



Win Win Way Construction Holdings Ltd.

恆誠建築控股有限公司

(Incorporated in 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：994

Environmental, Social and Governance Report

環境、社會及管治報告

2017

Environmental, Social and Governance Report

環境、社會及管治報告

CONTENTS

目錄

	Page 頁次
1 About this Report	2
1.1 Overview	2
1.2 Reporting Reference	2
1.3 Core Business of the Group	2
1.4 Report Boundary	3
1.5 Endorsement and Approval	3
2 Stakeholder Engagement and Materiality Assessment	4
2.1 Stakeholder Engagement	4
2.2 Materiality Assessment	4
3 Environment	5
3.1 Emissions	7
3.2 Use of resources	11
3.3 The environment and natural resources	12
4 Social	12
4.1 Employment and Labour Practices	12
4.2 Health and Safety	13
4.3 Development and Training	14
4.4 Labour Standards	15
4.5 Supply Chain Management	15
4.6 Product Responsibility	16
4.7 Anti-corruption	17
4.8 Community Investment	18
A Appendix I: HKEX ESG Content Index	19

Environmental, Social and Governance Report

環境、社會及管治報告

1 ABOUT THIS REPORT

1.1 Overview

This is the first Environmental, Social and Governance (“ESG”) Report of Win Win Way Construction Holdings Ltd. and its subsidiaries (hereinafter “Win Win Way” or “the Group”). It covers the period from 1 January 2017 to 31 December 2017.

1.2 Reporting Reference

This ESG Report has been prepared in accordance with the HKEX Environmental, Social and Governance Reporting Guide (“ESG Guide”).

An “HKEX ESG Content Index” that maps the information contained in the report to the ESG Guide is provided in Appendix I and a summary list of “Material Environmental KPIs” is provided in Appendix I.

1.3 Core Business of the Group

In the period under review, the principal activities of (“the Group”) are the provision of construction services which mainly include foundation works and ancillary services and general building works, and sales of piles.

The Group mainly serves customers in Hong Kong from both private and public sectors.

1 關於本報告

1.1 總覽

此為恆誠建築控股有限公司及其附屬公司（以下稱「恆誠」或「本集團」）首份環境、社會及管治（「環境、社會及管治」）報告。其涵蓋2017年1月1日至2017年12月31日期間。

1.2 報告參考

本環境、社會及管治報告乃根據香港交易所《環境、社會及管治報告指引》（「環境、社會及管治指引」）編製而成。

附錄一為「香港交易所環境、社會及管治內容索引」，列示根據環境、社會及管治指引於報告中所載的資料及「主要環境關鍵績效指標」一覽表。

1.3 本集團的核心業務

於回顧期間，（「本集團」）的主要業務為提供建築服務，主要包括地基工程及配套服務與一般建築工程，以及樁柱銷售。

本集團主要服務來自私營及公營機構的香港客戶。

Environmental, Social and Governance Report

環境、社會及管治報告

1.4 Report Boundary

This report covers the Group-level policies and initiatives and its subsidiaries in Hong Kong for the period from 1 January 2017 to 31 December 2017.

This report covers the construction activities of the following construction sites. The Group intends to enhance our existing data collection system in near future for the purpose of enhancing its coverage.

- Sha Tau Kok Project – *Superstructure works on proposed residential development*
- Mei Tin Road Project – *Superstructure works on proposed residential development*
- Sik On Street Project – *Superstructure works on proposed residential development*

In the future, the report boundary shall be extended depending on the following criteria:

- Significance of revenue against the respective financial year;
- Potential ESG impact;
- Geographical location; and
- Associated new legislation requirements, if any.

1.5 Endorsement and Approval

This ESG report has been reviewed and approved by the Board of Directors.

