of wastepaper at landfills. Relevant measures on water-saving and paper waste reduction are described in the sections headed "Water Consumption" and "Waste Management" respectively.

溫室氣體排放

本集團的溫室氣體排放主要為直接、能源間接及其他間接溫室氣體排放，排放源包括公司車輛所消耗的燃油（範圍1）、外購電力（範圍2）及政府部門處理食水和污水所用電力及棄置於堆填區的廢物（範圍3）。為實現溫室氣體排放目標，我們已採取以下減排措施：

範圍1－直接溫室氣體排放

本集團的直接溫室氣體排放主要產生自公司車輛所消耗的汽油及柴油。相關減排措施載於「廢氣排放」章節。

範圍2－能源間接溫室氣體排放

本集團的能源間接溫室氣體排放主要產生自本集團營運所消耗的電力。相關減排措施於「能源消耗」章節中説明。

範圍3－其他間接溫室氣體排放

本集團的其他間接溫室氣體排放產生自處理食水和污水所用電力及棄置於堆填區的廢紙。與節約用水及減少廢紙有關的措施在「耗水」及「廢物管理」章節中描述。

With the disposal of fuel-powered vehicles and the acquisition of electric vehicle, the Group's total GHG emissions have decreased by approximately 3% from approximately 105.24 tCO_2e in 2025 to approximately 102.00 tCO_2e in 2026, leading to a reduction in the GHG emissions intensity by approximately 3%.

隨着燃油車的淘汰及電動車的引進，本集團的溫室氣體排放總量由二零二五年約105.24噸二氧化碳當量減少約3%至二零二六年約102.00噸二氧化碳當量。然而，導致溫室氣體排放密度減少了約3%。

The Group's GHG emission performance was as follows:

本集團的溫室氣體排放表現如下：

Indicator[3] 指標[3]	Unit 單位	Emission 排放量 **2026** 二零二六年	 2025 二零二五年
Direct GHG emissions (Scope 1) 直接溫室氣體排放（範圍1）	tCO_2e 噸二氧化碳當量	**75.59**	81.65
Energy indirect GHG emissions (Scope 2) 能源間接溫室氣體排放（範圍2）	tCO_2e 噸二氧化碳當量	**23.66**	21.07
Other indirect GHG emissions (Scope 3) 其他間接溫室氣體排放（範圍3）	tCO_2e 噸二氧化碳當量	**2.75**	2.52
Total GHG emissions **溫室氣體排放總量**	**tCO_2e** **噸二氧化碳當量**	**102.00**	105.24
GHG emissions intensity **溫室氣體排放密度**	**tCO_2e/million revenue** **噸二氧化碳當量／百萬元收益**	**0.61**	0.63

Note(s):

附註：

3. GHG emission data are presented in terms of carbon dioxide equivalent and are based on, 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, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by The Stock Exchange of Hong Kong Limited, "Global Warming Potential Values" from the Intergovernmental Panel on Climate Change Sixth Assessment Report (AR6), "2025 Sustainability Report ESG Data Hub" published by the CLP Holdings Limited, "Annual Report 2024/25" published by the Water Supplies Department and "Sustainability Report 2024-25" published by the Drainage Services Department.

3. 溫室氣體排放數據乃按二氧化碳當量呈列，並參照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刊發的《溫室氣體核算體系書：企業核算與報告標準》、香港聯合交易所有限公司發佈的《如何編備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、政府間氣候變化專門委員會第六份評估報告(AR6)的「全球暖化潛能值」、中電控股有限公司刊發的《2025可持續發展報告ESG數據中心》、水務署刊發的《二零二四至二五年年報》及渠務署刊發的《可持續發展報告2024-25》。

Sewage Discharge

Due to the Group's business nature, it does not consume a significant amount of water during its business operations, and therefore its business activities did not generate material portion of discharges into water during the Reporting Period. Since the Group discharges its wastewater into the municipal sewage pipeline network for processing, the amount of water consumption of the Group represents the wastewater discharge volume. The amount of water consumed and corresponding water-saving initiatives will be described in the section headed "Water Consumption".

污水排放

基於本集團的業務性質，本集團不會於其業務營運過程中消耗大量水源，因此，其業務活動並無於報告期間產生大量污水排放。由於本集團排放的廢水乃排入市政污水管道網絡以進行處理，故本集團的用水量相當於廢水排放量。耗水量及相應的節水措施將於「耗水」章節中說明。

Waste Management

Hazardous Wastes

During daily operations, hazardous waste is generated, including residual paint from floor coating and textured painting. During the Reporting Period, the hazardous waste was handled by our subcontractors and a qualified chemical waste collector. They are responsible for transporting and disposing of the waste at designated facilities for further treatment. The Group has established procedures for recording the amount of hazardous waste. In 2026, the amount recorded was a total of 1.53 tonnes of hazardous waste, primarily consisting of disposed paint and related containers. The Group will continue to commit to reducing the amount of hazardous waste generated.

廢物管理

有害廢物

在日常營運過程中會產生有害廢物，包括地坪塗料及紋理噴漆所產生的殘留油漆。於報告期間，該有害廢物由我們的分包商及一家合資格的化學廢棄物收集商負責處理，他們負責將廢棄物運送至指定設施進行進一步處理。本集團已制定程序以記錄有害廢物的數量。二零二六年，記錄在案的有害廢物總量為1.53噸，主要為廢棄油漆及相關容器。本集團將持續致力於減少產生的有害廢物量。

Non-hazardous Wastes

In the usual course of business, non-hazardous wastes generated from the Group mainly include wastepaper, packaging of paints and construction materials purchased, such as containers and bags. To achieve the target set on waste management, the Group has adopted a waste management hierarchy on construction sites and implemented different waste reduction measures. Such measures include but are not limited to the following:

- Donating plastic waste (e.g., empty bottles, expired safety helmets and containers) for recycling;
- Extending the lifespan of stationery through the practice of reusing envelopes and replenishing pens;
- Using reusable products instead of disposable office supplies whenever possible;

無害廢物

在業務過程中，本集團產生的無害廢物主要包括廢紙、所購的油漆及建材的包裝（如容器及包裝袋）。為實現廢物管理目標，本集團已於建築工地中採納廢物分級管理制度，並實施不同的減廢措施。該等措施包括但不限於：

- 捐出塑膠廢物（例如空瓶、過期的安全帽及容器）作循環再造用途；
- 重用信封及替換筆芯以延長文具的使用壽命；
- 盡可能使用可重用的產品代替即棄的辦公室用品；

- Reducing wastepaper by double-sided printing and electronic communication; and
- Enhancing waste reduction and recycling promotion by posting posters or other promotional materials at prominent places.

- 使用雙面列印及電子通訊以減少廢紙；及
- 在當眼處張貼海報或其他宣傳資料，以增強減廢及回收的宣傳。

As the data collection systems improve, the Group recorded the amount of non-hazardous waste generated with enhanced accuracy, thus leading to a decrease in the amount recorded. The Group's total non-hazardous waste generated has decreased by approximately 10% from approximately 93.56 metric ton in 2025 to approximately 84.43 metric ton in 2026, leading to a decrease of approximately 9% in the non-hazardous waste intensity. The Group will continue to take various measures to raise employees' awareness of waste reduction.

由於數據收集系統的改進，本集團以更高的精確度記錄了產生的無害廢物數量，導致記錄的數量有所減少。本集團的無害廢物總產生量由二零二五年約93.56公噸減少約10%至二零二六年約84.43公噸，致使無害廢物密度減少約9%。本集團將繼續採取各種措施，以提高員工的減廢意識。

The Group's non-hazardous waste disposal performance was as follows:

本集團的無害廢物棄置表現如下：

Types of Non-hazardous Waste 無害廢物類型	Unit 單位	Disposal 棄置量 **2026** 二零二六年	 2025 二零二五年
Paper 紙張	tonnes 噸	**0.55**	0.52
Packaging material for construction material 建材的包裝材料	tonnes 噸	**29.20**	27.95
Packaging material for paint 油漆的包裝材料	tonnes 噸	**54.68**	65.09
Total non-hazardous waste **無害廢物總量**	**tonnes** **噸**	**84.43**	93.56
Non-hazardous waste intensity **無害廢物密度**	**tonnes/million revenue** 噸／百萬元收益	**0.51**	0.56

A2. Use of Resources

Energy Consumption

The Group considers environmental protection as an essential component of a sustainable and responsible corporation. To achieve the target set on energy consumption, the Group has implemented the following energy-saving measures:

- Maintaining the room temperature at around 25°C;
- Using T5 fluorescent tubes and LED lightings in the office; and
- Adopting measures described in the section headed "Exhaust Gas Emissions" to reduce fuel consumed by company vehicles.

