



首惠产融

首惠產業金融服務集團有限公司^{*}
CAPITAL INDUSTRIAL FINANCIAL SERVICES
GROUP LIMITED

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 730)

環境、社會及管治報告

Environmental, Social and Governance Report

2024



^{*} For identification purpose only
僅供識別

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THE GROUP

Capital Industrial Financial Services Group Limited (“Capital Industrial Financial Services” or the “Company,” together with its subsidiaries referred to as the “Group” or “we”) specializes in financial services including financial leasing, supply chain management and financial technology business. We leverage innovative technologies — IoT, artificial intelligence, and blockchain, to deliver efficient, one-stop supply chain financial solutions for core enterprises and their upstream and downstream SMEs. The Group’s operating centers are located in Beijing, Shenzhen and Hong Kong, China. For detailed information about business distribution and revenue, please refer to page 8 of the annual Report.

During the Reporting period, we focused on developing our Supply Chain Financial Platform (the “Shougang SCF Platform”) to provide precise financial services to enterprises in the steel industry chain. As of the end of the Reporting period, the platform has completed Shougang Credit Certificate issuance amounting to RMB14.52 billion, successfully attracting 3,788 suppliers and 5 financial institutions to join, with operational effectiveness meeting expectations.

This 2024 Environmental, Social and Governance (“ESG”) Report details our strategies, policies, and achievements in sustainable development. The Report is available in both Chinese and English versions and can be accessed on the websites of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) (<http://www.hkexnews.hk>) and our company (<http://www.capital-ifs.com>).

ABOUT THIS REPORT

Scope of this Report

This Report covers our Group’s sustainability performance from January 1 to December 31, 2024. The scope focuses on our core business operations in three locations, Beijing and Shenzhen in China, and Hong Kong which including financial leasing, supply chain management and financial technology business. While we disclose ESG information at the group level, we may adjust our approach for environmental performance indicators based on each location’s unique characteristics. For detailed explanations of specific coverage, please refer to the relevant sections of the Report.

關於本集團

首惠產業金融服務集團有限公司（「首惠產融」或「本公司」，連同其附屬公司統稱「本集團」或「我們」）專注於提供融資租賃、供應鏈管理及金融科技業務等金融服務。我們運用物聯網、人工智慧、區塊鏈等創新科技，為核心企業及其上下游中小企業提供高效便捷的一站式供應鏈金融方案。集團營運地點位於中國北京、深圳及香港。詳細的業務分佈及收益資料，請參閱年報第8頁。

在報告期內，我們著力開發供應鏈金融平台系統（「首鋼供金平台」），致力為鋼鐵產業鏈企業提供精準金融服務。截至報告期末，平台已完成首鋼京票發行額人民幣145.2億元，成功吸引3,788家供應商及5家金融機構加入，運營成效符合預期。

這份二零二四年度環境、社會及管治（「ESG」）報告詳細介紹了我們在可持續發展方面的策略、政策及成果。報告提供中、英文版本，可於香港聯合交易所有限公司（「聯交所」）網站(<http://www.hkexnews.hk>)及本公司網站(<http://www.capital-ifs.com>)查閱。

關於本報告

覆蓋範圍

本報告涵蓋了我們集團在二零二四年一月一日至十二月三十一日期間的可持續發展表現。報告範圍主要聚焦於我們在中國北京、深圳及香港三地的核心業務營運，當中包括融資租賃、供應鏈管理及金融科技業務。雖然整體ESG資料是以集團層面作為披露基礎，但考慮到各營運地點的獨特性，我們或需調整在環境績效指標方面的披露方式，具體覆蓋範圍可參考報告相關章節的詳細說明。

ABOUT THIS REPORT (Continued)

Reporting Standard

This Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (“ESG Reporting Guide”) in Appendix C2 of the Stock Exchange Listing Rules. We ensure full compliance with its “mandatory disclosure requirements” and “comply or explain” provisions, providing detailed explanations for any provisions that are not applicable or can only be partially disclosed. Our Report follows four core principles: materiality, quantification, balance, and consistency, to present the Group’s sustainability performance comprehensively and accurately.

關於本報告 (續)

報告原則

我們按照聯交所上市規則附錄C2的《環境、社會及管治報告指引》(「ESG報告指引」)編製本報告，確保完全符合其「強制披露規定」及「不遵守就解釋」條文的要求。對於不適用或僅能部分披露的條文，我們都提供了詳細的解釋。我們的報告遵循重要性、量化、平衡及一致性這四大核心原則，務求全面且準確地呈現集團的可持續發展表現。

Reporting Standard 報告原則	Definition 釋義	Application 應用
Materiality 重要性	The Report should disclose ESG issues that have significant impacts on the Group and stakeholders. 報告應重點披露對本集團及持份者產生重要影響的ESG議題。	To ensure Report content is meaningful to stakeholders, we widely invite participation in surveys to identify the most concerned issues. For details, please see the “Material Issues Assessment” section. 為保證報告內容對持份者具有實質意義，我們廣邀各方參與問卷調查，從中識別最受關注的議題。詳情請見「重要議題評估」章節。
Quantitative 量化	Key performance indicators and data should be measurable, with historical data provided appropriately to enable comparison and evaluation of ESG policies and management system effectiveness. 報告的關鍵績效指標及其數據應可予計量，並適當地提供歷史數據，以便比較及評估ESG政策及管理系統之效益。	We value data accuracy, thus providing detailed performance indicators and engaging professional consultants to assist with carbon emission assessments to ensure data accuracy and reliability. 我們重視數據的精確性，故此不僅提供詳實的績效指標，更邀請專業顧問協助碳排放評估，確保數據準確可靠。
Consistency 一致性	Disclosure and statistical methods should remain consistent to enable meaningful comparison of related data in the future. 報告的披露和統計方法應保持一致，以便日後能就相關數據進行有意義的比較。	To facilitate comparison and tracking of our progress, we adopt unified data Reporting methods to enable meaningful year-on-year performance comparisons. 為方便各界比較和追蹤我們的進展，我們採用統一的數據匯報方式，讓年度表現可作有意義的對比。
Balance 平衡	The Report should provide an unbiased account of ESG performance, allowing readers to objectively assess the Group’s overall performance. 報告應不偏不倚地匯報ESG方面的表現，讓報告讀者客觀地評估本集團的整體績效。	Upholding principles of fairness and transparency, we not only showcase achievements but also honestly share areas for improvement, enabling stakeholders to fully understand our ESG performance. 秉持公正透明的原則，我們不僅展示成就，更坦誠分享有待改進的空間，讓持份者能全面了解我們的ESG表現。

ABOUT THIS REPORT (Continued)

Reporting Standard (Continued)

In the “Summary of Environmental Performance Data” section, we detail our environmental performance indicators and data for this reporting period. All information comes from the Group’s internal documents, records, and professional estimates. The Board has carefully reviewed and formally confirmed this information to ensure the report’s accuracy and reliability.

Contact and Feedback

The Group strongly believes that stakeholder feedback drives sustainable development. We maintain open, transparent communication channels to actively listen and gather input from all parties, helping us enhance our sustainability governance and strategies. We welcome your valuable feedback on this report or our sustainability initiatives, please contact us through:

Capital Industrial Financial Services Group Limited
Suite 803, 8/F., Harcourt House, 39 Gloucester Road, Wanchai,
Hong Kong
Telephone: (852) 2877 4500
E-mail: enquiry@capital-ifs.com

SUSTAINABILITY MANAGEMENT

As an enterprise committed to sustainable development, we integrate environmental and social responsibilities into every aspect of our operations. By embedding sustainability management within our corporate governance framework, we ensure the Group’s stable development while creating long-term value for stakeholders. Through continuous optimization of our sustainability risk and opportunity management system, we enhance our market competitiveness and resilience, thoroughly preparing for future challenges.

關於本報告 (續)

報告原則 (續)

在「環境數據及表現摘要」章節中，我們詳細記錄了本報告期內的環境績效指標和表現數據。所有資料均來自集團內部的文件、記錄和專業估算，並經過董事會仔細審閱和正式確認，以確保報告內容的準確性和可靠性。

聯絡及反饋

本集團深信持份者的意見對推動可持續發展至關重要。我們致力建立開放透明的溝通渠道，積極聆聽和收集各方建議，從而不斷完善我們的可持續發展管治及策略。若您對本報告或本集團的可持續發展工作有任何寶貴意見，誠摯邀請您通過以下方式與我們聯繫：

首惠產業金融服務集團有限公司
香港灣仔告士打道39號夏慤大廈
8樓803室
電話：(852) 2877 4500
電郵：enquiry@capital-ifs.com

可持續發展管理

作為一家重視可持續發展的企業，我們致力將環境和社會責任融入業務營運的每個層面。透過將可持續發展管理納入企業管治架構，我們不僅確保集團的穩健發展，更能夠為持份者創造長遠價值。我們持續優化可持續發展風險與機遇的管理體系，藉此提升集團的市場競爭力和抗逆能力，為未來的挑戰做好充分準備。

SUSTAINABILITY MANAGEMENT (Continued)

Governance Structure

Our Group's sustainability governance structure comprises the Board of Directors and ESG Task Force, which serve as decision-makers and executors respectively to ensure effective implementation of sustainability policies and measures.

The Board

As the highest governing body, the Board of Directors oversees ESG matters through formulation and supervision. Its duties include risk assessment, strategic planning, target setting, and policy implementation. Through regular stakeholder communication, the Board ensures the Group's development aligns with stakeholder expectations. In the past year, the Board has actively fulfilled these duties by overseeing ESG initiatives from internal auditing to policy development, while providing robust resource support for all programs.

ESG Task Force

The ESG Task Force comprises the Group's senior management and representatives from functional departments and subsidiaries, operating under the Board's guidance. The Task Force manages ESG data collection, performance evaluation, and effectiveness reviews while offering valuable insights for policy implementation through continuous stakeholder dialogue. It plays a vital role in ESG issue management, guiding the Group's sustainable development journey.

To address evolving climate risks, the Group plans to optimize its governance structure within the next year. This includes expanding the ESG Task Force's responsibilities to identify, assess, and monitor climate-related risks, with regular reporting to the Climate Change Committee. These changes will strengthen the integration of climate risk into the Group's overall risk management framework.

We will also provide climate risk training for the Board and management to enhance their expertise and decision-making capabilities. These initiatives will help establish a more robust climate risk governance system, strengthening the foundation for the Group's sustainable development.

可持續發展管理 (續)

管治架構

我們的集團可持續發展的管治架構由董事會和ESG工作小組組成，分別以決策者及執行者的角色，確保集團可持續發展政策及措施的有效執行。

董事會

作為最高治理機構，董事會肩負制定及監管ESG事務的重任。其職責涵蓋風險評估、策略規劃、目標制定以至政策執行等重要範疇。董事會通過定期與持份者溝通，確保集團的發展方向能滿足各方期望。過去一年，董事會積極履行職責，從內部稽核到政策制定，全方位監督ESG工作的推展，並為各項計劃提供充足資源支持。

ESG工作小組

ESG工作小組由集團高級管理層、各職能部門及子公司代表共同組成，在董事會的指導下開展工作。工作小組專注於ESG數據收集、績效評估及成效檢討等實務工作，並透過與持份者的持續對話，為政策實施提供重要依據。工作小組同時擔當ESG議題管理的重要角色，推動集團在可持續發展道路上穩步前進。

為應對不斷變化的氣候風險，本集團計劃於未來一年內對管治架構進行優化調整，包括但不限於將擴大ESG工作小組的職能範圍，負責識別、評估和監控氣候相關風險，並定期向氣候變化委員會匯報。這些調整將有助於我們更有效地將氣候風險納入集團的整體風險管理框架中。

我們亦計劃為董事會及管理層提供氣候風險相關的培訓，以提升其在氣候風險管理方面的專業知識和決策能力。通過這些舉措，我們期望能建立更完善的氣候風險管治體系，為集團的可持續發展奠定更堅實的基礎。

ABOUT THIS REPORT (Continued)

Risk Management

The Group integrates ESG risk control into its overall business strategy to build a strong foundation for sustainable development. We have established a comprehensive system to identify, assess, monitor, and mitigate ESG risks. Our rigorous risk management processes focus on key areas: environmental protection, employment policies, and operational practices, to ensure sustainable operations.

In our internal management, the Environmental Policy Statement establishes a clear framework for managing climate risks and addressing climate change challenges. Our Procurement Guidelines govern suppliers' sustainability performance to manage ESG risks throughout the supply chain. The Board oversees our risk management and internal control systems, with expert support from the Audit Committee to ensure effective operation.