1.4 本報告範疇

本報告涵蓋2017年1月1日至2017年12月31日期間集團層面政策及措施以及其於香港的附屬公司。

本報告涵蓋以下建築工地的建築活動。本集團擬於不久的將來改進我們現有的數據收集系統，以拓展其覆蓋面。

- 沙頭角項目－擬議住宅發展項目的上部結構工程
- 美田路項目－擬議住宅發展項目的上部結構工程
- 適安街項目－擬議住宅發展項目的上部結構工程

未來，報告範疇將視乎以下標準而擴展：

- 收入相對於相關財政年度的重大性；
- 潛在環境、社會及管治影響；
- 地理位置；及
- 相關的新法律規定（如有）。

1.5 認可及批准

本環境、社會及管治報告已經董事會審閱及批准。

Environmental, Social and Governance Report

環境、社會及管治報告

2 STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

2.1 Stakeholder Engagement

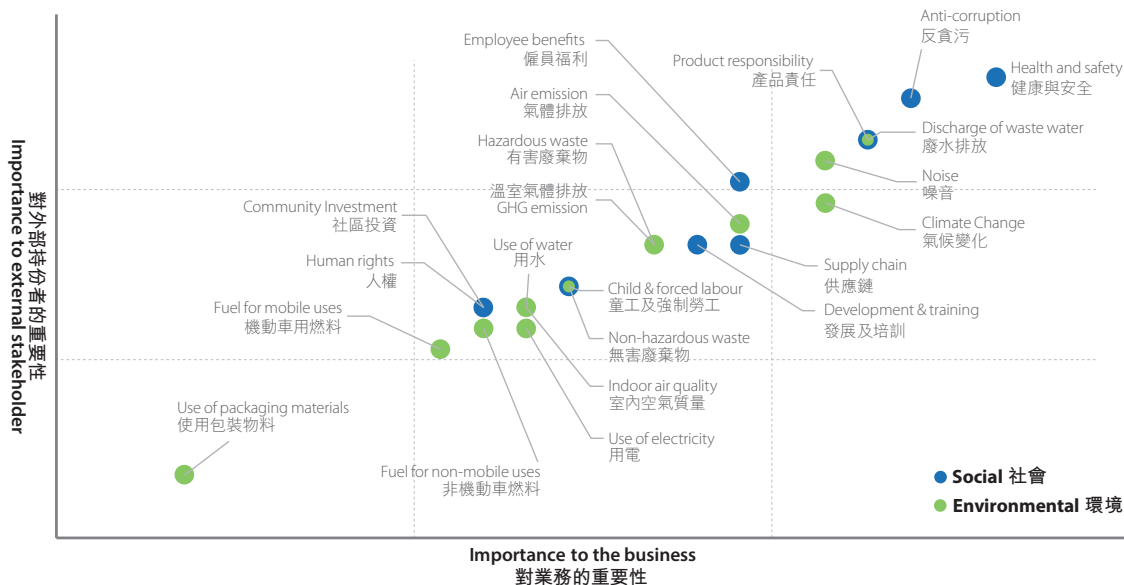
This is the first year for the Group to present its ESG report. We engaged with our internal stakeholders to collect the information to identify the key ESG materials for the Group. Materiality assessment was conducted based on the findings from the stakeholder engagement.

For the purpose of enhancing the representativeness of the materiality assessment, the stakeholder engagement will be expanded in future to cover more internal stakeholders and extended to external stakeholders.

2.2 Materiality Assessment

Based on the stakeholder engagement findings, we have come up with the material ESG issues of the Group. With the identified material ESG aspects (categorized into environment and social aspects), we strive to ensure proper measures on the most significant issues are addressed adequately throughout our business activities.

Materiality Matrix of Win Win Way



2 持份者參與及重要性評估

2.1 持份者參與

本年為本集團呈報其環境、社會及管治報告的首個年度。我們讓內部持份者參與，以收集資料識別本集團的重要環境、社會及管治材料。重要性評估根據自持份者參與所得的調查結果進行。

為加強重要性評估的代表性，未來持份者參與將覆蓋更多內部持份者並拓展至外部持份者。

2.2 重要性評估

根據持份者參與的結果，我們得出本集團重要的環境、社會及管治議題。就已識別的重要環境、社會及管治層面（歸入環境及社會層面），我們致力確保在我們的業務活動中有充分利用適當措施以解決至關重要的議題。

恆誠的重要性矩陣

Environmental, Social and Governance Report

環境、社會及管治報告

Afore-said materiality assessment indicates that the major environmental and social material aspects include:

上述重要性評估表示主要的環境及社會重要層面包括：

ESG Categories 環境、社會及管治分類	Material Aspects 重要層面
Environmental 環境	- Discharge of waste water 廢水排放
	- Noise 噪音
	- Climate change 氣候變化
Social 社會	- Health and safety 健康與安全
	- Anti-corruption 反貪污
	- Product responsibility 產品責任

3 ENVIRONMENT

"Protecting our environment" has always been one of the main concern of the Group. Our objectives are to prevent environmental pollution, reduce waste and enhance waste recycling from our operations through the implementation of an Environmental Management System that conforms to statutory requirements.

3 環境

「保護環境」一直是本集團的主要關注點之一。我們的目標是透過實施符合法律規定的環境管理系統在我們的業務營運中預防環境污染、減少廢棄物及提高廢棄物循環利用。

Environmental, Social and Governance Report

環境、社會及管治報告

As documented in our Environmental Policy statement, the Group is committed to:

- > Provision of adequate and appropriate resources to implement the Group's Environmental Policy
- > Compliance with existing environmental laws and other relevant requirements as a minimum
- > Focusing on customer satisfaction to set the environmental objectives and targets that lead to environmental improvement
- > Promoting the environmental awareness at all levels through the provision of appropriate advertisement, education and training
- > Initiation and implementation of actions to prevent environmental pollution and to improve environmental performance continuously
- > Communication of the Environmental Policy to all employees and subcontractors

環境政策聲明中明文載列，本集團致力於：

- > 提供充足適當的資源以實施本集團的環境政策
- > 作為最低要求，遵守現有環境法例及其他相關規定
- > 重視客戶滿意度，並設定環境目的及目標，最終達到環境改善
- > 透過提供適當的宣傳、教育及培訓，提升全公司上下的環境意識
- > 發起及實施預防環境污染及持續提升環境表現的行動
- > 向全體僱員及分包商傳達環境政策

Environmental, Social and Governance Report

環境、社會及管治報告

3.1 Emissions

In managing our emissions, we comply with relevant local laws and regulations to ensure the environmental impacts arising from our business are managed in a proper and responsible manner. Relevant laws and regulations include:

- > Air Pollution Control Ordinance (Cap. 311)
- > Waste Disposal Ordinance (Cap. 354)
- > Water Pollution Control Ordinance (Cap. 358)
- > Noise Control Ordinance (Cap.400)
- > Dumping at Sea Ordinance (Cap. 466)
- > Environmental Impact Assessment Ordinance (Cap.499)

We purposely develop specific Environmental Management Plan (EMP) for our projects, which ensures mitigation measures are effectively implemented, with proper monitoring and remedial measures that satisfies relevant requirements. On top of regulatory requirements, we also adhere to BEAM Plus requirements to further our effort in controlling our emissions and resources use.