The Group also regularly monitors and reviews the energy consumption, promotes energy saving and emission reduction, and continuously improves the efficiency of energy usage.

As renovation work was conducted in the newly acquired warehouse, electricity usage increased compared to 2025. Nevertheless, with the disposal of old petrol vehicles and introduction of electric vehicle during the Reporting Period, the Group's total energy consumption has decreased by approximately 2% from approximately 369.43 MWh in 2025 to approximately 361.60 MWh in 2026. The energy consumption intensity has decreased by approximately 2% with a similar level of revenue.

A2. 資源使用

能源消耗

本集團認為，環保是作為可持續發展及負責任企業必不可少的一部分。為實現能源消耗目標，本集團已採取以下節能措施：

- 將室溫維持於攝氏25度左右；
- 於辦公室使用T5光管及LED照明；及
- 採取「廢氣排放」一節所述之措施以減少公司車輛的燃料消耗。

本集團亦定期監察及審視能源消耗量，推動節能減排，並持續提高能源使用效率。

由於新購倉庫進行翻修工程，用電量較二零二五年有所增加。儘管如此，由於報告期間內處置了部份舊汽油車輛並引進電動車，本集團的能源消耗總量由二零二五年約369.43兆瓦時減少約2%至二零二六年約361.60兆瓦時。在收益維持相近水平的情況下，能源消耗密度下降約2%。

The Group's energy consumption performance was as follows:

本集團的能源消耗表現如下：

Types of Energy Consumed 能源消耗類型	Unit 單位	Consumption 消耗量 2026 二零二六年	Consumption 消耗量 2025 二零二五年
Petrol 汽油	MWh 兆瓦時	**77.50**	97.71
Diesel 柴油	MWh 兆瓦時	**214.51**	216.28
Direct energy consumption 直接能源消耗	**MWh 兆瓦時**	**292.01**	313.99
Purchased electricity 外購電力	MWh 兆瓦時	**50.55**	44.01
Electric vehicle 電動車	MWh 兆瓦時	**19.04**	11.43
Indirect energy consumption 間接能源消耗	**MWh 兆瓦時**	**69.59**	55.44
Total energy consumption 能源消耗總量	**MWh 兆瓦時**	**361.60**	369.43
Energy consumption intensity 能源消耗密度	**MWh/million revenue 兆瓦時／百萬元收益**	**2.17**	2.21

Water Consumption

The Group did not encounter any significant issues in sourcing water that was fit for purpose due to the geographical location of the Group's operation sites. The Group encourages its employees to develop the habit of conscious water use in order to reduce water consumption in the offices. To achieve the target set on water consumption and enhance water conservation, apart from posting banners around the offices, the Group will inspect water taps regularly to prevent leakage.

During the Reporting Period, due to the renovation work of the newly acquired warehouse, the Group's water consumption intensity has increased by approximately 298% compared to the previous year, remaining in progress to achieve the target. The water consumption is expected to return to normal levels in the future.

耗水

鑑於本集團營運地點的地理位置，本集團在求取適用水源上並無遇到任何重大問題。本集團鼓勵員工養成自覺節約用水的習慣，以減少辦公室的耗水量。為實現耗水目標及加強節約用水，除了於辦公室範圍內張貼標語，本集團亦將定期檢查水龍頭，以防止漏水。

於報告期間，由於新購倉庫的翻修工程，本集團的耗水密度與去年比較增加了約298%，正逐漸實現目標。預計未來用水量將恢復至正常水平。

The Group's water consumption performance was as follows:

本集團的耗水表現如下：

Water Consumption 耗水	Unit 單位	Consumption 消耗量	
		2026 二零二六年	2025 二零二五年
Total water consumption 總耗水量	cubic metre 立方米	**187.00**	47.00
Water consumption intensity 耗水密度	cubic metre/million revenue 立方米／百萬元收益	**1.12**	0.28

Use of Packaging Material

Due to the Group's business nature, it does not consume a significant amount of packaging materials for our products, and thus the use of packaging materials is regarded as immaterial.

包裝材料使用

鑑於本集團的業務性質，本集團產品不會消耗大量包裝材料，並因此認為包裝材料的用量屬無關重要。

A3. The Environment and Natural Resources

While the Group's core business has a limited impact on the environment and natural resources, the Group is committed to minimising the negative impact of business operations on the environment as an ongoing commitment to the sustainable development of the Group and creating long-term value for communities and stakeholders. As nature provides humans with plentiful resources, we strive to reduce and mitigate our potential impact on the environment by adopting industry best practices aimed at reducing the consumption of natural resources and developing effective environmental stewardship. We regularly assess the environmental risks of our business, take preventive measures to reduce potential risks, and ensure compliance with relevant laws and regulations. In response to environmental non-compliances in general, programmes for corrective actions will be implemented to rectify the situation accordingly. Regular inspections are performed by the designated personnel to check for any environmental non-compliances.

A3. 環境及自然資源

雖然本集團的核心業務對環境及自然資源的影響有限，但本集團致力降低業務營運對環境造成的負面影響，以履行對本集團的可持續發展及為社區和持份者創造長遠價值的持續承諾。由於大自然為人類提供了豐富的資源，我們採納行業最佳實務措施，竭力減少對自然資源的消耗及建立有效的環境管理體系，務求減少及緩和我們對環境造成的潛在影響。我們定期評估業務的環境風險，採取預防措施以降低潛在風險，並確保能遵守相關法律及法規。針對一般的環境不合規情況，將執行糾正行動方案，以糾正相關的情況，並由指定人員定期檢查，以檢查有否出現不符合環保規定的情況。

Green Working Environment

To reduce paper consumption, the Group vigorously advocates a paperless office. All offices are operated on electronic systems as much as possible to reduce the use and consumption of office paper and save forest resources.

綠色工作環境

為減少紙張消耗，本集團大力提倡無紙化辦公。所有辦公室都盡可能利用電子系統運作，以減少辦公用紙的使用及消耗，並節約林木資源。

Indoor Air Quality

We regularly monitor and measure the indoor air quality at our workplace. Air-purifying equipment is installed at the workplace to filter air pollutants, contaminants, and dust particles. We also clean the air conditioning system regularly to ensure good indoor air quality at the offices.

室內空氣質素

我們定期監測及量度工作場所的室內空氣質素，並於工作場所安裝空氣淨化設備，以過濾空氣污染物、雜質及灰塵顆粒。我們亦定期清潔空調系統，以確保辦公室的良好室內空氣質素。

A4. Climate Change

Adapting and mitigating climate change is one of the most pressing issues facing the global community. Therefore, the Group is committed to identifying and managing the potential climate-related issues that may impact the Group's business activities, as well as reducing its carbon footprint. The Group has included climate-related risks into its annual risk assessment process and has established the relevant policies for identifying and mitigating the climate-related issues. During the Reporting Period, the Group has conducted a climate change assessment to identify and mitigate the potential risks that may arise from its business operations. These risks mainly stem from the following dimensions:

A4. 氣候變化

適應及緩解氣候變化帶來的影響是全球社會所面對的最迫切的問題之一。因此，本集團致力識別及管控可能影響本集團業務活動的潛在氣候相關問題，以及減少其碳足跡。本集團已將氣候相關風險納入其年度風險評估程序，並已制定相關政策，以識別及舒緩氣候相關問題。於報告期間，本集團已進行一次氣候變化評估，以識別及緩解於其業務營運過程中可能產生的潛在風險。該等風險主要來自以下層面：

Physical Risks

Increased frequency and severity of extreme weather events such as typhoons, storms, and floods caused by heavy rains may adversely affect the economy, infrastructure and livelihood of the people in the regions where the Group conducts its business. Severe extreme weather events may also result in injuries and fatalities, destruction of assets and disruption of its business operation due to power shortages or power failures. In response, the Group has developed countermeasures against the relevant risks in addition to closely monitoring the latest weather news and advice issued by the governments of the places where it operates. Concurrently, the Group explores the ways in which a change in business model is possible to mitigate or avoid these severe impacts on business operations. In addition, the supply of materials and logistics may be disrupted under extreme weather events. The Group may not have sufficient materials to fulfil the demands of customers, and this may in turn have an adverse impact on the Group's operations and financial performance. To prevent any material disruption to the sourcing or delivery of materials from suppliers, the Group endeavours to source its raw materials locally where possible.