To strengthen our risk management capabilities, we are enhancing our internal risk management mechanisms and policies. Our key initiatives include updating the risk assessment framework, incorporating climate-related risks into regular assessment processes, developing specific response and mitigation plans, clarifying departmental responsibilities for climate risk management, and implementing regular monitoring and reporting protocols. We will also update the Risk Management Manual with climate risk assessment guidelines to help business units better identify, assess, and manage climate-related risks.

After thorough evaluation, the Audit Committee and Board confirm that our current risk management and internal control systems are operating effectively and adequately address present challenges.

Compliance Management

As a financial services group, we recognize that regulatory compliance is vital for maintaining operations, financial stability, and market reputation. We have implemented comprehensive internal policies and systems to ensure all business activities meet regulatory requirements. Our Audit Committee provides rigorous oversight, monitoring compliance against the latest regulatory standards.

The Board conducts yearly compliance reviews to assess our internal controls' effectiveness, ensuring that our operations could comply with the latest regulatory standards. We are proud to report that during this period, the Group has maintained exemplary ESG compliance, with no regulatory violations or concluded corruption cases, representing a clear testament to our compliance management system's success.

可持續發展管理 (續)

風險管理

本集團將ESG風險管控融入整體經營策略，致力打造穩健的可持續發展基礎。通過全面的風險識別和評估機制，我們建立了完善的反應體系，有效監控及緩解各類ESG風險。我們特別關注環境保護、僱傭政策及營運實務等關鍵領域，建立了嚴謹的風險管理流程，確保業務營運的可持續性。

在內部管理方面，我們的《環境政策聲明》提供了清晰的氣候風險管理框架，協助我們有效應對氣候變化帶來的挑戰。同時，我們透過《採購指引》對供應商的可持續發展表現進行規範，確保供應鏈的ESG風險得到妥善管理。在董事會的領導下，我們的風險管理及內部監控系統得到了審核委員會的專業支持，確保系統的有效運作。

為持續提升集團的風險管理能力，我們計劃在未來進一步修訂和完善內部風險管理機制及政策。主要措施包括更新風險評估框架，將氣候相關風險納入常規風險評估流程；制定詳細的氣候風險應對方案和緩解措施；強化相關部門在氣候風險管理方面的職責分工；以及建立定期的氣候風險監測和報告機制。此外，我們將修訂《風險管理手冊》，加入氣候風險評估指引，確保各業務部門能夠有效識別、評估和管理與氣候變化相關的風險。

經過審核委員會的詳細評估，董事會確認本集團目前的風險管理和內部監控系統運作良好，足以應對當前的挑戰。

合規管理

作為注重合規的金融服務集團，我們深明遵守法規對維持業務運營、財務穩健和市場信譽的重要性。為此，我們建立了完善的內部政策和制度框架，確保每項業務活動都符合監管要求。我們的審核委員會嚴格把關，根據最新的法律法規要求，持續監察集團的合規情況。

為了確保我們的營運始終符合最新的監管標準，董事會每年都會進行全面的合規審查，評估內部監控機制的成效。我們很欣慰地報告，在本報告期內，集團在ESG各方面均保持良好的合規記錄，未有任何違規事件或已審結的貪污訴訟案件，充分反映我們的合規管理制度行之有效。

ABOUT THIS REPORT (Continued)

Compliance Management (Continued)

可持續發展管理 (續)

合規管理 (續)

Areas 範疇	Issues 議題	The Group's Policies 本集團政策	Material Laws and Regulations (including but not limited to) 重大法例法規 (包括但不限於)
Labour Standards 員工	Employment 僱傭	<ul style="list-style-type: none"> Employee Handbook Recruitment Policies 《員工手冊》 《招聘政策》 	<ul style="list-style-type: none"> Employment Ordinance Labour Law of the People's Republic of China Labour Contract Law of the People's Republic of China Social Insurance Law of the People's Republic of China Minimum Wage Ordinance 《僱傭條例》 《中華人民共和國勞動法》 《中華人民共和國勞動合同法》 《中華人民共和國社會保險法》 《最低工資條例》
	Health and Safety 健康與安全	<ul style="list-style-type: none"> Management Measures for Employee Physical Examination 《職工體檢管理辦法》 	<ul style="list-style-type: none"> Occupational Safety and Health Ordinance Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases 《職業安全及健康條例》 《中華人民共和國職業病防治法》
	Development and Training 發展與培訓	<ul style="list-style-type: none"> Employee Handbook Employee Education and Training Management Measures 《員工手冊》 《職工教育培訓管理辦法》 	<ul style="list-style-type: none"> N/A 不適用
	Labour Standards 勞工準則	<ul style="list-style-type: none"> Employee Handbook 《員工手冊》 	<ul style="list-style-type: none"> Personal Data (Privacy) Ordinance and various anti-discrimination ordinances Provisions on Prohibition of Child Labour of the People's Republic of China 《個人資料(私隱)條例》及各種歧視條例 《中華人民共和國禁止使用童工規定》
Operation 營運	Supply Chain Management 供應鏈管理	<ul style="list-style-type: none"> Procurement Guidelines Supplier Management Procedures 《採購指引》 《供應商管理規程》 	<ul style="list-style-type: none"> Law of the People's Republic of China on Bid Invitation and Bidding 《中華人民共和國招標投標法》

ABOUT THIS REPORT (Continued)

可持續發展管理 (續)

Compliance Management (Continued)

合規管理 (續)

Areas 範疇	Issues 議題	The Group's Policies 本集團政策	Material Laws and Regulations (including but not limited to) 重大法例法規 (包括但不限於)
	Product Responsibility 產品責任	<ul style="list-style-type: none"> Employee Handbook Employment Contract Confidentiality Agreement Confidentiality, Intellectual Property and Non-compete Agreement Data Classification Management Measures Data Lifecycle Management Measures Software License Management Measures 《員工手冊》 《僱傭合約》 《保密協議》 《保密、知識產權及競業限制承諾協議》 《數據分類管理辦法》 《數據全生命週期管理辦法》 《軟件正版化管理辦法》 	<ul style="list-style-type: none"> Product Quality Law of the People's Republic of China Law of the People's Republic of China on the Protection of Consumer Rights and Interests Company Law of the People's Republic of China Contract Law of the People's Republic of China Cybersecurity Law of the People's Republic of China Personal Data (Privacy) Ordinance 《中華人民共和國產品質量法》 《中華人民共和國消費者權益保護法》 《中華人民共和國公司法》 《中華人民共和國合同法》 《中華人民共和國網絡安全法》 《個人資料 (私隱) 條例》
Business Ethics 商業道德	Anti-Corruption 反貪污	<ul style="list-style-type: none"> Employee Handbook Employment Contract Integrity Clause Confidentiality, Intellectual Property and Non-compete Agreement Anti-Commercial Bribery Agreement 《員工手冊》 《僱傭合約》 《廉潔條款》 《保密、知識產權及競業限制承諾協議》 《反商業賄賂協議書》 	<ul style="list-style-type: none"> Prevention of Bribery Ordinance Personal Data (Privacy) Ordinance Criminal Law of the People's Republic of China Anti-Money Laundering Law of the People's Republic of China Anti-Unfair Competition Law of the People's Republic of China 《防止賄賂條例》 《個人資料 (私隱) 條例》 《中華人民共和國刑法》 《中華人民共和國反洗錢法》 《中華人民共和國反不正當競爭法》

ABOUT THIS REPORT (Continued)

Compliance Management (Continued)

可持續發展管理 (續)

合規管理 (續)

Areas 範疇	Issues 議題	The Group's Policies 本集團政策	Material Laws and Regulations (including but not limited to) 重大法例法規 (包括但不限於)
Environment 環境	Emissions 排放物	<ul style="list-style-type: none"> Environmental Policy Statement 《環境政策聲明》 	<ul style="list-style-type: none"> Environmental Protection Law of the People's Republic of China Law of the People's Republic of China on Prevention and Control of Water Pollution Law of the People's Republic of China on Prevention and Control of Atmospheric Pollution Law of the People's Republic of China on Prevention and Control of Ambient Noise Pollution Law of the People's Republic of China on Prevention and Control of Environmental Pollution by Solid Waste Environmental Protection Tax Law of the People's Republic of China Energy Conservation Law of the People's Republic of China Motor Vehicle Idling (Fixed Penalty) Ordinance Greenhouse Gas Protocol 《中華人民共和國環境保護法》 《中華人民共和國水污染防治法》 《中華人民共和國大氣污染防治法》 《中華人民共和國環境雜訊污染防治法》 《中華人民共和國固體廢物污染環境防治法》 《中華人民共和國環境保護稅法》 《中華人民共和國節約能源法》 《汽車引擎空轉(定額罰款)條例》 《溫室氣體議定書》
	Use of Resources 資源使用	<ul style="list-style-type: none"> Environmental Policy Statement 《環境政策聲明》 	<ul style="list-style-type: none"> N/A 不適用
	The Environment and Natural Resources 環境及天然資源	<ul style="list-style-type: none"> Environmental Policy Statement 《環境政策聲明》 	<ul style="list-style-type: none"> N/A 不適用

ABOUT THIS REPORT (Continued)

Development Targets

Sustainable development is an integral part of the Group's business development blueprint. When planning for the future, we carefully balance industry dynamics, global trends, and stakeholder feedback to create practical ESG strategies. Our ESG Task Force monitors the environmental impact of our operations and ensures effective implementation of environmental protection measures through regular Board reporting.

To embed sustainable development principles deeply in our corporate culture, we continuously enhance our ESG management framework and data analysis capabilities. Through systematic data collection and analysis, we are establishing scientific emission reduction targets as a foundation for environmental management.

To strengthen our climate change response, we will conduct risk assessments to identify how climate change may impact our operations. We will enhance internal risk monitoring, conduct regular climate risk stress tests, and evaluate our business model's climate resilience. We will also develop comprehensive response plans, including business continuity protocols and emergency communication and decision-making mechanisms.

We approach our future with confidence, having developed comprehensive plans to strengthen human resource management, optimize supply chain efficiency, and enhance risk control. Through thorough sustainable development risk assessments, we will better understand how these risks affect our operations, building a solid foundation for long-term sustainable development.

可持續發展管理 (續)

發展目標

可持續發展已成為本集團業務發展藍圖中不可或缺的一環。在規劃未來發展時，我們審慎權衡行業動態、全球趨勢以及持份者的寶貴意見，以制定切實可行的ESG策略。我們專業的ESG工作小組肩負重任，持續監察營運活動對環境的潛在影響，並通過定期向董事會匯報，確保環保措施得到有效落實。

為確保可持續發展理念深植於集團文化，我們不斷完善ESG管理框架，同時加強數據分析能力。通過系統化的數據收集和分析，我們正逐步建立科學的減排目標基準，為環境管理工作提供堅實基礎。

為提升集團應對氣候變化的能力，我們將進行氣候風險評估，以識別氣候變化對業務營運的潛在影響。同時，我們將強化內部風險監控機制，定期進行氣候風險壓力測試，評估業務模式的氣候韌力。我們也將建立完善的氣候風險應對預案，包括制定業務連續性計劃，以及建立緊急情況下的溝通和決策機制。

我們對未來發展充滿信心，並已制定全面的工作規劃，重點加強人力資源管理、優化供應鏈效率，以及提升風險管控能力。通過深入的可持續發展風險評估，我們將更全面地了解相關風險對集團營運的影響，為長遠的可持續發展奠定穩健基礎。

STAKEHOLDER ENGAGEMENT

The Group views stakeholders as important partners on our sustainable development journey and understands that maintaining close connections with them is crucial for the Group's long-term development. Through establishing diverse communication channels, we actively listen to and collect sustainability feedback and suggestions from all stakeholders, allowing us to adjust our ESG management strategies and approaches in a timely manner. This interactive exchange not only helps us better grasp stakeholders' needs and expectations but also ensures our sustainable development strategies remain practical while continuously improving ESG performance.