3.1 排放物

在管理排放時，我們遵守本地相關法律及法規，以確保我們能以妥善及負責任的方式管理我們業務造成的環境影響。相關法律及法規包括：

- > 《空氣污染管制條例》（第311章）
- > 《廢物處置條例》（第354章）
- > 《水污染管制條例》（第358章）
- > 《噪音管制條例》（第400章）
- > 《海上傾倒物料條例》（第466章）
- > 《環境影響評估條例》（第499章）

我們特意就我們的項目制定明確的環境管理計劃，確保有效實施緩解措施，同時以監督及補救措施滿足相關規定。除監管規定外，我們亦嚴守「綠建環評」規定，以加強管制排放及資源使用。

Environmental, Social and Governance Report

環境、社會及管治報告

Noise Control

As identified in the materiality assessment, noise is one of the material environmental aspects in the Group's operation. In managing the impact of construction noise on the surrounding environment, we strictly adhere to relevant laws and regulations.

For our construction projects, necessary construction noise permits (CNP) are obtained before commencement of the works, especially for projects involving night-time works or percussive piling. To lower noise level within an acceptable range, the number and type of plant used are minimized and as required by law we apply for Noise Emission Labels for air compressors and handheld percussive breakers where appropriate. While observing the permit specifications, we also install noise barriers to reduce the construction noise impact to nearby noise sensitive receivers when necessary.

We regularly monitor the noise level at our construction sites against the requirements and specifications of their respective CNPs. In the reporting year, monitoring results of all three sites had not exceeded the noise level limit set by the CNPs.

Wastewater discharge

Wastewater discharge is another material aspect of the Group. Prior to the commencement of construction works, effluent discharge license are obtained from the relevant authority.

On-site wastewater treatment facilities are deployed to treat the wastewater, ensuring compliance with discharge license before discharging to communal drains. Pollutants removed during the water treatment process are properly disposed of according to relevant regulatory requirements.

噪音管制

誠如重要性評估中所識別，噪音是本集團營運中的重要環境層面之一。在管理建築噪音對周圍環境的影響時，我們嚴格遵守相關法律及法規。

就我們的建築項目而言，我們在工程開始前會先取得必須的建築噪音許可證，尤其是對於涉及夜間施工或撞擊式打樁的項目。為將噪音水平降至可接受的範圍，我們盡量減少所使用設備的數量及類型，在適用的情況下，我們按照法律規定為空氣壓縮機及手提撞擊式破碎機申請噪音標籤。在遵守許可證規範的同時，必要時我們亦會安裝隔音屏障，以降低建築噪音對附近對噪音感應強的地方的影響。

我們定期監測我們建築工地的噪音水平，看其是否符合相關建築噪音許可證的要求及規定。於本報告年度，三個工地的監測結果全部未超出建築噪音許可證設定的噪音限度水平。

廢水排放

廢水排放為本集團另一個重要層面。於建築工程開始前，我們會向相關部門取得污水排放牌照。

我們配置現場廢水處理設施以處理廢水，確保廢水符合排放許可才排至公共排水渠。廢水處理過程中分離出來的污染物會根據相關監管規定妥善處理。

Environmental, Social and Governance Report

環境、社會及管治報告

We conduct inspection on a monthly manner for the effluent discharge. Determinands include flow rate, pH, COD and suspended solids as required by the license. In the reporting year, monitoring results shows that all three sites had not exceeded their respective discharge limitations.

Air Emissions

During construction, air emissions may arise from the use of machineries and mobile generators. Under the Air Pollution Control (Non-road Mobile Machinery) (Emission) Regulation, approval from the Environmental Protection Department is required for the use of regulated machines and non-road vehicles. To reduce possible emissions, ultra-low-sulphur diesel are used for all diesel-operated construction plants, and screens will be set up to reduce the impact of exhaust fumes or smoke emission from construction plants or activities on the public when necessary.

In managing dust emissions, we regularly spray unpaved roads and exposed or loose soils surfaces with water to suppress dust emissions. Vehicles will have to go through wheel washing facilities before leaving the sites to remove any dusty materials.

Waste Management

To take proactive measures to protect the environment, we implement waste management on site with the ultimate goal of minimizing the wastes generated from our construction activities and provide proper collection, storage, transportation, disposal and treatment of wastes.