實體風險

愈發頻繁及嚴重的極端天氣事件（例如颱風、風暴及暴雨造成的洪水氾濫）可能會對本集團經營所在地區的經濟、基礎設施及民生造成不利影響。嚴重的極端天氣事件還可能引致人命傷亡、資產損毀，以及集團的業務營運因缺電或停電而受阻。有鑑於此，本集團除了密切追蹤最新的天氣預報及其業務所在地政府發佈的呼籲外，亦已制定應對相關風險的相應措施。同時，本集團尋求辦法改變業務模式，以舒緩或規避業務營運所面臨的嚴重影響。此外，於極端天氣事件下，材料及物流供應可能中斷。本集團未必擁有足夠材料來滿足客戶需求，而此將可能對本集團的營運及財務表現造成不利影響。為防止向供應商採購材料或供應商的材料交付出現任何重大中斷，本集團盡可能從營運所在地採購原材料。

Transition Risks

To support the global vision of decarbonisation, government and regulatory authorities continue to tighten climate-related legislation and regulations. For example, The Stock Exchange of Hong Kong Limited has required listed companies to enhance climate-related disclosures in their ESG reports. Stricter environmental laws and regulations may expose enterprises to higher risks of claims and lawsuits. Corporate reputation may also be adversely affected due to failure to comply with the requirements of environmental or climate-related laws and regulations. The Group's related capital investment and compliance costs may thus increase.

In response to policy and legal risks as well as reputation risks, the Group regularly monitors existing and emerging trends, policies and regulations relevant to climate change and ensures that the senior management is aware of the changes in policies or legislation to avoid unnecessary costs or non-compliance fines incurred and to reduce reputation risks resulting from delayed responses.

轉型風險

為了支持全球減碳的願景，各國政府及監管機構繼續收緊氣候相關立法及法規。舉例而言，香港聯合交易所有限公司已要求上市公司於其環境、社會及管治報告中加強與氣候相關的披露。環境法律及法規日益嚴格，可能會令企業面臨更高的申索及訴訟風險。企業亦可能因未能遵守環境或氣候相關法律及法規而導致聲譽受到負面影響。本集團的相關資本投資及合規成本可能因而增加。

針對政策、法律及聲譽風險，本集團定期監察與氣候變化有關的當前及新興趨勢、政策及規例，並確保高級管理層瞭解政策或法例的變化，以避免因回應過慢而招致不必要的成本或違規罰款，同時降低聲譽風險。

B. SOCIAL

B1. Employment

The Group perceives that respect for human rights is a key component of corporate social responsibility in the development of business with sustainability. Therefore, the Group has established the code of conduct which clearly stipulates that the Group will:

(a) respect human rights, including the entitlement to health and safety at work;

(b) not engage in discrimination on the basis of race, ethnicity, creed, religion, or any other ground;

(c) not tolerate sexual harassment;

(d) foster a proper understanding and awareness of the issue of human rights;

(e) respect the cultures, customs and languages of other countries and regions; and

(f) promote and maintain harmony with the communities in which the Company operates.

B. 社會

B1. 僱傭

在業務的可持續發展上，本集團視尊重人權為企業社會責任的重要部分。因此，本集團已建立一套操守準則，當中清楚訂明本集團將：

(a) 尊重人權，包括享有健康及安全的工作環境的權利；

(b) 不得基於種族、族群、信仰、宗教或任何其他緣由而實行歧視；

(c) 絕不容忍性騷擾行為；

(d) 促進對人權議題的正確理解及認識；

(e) 尊重其他國家及地區的文化、習俗及語言；及

(f) 宣揚及維護與本集團經營所在社區的和諧共處。

Employment Practices

The Group considers its employees as its valuable asset, and thus is committed to striking a balance between creating a result-oriented workplace culture and a secure work environment.

The Group has formulated the Employees' Handbook and HR Management Policy with the aim of regulating and monitoring remuneration, dismissal, recruitment, promotion, working hours, holidays and other benefits. These human resources policies are subject to periodic review having regard to the development of business, market employment practice and any applicable governmental regulations which may have an impact on the employment parameters of the Group.

During the Reporting Period, the Group strictly complied with relevant labour laws and regulations including but not limited to the Employment Ordinance and the Minimum Wage Ordinance of Hong Kong and the Labour Relations Law (Law no.7/2008) and the Law on Minimum Wage for Employee (Law no. 5/2020) of Macau. The Group was not aware of any material non-compliance with laws and regulations regarding human resources that may have a significant impact on the Group.

僱傭慣例

本集團視員工為其寶貴資產，並因此致力在重視結果的職場文化與安全的工作環境之間達致平衡。

本集團已編製員工手冊及人力資源管理政策，以規管及監察有關薪酬、解僱、招聘、晉升、工時、休假及其他福利等範疇。該等人力資源政策乃定期予以檢討，當中考慮業務發展、市場僱傭慣例及任何可能影響本集團僱傭規範的適用政府規例。

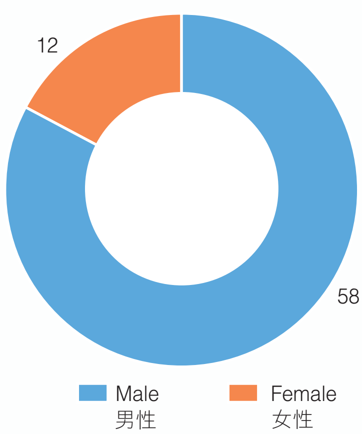
於報告期間，本集團嚴格遵守相關勞工法律及法規，包括但不限於香港《僱傭條例》及《最低工資條例》及澳門《勞動關係法》（第7/2008號法律）及《僱員的最低工資》（第5/2020號法律）。本集團並不知悉任何嚴重違反有關人力資源的法律及法規而可能對本集團有重大影響的情況。

As at 31 March 2026, the Group had 70 employees (as at 31 March 2025: 64 employees) in total, all of whom are full-time employees. Breakdown of employees by gender, age group and geographical region was as follows:

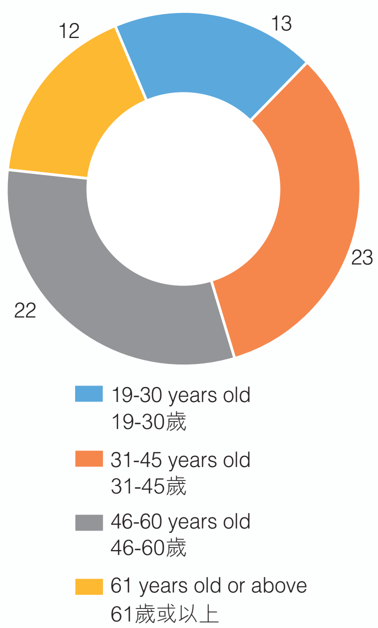
於二零二六年三月三十一日，本集團的總員工人數為70人（於二零二五年三月三十一日：64人），全部均為全職員工。按性別、年齡群組及地區劃分的員工分類如下：