持份者溝通

本集團視持份者為可持續發展路上的重要夥伴，深明與他們保持緊密聯繫對集團的長遠發展至關重要。透過建立多元化的溝通渠道，我們積極聆聽並收集各方持份者對可持續發展的意見和建議，讓我們能適時調整ESG管理策略和方針。這種互動交流不僅有助於我們更準確地把握持份者的需求與期望，更能確保我們的可持續發展策略切合實際，持續提升ESG表現。

Major Stakeholders 主要持份者

Major Communication Channels 主要溝通渠道

Board, senior management and employees 董事會、高級管理層及員工	Board meetings, internal meetings, training programmes, questionnaires, internal communication, staff activities, e-mail and social media 董事會會議、內部會議、培訓課程、問卷調查、內部通訊、員工活動、電郵及社交媒體
Investors and shareholders 投資者及股東	Shareholders' meeting and activities, financial reports and announcements, meetings, questionnaires, press release, the Group's notices, the Group's website 股東大會及活動、財務報告及公告、會議、問卷調查、新聞稿發佈、集團通訊、集團網站
Customers 客戶	Customers' meeting, questionnaires, interviews, phone call, e-mail and social media 客戶會議、問卷調查、訪談、電話、電郵及社交媒體
Suppliers, contractors, sub-contractors and business partners 供應商、承包商、分判商及商業夥伴	Review and evaluation, meeting and questionnaires 審核與評估、會議、問卷調查
Society 社區	Social service 社區服務

STAKEHOLDER ENGAGEMENT (Continued)

Assessment of Materiality Issues

To ensure our sustainable development strategy aligns with stakeholder expectations, we commissioned an independent consultant to conduct an in-depth materiality assessment during the reporting period. Following the ESG Reporting Guide and considering industry trends and operational realities, we identified 19 key ESG issues across four areas: environmental protection, employment and labor practices, operational practices, and community engagement, these form the cornerstone of our business development.

We invited a broad range of internal and external stakeholders to participate in our survey to better understand how various ESG issues impact both the Group's development and stakeholders. We collected 70 valid questionnaires, and these insights provided a crucial foundation for our strategy formulation. Our comprehensive materiality analysis established clear issue priorities, creating a scientific basis for resource allocation and goal setting. The resulting materiality matrix for this year guides both this report and our future strategic decisions.

持份者溝通(續)

重要議題評估

為了確保我們的可持續發展策略切合持份者的期望，我們於報告期內委託獨立顧問進行了深入的重要性評估。根據《ESG報告指引》、行業趨勢及營運實況，我們識別出19項關鍵ESG議題，涵蓋環境保護、僱傭及勞工常規、營運慣例和社區四大範疇，這些都是我們業務發展的重要基石。

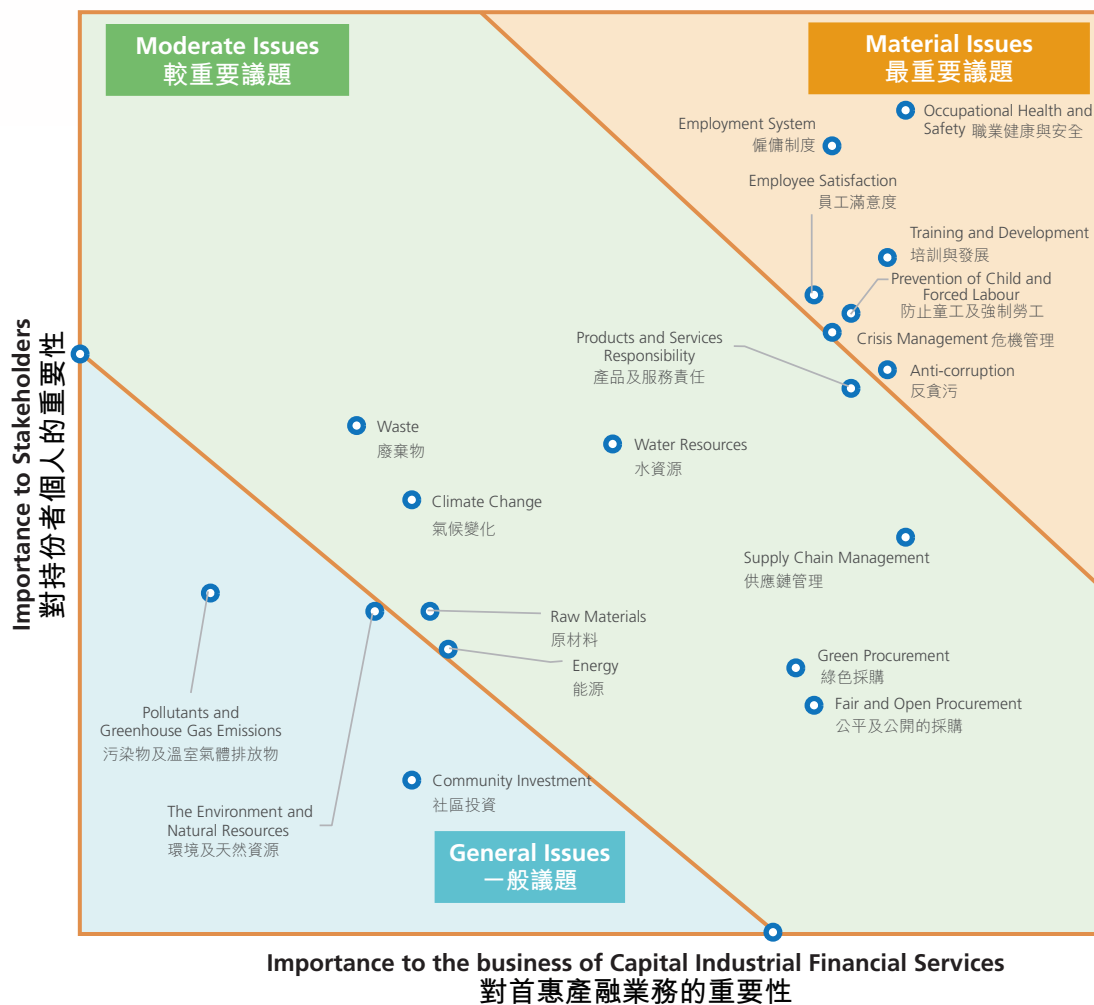
我們廣泛邀請內外部持份者參與問卷調查，深入了解各ESG議題對集團發展及持份者的重要性。共收集70份有效問卷，這些寶貴意見為我們的策略制定提供了重要依據。通過全面的重要性分析，我們建立了清晰的議題優先次序，為資源分配和目標設定提供了科學基礎。本年度的重要性矩陣不僅指導本報告的編製方向，更為未來的戰略決策奠定基礎。

STAKEHOLDER ENGAGEMENT (Continued)

持份者溝通(續)

Assessment of Materiality Issues (Continued)

重要議題評估(續)



Materiality Issues 最重要議題		Moderate Issues 較重要議題		General Issues 一般議題
Occupational Health and Safety 職業健康與安全	Crisis Management 危機管理	Product and Service Responsibility 產品及服務責任	Supply Chain Management 供應鏈管理	Pollutants and Greenhouse Gas Emissions 污染物及溫室氣體排放物
Employment System 僱傭制度	Prevention of Child and Forced Labour 防止童工及強制勞工	Water Resources 水資源	Energy 能源	The Environment and Natural Resources 環境及天然資源
Training and Development 培訓與發展	Anti-corruption 反貪污	Waste 廢棄物	Green Procurement 綠色採購	Community Investment 社區投資
Employee Satisfaction 員工滿意度		Climate Change 氣候變化	Fair and Open Procurement 公平及公開的採購	
		Raw Materials 原材料		

STAKEHOLDER ENGAGEMENT (Continued)

Assessment of Materiality Issues (Continued)

The 2024 assessment results reveal that stakeholders prioritize employment and labor practices above other concerns. Specifically, occupational health and safety and employment systems have maintained their positions as the top two material issues for three consecutive years, while environmental issues remain secondary priorities. The Board of Directors has confirmed these material issues, which we will explore in detail throughout this report. Moving forward, we will expand our communication channels, integrate stakeholder feedback more broadly, and collaborate to advance comprehensive ESG governance.

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR

Our report centers on materiality analysis with well-structured contents, exploring key issues in depth. Throughout the past year, we have embedded sustainability principles across our business operations while fulfilling our environmental and social responsibilities. Beyond ensuring compliance, we have implemented comprehensive ESG policies and enhanced our management systems to reach new milestones in sustainable development.

持份者溝通(續)

重要議題評估(續)

二零二四年的評估結果顯示，持份者最為關注僱傭及勞工常規範疇。其中，職業健康與安全、僱傭制度已連續三年位居前2位重要議題，而環境相關議題則相對次要。這些經董事會確認的重要議題將在本報告中詳細闡述。展望未來，我們將持續擴展溝通渠道，廣納持份者意見，攜手推進ESG管治的全面發展。

年度可持續發展表現

本報告以重要性分析為核心，精心打造報告內容架構，深入探討各項關鍵議題。過去一年，我們致力於將可持續發展理念融入業務營運的每個環節，積極履行環境及社會責任。我們不僅確保業務合規穩健，更全面推進ESG政策落地實施，通過持續完善管理機制，推動可持續發展進程邁向新台階。

**SUSTAINABLE DEVELOPMENT PERFORMANCE FOR
THE YEAR (Continued)**

Talent Attraction

We believe outstanding talent forms the foundation of corporate success. Through competitive compensation and benefits, we nurture and retain exceptional employees, helping them achieve their full potential and personal goals. We prioritize an open, inclusive workplace that welcomes diverse talent to build a culture of true inclusivity.

Occupational Health and Safety

Employee health and safety are our top priorities as we strive to maintain a secure, comfortable workplace. We have implemented a comprehensive safety management system, including the implementation of operation and management safety guidance for different positions. This year, we strengthened our safety protocols through targeted initiatives in production safety and fire prevention, further elevating our operational safety standards.

年度可持續發展表現 (續)

匯聚人才

我們深信卓越的人才才是企業成功的基石。通過提供具有競爭力的薪酬福利待遇，我們致力培養和留住優秀人才，讓他們在工作中充分發揮潛能，實現個人價值。我們特別重視打造開放包容的工作環境，歡迎來自不同背景的人才加入，共同建設多元共融的企業文化。

職業健康與安全

我們高度重視員工的健康與安全，致力營造安全舒適的工作環境。為此，我們建立了全面的安全管理體系，包括實施應用於不同崗位的安全工作及管理指引。本年度，我們進一步強化安全管理，推出了一系列專項整治方案，涵蓋安全生產、火災預防等多個層面，不斷提升集團的安全營運水平。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現(續)

Talent Attraction (Continued)

匯聚人才(續)

Occupational Health and Safety (Continued)

職業健康與安全(續)

Providing safety protection 提供安全防護



- Provide necessary protective equipment for employees to prevent workplace injuries
- Set up first aid kits, oximeters, blood pressure monitors, and basic medicines for emergency needs
- 為員工配備必要的勞動保護用品，預防工傷發生
- 設急救箱及血氧儀、血壓儀、普通成藥，以備不時之需

Enhancing emergency response 加強應急處理



- Organize safety training and seminars for all employees to improve safety awareness and emergency response capabilities
- Encourage employee participation in regular fire drills organized by the office building management company, and coordinate with management for fire equipment training and drills to enhance emergency and fire safety awareness
- Install signage in workplaces clearly indicating fire evacuation routes and exit locations
- Added new handheld fire extinguishers
- Provide comprehensive emergency response training for union officials, including first aid skills such as the Heimlich maneuver, CPR, and AED operation, ensuring appropriate assistance can be provided when employees are unwell or require emergency care until the ambulance arrives
- 組織全體員工參加安全培訓和講座，旨在提高員工安全意識和應對緊急情況的能力
- 鼓勵員工參與辦公室大廈管理公司定期舉辦的消防演習，並協同管理公司進行消防器材培訓和演練，提高應急及消防安全意識
- 於工作場所設置告示牌明確指示火災撤離路線及火災撤離出口位置
- 增添了新手持式滅火器
- 為工會幹部提供全面的應急培訓，包括海姆立克急救法、心肺復蘇CPR和使用AED等急救技能，確保在員工身體不適或需進行急救時能夠給予適當協助直至救護車到達為止

Protecting physical and mental health and safety 保障身心健康



- Establish "Employee Health Examination Management Measures" and conduct annual health checkups for union members
- Implement employee mutual protection activities and complete insurance coverage for all employees to help enhance risk resistance
- Promote work-life balance and actively organize sports and fitness activities including running, badminton, and yoga
- Provide fitness equipment and supplies for employees, such as basketball, soccer, badminton, table tennis, ropes skipping, etc.
- 為工會會員制定《職工體檢管理辦法》，開展年度健康體檢
- 開展員工互助保障活動，完成全部員工的參保工作，以助員工提升抵禦風險的能力
- 提倡工作與生活平衡，積極為員工組織體育健身活動，包括跑步、羽毛球及瑜伽
- 向員工提供健身運動器材和用品，如籃球、足球、羽毛球、乒乓球、跳繩等

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告



Employees actively participated in various recreational and sports activities organised by the Group to enhance their relationship with colleagues while at work.