我們按月檢查污水排放情況。按照許可證規定，被測定物包括流速、酸鹼度、化學需氧量及懸浮固體。於本報告年度，監測結果顯示三個工地全部未超出各自的相關排放限值。

氣體排放

建築施工過程中，使用機器及移動式發電機可能產生氣體排放。根據《空氣污染管制（非道路移動機械）（排放）規例》，使用受規管機械及非道路車輛須取得環境保護署的批准。為減少可能的排放物，所有的柴油驅動建築設備均使用超低硫柴油，並在必要時設置屏障以降低建築設備或活動排放的廢氣廢煙對公眾的影響。

在管理粉塵排放時，我們定期向未鋪路面的道路及暴露或鬆散的土壤表層噴水，以減少粉塵排放。車輛在離開工地前須先通過洗輪設施，以去除任何易生塵埃物料。

廢棄物管理

為採取積極措施保護環境，我們在工地實施廢物管理，最終目的在於盡量減少我們的建築活動產生的廢物，並提供妥善的廢物收集、儲存、運輸、棄置及處理。

Environmental, Social and Governance Report

環境、社會及管治報告

To achieve our goal of waste reduction, we purposely develop Waste Management Plans for projects with clear guidance on the handling of different kinds of waste. We achieve our goal of waste reduction by reducing waste generation at source and systematically sorting the wastes, followed by recovery of reusable or recyclable parts of the wastes. After sorting, reusable parts like used timber and recyclables like metal parts from temporary works, plastic and paper packaging from general refuse are recovered.

Non-recoverable waste like soil and concrete will be delivered to public filling areas to conserve landfill space. Chemical wastes like used lubricated oil, diesel and residual paint are stored at a designated area, and properly managed by qualified chemical waste collector.

Climate change

In recent years, the effects of climate change become increasingly apparent and affect our operation. We encounter more frequent inclement weather, and that means heavy rainfalls are more likely to happen. That increases surface runoff and possibility of contaminants entering the drainage culvert.

In response to this, we plan our works to avoid rainy season whenever possible to minimise run-off and the amount of soil that may be carried off site. Channels or barriers are installed to direct stormwater and when necessary perimeter channels are set at the site boundary to intercept run-off from outside the site. As required by law, contaminated run-off would be treated before discharging.

為達到我們減廢的目標，我們特意為項目制訂廢物管理計劃，明確指引如何處理不同類型的廢物。我們透過在源頭減少廢物產生及系統地將廢物分類，然後重用廢物可再用或可回收部分來實現減廢目標。分類後，會重用可再用部分，如使用過的木材，以及可回收部份，如來自臨時工程的金屬零件、來自一般垃圾的塑膠及紙質包裝物等可回收利用物。

土壤及混凝土等不可回收廢物將運送至公共填土區，以保護堆填區。使用過的潤滑油、柴油及餘漆等化學廢物儲存在指定區域，並由合資格化學廢物收集者妥善管理。

氣候變化

近年來，氣候變化的影響變得日益明顯，並影響我們的營運。我們遭遇更多的惡劣天氣，其指暴雨天氣更加頻繁。這增加地表徑流的機會及污染物進入排水渠的可能性。

對此，我們規劃工程時會盡量避開雨季，以盡量減少徑流及可能會被帶離工地的土壤數量。安裝渠道或屏障以引導雨水流向並在必要時在工地範圍設置周邊水道，以攔截來自工地外的徑流。按照法律規定，受污染的徑流會在經過處理後排放。

Environmental, Social and Governance Report

環境、社會及管治報告

Regulatory Compliance

During the year, we are not aware of any material non-compliance relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

3.2 Use of resources

We are committed to conserve resources within our operations. Throughout the different stages of construction, we implement different resource-saving measures to conserve energy, water, paper and other office supplies. The measures taken range from equipment efficiency improvement, reuse and recycling of materials, to the behavioural change of our people.

To conserve resources, the Group continuously implement various measures including:

- > Conversion & retrofitting of construction machine to fit into different construction site;
- > Compliance with the Code of Practice for Energy Efficiency of Building Services Installation 2012 and the subsequent amendment for Lighting, Air Conditioning, Electrical and Lift Installations;
- > Reuse of used timber in construction sites and recycling of materials like metal parts, plastics and paper packaging;
- > Office employees are encouraged to keep air-conditioned room temperature at 25°C;
- > Encourage employees to switch off lighting when leaving a room and shut down computers after working hours;
- > Encourage duplex printing in our offices;
- > Reuse treated construction wastewater for water spraying and wheel washing when possible.

監管合規

於本年度，我們並無發現我們在空氣排放、向水及土地的排污以及有害及無害廢棄物方面有任何重大違規問題。

3.2 資源使用

我們在營運過程中致力於資源保護。在建築施工的不同階段，我們實施不同節約資源措施，以保護能源、水、紙及其他辦公物品。所採取的措施包括提高設備效能、重複使用及循環利用材料以及人的行為改變。

為保護資源，本集團持續實施多項措施，包括：

- > 改造及改裝建築機械，以配合不同的建築工地；
- > 遵守「屋宇裝備裝置能源效益實務守則（2012年）」及之後其有關照明、空調、電力及升降機裝置的修訂；
- > 重複使用建築工地已使用過的木材及循環利用金屬零件、塑膠及紙質包裝等材料；
- > 鼓勵辦公室僱員將空調溫度控制在25°C；
- > 鼓勵僱員在離開辦公室時隨手關閉電燈及在工作時間後關閉電腦；
- > 在辦公室鼓勵雙面打印；
- > 盡可能重複使用處理過的建築廢水，如用於灑水及清洗車輪。

Environmental, Social and Governance Report

環境、社會及管治報告

3.3 The environment and natural resources

The significant environmental issues faced in our business regarding emissions and the use of resources are already disclosed in the above sections.