As at 31 March 2026
於二零二六年三月三十一日

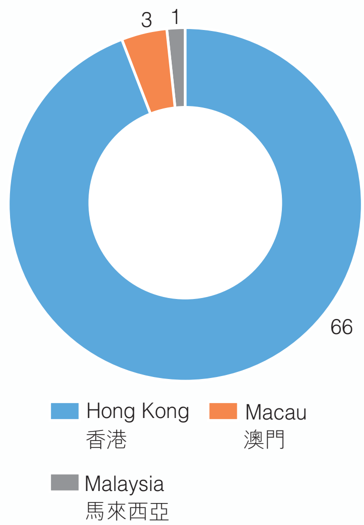
By Gender
按性別劃分



By Age Group
按年齡群組劃分

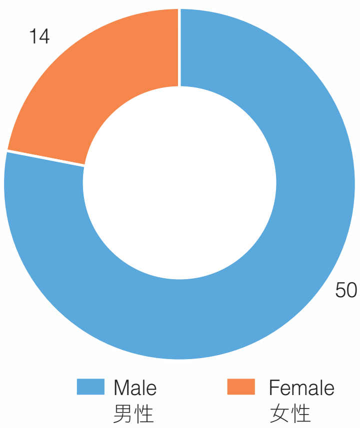


By Geographical Region
按地區劃分

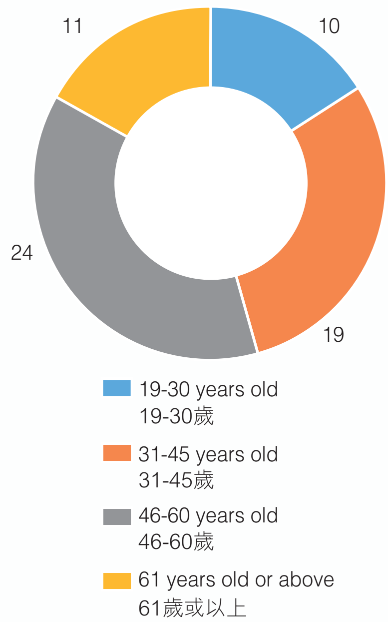


As at 31 March 2025
於二零二五年三月三十一日

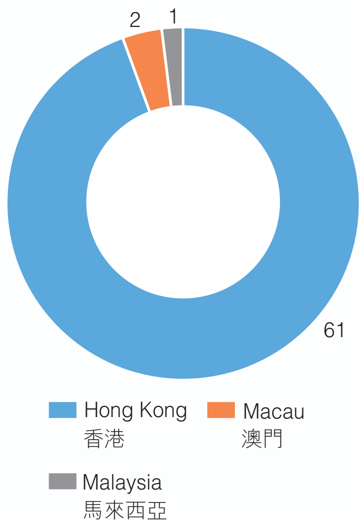
By Gender
按性別劃分



By Age Group
按年齡群組劃分



By Geographical Region
按地區劃分



In addition, the Group had 8 full-time employees resigning from employment during the Reporting Period (2025: 7), representing a turnover rate[4] of approximately 11.94% (2025: 11.86%). The breakdown of employee turnover rates by gender, age group and geographical region was as follows:

此外，本集團有8名全職員工於報告期間離職（二零二五年：7名），流失率[4]約為11.94%（二零二五年：11.86%）。按性別、年齡群組及地區劃分的員工流失率分佈如下：

	Turnover Number 流失人數		Turnover Rate[5] 流失率[5]	
	2026 二零二六年	2025 二零二五年	**2026 二零二六年**	2025 二零二五年
By Gender 按性別劃分				
Male 男性	**5**	7	**9.26%**	14.43%
Female 女性	**3**	0	**23.08%**	0.00%

	Turnover Number 流失人數		Turnover Rate[5] 流失率[5]	
	2026 二零二六年	2025 二零二五年	**2026** 二零二六年	2025 二零二五年
By Age Group 按年齡群組劃分				
19-30 years old 19-30歲	**0**	3	**0.00%**	28.57%
31-45 years old 31-45歲	**3**	2	**14.29%**	11.43%
46-60 years old 46-60歲	**4**	1	**17.39%**	4.76%
61 years old or above 61歲或以上	**1**	1	**8.70%**	10.00%
By Geographical Region 按地區劃分				
Hong Kong 香港	**7**	7	**11.02%**	12.50%
Macau 澳門	**1**	0	**40.00%**	0.00%

Note(s):

4. The employee turnover rate is calculated by dividing the number of employees leaving employment during the reporting period by the average number of employees at the beginning and the end of the reporting period.

5. The employee turnover rate by category is calculated by dividing the number of employees by category leaving employment during the reporting period by the average number of employees by category at the beginning and the end of the reporting period.

附註：

4. 員工流失率按報告期間離職員工人數除以於報告期間的期初及期末時員工人數平均數計算。

5. 各分類的員工流失率按報告期間該分類的離職員工人數除以於報告期間的期初及期末時該分類的員工人數平均數計算。

The Group advocates equality of opportunity and cultural diversity. During the recruitment process, the principles of fairness, equity, equality and openness are upheld and the Group strictly forbids any discrimination against existing or potential staff on the grounds of race, creed, nationality, disability, marital status, pregnancy or gender.

本集團提倡平等機會及多元文化。在招聘過程中，本集團堅持公正、公平、平等及公開的原則，嚴格禁止因在職員工或應聘者的種族、宗教、國籍、殘疾、婚姻狀況、懷孕或性別等方面而對其實行歧視。

The Group has developed a fair, reasonable and competitive remuneration system for salary payments. Employees' remuneration comprises basic salary, overtime compensation and discretionary bonus. Furthermore, the Group conducts annual assessments in accordance with the changes in macroeconomic factors, industry and regional remuneration levels, business performance and the work performance of individual employees, and carries out corresponding adjustments to staff remuneration.

本集團已就薪資發放訂立一套公平、合理且有競爭力的薪酬制度。員工薪酬由基本工資、加班補償以及酌情花紅等組成。此外，本集團每年對宏觀因素的變化、行業及地區薪資水平、業務表現以及個別員工的工作表現進行評估，並對員工薪酬作出相應調整。

The Group has a clear basis and process for managing the promotion of employees. According to the performance assessment mechanism, the Group is able to dynamically adjust employees' salary and award bonuses based on their performance, experience, work attitude and the Group's performance to provide attractive employee benefits to talented employees.

本集團對員工晉升設有明確機制及流程。根據表現考評機制，本集團能夠透過員工的表現、經驗、工作態度以及本集團的業績表現，靈活調整員工的薪資及發放獎金，為優秀的員工提供具吸引力的員工福利待遇。

The Group respects the rights of employees to rest and take leave, and has established the relevant policies documented in the Employees' Handbook so as to monitor and regulate employees' working hours and ensure their rights for different rest periods and holidays. The Group also pays wages, provides overtime compensation and paid leaves in accordance with local regulations.

本集團尊重員工的休息及休假的權利，並已制定相關政策載入員工手冊內，藉此監督及規範員工的工作時間，確保彼等享有各類休息及休假的權利。本集團亦按照當地法規支付工資、提供加班補償及有薪假期等。

Dismissal will be based on reasonable and lawful grounds clearly stated in the Group's human resources policies and in accordance with the relevant local employment laws. Unreasonable dismissal under any circumstances is strictly prohibited.

解僱須基於本集團人力資源政策中明確訂明的合理及合法理由，並須符合當地相關僱傭法律。本集團嚴禁任何情況下的不合理解僱。

B2. Health and Safety

The Group attaches great importance to the health and safety of its employees and is committed to eliminating all potential health and safety hazards, thus providing employees with a safe and comfortable working environment.

The Group strictly enforces relevant laws and regulations including but not limited to the Occupational Safety and Health Ordinance and the Employees' Compensation Ordinance of Hong Kong and the General Regulations on Health and Safety on Industrial Work Environment (Decree-Law no. 57/82/M) of Macau. The Group was not aware of any lost days due to work injury or any work-related fatalities in the past three years including the Reporting Period. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relevant to the health and safety of employees that have a significant impact on the Group.

OH&S

With the aim of eliminating potential accidents and ensuring the general public will not be affected by the Group's operations, the Group has formulated a Health and Safety Policy for governing its OH&S practices. The Group's Health and Safety Policy has clearly stipulated that management of the Group is responsible for ensuring its subordinates are properly trained and capable of handling tasks delegated to them, and that safety should be given first priority over all other concerns.