員工積極參與集團舉辦的各項文娛康體活動，在工作之餘亦能藉此增進與同事間的關係。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Talent Attraction (Continued)

Occupational Health and Safety (Continued)

As an office-based organization, we encounter minimal occupational hazards. We rigorously follow all relevant regulations and are pleased to report zero work-related injuries or fatalities this year.

年度可持續發展表現 (續)

匯聚人才 (續)

職業健康與安全 (續)

作為一家以辦公室運營為主的企業，我們面臨的職業危害風險相對較低。我們嚴格遵守相關法規，很高興報告本年度並無發生任何工傷或因工死亡事件。

		2024 二零二四年	2023 二零二三年	2022 二零二二年
Work-related fatalities in the past three years (including Reporting Period)	過去三年 (包括報告期) 與工作相關死亡人數	0	0	0
Lost days due to work-related injuries	工傷導致失去的工作天數	0	0	0

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Talent Attraction (Continued)

Employment Management

Recruitment, Promotion and Dismissal

As a talent-oriented enterprise, we recognize that an excellent team is vital to our success. We uphold fair and equitable recruitment principles through our comprehensive “Recruitment Policies,” ensuring all hiring decisions are based on objective criteria such as professional capabilities, work experience, and academic qualifications. We champion workplace diversity and inclusion by preventing discrimination based on gender, age, race, religion, or any other non-work-related factors, fostering an equal and inclusive work environment.

Our comprehensive performance evaluation system ensures fair employee development. Each employee signs an “Employee Annual Task Responsibility Letter” that establishes clear objectives and assessment criteria. We conduct thorough discussions about responsibilities and expectations at the start of each year, followed by comprehensive performance evaluations at year-end. This systematic assessment directly influences salary adjustments, promotions, and job transfers. For management positions, we enhance accountability through the “Management Measures for the Corporate Standardisation and Deepening the Market-oriented Management of Middle-level Leaders of Capital Industrial Financial Services”, “Position Appointment Agreements”, “Tenure Target Responsibility Letter,” and “Annual Operation Target Responsibility Letter” to ensure effective performance and leadership.

A positive workplace requires both fair recruitment and promotion opportunities and effective disciplinary procedures. Therefore, the Group maintains strict protocols for handling serious misconduct. We take appropriate disciplinary action, including dismissal and salary settlement, in accordance with laws, regulations and internal rules when employees violate professional ethics, engage in misconduct, commit fraud, provide false information, or seriously neglect their duties. These measures help maintain a safe, fair, and respectful workplace where all employees can reach their full potential.

年度可持續發展表現 (續)

匯聚人才 (續)

僱傭管理

招聘、晉升及解僱

作為一家以人才為本的企業，我們深明優秀團隊對公司發展的重要性。我們恪守公平公正的招聘原則，建立了完善的《招聘政策》，確保招聘過程完全基於應聘者的專業能力、工作經驗和學術背景等客觀標準。我們重視工作場所的多元共融，在人才甄選過程中杜絕任何基於性別、年齡、種族、宗教等非工作相關因素的歧視，致力營造一個平等、包容的工作環境。

為確保公平公正的員工發展，我們建立了全面的績效評估體系。每位員工須簽訂《職工年度崗位任務責任書》，建立明確的工作目標和評核標準。在年初，我們會與員工深入探討其職責和期望，並在年末進行全面的績效評估。這套系統性的考核機制緊密連結著員工的薪酬調整、職位晉升及職務調動等重要決策。特別是在管理層面，我們通過《首惠產融公司規範與深化中階領導者市場化管理工作辦法》強化領導問責制，要求中級管理人員簽署《職位聘任協議書》、《任期目標責任書》及《年度經營目標責任書》，藉此提升管理效能和工作表現。

維護良好的職場環境不僅需要公平的招聘和晉升制度，更需要有效的紀律管理機制。為此，本集團對嚴重違紀行為採取嚴謹的處理方針。當發現員工有違反職業道德、行為不檢、欺詐舞弊、提供虛假資訊或嚴重失職等情況時，我們將依照法律法規和內部規章，採取適當的紀律處分，包括解僱及薪酬結算。這些措施的目的是維護一個安全、公正和相互尊重的工作環境，讓每位員工都能充分發揮潛能。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Talent Attraction (Continued)

Employment Management (Continued)

Compensation, Other Benefits and Welfare

In our compensation and benefits policies, we prioritize respect and employee recognition. The Group maintains a comprehensive remuneration system that offers competitive packages based on attendance, performance, service length, qualifications, and market conditions. We provide bonuses and development opportunities aligned with business growth and individual contributions.

For our Hong Kong employees, we provide Mandatory Provident Fund schemes and labour insurance, while Mainland employees receive the “Five Insurance and Two Fund”, comprising endowment insurance, medical insurance, unemployment insurance, employment injury insurance, maternity insurance, housing provident fund and Corporate Annuity.

The Group prioritizes employee well-being by fostering a caring and inclusive corporate culture. We organize diverse cultural and sports activities for Mainland employees, from arranging group attendance at Shougang men’s basketball home games to hosting football leagues, 3-on-3 basketball tournaments, and table tennis matches. We also offer Baduanjin (“八段錦”) qigong training to enrich employees’ leisure time. Our comprehensive benefits package includes maternity care, and medical support for those in need. To promote physical and mental wellness, we coordinate recuperation activities and health checkups for both employees and their families. Through our “Youth” series programs and Women’s Day celebrations, we strengthen our employees’ sense of belonging for Mainland employees. To further protect the rights and interests of our employees, we also encourage union membership and provide additional perks such as birthday cake cards, daily necessities, holding parks and annual park passes for Mainland employees.

Our family-friendly culture is reinforced through comprehensive recognition programs, featuring service year awards, wedding gifts, and baby gifts, for Hong Kong employees. These initiatives reflect our dedication as a responsible employer to supporting our employees’ needs and promoting work-life balance.

年度可持續發展表現 (續)

匯聚人才 (續)

僱傭管理 (續)

薪酬、其他待遇及福利

在薪酬與福利政策方面，我們秉持尊重和獎勵員工的核心理念。集團建立了一套完善的薪酬制度，根據員工的出勤記錄、工作表現、服務年期、資歷和市場狀況，提供具競爭力的薪酬待遇。我們亦會根據業務發展情況和員工貢獻，適時發放花紅及提供發展機會。

我們為香港員工提供強制性公積金計劃及勞工保險，內地員工則享有「五險二金」保障，包括養老保險、醫療保險、失業保險、工傷保險、生育保險、住房公積金和企業年金。

本集團注重員工福祉，積極營造關愛共融的企業文化。我們為內地員工組織各類文體活動，包括組織過百人觀看首鋼男籃主場比賽、參與各類運動比賽如足球聯賽、三對三籃球賽及乒乓球賽等，並開展八段錦培訓，豐富員工業餘生活。此外，我們提供多元化福利，包括為有需要的員工提供生育慰問及醫療支援，以及組織員工及家屬療休養活動、健康體檢，關注員工身心健康。通過開展「青」字號活動和婦女節慰問等活動，增強員工歸屬感。為進一步保障員工權益，我們鼓勵內地員工加入機關工會，並定期派發生日蛋糕卡、日用品、節日福利及公園年票作為額外福利。

為打造家庭友好的企業文化，我們為香港員工設立了完善的員工表彰獎勵計劃，包括服務年獎、結婚禮物和孩子出生禮物等特別待遇。這些措施充分體現了我們作為負責任僱主的承諾，致力於關顧員工需求，協助他們在工作與家庭生活之間取得平衡。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現 (續)

Talent Attraction (Continued)

匯聚人才 (續)

Employment Management (Continued)

僱傭管理 (續)

Working Hours and Rest Periods

工作時數及假期

To enhance employee productivity and well-being, we have implemented comprehensive working hours policies through our “Employee Handbook” and employment contracts. We prioritize employee health by maintaining standard working hours that can be flexibly adjusted based on position requirements and legal regulations, ensuring staff members get sufficient rest while fulfilling their responsibilities.

為了促進員工的工作效率和身心健康，我們在《員工手冊》和僱傭合約中制定了完善的工作時間制度。作為體現對員工健康的重視，我們採用標準工時制度，並根據不同職位的特性和法律要求靈活調整，讓員工在完成工作的同時也能獲得充分的休息時間。

To show care for our employees, we have specially established overtime compensation and compensatory leave systems to recognize those who dedicate extra time. In addition to statutory holidays and paid annual leave, we have a comprehensive leave system including sick leave, marriage leave, bereavement leave, maternity leave, and paternity leave, comprehensively caring for employee needs at different life stages. These measures demonstrate our commitment to helping employees achieve work-life balance.

為展現對員工的關懷，我們特別設立了超時補償和補假制度，以表彰那些付出額外時間的員工。除了提供法定假期和帶薪年假外，我們還設有全面的假期制度，包括病假、婚假、喪假、產假和侍產假等，全方位照顧員工在不同人生階段的需求。這些措施都體現了我們致力於幫助員工在工作與生活之間取得平衡的承諾。

Equal Opportunities, Diversity and Anti-discrimination

平等機會、多元化及反歧視

As an enterprise committed to equal opportunity, we strive to create a diverse and inclusive work environment. We recognize that each employee's unique knowledge, skills, and experience drives our corporate development. Through the arousing of management's awareness of equality and fairness, we ensure all employees receive fair employment opportunities and treatment. Throughout the employment process, from recruitment and interviews to hiring, promotion, and compensation decisions, we maintain a firm stance against discrimination based on age, gender, sexual orientation, disability, ethnicity, marital status, religion, or political background.

作為一家重視平等機會的企業，我們致力於營造多元共融的工作環境。我們深切明白每位員工獨特的知識、技能和經驗都為企業發展注入動力。透過積極提升管理團隊的平等及公平意識，我們確保所有員工均享有公平的就業機會和待遇。在整個僱傭流程中，不論是招聘、面試、錄用、晉升還是薪酬決定，我們都堅持不因年齡、性別、性取向、殘疾、種族、婚姻狀況、宗教或政治背景而有所歧視。

We maintain a comprehensive grievance mechanism that encourages employees to report suspected discriminatory behavior to management through channels like internal email. We pledge to thoroughly investigate all reported cases and take appropriate measures to protect employee rights. Regular reviews of our anti-discrimination policies ensure they continue to provide robust protection for all employees.

我們建立了完善的申訴機制，鼓勵員工通過內部郵件等溝通渠道向管理層舉報任何涉嫌歧視的行為。對於所有舉報個案，我們承諾進行徹底調查並採取相應措施，切實保障員工權益。我們更定期檢討反歧視政策的執行情況，確保政策持續有效地為員工提供充分保障。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Talent Attraction (Continued)

Employment Management (Continued)

Labour Standards

The Group firmly upholds basic human rights and strictly prohibits child labor and forced labor. Through our "Employee Handbook," we have established rigorous recruitment policies to ensure all employment practices comply with legal requirements while maintaining a fair and just work environment.

At the execution level, our human resources and administrative teams perform thorough background checks on all job applicants, meticulously verifying identity documents to prevent illegal employment. Our employment contracts clearly outline all terms to ensure employees understand their rights fully. Meanwhile, we maintain open communication channels, encouraging employees to report any potential rights violations through internal email and other means.

When labor standard violations are discovered, the company acts swiftly, suspending related work immediately and launching a comprehensive investigation. Based on investigation findings, we formulate and implement corrective measures and strengthen prevention mechanisms.