4 SOCIAL

4.1 Employment and Labour Practices

Here at Win Win Way, we recognise the significance of talent management to our long-term business growth. In managing our talents, we uphold the principles of fairness and market competitiveness, with reward for performances.

We are an equal opportunity employer and oppose any form of discrimination in the hiring process. Personal attributes like race, religion, nationality, age or gender shall not affect the employment opportunities and treatment of employees. Besides discrimination, any act of sexual harassment is also strictly prohibited.

We provide competitive remuneration packages to our staff, and for staff who passed probation there would also be medical insurance and a series of bonuses and allowances. Reasonable working hours and rest periods are provided, with different types of leave including annual, maternity and examination leaves to further cater the personal needs of employees.

Every year there would be a remuneration review based on the employee's work performance. Our policy on promotion is to consider internal promotion first, and only when internal promotion is not suitable, the Group seeks to hire through open recruitment.

All human resources policies are communicated through the employee handbook and other communication channels like bulletin postings or emails, to make sure that our colleagues are well aware of their rights and responsibilities.

3.3 環境及天然資源

我們在業務過程中面對的有關排放及資源使用的重大環境議題已在上節披露。

4 社會

4.1 僱傭及勞工常規

在恆誠，我們認可人才管理對我們的長期業務增長的重要意義。在管理人才時，我們信奉公平及市場競爭的原則，同時據表現論獎勵。

作為僱主，我們崇尚機會均等，在招募過程中反對任何形式的歧視。種族、宗教信仰、國籍、年齡或性別等個人特徵不會影響受僱機會及僱員待遇。除歧視外，我們亦嚴禁任何性騷擾行為。

我們為員工提供有競爭力的薪酬待遇，為通過試用期的員工購買醫療保險及提供一系列的花紅及津貼。我們安排合理的工作時數及假期，為進一步滿足僱員的個人需要，我們設立包括年假、產假及考試假在內的多種假期。

根據僱員的工作表現，我們每年安排薪酬審閱。我們的晉升政策是首先考慮晉升內部員工，只有當內部員工晉升不合適時，本集團方透過公開招募尋求人選。

所有的人力資源政策透過僱員手冊及其他通訊渠道（如佈告或電郵）傳達，以確保我們的同事明了其權利及責任。

Environmental, Social and Governance Report

環境、社會及管治報告

Regulatory compliance

During the reporting period, we were not aware of any material non-compliance relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

4.2 Health and Safety

With construction as our principal business activities, occupational health and safety is one of the top priorities of the Group. We adhere to relevant health and safety laws (e.g. Occupational safety and Health Ordinance (Chapter 509)), and have a Safety, Health and Environment policy in place to health and safety guidance to our employees.

To better manage the health and safety issues in our operation, we have designated personnel in charge of safety issues. Safety officers will regular review and check for updates of the relevant laws, and make regular inspections to ensure safety. Safety trainings and occupational risk assessments are also provided to strengthen employees' awareness and reduce the chance of work accidents.

Depending on work nature, workers are required to wear appropriate personal protective equipment. No workers are allowed to operate machineries or perform high-risk tasks like working in confined space or working with electrical appliances without the approval of supervisors.

Workers are informed with planned escape routes in case of emergencies, and we have provided proper signage and instruction for areas that need cautions in workplace. When employees identify potential health and safety risks, they are required to escalate the issue to management for follow-up actions.

監管合規

於報告期內，我們並無發現有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視及其他待遇及福利方面有任何重大違規問題。

4.2 健康與安全

由於建築施工為我們主要的業務活動，職業健康與安全乃本集團的重中之重。我們遵守相關健康及安全法律（例如，《職業安全及健康條例》（第509章）），並設有安全、健康及環境政策，作為對僱員的健康與安全指引。

為更好管理我們的營運中的健康與安全問題，我們已指定人士負責安全問題。安全員將定期檢討及查閱相關法律的更新，並定期視察以確保安全。我們亦提供安全培訓及職業風險評估，以增強僱員的意識及減少工傷事故的機率。

視乎工作性質，工人須佩戴適當的個人保護設備。未經監督員批准，工人不得操作機器或進行高風險作業，如於密閉空間工作或操作電器。

發生緊急情況時，工人聽從指揮從計劃逃生路線逃生，我們為工作場所中需要注意的區域張貼標誌及指示。當僱員識別潛在健康與安全風險，須向管理人員上報有關問題，以採取跟進行動。

Environmental, Social and Governance Report

環境、社會及管治報告

Regulatory compliance

During the reporting period, we were not aware of any material non-compliance with laws and regulations regarding occupational health and safety.