The site foreman is responsible for conducting regular safety inspections to ensure the operations are conducted in a safe and proper manner. Any non-conformities found during site inspections would be rectified immediately and any workers who committed such non-conformities would be warned accordingly. In addition, workers entering the operation sites must be holders of the Construction Industry Safety Training Certificate. Workers also have to complete on-site safety training provided by the main contractors.

Regardless of the status, any employee or subcontractor who is found uncooperative or negligent in implementing the Group's policy or directives will receive a written warning, and may then be subject to disciplinary actions, which include summary dismissal.

B2. 健康與安全

本集團非常重視員工的健康與安全，致力消除所有潛在的健康及安全隱患，從而為員工提供安全及舒適的工作環境。

本集團嚴格執行相關法律及法規，包括但不限於香港《職業安全及健康條例》及《僱員補償條例》及澳門《工業場所內工作衛生與安全總章程》(第57/82/M號法令)。本集團並不知悉過去三年(包括報告期間)有任何因工傷損失工作日數或任何因工作關係而死亡的情況。於報告期間，本集團並不知悉任何嚴重違反有關員工健康與安全的法律及法規而對本集團有重大影響的情況。

職安健

為了消除潛在意外事故，並確保公眾不會被本集團的營運所影響，本集團已制定健康與安全政策，以規管其職安健制度。本集團的健康與安全政策已清晰列明本集團的管理層有責任確保其下屬已接受適當培訓及有能力處理彼等獲分配的工作，並訂明在所有關注事項中，安全應為首要考慮。

工地管工須負責定期進行安全檢查，以確保各項運作正安全及妥當地進行。於實地視察中發現的任何不合規情況會立即予以糾正，而任何作出有關違規的工人會受警告處分。此外，每名進入工地的工人均須持有建造業安全訓練證明書。工人亦要參加由總承建商提供的工地安全培訓。

任何員工或分包商，無論其身份為何，一經發現在實施本集團政策或指引時不配合或疏於職守，經書面警告後，可能會受到紀律處分，包括即時解僱。

In response to heightened awareness of workplace safety, the Board delegated the Health and Safety Committee ("**HSC**") during the Reporting Period. It aims to oversee any OH&S-related matters, ensure compliance and foster a safe environment for all employees and subcontractors. While the Board holds the ultimate responsibility for all OH&S-related matters, the HSC supports the Board by advising and assisting management, project and operation staff on the understanding, implementation and maintenance of the Group's management system and to provide information and training therewith, so that employees are competent to carry out their duties and responsibilities. Any revised policy and practices will be subject to the Board's approval before implementation.

鑒於對職場安全意識的提升，董事會於報告期間內授權成立了健康與安全委員會。該委員會旨在監督所有職業健康與安全相關事宜，確保合規，並為所有員工及分包商營造安全的環境。雖然董事會對所有職業健康與安全相關事宜負有最終責任，但健康與安全委員會透過向管理層、項目及營運人員提供建議與協助，支持董事會履行職責，協助其理解、實施及維護本集團的管理體系，並提供相關資訊與培訓，使員工具備履行職責與責任的能力。任何修訂後的政策與實務，均須經董事會批准後方可實施。

The Group is committed to providing adequate and appropriate resources to implement its policy, continuously improving its OH&S performance through regular safety training, inspection, monitoring and audit, and ensuring the management and employees at all levels assume their responsibility for maintaining workplace OH&S.

本集團致力提供充足及適當的資源，以便實施其政策，持續透過定期安全培訓、檢查、監督及審核，以提升其職安健表現，以及確保管理層及各級員工為維護工作場所的職安健承擔各自的責任。

B3. Development and Training

The Group regards its employees as its most important assets and resources, and believes that they will continue to grow alongside the expansion of the Group's business. The Group provides targeted, systematic and forward-looking training to its employees to explore their potential to match the Group's sustainable development. The Board is committed to developing structures and an environment that allow staff to maximise their potential through meaningful work.

The Group believes that through a continuous learning process, its management and staff would be better equipped to improve work quality with work-related knowledge, which in turn enhances the efficiency in delivering results. Hence, the Group embraces the approach of apprenticeship to provide its staff with both technical skills and real-world exposure. The Group also actively invests resources to encourage management and general staff to attend trainings and seminars.

B3. 發展與培訓

本集團視員工為其最重要的資產及資源，並相信員工將隨著本集團業務擴展而不斷成長。本集團為員工提供針對性、系統性及前瞻性的培訓，發掘員工潛能，以配合本集團的可持續發展。董事會致力建立能讓員工從工作中獲得意義、使員工可盡展所長的體系及環境。

本集團相信，通過持續學習，管理層及員工能夠更好地裝備自己，利用所學的工作相關知識提升工作質素，從而提高工作效率，實現更好的工作成果。因此，本集團採取學徒制模式，為員工提供技術性技能之餘，亦提供實際工作經驗。本集團亦積極投入資源，以鼓勵管理層及普通員工參與各類培訓及研討會。

Employee Training Data

During the Reporting Period, a portion of the general staff has already acquired the necessary skills and no longer requires orientation training. As such, 37 (2025: 55) of the Group's full-time employees have participated in training, with a training rate[6] of approximately 52.86% (2025: 85.94%) and an average training hour[7] of approximately 3.73 hours per employee (2025: 1.97 hours per employee).

員工培訓數據

於報告期間，部分普通員工已習得所需技能並毋須再參與入職培訓。因此，本集團參與培訓的全職員工人數為37人（二零二五年：55人），受訓比率[6]約為52.86%（二零二五年：85.94%），每名員工的平均受訓時數[7]為約3.73小時（二零二五年：每名員工1.97小時）。

The breakdown of employees trained by gender and employee category were as follows:

受訓員工按性別及僱傭類別分類如下：

2026 二零二六年	Percentage of Employees Trained[8] (%) 受訓員工百分比[8] (%)	Breakdown of Employees Trained[9] (%) 受訓員工劃分[9] (%)	Average Training Hours per Employee[10] (hours) 每名員工的平均受訓時數[10]（小時）
By Gender **按性別劃分**			
Male 男性	**46.55**	**72.97**	**3.84**
Female 女性	**83.33**	**27.03**	**3.17**
By Employee Category **按僱傭類別劃分**			
Senior management 高級管理層	**100.00**	**8.11**	**3.67**
Middle management 中級管理層	**77.78**	**18.92**	**1.67**
General staff 普通員工	**46.55**	**72.97**	**4.05**

2025 二零二五年	Percentage of Employees Trained[8] (%) 受訓員工百分比[8] (%)	Breakdown of Employees Trained[9] (%) 受訓員工劃分[9] (%)	Average Training Hours per Employee[10] (hours) 每名員工的平均受訓時數[10]（小時）
By Gender 按性別劃分			
Male 男性	86.00	78.18	1.85
Female 女性	85.71	21.82	2.39
By Employee Category 按僱傭類別劃分			
Senior management 高級管理層	100.00	5.46	8.83
Middle management 中級管理層	100.00	16.36	2.72
General staff 普通員工	82.69	78.18	1.44

Note(s):

6. The percentage of employees trained is calculated by dividing the total number of employees trained during the reporting period by the total number of employees at the end of the reporting period.

7. The average training hours per employee is calculated by dividing the total number of training hours during the reporting period by the total number of employees at the end of the reporting period.

8. The percentage of employees trained by category is calculated by dividing the number of employees trained in the specified category during the reporting period by the number of employees in the specified category at the end of the reporting period.

9. The breakdown of employees trained by category is calculated by dividing the number of employees trained in the specified category during the reporting period by the total number of employees trained at the end of the reporting period.

10. The average training hours per employee by category is calculated by dividing the number of training hours for employees in the specified category during the reporting period by the number of employees in the specified category at the end of the reporting period.