年度可持續發展表現 (續)

匯聚人才 (續)

僱傭管理 (續)

勞工準則

本集團堅定不移地維護基本人權，嚴禁任何童工和強迫勞動的行為。我們以《員工手冊》為基礎，制定了嚴格的招聘政策，確保所有僱傭行為均符合法律規範，並致力於營造公平公正的工作環境。

在執行層面，我們的人力資源和行政團隊對每位求職者進行深入的背景審查，仔細核實身份文件，以杜絕任何非法僱傭的可能性。我們的僱傭合約清晰列明各項條款，確保員工充分了解自身權益。同時，我們建立了開放的溝通渠道，鼓勵員工透過內部郵件等方式，及時反映任何可能危及員工權益的情況。

若發現任何違反勞工標準的行為，公司將迅速採取行動，立即暫停相關工作，展開全面調查。我們會根據調查結果制定並實施相應的改善措施，建立更完善的預防機制。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現 (續)

Talent Attraction (Continued)

匯聚人才 (續)

Employment Management (Continued)

僱傭管理 (續)

Labour Standards (Continued)

勞工準則 (續)

As of December 31, 2024, the Group had 63 full-time employees, with no other workers hired during the year. The relevant employment data details are as follows:

截至二零二四年十二月三十一日，本集團擁有63名全職員工，年內未有其他僱傭形式。相關僱傭數據明細如下：

			Number of Employees 員工人數	Turnover rate (%) ¹ 流失員工比率 (%) ¹	Ratio of newly hired employees (%) ² 新入職員工比率 (%) ²
2024					
二零二四年					
Total 總計			63	7.94%	11.11%
By gender 按性別劃分	Male 男性		39	10.26%	5.13%
	Female 女性		24	4.17%	20.83%
By age group 按年齡組別劃分	Below 30 30歲以下		6	0.00%	0.00%
	30 to 50 30至50歲		54	5.56%	11.11%
	Over 50 50歲以上		3	66.67%	33.33%
By employment rank 按職級劃分	Senior management 高級管理人員		4	25.00%	25.00%
	Middle management 中級管理人員		7	14.29%	0.00%
	General staff 一般員工		52	5.77%	11.54%
By geographical region 按地區劃分	Hong Kong 香港		4	0.00%	25.00%
	Mainland China 中國內地		59	8.47%	10.17%

¹ Employee turnover rate = (Number of employees lost in that category/Total number of employees in that category) × 100%

² New hire rate = (Number of new hires in that category/Total number of employees in that category) × 100%

¹ 流失員工比率 = (該類流失員工人數/該類員工總數) × 100%

² 新入職員工比率 = (該類新入職員工人數/該類員工總數) × 100%

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Talent Attraction (Continued)

Employment Management (Continued)

Training and Development

We consider employee development and training essential to our corporate success. To achieve this vision, we invest significantly in talent cultivation and career development, fostering an environment that enhances professional skills and work performance.

Following this philosophy, we strictly adhere to the “Employee Education and Training Management Measures” to continuously enhance employee efficiency. Our flagship program, the “Capital Industrial Lecture Hall”, alongside various online and offline training activities, offers employees extensive learning opportunities and professional growth.

Our comprehensive training system encompasses new employee orientation, cross-departmental training, position-specific training, and external programs. These initiatives help employees master operational skills while gaining insights into industry trends and best practices. We regularly conduct professional training based on business development and internal needs, including specialized seminars led by industry experts. These sessions explore management regulations, legal frameworks, market dynamics, and industry expertise. This approach enhances professional competence while creating valuable networking opportunities with industry leaders.

年度可持續發展表現 (續)

匯聚人才 (續)

僱傭管理 (續)

培訓及發展

我們將員工的持續發展和培訓視為企業成功的關鍵基石。為實現這一願景，我們在人才培育和職業發展規劃方面投放充足資源，營造有利於員工提升專業技能和工作表現的環境。

秉持這一理念，我們嚴格遵循《職工教育培訓管理辦法》，持續提升員工的工作效能。「首惠大講堂」作為我們的重點項目，配合其他線上線下培訓活動，為員工提供豐富的學習機會和專業知識增長平台。

我們設計了全方位的培訓體系，涵蓋新員工入職培訓、跨部門培訓、崗位專項培訓及外部機構主導的培訓等多個維度。這些培訓不僅幫助員工掌握業務操作技能，更讓他們深入了解行業趨勢和最佳實踐方案。我們更會因應業務發展和內部需求，定期舉辦專業培訓課程。其中，我們經常邀請業界專家主持專題研討會，深入探討管理規定、法律框架、市場動態及行業專業知識。這種學習模式不僅能夠增進員工的專業素養，更為他們提供與業界精英交流的寶貴機會。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現 (續)

Talent Attraction (Continued)

匯聚人才 (續)

Employment Management (Continued)

僱傭管理 (續)

Training and Development (Continued)

培訓及發展 (續)

Training quality remains our priority. We systematically collect participant feedback after each session, thoroughly evaluate effectiveness, and use these insights to enhance future training programs.

培訓質量的持續改進是我們的重要關注點。每次培訓活動結束後，我們都會認真收集參與者的意見反饋，仔細評估培訓成效，並以此為基礎優化未來的培訓計劃。

			Percentage of employees trained (%) ³ 受訓員工百分比 (%) ³	Average training hours per employee (hour) ⁴ 每位員工平均受訓時數 (小時) ⁴
2024 二零二四年				
Total 總計			100%	132.71
By gender 按性別劃分	Male 男性		100%	131.59
	Female 女性		100%	134.54
By employment level 按員工類別劃分	Senior management 高級管理人員		100%	71.75
	Middle management 中級管理人員		100%	154.71
	General staff 一般員工		100%	134.44

³ Percentage of trained employees = (Number of employees trained in that category / Total number of employees in that category) × 100%

³ 受訓員工百分比 = (該類員工受訓人數 / 該類員工總數) × 100%

⁴ Average training hours per employee = (Total training hours for that category of employees / Total number of employees in that category)

⁴ 每位員工平均受訓時數 = (該類員工總受訓時數 / 該類員工總數)

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Integrity-oriented

Anti-corruption

We uphold the principle of ethical business operations and consider business integrity as the foundation for sustainable corporate development. In our operations, we maintain a zero-tolerance approach to any unethical behavior, particularly corrupt and illegal activities such as bribery, extortion, fraud, and money laundering. We deeply understand that only by adhering to ethical standards and demonstrating the highest levels of integrity in every business aspect can we ensure long-term, stable corporate development.

At the implementation level, we have established a comprehensive integrity system and strictly enforce all legal and regulatory requirements. Through our professional anti-corruption management system, we fully implement a series of anti-corruption policies to effectively prevent and control various corruption risks. We regularly evaluate and update our internal code of conduct and anti-corruption systems to ensure these standards are not only practical but also clearly understood and carefully followed by every employee.

年度可持續發展表現(續)

以廉為本

反貪污

我們秉持廉潔經營的理念，將商業誠信視為企業永續發展的根基。在經營過程中，我們對任何違反道德的行為持零容忍態度，尤其是各類貪污不法行為，如賄賂、勒索、欺詐及洗黑錢等。我們深知，只有堅守道德行為準則，在每一項業務中體現最高誠信標準，才能確保企業的長期穩健發展。

在實踐層面，我們建立了完善的廉潔體系，嚴格執行各項法律法規要求。通過專業的防貪管理系統，我們全面實施一系列防貪政策，有效預防和管控各類貪污風險。我們定期進行內部紀律守則和反貪污制度的評估與更新，確保這些規範不僅切實可行，更能讓每位員工都能清楚理解並認真遵守。

Anti-corruption Guidelines 反貪污指引

- Signing the Anti-Commercial Bribery Agreement or the Confidentiality, Intellectual Property and Non-compete Agreement with all Mainland employees to promote anti-corruption and anti-commercial bribery business ethics
- Establishing a clear code of conduct in the Employee Handbook and employee contracts, including strict prohibition on accepting or requesting unnecessary hospitality and gifts, such as presents, accommodation or food supplies
- Requiring employees to complete a written statement on conflict of interest for all relevant interests or relationships that may involve an actual or potential conflict of interest, and report it to the Human Resources Department for management review to prevent conflicts of interest
- Requiring business partners to sign the Integrity Clause in their contracts to protect the rights and responsibilities of both parties with clear guidelines for anti-corruption management
- 與所有內地員工簽訂《反商業賄賂協議書》或《保密、知識產權及競業限制承諾協議》，提倡反貪污及反商業賄賂的商業道德操守
- 於《員工手冊》及員工合約中制定明確的行為守則，包括嚴禁接受或要求不必要的款待和餽贈，如禮物、住宿或食物供應等
- 要求員工就所有可能涉及實際或潛在利益衝突的相關利益或關係，填寫利益衝突的書面聲明，向人力資源部申報後供管理層審閱，以預防利益衝突
- 要求商業夥伴簽訂合同中的《廉潔條款》，以清晰的防貪管理規範保障雙方權責

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現 (續)

Integrity-oriented (Continued)

以廉為本 (續)

Anti-corruption (Continued)

反貪污 (續)

Whistleblowing Channels 舉報渠道

- Handling all reports of corruption seriously in accordance with the report management policy
- Encouraging employees or stakeholders to report misconduct, either anonymously or in real names, by phone, e-mail and letter
- Conducting all reporting procedures in a confidential manner to protect the personal information and legitimate interests of the whistleblower and prevent any unfair treatment and retaliation against the whistleblower
- Appointing designated personnel or setting up special committees to verify and investigate reports upon receipt, and take timely remedial measures when necessary
- Depending on the seriousness of the case, disciplinary action will be taken against the relevant personnel or the case will be referred to the judicial authorities for handling
- 根據舉報管理政策，嚴肅處理所有貪污舉報
- 鼓勵員工或持份者以匿名或實名的方式，通過電話、電郵及信函等渠道舉報不當行為
- 以保密方式進行所有檢舉程序，保護舉報者的個人信息及合法權益，防止舉報者受到任何不公平待遇及報復
- 在接獲舉報後委任指定人員或成立特別委員會，進行舉報核實及調查，必要時及時採取補救措施
- 視乎案件的嚴重性，對相關人員作出紀律處分或將相關案件移送至司法機關處理

Anti-corruption Culture 反貪污文化

- Conducting an integrity holiday reminder on the eve of the holidays to enhance the awareness of corruption prevention
- Providing regular anti-corruption training to employees and the Board to raise awareness and understanding of business ethics and related laws and regulations
- Conducting anti-corruption awareness sessions to ensure employees understand and uphold ethical business practices
- 假期前夕開展廉潔過節提醒，以強化防貪意識
- 定期為員工及董事會提供反貪污培訓，提高對商業道德及有關法例法規的認知和理解
- 舉辦警示教育大會，確保員工具有足夠防貪反貪意識



Anti-corruption awareness sessions
警示教育大會

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現 (續)

Integrity-oriented (Continued)

以廉為本 (續)

Anti-corruption (Continued)

反貪污 (續)

2024

二零二四年

Average hours of anti-corruption training provided to employees	為員工提供反貪污相關的 人均培訓時數 (小時)	1
Average hours of anti-corruption training provided to the Board	為董事會提供反貪污相關的 人均培訓時數 (小時)	1

Service Responsibility

服務責任

High-quality, reliable customer service is our Group's core value. It directly impacts our reputation and drives our enterprise's sustainable development. Understanding that customer needs come first, we continuously innovate our service models and pursue excellence in service quality to exceed customer expectations. Through ongoing optimization of service processes and enhanced professional standards, we are building an outstanding customer service system that ensures steadily improving customer satisfaction.

優質可靠的客戶服務是本集團的核心價值，不僅直接影響我們的聲譽，更決定著企業的可持續發展。我們深知客戶需求永遠是第一位的，因此不斷創新服務模式，精益求精地提升服務質量，務求為每位客戶帶來超乎預期的體驗。通過持續優化服務流程和提升專業水準，我們致力於打造卓越的客戶服務體系，確保客戶滿意度持續提升。

Quality Management

質量管理

We consider quality management the cornerstone of excellent service. Our comprehensive quality management system enables continuous monitoring and improvement of service quality, project progress, customer data processing, and internal risk control. This system maintains high service standards while enhancing customer satisfaction and reducing operational risks.

我們視品質管理為提供優質服務的根基。透過全面實施品質管理體系，我們得以持續監控和提升服務品質、專案進度、客戶資料處理以及內部風險控制等各個環節。這套系統不僅確保了服務的高水準，更有效地提升了客戶滿意度，同時也降低了營運風險。

For corporate image promotion, we have established the "Management Measures for External Publicity of Capital Industrial Financial Services Group Limited" as guidelines to ensure accurate market perception. This year, we completed the production of company promotional video. To expand our brand influence, we leveraged multiple media platforms — including Shougang News Center, company portal website, Supply Chain Finance platform website, and Gelonghui, published more than 10 news reports that increased market awareness of our main business operations.