4.3 Development and Training

The capability of employees can impact the long term development of the Group, therefore we seek to enhance their skills through the provision of training opportunities. There is a Training Policy concerning the Company's management in developing management training and qualifications, with the aims to:

- > Maintain and enhance the technical knowledge and professional skills possessed by management.
- > Assist members to apply new techniques, understand economic development and evaluate its impact and to meet changing responsibilities and expectations.
- > Follow and update the relevant law and regulations.

Training is provided through in-class training, E-learning, seminars and coaching. When necessary, examination leaves are provided for employees to facilitate their development. The topics covered by the Training Policy includes:

- > Regulatory compliance (e.g. relevant Listing Rules, Corporate Governance Code, the Securities and Futures Ordinance and other applicable rules and regulations in Hong Kong and overseas)
- > Anti-bribery and anti-money laundering

監管合規

於報告期內，我們並無發現有關職業健康與安全方面有任何重大違法違規問題。

4.3 發展及培訓

僱員的能力可影響本集團的長期發展，因此我們透過提供培訓機會力求提升僱員的技能。我們設有培訓政策，乃關於本公司對發展管理人員培訓及資格的管理，旨在：

- > 保持及提升管理人員所掌握的技術知識及專業技能。
- > 協助成員應用新技術、了解經濟發展及評估其影響以及滿足不斷變化的責任及期望。
- > 遵循相關法律及法規及了解其最新變動。

培訓以課堂培訓、電子學習、研討會及輔導的形式提供。當有必要，會向員工提供考試假，以促進員工的發展。培訓政策涵蓋的主題包括：

- > 監管合規（例如相關上市規則、企業管治守則、證券及期貨條例及香港及海外其他適用規則及法規）
- > 反賄賂及反洗黑錢

Environmental, Social and Governance Report

環境、社會及管治報告

- > Tax regulations
- > Environmental, health and safety regulations
- > Relevant rules/regulations in the construction industry

4.4 Labour Standards

We strictly prohibit the use forced and child labour in any part of its business. We comply with relevant regulations and laws to safeguard the rights of our employees, and will not tolerate labour exploitation.

We regularly review relevant laws to ensure the compliance of our labour practice. During the recruitment process, we verify the age of applicants and the practice is extended to the supplier selection process. In case of non-compliance, it will be escalated to the director for handling.

Regulatory compliance

During the reporting period, we were not aware of any material non-compliance with laws and regulations regarding child labour and forced labour.

4.5 Supply Chain Management

During construction projects, we have to work with different subcontractors and suppliers. Therefore supply chain management is important to the Group's provision of quality construction work.

We have well-established procedures regarding the selection and control of subcontractors and supplier partners. The Selection of Subcontractor and Supplier Policy documents our procedures in selecting suppliers for projects, and requires cautious assessment of suppliers based on criteria like reputation, capability, work quality, experience and other relevant factors.

- > 稅務條例
- > 環境、健康及安全法規
- > 建築行業的相關規則／法規

4.4 勞工準則

我們在業務任何一環中均嚴格禁止使用強制勞工及童工。我們遵守相關法規及法律，以保障僱員的權利，且不會容忍勞動力剝削。

我們定期審閱相關法律，確保符合勞工準則。於招募過程中，我們核實申請者的年齡，該準則延伸至供應商甄選流程。如有違規，將上報董事處理。

監管合規

於報告期內，我們並無發現有關童工及強制勞工方面有任何重大違法違規問題。

4.5 供應鏈管理

於建築項目中，我們需與不同的分包商及供應商合作。因此，供應鏈管理對於本集團提供優質建築工程至關重要。

我們擁有成熟的分包商及供應商夥伴甄選及控制程序。分包商及供應商甄選政策列明我們為項目甄選供應商的程序，並規定根據聲譽、能力、工作質素、經驗及其他相關因素等標準對供應商作出審慎評估。

Environmental, Social and Governance Report

環境、社會及管治報告

During the course of project we continue to monitor supplier performance, and adopt adequate control measures to ensure that the purchased product conforms to project specifications. Every year, we evaluate supplier performance to help determine if the supplier qualifies to stay in our Approved Subcontractors/Suppliers List. Supplier behaviours are guided by the Supplier Code of Conduct and site visits are performed to confirm their compliance to the questionnaire.

There is also a separate Procedure for Selection of External Professional Parties, in which requires the Group to appoint external professional advisers who clearly demonstrate quality and independence.

4.6 Product Responsibility

It has always been Win Win Way's goal to improve the life quality of the society and build for a better environment. In order to achieve this goal, we strive to deliver high-quality, safe construction services to our clients.

To sure that we deliver high quality services in a consistent manner, the Company has established and implemented an ISO 9001 certified quality management system. It provides reliable assurance of the contracted services and works we deliver to our clients, and fulfil the following criteria:

- > Meet customer expectations and relevant regulatory requirements;
- > Satisfy customers through continuous improvement of products and services;
- > Fulfil contract requirements with quality management as our top priority.