附註：

6. 受訓員工百分比按報告期間的受訓員工總數除以於報告期間的期末時員工總數計算。

7. 每名員工的平均受訓時數按報告期間受訓時數總數除以於報告期間的期末時員工總人數計算。

8. 各指定分類的受訓員工百分比按報告期間該分類受訓員工人數除以於報告期間的期末時該分類的員工人數計算。

9. 各指定分類的受訓員工劃分按報告期間該分類受訓員工人數除以於報告期間的期末時受訓員工總數計算。

10. 各指定分類的每名員工平均受訓時數按報告期間該分類的員工受訓時數除以於報告期間的期末時該分類的員工人數計算。

B4. Labour Standards

The Group has complied with all laws and regulations related to the prevention of child labour or forced labour including but not limited to the Employee Ordinance of Hong Kong, the Labour Relations Law (Law no. 7/2008) and the Framework Law on Employment Policy and Workers' Rights (Law no. 4/98/M) of Macau. The employment of child and forced labour is strictly prohibited.

The Group has established relevant policy to govern the recruitment procedures with the aim of preventing child and forced labour. The Group's Human Resources Department is responsible for monitoring and ensuring compliance with the latest and relevant laws and regulations that prohibit child labour and forced labour. The department is responsible for checking new employees' identification documents, such as identity cards, examination reports, and reference letters from previous employers, to ensure that they are legally entitled to work under the Group's employment.

If any irregularities or malpractices are identified, the Group will immediately conduct investigations. Based on the result of the investigation, the Group may dismiss or hold the relevant employees accountable and protect the personal safety of the forced employee or child labour. If a crime is constituted, the case shall be reported to regulatory authorities for further investigation. In addition, the Group strictly prohibits any form of forced, bonded or compulsory labour, human trafficking and other kinds of slavery and servitude. If necessary, the Group will further improve the labour mechanism against illegal behaviours.

During the Reporting Period, the Group was not aware of any non-compliance with laws and regulations related to the prevention of child labour or forced labour that may have a significant impact on the Group.

B4. 勞工準則

本集團已遵守所有與防止童工或強制勞工有關的法律及法規，包括但不限於香港《僱傭條例》及澳門《勞動關係法》(第7/2008號法律)及《就業政策及勞工權利綱要法》(第4/98/M號法律)，嚴格禁止僱用童工及強制勞工。

本集團已制定相關政策以規管招聘程序，目的為防止童工及強制勞工。本集團的人力資源部負責監督及確保已經遵守有關禁止使用童工及強制勞工的最新法律及法規，並有責任檢查新聘員工的身份證明文件，如身份證、考試報告及前僱主的推薦信，以確保彼等可合法受僱於本集團工作。

倘發現任何違規或不當行為，本集團將立即進行調查。根據調查結果，本集團可能會解僱或追究相關員工責任，並可能須保護被強迫勞動的員工或童工的人身安全。如構成犯罪，事件將被上報至監管部門以作進一步調查。此外，本集團嚴格禁止任何形式的強迫、抵債或強制勞動、人口販運以及其他形式的奴役及勞役。如有必要，本集團將進一步完善勞動機制，打擊非法行為。

於報告期間，本集團並不知悉任何違反有關防止童工或強制勞工的法律及法規而可能對本集團有重大影響的情況。

B5. Supply Chain Management

The Group recognises the importance of supply chain management to operational efficiency and mitigation of indirect environmental and social risks. Therefore, the Group endeavours to work closely with its suppliers and subcontractors following relevant policies to ensure that they have considered their potential environmental and social impacts as well as corporate social responsibility in their operations.

During the Reporting Period, the Group had 27 (2025: 24) major suppliers, all of which are evaluated and engaged according to the Group's procurement practices. The number of suppliers by region was as follows:

B5. 供應鏈管理

本集團理解供應鏈管理對營運效率以及減低間接的環境及社會風險的重要性。因此，本集團竭力與供應商及分包商緊密合作遵從相關政策，確保彼等已衡量自身營運中對環境及社會的潛在影響以及企業社會責任。

於報告期間，本集團有27間主要供應商（二零二五年：24間），全部均已按照本集團的採購常規接受評估及委聘。按地區劃分的供應商數目如下：

By region 按地區劃分	Number of suppliers 供應商數目 **2026** 二零二六年	 2025 二零二五年
Hong Kong 香港	**19**	17
Mainland China 中國內地	**3**	3
Germany 德國	**1**	0
United Kingdom 英國	**0**	1
Malaysia 馬來西亞	**1**	1
Singapore 新加坡	**2**	1
Spain 西班牙	**1**	1
Total 總計	**27**	24

Fair and Open Tendering

We have been exercising stringent control over selecting qualified suppliers, ensuring that their entire production process is in line with our standards and specifications, and that our environmental and social standards are complied with. The Group's procurement procedures strictly abide by related laws and regulations. All tenders are evaluated on an open, fair and impartial basis without any discrimination against any particular supplier. Employees and other individuals who share a common interest with relevant suppliers will not be allowed to participate in the procurement process.

公平公開招標

我們一直嚴格挑選合資格供應商，確保供應商整個生產程序均符合我們的標準及規格，並已遵從我們的環境及社會標準。本集團的採購過程嚴格恪守相關法律及法規。所有標書均在公開、公平及公正的基礎下進行評估，且不會歧視任何特定供應商。與相關供應商有共同利益關係的員工及其他個人不會獲准參與有關採購過程。

Environmental and Social Impacts

The Group strives to ensure that the environmental and social practices of its suppliers and subcontractors are in compliance with relevant local laws and regulations. The Group requires new suppliers to submit all relevant documents for review and runs background checks to evaluate their reliability. Regular inspections and evaluations are conducted to review the standards of our suppliers. Cooperation with unqualified suppliers will cease decisively.

The Group is committed to developing and maintaining effective and mutually fruitful working relationships with its suppliers and subcontractors. It strives to promote environmentally preferable products and services throughout its entire supply chain, ensuring the material procured for application in the construction will leave the least environmental "footprint" over the construction's life span (not only the construction period).

環境及社會影響

本集團努力確保其供應商及分包商採納的環境及社會常規符合相關當地法律及法規。本集團要求新供應商提交所有相關文件以供審查及進行背景調查，從而評估有關供應商的可靠性。我們定期進行檢查及評估，以檢視供應商的標準，並會果斷與不合資格的供應商終止合作。

本集團致力與其供應商及分包商發展及維持有效及互惠互利的合作關係。其致力在其整個供應鏈的上下游推動環保產品及服務，確保採購的物料在建築的整個生命週期內（不僅是施工期間）留下最少的環境「足跡」。

B6. Product Responsibility

The Group believes providing products and services that meet or exceed the clients' requirements is essential for project referrals and future business opportunities. Therefore, the Group aims at delivering the best quality products and services to customers and has formulated a Quality Policy so as to further strengthen and regulate its quality control procedures.

B6. 產品責任

本集團認為，達到或超越客戶對產品及服務的要求，對日後的工程轉介推薦及未來業務機會相當重要。因此，本集團致力向客戶提供最優質的產品及服務，且已制定一套品質政策，以進一步加強及規管其品質控制程序。

The Group strictly complies with relevant laws and regulations including but not limited to the Trade Descriptions Ordinance, the Copyright Ordinance and the Personal Data (Privacy) Ordinance of Hong Kong, and also the Consumer Rights and Interests Protection Law (Law no.9/2021) and the General Regulations on Product Safety (Administrative Regulation no.17/2008) of Macau. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress that may have a significant impact on the Group.

本集團嚴格遵守相關法律及法規，包括但不限於香港《商品說明條例》、《版權條例》及《個人資料（私隱）條例》，以及澳門《消費者權益保護法》（第9/2021號法律）及《產品安全的一般制度》（第17/2008號行政法規）。於報告期間，本集團並不知悉任何嚴重違反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法律及法規而可能對本集團有重大影響的情況。

Quality Management

In line with the Quality Policy, the Group has implemented quality management procedures so as to ensure successful fulfilment of its commitment to quality. Through the continuous improvement of the efficacy of management activities, resource allocation, service real-time monitoring and measures documented in the Quality Policy, the Group continually improves the quality of its products and services. We will ensure that the service quality delivered by relevant departments of the Group is strictly in compliance with our quality objectives for which regular reviews are conducted to assess their level of adequacy for continual improvement.

With stringent quality control, the Group was not aware of any cases where products sold or shipped subject to recalls for safety and health reasons (2025: nil).