在企業形象推廣方面，我們制定了《首惠產業金融服務集團股份有限公司對外宣傳工作管理方法》作為對外溝通的指導方針，確保市場對我們有準確的認識。今年，我們成功完成了公司宣傳片製作。為了擴大品牌影響力，我們充分運用首鋼新聞中心、公司入口網站、供金平台網站和格隆匯等多個媒體平台，發佈了十餘篇新聞報導，有效提升了公司主營業務的市場知名度。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Integrity-oriented (Continued)

Customer Service

As a customer-focused enterprise, we continuously collect and analyze feedback through our comprehensive service quality monitoring system. Our dedicated customer service department ensures prompt, proper handling of all customer needs. We uphold our same-day response commitment and maintain a thorough problem-handling process that includes analysis, improvement, and prevention mechanisms. In particular, our achievement of zero complaints during this reporting period demonstrates our firm commitment to service excellence and our outstanding performance.

Protection of Customer Privacy and Intellectual Property Rights

As a financial service provider, we deeply understand the importance of intellectual property rights and customer privacy in maintaining quality service. We strictly comply with all relevant laws and regulations to protect intellectual property rights and data security throughout our operations. Our Employment Contract and Confidentiality Agreement clearly define employees' confidentiality responsibilities and obligations. For data handling, we follow a "need-to-know" principle, ensuring confidential information is accessible only to authorized personnel. When employees violate personal privacy or intellectual property rights regulations, we take appropriate disciplinary action, ranging from verbal or written warnings to dismissal. In serious cases, employees may face legal liability.

As digital services become more widespread, data security has emerged as a vital component of quality service. We have implemented comprehensive data protection measures, including the implementation of strict system access controls to prevent data breaches. Moreover, to combat growing cybersecurity threats, we continuously enhance our network security measures to ensure complete data protection.

The Group standardizes its external communications through diverse platforms, including our official website, social media accounts, and news media channels, ensuring accurate and timely corporate information sharing. We enhance our communication quality by regularly having key personnel attend professional Shougang multimedia training programs, which strengthens their expertise in managing external communications.

年度可持續發展表現 (續)

以廉為本 (續)

客戶服務

作為重視客戶意見的企業，我們透過全方位的服務品質監控系統，持續收集並分析客戶的反饋意見。專門成立的客戶服務部門確保每位客戶的需求都能得到即時且妥善的處理。我們堅持當天回覆的服務承諾，並建立了完整的問題處理流程，包含分析、改善和預防機制。值得一提的是，本報告期內零投訴的優異成績，充分展現了我們在提供卓越服務方面的堅定承諾和出色表現。

保護客戶私隱及知識產權

作為金融服務供應商，我們深明智慧產權和客戶隱私對維持優質服務的重要性。為此，我們謹慎遵循各項相關法律法規，全面保護業務營運中的智慧財產權和資料安全。通過《僱傭合約》和《保密協議》，我們明確界定了員工在保密方面的責任和義務。在資料處理方面，我們採用「需要知情」的原則，確保機密資料僅供獲授權人員查閱和使用。如有員工違反個人隱私或智慧財產權相關規定，我們會採取相應的紀律處分，包括口頭警告、書面警告或解僱等措施，情況嚴重者更可能需要承擔法律責任。

隨著數位化服務的普及，資料安全已成為優質服務中不可或缺的一環。我們制定了全面的資料保護措施，包括實施嚴格的系統權限管理，有效防止資料外洩。此外，為應對日益增加的網路安全挑戰，我們持續強化各項網路安全防護措施，全方位保障資料安全。

集團致力於規範管理對外資訊傳播渠道，通過建立多元化的傳播平台，包括公司官方網站、社交媒體賬號及其他新聞媒體渠道，確保企業資訊的準確和及時發佈。此外，我們重視提升資訊發佈質量，定期組織相關人員參與專業的首鋼融媒體培訓班，確保員工對外部資訊處理具備專業能力。

**SUSTAINABLE DEVELOPMENT PERFORMANCE FOR
THE YEAR (Continued)**

年度可持續發展表現(續)

Integrity-oriented (Continued)

以廉為本(續)

**Protection of Customer Privacy and Intellectual Property Rights
(Continued)**

保護客戶私隱及知識產權(續)

**Network Boundary Protection
網絡邊界防護**

Setting up firewalls, anti-virus walls and intrusion detection equipment according to Level 3 protection requirements to block potential network attacks, and dividing system function modules into different security domains to prevent lateral attacks.

按照等保三級要求設置防火牆、防毒牆及入侵監測等設備，阻斷可能發生的網絡攻擊行為，並將系統功能模塊劃分不同安全域，防止橫向攻擊。

**Real-time Traffic Monitoring
流量實時監控**

Conducting real-time monitoring and analysis of all traffic entering and exiting data systems to promptly detect and block malicious network behaviour.

對進出數據系統的所有流量進行即時監控及分析，及時發現並阻斷惡意網絡行為。

**Data Classification and
Full Lifecycle Management
數據分級及全生命週期管理**

Establishing strict visibility and access permissions for data based on categories and levels, with emphasis on personal information protection to prevent data misuse and abnormal transmission. Meanwhile, corresponding management standards based on classification levels to regulate data transmission and usage have been developed, achieving effective data lifecycle management.

對數據按類別和級別制定嚴格的可視及使用權限，當中特別強化個人信息保護，防止數據濫用及非正常傳輸。同時，根據分類分級制定相應管理標準，規範數據傳輸及使用，達到良好的數據全生命週期管理。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現 (續)

Supply Chain Management

Supply chain management is vital for delivering quality service and maintaining stable operations. We have established a comprehensive supplier and intermediary selection system through our "Procurement Guidelines," using rigorous screening criteria to build long-term partnerships with high-quality business partners.

供應鏈管理

供應鏈管理在確保我們提供優質服務和維持穩定運營方面扮演著關鍵角色。為此，我們透過《採購指引》建立了完整的供應商和中介機構評選體系，秉持嚴謹的篩選標準，致力與優質的商業夥伴建立長期合作關係。

Basic Principles of Procurement

採購的基本原則



We employ a classified management strategy, creating tailored procurement plans for different items to optimize both operational efficiency and economic benefits. Our supplier selection process evaluates not just cost and quality, but also internal management systems, training qualifications, equipment conditions, service quality, social reputation, after-sales service, and professional skills, ensuring all suppliers meet our strict standards. Through continuous monitoring, regular performance assessments, and close communication, we track suppliers' social and environmental impacts during their production and supply chain activities to ensure compliance with social responsibility and environmental protection principles.

我們採取分類管理策略，根據不同採購項目制定相應的採購方案，使採購管理系統既能高效運作，又能實現最大經濟效益。在供應商遴選過程中，我們不僅著重考量成本和質量因素，更全面評估其內部管理體系、培訓資格、設備狀況、服務質素、社會信譽、售後服務及專業技能等多個維度，確保所選供應商均符合集團的嚴格要求。我們持續監督供應商表現，定期進行績效評估，並與供應商保持密切溝通，關注其生產和供應鏈活動對社會及環境的影響，確保業務營運符合社會責任和環保原則。

During the reporting period, the Group has established partnerships with 36 Hong Kong and 30 Mainland China suppliers across Hebei Province, Beijing, Tianjin, and Anhui Province. All these suppliers were selected only after rigorous screening through the Group's procurement and ESG management practices.

回顧報告期內，本集團已與36家香港及30家中國內地供應商建立合作關係，涵蓋河北省、北京市、天津市及安徽省等地區。所有供應商均經過集團採購及ESG管理慣例的嚴格篩選後方獲選用。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Supply Chain Management (Continued)

Environmental and Social Risk Management

The Group prioritizes managing operational and governance risks throughout our supply chain. Through our “Management Measures for Credit Exposures of Suppliers” and its “Credit Exposure Management Procedures,” we have implemented a comprehensive risk management system. We continuously monitor and assess credited suppliers to prevent and control environmental and social risks. To maintain strong supply chain operations, we regularly review our management system, assess potential environmental and social risks, and address any systemic vulnerabilities.

Open and Green Procurement

The Group’s procurement strategy is built on fair competition principles. Following our “Procurement Guidelines,” we carefully select suppliers through a prudent process that complies with legal requirements and protects all parties’ interests. We take a zero-tolerance stance toward non-compliant suppliers, immediately suspending cooperation until they complete corrective actions and pass our Group’s audit.

In pursuing sustainable development, we collaborate closely with our partners to implement sustainable business practices. “Green procurement” stands as one of our core strategies, we prioritize eco-friendly and low-carbon products, selecting those with minimal environmental impact when price and quality are comparable, in order to minimize the impact of our operations on the environment. Through regular environmental performance assessments and promotion of energy-saving measures among suppliers, we are building a more environmentally conscious supply chain system.

In today’s dynamic market environment, we maintain adaptable procurement strategies to address emerging needs and challenges. We believe that transparent and environmentally conscious procurement policies not only demonstrate environmental responsibility but also serve as a foundation for long-term sustainable development. We will continue enhancing our procurement strategies and operational efficiency to deliver superior customer service while advancing global sustainability.

年度可持續發展表現 (續)

供應鏈管理 (續)

環境及社會風險管理

本集團高度重視供應鏈中營運和治理風險的管理工作。我們通過《供應商授信敞口管理辦法》及其《授信敞口管理程序》建立了完善的風險管理體系。在此框架下，我們對授信供應商展開持續性的監測和評估工作，以預防和管控各類環境及社會風險。為確保供應鏈的穩健運作，我們更定期對供應鏈管理系統進行全面審視，深入評估潛在的環境和社會風險，並著力解決系統性隱患。

公開與綠色的採購

本集團的採購策略建基於公平競爭原則之上。在嚴格遵循《採購指引》的基礎上，我們以審慎的態度進行供應商甄選，確保整個過程符合法律規範，並充分維護所有參與方的權益。對於違規供應商，我們採取零容忍的態度，即時中止合作，只有在其完成整改並通過本集團的審核後，才會考慮重新建立業務關係。

在推動可持續發展的道路上，我們與合作夥伴攜手並進，共同實踐永續經營理念。「綠色採購」是我們的核心策略之一，我們優先考慮環保及低碳產品，在同等價格和品質的情況下，選擇對環境影響較小的產品，藉此減低營運對環境的衝擊。通過定期評估供應商的環保表現，並積極推動他們採納節能減碳措施，我們致力於打造一個更環保的供應鏈體系。

在瞬息萬變的市場環境中，我們保持靈活應變的採購策略，積極回應新興的需求與挑戰。我們深信，推行公開透明和環保的採購政策不僅是履行環保責任的表現，更是實現長遠可持續發展的重要基石。我們將持續優化採購策略，提升營運效率，為客戶提供更優質的服務，同時為全球的永續發展作出貢獻。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Green Operations

Environmental protection lies at the heart of the Group's operational model. Our "Environmental Policy Statement" guides our comprehensive environmental management approach, supported by a robust monitoring system that tracks energy consumption and pollutant emissions. We continuously enhance our environmental protection measures through regular risk assessments and performance reviews.

As a major player in the steel industry, we recognize our significant role in addressing carbon emissions. Therefore, we have proactively engaged in the steel scrap recycling business and achieved remarkable results. In 2024, the company we invested supplied over 93,000 tonnes of scrap steel to steel bases, effectively reducing carbon emissions by approximately 148,000 tonnes and supporting the industry's environmental transformation.

To validate our environmental initiatives' effectiveness, we are conducting thorough audits of emissions and resource consumption data. These assessments will help us establish precise emission reduction and energy-saving targets while strengthening our environmental management system. We are committed to sharing our progress with the public when appropriate.

Use of Resources

The Group embraces sustainable operations by integrating environmental considerations into our daily activities. Through thorough resource management policies and measures, we try our best efforts to minimize our environmental impact. We monitor key resources, such as electricity, water, paper, and gasoline, to achieve optimal allocation.

The Group recognizes that business growth and environmental stewardship must advance hand in hand. We have implemented a comprehensive monitoring system to maximize resource efficiency. By creating a workplace that balances environmental protection with operational efficiency, we continue to advance our green operations strategy while delivering excellent service, all in pursuit of sustainable development.