於項目過程中，我們繼續監督供應商表現，並採取充足的控制措施確保所購買的產品符合項目規格。我們會每年評估供應商的表現，以助決定有關供應商是否合資格繼續名列我們的認可分包商／供應商名單。供應商行為受供應商行為守則指引，我們會進行實地考察以確認彼等符合考察。

我們亦擁有獨立的外部專業人士甄選程序，當中要求本集團委聘清楚展示質素及獨立性的外部專業顧問。

4.6 產品責任

提高全社會的生活質量，創造優良的環境，乃恆誠始終不渝的目標。為實現該目標，我們力求向客戶交付高質素、安全的建築服務。

為確保我們始終如一交付高質素的服務，本公司已建立及實施符合ISO 9001標準的質量管理體系，確保向客戶交付合約所定的服務及工程，及符合以下標準：

- > 符合客戶預期及相關監管規定；
- > 透過持續改進產品及服務滿足客戶；
- > 視質量管理為重中之重，達致合約規定。

Environmental, Social and Governance Report

環境、社會及管治報告

To fulfil the Group's responsibility to the society, business partners, employees and subcontractors, we have a Code of Ethics which highlights our moral standards and professional practice. Guided by the code, we run our business with integrity will not make false claims regarding our products and services. We respect intellectual rights and prohibits the use of unauthorized products and services, and only purchase from authorized suppliers or copyright holders.

We are committed to protecting the privacy of our client, staff and business partners, in accordance to our policies and relevant regulations. Our Disaster Recovery Plan has documented various precaution techniques to protect information and systems from attacks and threats. Different access levels are set for employees of different level to prevent unauthorized personnel from getting the information.

Regulatory compliance

During the reporting period, we were not aware of any non-compliance of laws and regulations of the group relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and method of redress.

4.7 Anti-corruption

We require employees at all levels conduct themselves with integrity, impartiality and honesty. Abiding to the Prevention of Bribery Ordinance of Hong Kong (Chapter 201), we have an Anti-bribery and Corruption Policy in place. The policy provides a clear definition of bribery and corruption acts, and documents the internal control and escalation procedures in handling suspected cases. As a supplement to the Anti-bribery and Corruption policy, we have a Staff Discipline Policy to provide guidance on employees' behaviours, for example the acceptance of gifts and conflict of interests, to further enhance the awareness of employees.

為履行本集團對社會、業務夥伴、僱員及分包商的責任，我們制定了道德守則，強調我們的道德標準及專業慣例。受守則指引，我們誠信經營，保證不會對我們的產品及服務作出不實聲明。我們尊重知識產權，禁止使用未獲授權產品及服務，並僅向獲授權供應商或版權持有人購買產品及服務。

根據我們的政策及相關法規，我們致力於保護客戶、員工及業務夥伴的私隱。我們的災難恢復計劃列明多種預防手段，以保護資訊及系統不受攻擊及威脅。我們為不同級別的僱員設定不同級別的讀取權限，以防止未經授權人士獲取資料。

監管合規

於報告期內，我們並無發現本集團在與所提供產品及服務相關的健康與安全、廣告、標籤及私隱事宜以及補救方法方面有任何違法違規問題。

4.7 反貪污

我們要求各級僱員誠實守信、公平正直。遵循香港《防止賄賂條例》（第201章），我們制定反賄賂及貪污政策。該政策清楚界定賄賂及貪污行為，並列明處理可疑案子的內部控制及上報程序。作為對反賄賂及貪污政策的補充，我們制定員工紀律政策，為僱員行為提供指引，例如收受禮物及利益衝突，以進一步提高僱員的意識。

Environmental, Social and Governance Report

環境、社會及管治報告

We encourage our staff to report suspected corruption cases, and have a Whistle-blowing policy which protects the whistle-blower from possible retaliations, while discouraging malicious allegations made in bad faith through established mechanisms. Under the policy, the identity of the whistle-blower is protected and retaliation shall not be permissible against him or her. Reported incidents will be thoroughly investigated and any misconducts would result in disciplinary actions. Suspected corruption cases will be reported to ICAC.

The above policies help ensure that all levels of employees are complied with anti-bribery laws and best practice in combating corruption in all of the business of the Group's operation.

Regulatory compliance

During the reporting period, we were not aware of any material non-compliance with laws and regulations regarding anti-corruption.

4.8 Community Investment

At Win Win Way, we sincerely believe that our growth is closely tied to our surrounding community and the environment. We promote environmental awareness and donate to charity, we also encourage and support our employees to participate in community events and to make charitable donations.