品質管制

本集團已實施一套與品質政策一致的品質控制程序，以確保能成功履行對品質的承諾。通過持續提升管理活動效能、資源分配、服務實時監控及品質政策中列明的措施，本集團持續提升其產品及服務品質。我們將確保本集團相關部門嚴格按照我們訂下的品質目標提供優質服務，並會進行定期檢討，以評估該等目標是否足以持續提升服務品質。

在嚴格的質量控制下，本集團並不知悉任何有關已售或已運送產品因安全與健康理由而須回收的個案（二零二五年：無）。

Customer Service

The Group attaches great importance to product and service quality and corporate reputation. The quality of our services is of great importance in maintaining a long-term relationship with our customers. To this end, the Group has developed relevant systems for handling customer feedback to standardise the process of dealing with enquiries, quotations and complaints, so as to ensure that each customer's feedback is recorded, handled and responded to in a professional and prompt manner. No major complaints about products and services were received during the Reporting Period (2025: nil).

客戶服務

本集團非常重視產品及服務品質以及企業聲譽。為了與客戶維持長期關係，我們的服務品質尤為重要。本集團已為此制定處理客戶回饋意見的相關制度，以將查詢、報價及投訴的處理流程規範化，從而確保每一位客戶的回饋意見均會以專業的態度迅速記錄、處理及回應。於報告期間概無接獲關於產品及服務的重大投訴（二零二五年：無）。

Advertising and Labelling

In order to ensure that the promotion of the Group's services conforms to the actual situation of the service, the Group strictly abides by the relevant laws and regulations on advertising marketing such as the Trade Descriptions Ordinance in Hong Kong. The Group strictly prohibits the use of false and misleading product descriptions in advertisements and is committed to ensuring that all advertising content is clear, real and authentic.

Protection of Customer Privacy

To further reinforce the privacy management in protection of the Group's properties and customers' safety and interests, the Group has in place consumer data protection and privacy policies for protecting personal information, the Group's properties and classified information. The Group strictly prohibits any abuse of personal information and illegal profiteering acts.

Intellectual Property Management

The Group's intellectual property rights are protected by the Board through proper registration in a timely and cost-effective manner. The Group equally respects the intellectual property rights of others and ensures its employees would not willingly or erroneously breach others' intellectual property rights.

B7. Anti-Corruption

Ethical Business

The Group recognises the crucial importance of anti-corruption to a corporate culture of integrity and to the interests of all stakeholders. Therefore, it is of paramount importance that the Group's reputation is not tarnished by dishonesty or corruption. With the aim of maintaining a fair, ethical and efficient business and working environment, the Group strictly prohibits any form of corruption including but not limited to fraud, extortion, bribery and money laundering.

The Group has in place an Anti-Corruption Policy clearly stating that its employees should decline an offer of a gift if acceptance of it might compromise their objectivity in conducting the Group's business or induce them to act against the interests of the Group or lead to allegations of impropriety. Employees must be especially cautious when giving or receiving gifts or providing entertainment to ensure that these actions are not construed as bribes or kickbacks.

廣告及標籤

為保證本集團服務的宣傳符合服務實情，本集團嚴格遵守相關的廣告行銷法律及法規，如香港《商品說明條例》。本集團嚴格禁止在廣告中對產品作出虛假及誤導性商品説明，並致力確保所有廣告內容清晰、真實及真確。

客戶私隱保護

為進一步加強私隱管理工作，保護本集團資產及客戶的安全與利益，本集團已制定各種消費者資料保護及私隱政策，以保護個人資料、本集團資產及機密資料。本集團嚴格禁止任何濫用個人資料及非法獲利的行為。

知識產權管理

本集團的知識產權受董事會以具成本效益的方式適時妥善註冊來保護。本集團同時尊重他人的知識產權，並確保員工不會故意或不小心地侵犯他人的知識產權。

B7. 反貪污

道德經營

本集團深明反貪污對於持廉守正的企業文化以及所有持份者的利益至關重要。因此，確保本集團的聲譽不會被不誠實或貪污的行為損害乃極為重要。為維持公平且符合道德及效益的營商及工作環境，本集團嚴禁一切形式的貪污，包括但不限於欺詐、勒索、賄賂及洗黑錢等。

本集團訂有反貪污政策，清楚列明倘若員工接受禮物餽贈後可能影響其在處理本集團事務上的客觀性，或可能使其作出有損本集團利益的行為或導致涉及不當行為的指控，該員工應拒絕接受有關的餽贈。員工向他人贈送或接受禮物或招待時必須特別謹慎，確保這些行為不會構成賄賂或回扣。

Conflict of Interest

The Anti-corruption Policy stipulates that employees should avoid any situation that may lead to an actual or perceived conflict of interest, and should make a declaration in writing to the CEO when such situation arises. Failure to do so may give rise to criticism of favouritism, abuse of authority or even allegations of corruption.

The Board attaches great importance to the prevention of bribery and malpractice of the Group, and thus introduced certain whistle-blowing procedures under which the whistle-blower is encouraged to report the matter to the Chairman of the Audit Committee on a confidential basis. All reports are treated as "confidential" and the whistle-blowers' identities remain anonymous. If the allegation is substantiated, the Group will conduct disciplinary actions against such reported employees. In addition, the Group will take corrective action to ensure that such an incident will not occur again.

To ensure that all employees can perform their duties with high ethical standards and professionalism, the Group has arranged both internal and external training sessions on anti-corruption and corporate governance. Employees are encouraged to actively learn the consequences of corruption, fostering a culture of awareness and accountability.

During the Reporting Period, the Group's 2 directors and 27 employees had received a total of 32.5 hours of annual anti-corruption training from external sources.

During the Reporting Period, the Group was not aware of any material non-compliance case in relation to bribery, extortion, fraud and money laundering related laws and regulations that would have a significant impact on the Group, including but not limited to the Prevention of Bribery Ordinance of Hong Kong and the Law on Prevention and Suppression of Money Laundering Crimes (Law no. 2/2006) of Macau. Neither were there any concluded legal cases regarding corrupt practices brought against the Group or our employees during the Reporting Period.

利益衝突

反貪污政策規定，員工應避免任何可能導致實際或被視為有利益衝突的情況，並應在出現有關情況時，向行政總裁作出書面聲明。未能作出有關聲明可能會導致被指責偏袒、濫用職權，甚至被指控貪污。

董事會對嚴防本集團內部發生賄賂及舞弊行為相當重視，並因此引入若干舉報程序，鼓勵舉報人在保密的情況下向審核委員會主席舉報有關事項。所有舉報均會以「機密」形式處理，舉報人的身份將保持匿名。倘若指控屬實，本集團將對被舉報的員工作出紀律處分。此外，本集團將採取糾正措施，以確保同類事件不會再次發生。

為確保所有員工能以高道德標準及專業精神履行職責，本集團已安排內部及外部的反貪污及企業管治培訓課程。本集團鼓勵員工主動學習有關貪污的後果，藉此培養意識及問責文化。

於報告期間，本集團的2名董事及27名員工透過外部資源共接受了32.5小時的年度反貪污培訓。

於報告期間，本集團並不知悉任何嚴重違反有關賄賂、勒索、欺詐及洗黑錢的相關法例及法規，包括但不限於香港《防止賄賂條例》及澳門《預防及遏止清洗黑錢犯罪》(第2/2006號法律)，而對本集團有重大影響的情況。於報告期間亦概無任何對本集團或其員工提出並已審結的貪污訴訟案件。

B8. Community Investment

Corporate Social Responsibility

The Group takes an active part in fulfilling its corporate social responsibility. We strive to get ourselves involved in the local community and extend our reach to the people in need.

Following relevant policies, employees are encouraged to participate in volunteer activities, including a volunteer leave system and programme for employees to utilise lunch hours to conduct volunteer activities, which provide opportunities for the employees to engage with the stakeholders affected by our operations. We believe that through involvement in the community, we can understand more about the stakeholders' needs and promote harmonious coexistence between our construction projects and the community for the betterment of the people in Hong Kong. In addition, we believe that participating in activities that contribute to society can improve employees' civic awareness and promote positive values.