年度可持續發展表現 (續)

綠色營運

環境保護是本集團營運模式中的核心元素。我們透過制定《環境政策聲明》，全面規劃環境管理方針，並建立了完善的監測系統來追蹤能源消耗和污染物排放情況。通過定期評估環境相關風險及檢討管理成效，我們持續完善環保措施的實施。

作為鋼鐵行業的重要參與者，我們深知該行業在碳排放方面的重大影響。因此，我們積極投入廢鋼回收業務，成效顯著。在2024年，我們所投資的公司為鋼鐵基地提供了超過9.3萬噸廢鋼，有效減少約14.8萬噸碳排放，為行業的環保轉型貢獻力量。

為確保環保措施的有效性，我們正進行全面的排放物及資源消耗數據審核工作。這些分析將為我們制定精確的減排和節能目標奠定基礎，同時也有助於我們系統性地改進環境管理體系，提升整體環保績效。我們承諾在適當時機向公眾披露相關進展。

資源使用

本集團奉行「永續經營」的理念，將環保思維深深植根於日常營運之中。透過周詳的資源管理政策與措施，我們竭力將營運對環境的影響降至最低。我們密切關注電力、水、紙張和汽油等主要資源的使用情況，致力實現資源的最優化配置。

本集團深明業務發展與環境保育必須同步並進，因此我們建立了全面的資源監控機制，確保資源使用效率達致最優水平。我們矢志打造一個兼具環保與效率的工作環境，在提供卓越服務的同時，堅定不移地推進綠色營運策略，朝著可持續發展的願景邁進。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Green Operations (Continued)

Use of Resources (Continued)

Energy Efficiency

As a financial services group, our energy consumption stems primarily from office lighting and vehicle operations. To create a more environmentally friendly workplace, we have implemented innovative energy-saving measures that empower every employee to contribute to environmental protection:

- Smart temperature control: maintaining office temperature at the optimal energy-saving range of 24–26°C
- Smart energy management: implementing advanced power monitoring systems
- Green office habits: fostering a “switch off when not in use” culture, including turning off idle computers, air conditioners, and other equipment in time
- Priority for energy-efficient products: selecting efficient office equipment with national energy certification labels
- Visual reminder system: placing environmental protection signs strategically to maintain energy-saving awareness

To ensure these environmental measures’ effectiveness, we have established a comprehensive energy monitoring system. Through regular frontline feedback, our management team adjusts energy-saving strategies while maintaining operational efficiency in our environmental protection efforts.

年度可持續發展表現 (續)

綠色營運 (續)

資源使用 (續)

能源效益

作為金融服務集團，我們的能源消耗主要源自辦公室照明及車輛運作。為創建更環保的工作環境，我們實施了一系列創新的節能措施，讓每位員工都能為環保出一份力：

- 智能溫控：辦公室恆溫保持在24–26°C的最佳節能區間
- 智慧能源管理：引入先進的電力監控系統
- 綠色辦公習慣：推廣「隨手關電」文化，包括及時關閉閒置的電腦、空調等設備
- 節能產品優先：嚴選具備國家認證能源標籤的高效辦公設備
- 視覺提示系統：策略性設置環保標識，持續提升節能意識

為確保環保措施的成效，我們建立了完善的能源監測體系。透過定期收集前線回饋，管理團隊得以靈活調整節能策略，在追求環保的同時維持營運效率。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現 (續)

Green Operations (Continued)

綠色營運 (續)

Use of Resources (Continued)

資源使用 (續)

Energy Efficiency (Continued)

能源效益 (續)

In 2024, the Group's total energy consumption reached 97.23 megawatt-hours, with which the electricity consumption was 94.73 megawatt-hours, and vehicle fuel consumption was 2.51 megawatt-hours. Per capita energy consumption raised to 1.54 megawatt-hours, representing an annual increase of 24%. Due to improvements in energy data estimation and collection methods at our Beijing and Hong Kong offices, which enhanced accuracy, the corresponding consumption figures showed a significant increase compared to last year.

2024年度，集團整體能耗達97.23兆瓦時，其中電力消耗為94.73兆瓦時，車輛燃料消耗為2.51兆瓦時。人均能源消耗升至1.54兆瓦時，年度升幅達24%。由於北京及香港辦公室進一步改善了能源數據估算及收集方式，提高了相關準確度，故相關消耗量較去年大幅上升。

		2024 二零二四年	2023 二零二三年
Petrol consumption (MWh)	汽油消耗量 (兆瓦時)	2.51	15.94
Electricity consumption (MWh)	電力消耗量 (兆瓦時)	94.73	32.95
Total energy consumption (MWh)	能源總消耗量 (兆瓦時)	97.23	32.97
Energy consumption intensity (MWh/employee)	能源消耗密度 (兆瓦時／每名員工)	1.54	0.56

Water Conservation

節約用水

As a sustainability-focused enterprise, we recognize the vital importance of water resources. Given our office-based operations, our water needs are straightforward, primarily relying on municipal water supply. To preserve every drop, we have implemented a comprehensive conservation program that includes clear environmental reminders in pantries and washrooms, regular maintenance checks to prevent leaks, and innovative water usage monitoring technology. Through regular training, we foster environmental consciousness among our staff and embed water conservation into our corporate culture.

身為注重可持續發展的企業，我們深明水資源的珍貴。我們主要使用市政供水，且業務性質以辦公室行政為主，用水需求相對簡單。為珍惜每一滴水，我們推行了全方位的節水計劃：在茶水間和洗手間設置清晰的環保提示、定期進行設備維護確保零滲漏，並透過創新科技監測用水情況。我們更通過定期培訓，培養員工的環保意識，將節水理念融入企業文化。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Green Operations (Continued)

Use of Resources (Continued)

Water Conservation (Continued)

In 2024, the Group's water usage primarily came from office staff activities. In fiscal year 2024, the total water consumption in Beijing office was 386.40 cubic meters, with per capita water consumption at 5.37 cubic meters. Due to the property management company of the Hong Kong and Shenzhen office being unable to provide relevant data, and without separate water meters installed, the Group is unable to provide water consumption data of the Hong Kong and Shenzhen office for this year. We will continue to be committed to responsible water management and continue monitoring usage wherever possible.

Paper Usage

To implement our environmental principles, the Group has adopted a paperless office strategy to create a smart, eco-friendly workplace. We have introduced these innovative measures to optimize paper usage:

- Enforcing mindful printing practices by requiring evaluation of all print jobs
- Implementing digital workflows through cloud-based document management and collaboration platforms
- Using smart duplex printing systems to maximize paper usage
- Installing dedicated recycling stations for proper paper waste management and recycling

年度可持續發展表現 (續)

綠色營運 (續)

資源使用 (續)

節約用水 (續)

於2024年，本集團的用水主要來自辦公室員工的日常活動。在2024財政年度，北京辦公室的總用水量為386.40立方米，人均用水量為5.37立方米。由於香港及深圳辦公室之物業管理公司未能提供相關數據，加上亦未有設置獨立水錶，故本集團未能提供香港及深圳辦公室今年度之用水數據。我們將繼續致力於負責任的用水管理，並在可能的情況下持續監察用水情況。

紙張使用

為實踐環保理念，本集團全面推行無紙化辦公策略，致力建構智慧環保的工作環境。我們採取以下創新措施以優化紙張使用：

- 推行節約印刷理念，確保每次列印都經過謹慎評估
- 打造數碼化工作流程，全面採用雲端文件管理及協作平台
- 配置智能雙面列印系統，延長紙張使用週期
- 設立專業回收站，確保廢紙得到妥善處理及再造

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現(續)

Green Operations (Continued)

綠色營運(續)

Use of Resources (Continued)

資源使用(續)

Paper Usage (Continued)

紙張使用(續)

Following the implementation of these measures, the Group's paper consumption during this reporting period reached 0.63 tonnes, with per capita paper usage at 0.01 tonnes. The significant increase of paper consumption was mainly due to the improved data collection process this year. The detailed data analysis follows:

透過上述措施的落實，本報告期內集團的紙張使用量為0.63噸，人均用紙密度達0.01噸。主要由於資料收集流程的改善，今年度的紙張消耗量升幅較大。以下為詳細數據分析：

		2024 二零二四年	2023 二零二三年
Total paper consumption (tonne)	紙張總消耗量(噸)	0.63	0.15
Paper consumption intensity (tonne/employee)	紙張消耗密度(噸/每名員工)	0.01	0.003

Emission Management

排放物管理

As a financial services institution operating primarily in offices, our environmental footprint is relatively small. Our carbon emissions come mainly from office electricity consumption, company vehicles, and business travel. Nevertheless, we remain committed to environmental protection and actively work to reduce our carbon emissions.

作為以辦公室營運為主的金融服務機構，我們的環境足跡相對輕微。我們的碳排放主要源自日常辦公用電、公務用車及商務差旅。儘管如此，我們仍然致力於環境保護，採取積極措施減少碳排放。

For carbon reduction, we implement a comprehensive environmental strategy: promoting public transportation use, encouraging video conferencing instead of unnecessary travel, and maintaining strict vehicle maintenance programs to improve fuel efficiency. These initiatives effectively reduce greenhouse gas emissions while demonstrating our firm commitment to sustainable development. Through ongoing improvements in environmental performance, we steadily progress toward our goal of green operations.

在減碳方面，我們採取全方位的環保策略：提倡使用大眾運輸工具、推廣視頻會議取代非必要差旅、嚴格執行車輛維護計劃以提升燃油效率。這些舉措不僅有效降低了溫室氣體排放，更彰顯了我們對可持續發展的堅定承諾。通過持續改進環保表現，我們朝著綠色營運的目標穩步邁進。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現(續)

Green Operations (Continued)

綠色營運(續)

Emission Management (Continued)

排放物管理(續)

GHG and Air Emissions

溫室氣體及空氣污染物

During the reporting period, the Group's total greenhouse gas emissions were 84.8 tonnes of CO₂ equivalent, with an intensity of 1.35 tonnes of CO₂ equivalent per employee. These represent a significant increase compared to that in 2023, which was mainly due to the reason aforesaid under section "Energy Efficiency". The detailed data is as follows:

報告期內，本集團的溫室氣體排放總量為84.8噸二氧化碳當量，密度為每名員工1.35噸二氧化碳當量，較往年顯著上升，主要由於上述「能源效益」部份所述原因所致。詳細數據如下：

		2024 二零二四年	2023 二零二三年
Scope 1 (tCO ₂ e)	範圍一(噸二氧化碳當量)	0.69	4.85
Scope 2 (tCO ₂ e)	範圍二(噸二氧化碳當量)	55.74	19.36
Scope 3 (tCO ₂ e)	範圍三(噸二氧化碳當量)	28.38	11.26
Total GHG emissions (tCO ₂ e)	溫室氣體總排放量(噸二氧化碳當量)	84.80	35.47
GHG emissions intensity (tCO ₂ e/employee)	溫室氣體排放密度(噸二氧化碳當量／每名員工)	1.35	0.60

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現 (續)

Green Operations (Continued)

綠色營運 (續)

Emission Management (Continued)

排放物管理 (續)

GHG and Air Emissions (Continued)

溫室氣體及空氣污染物 (續)

During the reporting period, the Group's air emissions mainly came from vehicle emissions. Detailed data is as follows:

報告期內，本集團的廢氣排放主要來自車輛排放。詳細數據如下：

		2024 二零二四年	2023 二零二三年
Nitrogen oxides (kg)	氮氧化物 (千克)	0.22	0.24
Sulphur oxides (kg)	硫氧化物 (千克)	0.004	0.03
Respiratory suspended particles (kg)	懸浮顆粒 (千克)	0.02	0.04

Waste

廢棄物

As a financial services enterprise, our office operations have a minimal environmental impact. The waste we generate in our daily operations primarily comes from employee activities and office supplies, including items that require special handling like toner and ink cartridges. We have partnered with professional recyclers to ensure that these items are properly handled.

作為專注於金融服務的企業，我們的辦公室運營對環境的影響相對輕微。在日常營運中，我們產生的廢棄物主要來自員工的生活及辦公室用品，當中包括一些需要特別處理的物品，如碳粉匣及墨盒等。為此，我們已與專業的回收商建立合作關係，確保這些物品得到妥善的處理。

We believe effective waste management is essential to corporate environmental responsibility. By strategically placing recycling facilities throughout our offices, we have implemented a comprehensive waste sorting system for paper, metal, and plastic. This system encourages employee to participate in environmental protection while demonstrating our commitment to reducing waste at its source.

我們深信，有效的廢物管理是企業環保責任的重要一環。透過在辦公場所策略性地設置回收設施，我們建立了完善的廢物分類系統，涵蓋紙張、金屬及塑料等可回收物品。這套系統不僅便於員工參與環保行動，更體現了我們對源頭減廢的重視。

While waste management is not a major environmental concern in our operations, we embrace continuous improvement by regularly reviewing and enhancing our management practices. We remain committed to monitoring our environmental impact and improving our waste management efficiency.