我們鼓勵員工匯報疑似貪污行為，並制定舉報政策保護舉報人不受報復，同時設立機制防止惡意指控。根據該政策，舉報人的身份受保護，不允許打擊報復舉報人。對於匯報的案子，將進行徹查，任何的不當行為均將導致紀律處分。嫌疑貪污案子將匯報廉政公署。

上述政策幫助確保各級僱員遵守反賄賂法律及最佳常規，打擊本集團所有業務中的貪污行為。

監管合規

於報告期內，我們並無發現有關反貪污方面有任何違法違規問題。

4.8 社區投資

在恆誠，我們堅信我們的增長與周圍社區及環境緊密相關。我們提升環境意識，向慈善組織捐款，我們亦鼓勵及支持僱員參加社區活動及慈善捐助。

Environmental, Social and Governance Report

環境、社會及管治報告

A APPENDIX I: HKEX ESG CONTENT INDEX

A 附錄一：香港交易所環境、社會及管治內容索引

Aspects 層面	Section 章節	Remarks 備註
A Environmental 環境		
A1 Emissions 排放物	3.1	Based on the materiality results, KPI A1.1 within Aspect A1 is identified as material to the Group. 根據重要性結果，A1層面的關鍵績效指標A1.1被識別為對本集團重要。
A1.1 The types of emissions and respective emission data. 排放物種類及相關排放數據。	3.1	Construction noise and wastewater discharge are identified as materials to the Group. 建築噪音及廢水排放被識別為對本集團重要。
A1.2 Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume per facility). 溫室氣體總排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	–	Greenhouse gas is not identified as material to the Group. We will continue to observe regulatory changes to update any disclosures needed in the future. 溫室氣體未被識別為對本集團重要。未來，我們將持續觀察監管變動，更新任何需要的披露。
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）。	–	Hazardous waste is not identified as material to the Group. We will continue to observe regulatory changes to update any disclosures needed in the future. 有害廢棄物未被識別為對本集團重要。未來，我們將持續觀察監管變動，更新任何需要的披露。
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）。	–	Non-hazardous waste is not identified as material to the Group. We will continue to observe regulatory changes to update any disclosures needed in the future. 無害廢棄物未被識別為對本集團重要。未來，我們將持續觀察監管變動，更新任何需要的披露。

Environmental, Social and Governance Report

環境、社會及管治報告

Aspects 層面	Section 章節	Remarks 備註
A1.5 Description of measures to mitigate emissions and result achieved. 描述減低排放量的措施及所得成果。	3.1	
A1.6 Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved. 描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果。	3.1	
A2 Use of Resources 資源使用	3.2	Based on the materiality results, Aspect A2 is not identified as material to the Group. 根據重要性結果，A2層面未被識別為對本集團重要。
A2.1 Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	–	Energy consumption is not identified as material to the Group. We will continue to observe regulatory changes to update any disclosures needed in the future. 能源消耗未被識別為對本集團重要。未來，我們將持續觀察監管變動，更新任何需要的披露。
A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	–	Water consumption is not identified as material to the Group. We will continue to observe regulatory changes to update any disclosures needed in the future. 水消耗未被識別為對本集團重要。未來，我們將持續觀察監管變動，更新任何需要的披露。

Environmental, Social and Governance Report

環境、社會及管治報告

Aspects 層面	Section 章節	Remarks 備註
A2.3 Description of energy use efficiency initiatives and result achieved. 描述能源使用效益計劃及所得成果。	3.2	
A2.4 Description of whether any issue exists in sourcing water that is fit for purpose, water efficiency initiatives and results achieved. 描述求取適用水源上可有任何問題，以及提升用水效益計劃及所得成果。	3.2	
A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	–	Packaging material used is not identified as material to the Group. We will continue to observe regulatory changes to update any disclosures needed in the future. 所用包裝材料未被識別為對本集團重要。未來，我們將持續觀察監管變動，更新任何需要的披露。
A3 The Environment and Natural Resources 環境及天然資源	3.3	Included in A1 and A2 disclosure. 歸入A1及A2披露。
A3.1 Description of the significant impacts of activities on the environment and natural resources and the action 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。	3.3	Included in A1 and A2 disclosure. 歸入A1及A2披露。

Environmental, Social and Governance Report

環境、社會及管治報告

Aspects 層面		Section 章節	Remarks 備註
B			
B1	Employment 僱傭	4.1	Based on the materiality results, Aspect B1 is not identified as material to the Group. 根據重要性結果，B1層面未被識別為對本集團重要。
B2	Health and Safety 健康與安全	4.2	Based on the materiality results, Aspect B2 is not identified as material to the Group. 根據重要性結果，B2層面未被識別為對本集團重要。
B3	Development and Training 發展及培訓	4.3	Based on the materiality results, Aspect B3 is not identified as material to the Group. 根據重要性結果，B3層面未被識別為對本集團重要。
B4	Labour Standards 勞工準則	4.4	Based on the materiality results, Aspect B4 is not identified as material to the Group. 根據重要性結果，B4層面未被識別為對本集團重要。
B5	Supply Chain Management 供應鏈管理	4.5	Based on the materiality results, Aspect B5 is not identified as material to the Group. 根據重要性結果，B5層面未被識別為對本集團重要。

Environmental, Social and Governance Report

環境、社會及管治報告

	Aspects 層面	Section 章節	Remarks 備註
B6	Product Responsibility	4.6	Based on the materiality results, Aspect B6 is identified as material to the Group.
	產品責任		根據重要性結果，B6層面被識別為對本集團重要。
B7	Anti-corruption	4.7	Based on the materiality results, Aspect B7 is identified as material to the Group.
	反貪污		根據重要性結果，B7層面被識別為對本集團重要。
B8	Community Investment	4.8	Based on the materiality results, Aspect B8 is not identified as material to the Group.
	社區投資		根據重要性結果，B8層面未被識別為對本集團重要。