Community Engagement

Focusing on the community, during the Reporting Period, the Group donated a total of HK$51,000 to Hong Kong Caring Power Limited and Hong Kong Itech-ESG Association Limited for charity. The sponsorship aids the organisation in daily operations and occasional events.

Hong Kong Caring Power Limited holds charity and community events to serve vulnerable groups such as elderly people living alone, persons with disabilities, long-term patients, and low-income families, building connections between the community and those in need. Hong Kong Itech-ESG Association Limited provides education, healthcare and livelihood support to vulnerable groups, including orphans, the elderly, people with disabilities, low-income families, and the homeless. The organisation is committed to environmental protection, promoting sustainable community development, and fostering a culture of public welfare.

The Group believes that helping the community, either physically or spiritually, will also fulfil the expectations of shareholders and stakeholders, including customers, suppliers, and employees.

B8. 社區投資

企業社會責任

本集團積極履行其企業社會責任。我們努力融入當地社區，為有需要人士提供幫助。

秉持相關政策，我們鼓勵員工參與義工活動。通過義工假期制度及鼓勵員工利用午膳時間參與義工活動的計劃，員工有機會與受我們業務影響的持份者接觸溝通。我們相信，透過參與社區事務，我們能夠更清楚瞭解持份者的需要，促進我們的建設工程與社區和諧共存，造福香港市民。此外，我們相信，通過參與貢獻社會的活動，可以提高員工的公民意識及推動正面的價值觀。

社區參與

本集團致力回饋社會，於報告期內共向香港關愛力量有限公司及香港科進協會有限公司捐贈51,000港元作慈善用途。此項贊助有助該等機構進行日常運作及舉辦不定期活動。

香港關愛力量有限公司舉辦慈善及社區活動，服務獨居長者、殘疾人士、長期病患者及低收入家庭等弱勢群體，搭建社區與有需要人士之間的橋樑。香港科進協會有限公司為弱勢群體(包括孤兒、長者、殘疾人士、低收入家庭及無家可歸者)提供教育、醫療及生活支援。該組織致力於環境保護、推動社區永續發展，並培育公益文化。

本集團相信，藉著物質或精神上幫助社區，均能有助滿足股東及持份者(包括客戶、供應商及員工)的期望。

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香港聯合交易所有限公司《環境、社會及管治報告守則》內容索引表

Compulsory Disclosure 強制披露	Section/Statement 章節／聲明
Governance Framework 管治框架	ESG Governance Structure 環境、社會及管治的治理架構
Reporting Principles 匯報原則	Reporting Framework 匯報框架
Reporting Scope 匯報範圍	Reporting Scope 匯報範圍

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節／聲明
A. Environmental **A. 環境**		
Aspect A1: Emissions **層面A1：排放物**	General Disclosure 一般披露 Information on: 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 對發行人有重大影響的相關法律及規例的合規情況 relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 的資料。	Environmental Management, Emissions 環境管理、排放
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions – Exhaust Gas Emissions 排放－廢氣排放
KPI A1.2 關鍵績效指標A1.2	Repealed 1 January 2025 於2025年1月1日刪除	
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions – Waste Management – Hazardous Wastes 排放－廢物管理－有害廢物

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節／聲明
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions – Waste Management – Non-hazardous Wastes 排放－廢物管理－無害廢物
KPI A1.5 關鍵績效指標A1.5	Description of emission 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。	Environmental Targets 環境目標
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Environmental Targets, Emissions – Waste Management – Non-hazardous Wastes 環境目標， 排放－廢物管理－無害廢物
Aspect A2: Use of Resources **層面A2：資源使用**	General Disclosure 一般披露 Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Environmental Management, Use of Resources 環境管理、資源使用
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g., electricity, gas or oil) in total (kWh in '000s) and intensity (e.g., per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	Use of Resources – Energy Consumption 資源使用－能源消耗
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g., per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	Use of Resources – Water Consumption 資源使用－耗水
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Environmental Targets, Use of Resources – Energy Consumption 環境目標， 資源使用－能源消耗
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Environmental Targets, Use of Resources – Water Consumption 環境目標， 資源使用－耗水
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	Use of Resources – Use of Packaging Material (Not applicable – explained) 資源使用－包裝材料使用（不適用－已解釋）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節／聲明
Aspect A3: The Environment and Natural Resources **層面A3：環境及天然資源**	General Disclosure 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。	Environmental Management, The Environment and Natural Resources 環境管理、環境及自然資源
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources 環境及自然資源
Aspect A4: Climate Change **層面A4：氣候變化**	General Disclosure 一般披露 Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Environmental Management, Climate Change 環境管理、氣候變化
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及管控行動。	Climate Change 氣候變化
B. Social **B. 社會**		
Aspect B1: Employment **層面B1：僱傭**	General Disclosure 一般披露 Information on: 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 對發行人有重大影響的相關法律及規例的合規情況 relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 的資料。	Employment 僱傭
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	Employment – Employment Practices 僱傭－僱傭慣例
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment – Employment Practices 僱傭－僱傭慣例

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節／聲明
Aspect B2: Health and Safety 層面B2：健康與安全	General Disclosure 一般披露 Information on: 有關提供安全工作環境及保障僱員避免職業性危害的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 對發行人有重大影響的相關法律及規例的合規情況 relating to providing a safe working environment and protecting employees from occupational hazards. 的資料。	Health and Safety 健康與安全
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工死亡的人數及比率。	Health and Safety 健康與安全
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 工傷導致損失的工作日數。	Health and Safety 健康與安全
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Health and Safety – OH&S 健康與安全－職安健
Aspect B3: Development and Training 層面B3：發展與培訓	General Disclosure 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 發展與培訓
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g., senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Development and Training – Employee Training Data 發展與培訓－員工培訓數據
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training – Employee Training Data 發展與培訓－員工培訓數據

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節／聲明
Aspect B4: Labour Standards **層面B4：勞工準則**	General Disclosure 一般披露 Information on: 有關防止童工或強制勞工的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 對發行人有重大影響的相關法律及規例的合規情況 relating to preventing child and forced labour. 的資料。	Labour Standards 勞工準則
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討僱傭慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則
Aspect B5: Supply Chain Management **層面B5：供應鏈管理**	General Disclosure 一般披露 Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，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 – Fair and Open Tendering 供應鏈管理－公平公開招標
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management – Environmental and Social Impacts 供應鏈管理－環境及社會影響
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在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 –Environmental and Social Impacts 供應鏈管理－環境及社會影響

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節／聲明
Aspect B6: Product Responsibility **層面B6：產品責任**	General Disclosure 一般披露 Information on: 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： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 對發行人有重大影響的相關法律及規例的合規情況 relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 的資料。	Product Responsibility 產品責任
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Product Responsibility, Quality Management 產品責任－品質管制
KPI B6.2 關鍵績效指標B6.2	Number of products and service-related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility, Customer Service 產品責任－客戶服務
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility – Intellectual Property Rights Management 產品責任－知識產權管理
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility – Quality Management 產品責任－品質管制
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保護及私隱政策，以及相關執行及監察方法。	Product Responsibility – Protection of Customer Privacy 產品責任－客戶私隱保護

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節／聲明
Aspect B7: Anti-corruption **層面B7：反貪污**	General Disclosure 一般披露 Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 對發行人有重大影響的相關法律及規例的合規情況 relating to bribery, extortion, fraud and money laundering. 的資料。	Anti-Corruption 反貪污
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 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 – Conflict of Interest 反貪污－利益衝突
KPI B7.2 關鍵績效指標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 – Conflict of Interest 反貪污－利益衝突
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-Corruption – Conflict of Interest 反貪污－利益衝突
Aspect B8: Community Investment **層面B8：社區投資**	General Disclosure 一般披露 Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關通過參與社區事務來瞭解發行人營運所在社區的需要及確保其業務活動會考慮社區利益的政策。	Community Investment – Corporate Social Responsibility 社區投資－企業社會責任
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g., education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Investment – Community Engagement 社區投資－社區參與
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g., money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment – Community Engagement 社區投資－社區參與

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