雖然廢棄物管理並非我們業務中的重大環境議題，我們仍然秉持持續改進的理念，定期檢討並優化現有的管理措施。我們承諾會繼續監察營運對環境的影響，並致力提升廢物管理的效能。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

Green Operations (Continued)

Climate Change

As a forward-thinking enterprise, we understand the challenges and opportunities that climate change presents to our industry. Our Environmental Policy Statement demonstrates our commitment to climate action, incorporating climate resilience into our core strategic planning. Through ongoing monitoring of policy and regulatory changes, we effectively identify and address climate-related risks and opportunities.

We integrate climate considerations into our daily operations, reducing our carbon footprint while developing a comprehensive climate risk management system. It is particularly worth noting that our Employee Handbook includes detailed extreme weather response protocols to protect staff during typhoons, rainstorms, and other adverse conditions. These measures reflect our professional approach and care for our people while fulfilling our environmental responsibilities.

The Environment and Natural Resources

Despite our business having a minimal environmental impact, the Group firmly believes environmental protection is every enterprise's responsibility. We integrate environmental principles into our daily operations, from office management to business decisions, guided by sustainable development. Beyond implementing internal environmental measures, we actively promote environmental awareness among stakeholders to inspire industry-wide eco-friendly practices. We have also established a robust environmental risk assessment system, regularly reviewing and enhancing our management strategies to ensure that we contribute to planetary sustainability while pursuing business growth.

年度可持續發展表現 (續)

綠色營運 (續)

氣候變化

作為一家富有前瞻性的企業，我們深明氣候變化為行業帶來的挑戰與機遇。我們制定的《環境政策聲明》反映了我們對氣候行動的堅定承諾，並將氣候應對能力的提升納入核心策略規劃中。通過持續監察政策法規的演變，我們能夠準確把握氣候相關的風險與機遇。

我們積極將氣候考量融入日常營運之中，從減少碳足跡開始，逐步構建全面的氣候風險管理體系。特別值得一提的是，我們在《員工手冊》中詳細規劃了極端天氣應對方案，確保在颱風暴雨等惡劣天氣下，員工的安全得到充分保障。這些舉措充分體現了我們在實踐環境責任時的專業態度與人文關懷。

環境及天然資源

儘管我們的業務對環境影響相對輕微，但本集團深信環境保護是每個企業應盡的責任。我們致力將環保理念融入日常營運中，從辦公室管理到業務決策，都貫徹可持續發展的原則。我們不但在內部推行各項環保措施，更積極向持份者宣揚環保意識，期望能帶動整個行業邁向更環保的未來。與此同時，我們建立了完善的環境風險評估機制，定期檢討及優化環境管理策略，確保我們在追求業務發展的同時，亦能為地球的可持續發展作出貢獻。

SUSTAINABLE DEVELOPMENT PERFORMANCE FOR THE YEAR (Continued)

年度可持續發展表現(續)

Contribution to society

用諸社會

The Group upholds the principle of “taking from society and giving back to society” through our commitment to corporate social responsibility. We firmly believe that sustainable business development and community prosperity are inextricably linked. Through diverse community engagement programs, we both give back to society and drive ongoing community progress.

本集團秉持「取諸社會，用諸社會」的理念，致力履行企業社會責任。我們深信，企業的可持續發展與社區的繁榮息息相關。通過多元化的社區參與計劃，我們不僅回饋社會，更致力於推動社區的持續進步。

Throughout the past year, we have actively participated in community service, engaging our employees in various charitable initiatives. Our work spans environmental protection, cultural education, sports activities, and health promotion, reaching every corner of the community. We have also commenced green finance lease business and focus on developing green finance.

在過去一年，我們積極投入社區服務，組織員工參與各類公益活動。從環境保護到文化教育，從體育活動到健康促進，我們的足跡遍及社區各個角落。我們更開展了綠色租賃業務，著重綠色金融的發展。

To strengthen our community investment, we have dedicated significant resources to charitable projects, including our successful “Show Your Love” donation campaign. These initiatives demonstrate both our dedication to community development and our commitment to building a harmonious society. Moving forward, we remain true to our founding principles as we deepen our community engagement and work toward building a better society.

為了進一步深化社區投資，我們投入大量資源支持各類公益項目，其中包括廣受好評的「獻愛心」募捐活動。這些努力不僅體現了我們對社區發展的承諾，更展現了我們建設和諧社會的決心。展望未來，我們將繼續秉持這份初心，深化社區參與，為建設更美好的社會貢獻力量。



2024 Love Donation Campaign
2024年愛心捐獻活動

APPENDIX

附錄

1. SUMMARY OF ENVIRONMENTAL PERFORMANCE DATA

1. 環境數據及表現摘要

Statistics 統計資料	2024 二零二四年	2023 二零二三年	2022 二零二二年	Unit 單位
GHG emissions⁵ 溫室氣體排放量⁵				
Scope 1 ⁶ 範圍一 ⁶	0.69	4.85	6.22	tCO ₂ e 噸二氧化碳當量
Scope 2 ⁷ 範圍二 ⁷	55.74	19.36	30.22	tCO ₂ e 噸二氧化碳當量
Scope 3 ⁸ 範圍三 ⁸	28.38	11.26	7.90	tCO ₂ e 噸二氧化碳當量
Total GHG emissions 溫室氣體總排放量	84.80	35.47	44.34	tCO ₂ e 噸二氧化碳當量
Intensity 密度	1.35	0.60	0.89	tCO ₂ e/employee 噸二氧化碳當量／每名員工
Air emissions⁹ 廢氣排放量⁹				
Nitrogen oxides 氮氧化物	0.22	0.24	3.34	Kg 千克
Sulphur oxides 硫氧化物	0.004	0.03	0.03	Kg 千克
Particles 顆粒物	0.02	0.04	0.31	Kg 千克
Energy consumption¹⁰ 能源消耗量¹⁰				
Direct energy consumption: Petrol 直接能源消耗量：汽油	2.51	15.94	22.66	MWh 兆瓦時
Indirect energy consumption: Electricity 間接能源消耗量：電力	94.73	32.95	47.44	MWh 兆瓦時
Total energy consumption 能源總消耗量	97.23	32.97	70.10	MWh 兆瓦時
Energy consumption intensity 能源消耗密度	1.54	0.56	1.40	MWh/employee 兆瓦時／每名員工
Resource consumption 資源消耗量				
Total water consumption ¹¹	338.40	N/A 不適用	6.00	m ³
水資源總消耗量 ¹¹				立方米
Water consumption Intensity	5.37	N/A 不適用	0.12	m ³ /employee
水資源消耗密度				立方米／每名員工
Total paper consumption 紙張總消耗量	0.63	0.15	1.90	Tonne 噸
Paper consumption intensity 紙張消耗密度	0.01	0.003	0.04	Tonne/employee 噸／每名員工

APPENDIX (Continued)

附錄(續)

1. SUMMARY OF ENVIRONMENTAL PERFORMANCE DATA (Continued)

- 5 The Group's GHG emissions are mainly from electricity consumption and vehicle fuel, the calculation is mainly with reference to the Stock Exchange's "How to prepare an ESG Report Appendix 2: Reporting Guidance on Environmental KPIs", the electricity emission factors published in Hongkong Electric's "Sustainability Report" and the average emission factors for electricity published by the Ministry of Ecology and Environment of the People's Republic of China.
- 6 Scope 1 represents direct GHG emission, including mobile sources such as vehicles in Hong Kong offices.
- 7 Scope 2 represents energy indirect GHG emission, including purchased electricity from all operating points.
- 8 Scope 3 represents other indirect GHG emissions, including business travel, primarily involving air travel.
- 9 The calculation of emissions mainly refers to the emission factors listed in the Stock Exchange's "How to prepare an ESG Report Appendix 2: Reporting Guidance on Environmental KPIs" and the "Technical Guidelines for the Preparation of Air Emissions Inventory for Road Vehicles" of the Ministry of Ecology and Environment of the People's Republic of China.
- 10 The Group's energy use is mainly derived from petrol and electricity consumption and its overall energy consumption is calculated mainly with reference to the relevant conversion factors set out in the Stock Exchange's "How to prepare an ESG Report Appendix 2: Reporting Guidance on Environmental KPIs"
- 11 The water supply of certain offices is managed by property companies, which raw data on the amount of water consumed cannot be provided.

1. 環境數據及表現摘要(續)

- 5 本集團的溫室氣體排放主要來自電力消耗及車輛燃油，其排放量的計算主要參考聯交所《如何準備環境、社會及管治報告附錄二：環境關鍵績效指標匯報指引》，港燈《可持續發展報告》發佈之電力排放系數及中華人民共和國生態環境部發佈之電力平均排放因子。
- 6 範圍一代表直接溫室氣體排放，包括香港辦公室的移動源，例如車輛。
- 7 範圍二代表能源間接溫室氣體排放，包括所有營運點的外購電力。
- 8 範圍三代表其他間接溫室氣體排放，包括商務旅行，主要涉及飛機公幹。
- 9 廢氣排放量的計算主要參考聯交所《如何準備環境、社會及管治報告附錄二：環境關鍵績效指標匯報指引》及中華人民共和國生態環境部《道路機動車大氣污染物排放清單編製技術指南》所列載之排放因子。
- 10 本集團的能源使用主要來自汽油及電力的耗用，其整體能源耗量的計算主要參考聯交所《如何準備環境、社會及管治報告附錄二：環境關鍵績效指標匯報指引》所列載之相關轉換因子。
- 11 部份辦公室的水供應由物業公司管理，其未提供有關用水量原始數據。

APPENDIX (Continued)

附錄(續)

2. ESG Report Index

2. ESG 報告內容索引

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／備註
A1 Emissions 排放物		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 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) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	8, 31, 36-37
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	37, 40
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and intensity. 直接(範圍1)及能源間接(範圍2)溫室氣體排放量及密度。	36, 40
A1.3	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。	37
A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	37
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。	31-32
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。	36

APPENDIX (Continued)

附錄(續)

2. ESG Report Index (Continued)

2. ESG 報告內容索引(續)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／ 備註
A2 Use of Resources 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。	31-35
A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能源總耗量及密度。	33, 40
A2.2	Water consumption in total and intensity. 總耗水量及密度。	34, 40
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。	31-32
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。	34
A2.5	Total packaging material used for finished products and with reference to per unit produced. 製成品所用包裝材料的總量及每生產單位佔量。	The Group's business does not involve issues of this aspect. 本集團業務不涉及此範疇。
A3 The Environment and Natural Resources 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。	38
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。	38

APPENDIX (Continued)

附錄(續)

2. ESG Report Index (Continued)

2. ESG 報告內容索引(續)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／ 備註
A4 Climate Change 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。	38
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，及應對行動。	38
B1 Employment 僱傭		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 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) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	6, 17-20
B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	21
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。	21

APPENDIX (Continued)

附錄(續)

2. ESG Report Index (Continued)

2. ESG 報告內容索引(續)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／ 備註
B2 Health and Safety 健康與安全		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	6, 14-16
B2.1	Number and rate of work-related fatalities occurred in each of the past three years (including the reporting year). 過去三年(包括匯報年度)每年因工亡故的人數及比率。	16
B2.2	Lost days due to work injury. 因工傷損失工作日數。	16
B2.3	Description of occupational health and safety measures adopted, 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。	14-16
B3 Development and Training 發展及培訓		
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。	22-23
B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	23
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。	23

APPENDIX (Continued)

附錄(續)

2. ESG Report Index (Continued)

2. ESG 報告內容索引(續)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／備註
B4 Labour Standards 勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	6, 20
B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	20
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。	20

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附錄(續)

2. ESG Report Index (Continued)

2. ESG 報告內容索引(續)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／ 備註
B5 Supply Chain Management 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。	29-30
B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	29
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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。	29-30
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。	29-30
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。	29-30

APPENDIX (Continued)

2. ESG Report Index (Continued)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／備註
B6 Product Responsibility 產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 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) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Given its business nature, the Group's daily operations do not have material relevance to advertising or labelling. 鑒於業務性質，本集團之日常營運與廣告或標籤並沒有重大關聯。
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。	Given its business nature, the Group's daily operations do not involve products that are subject to recalls for safety and health reasons. 鑒於業務性質，本集團之日常營運並不涉及因安全與健康理由須回收的產品。

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2. ESG 報告內容索引(續)

APPENDIX (Continued)

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2. ESG Report Index (Continued)

2. ESG 報告內容索引(續)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／ 備註
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。	26-27
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。	27
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。	Given its business nature, the Group's daily operations do not involve product production and recall. 鑒於業務性質，本集團之日常營運並不涉及產品生產及召回。
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	27-28

APPENDIX (Continued)

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2. ESG Report Index (Continued)

2. ESG 報告內容索引(續)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／ 備註
B7 Anti-corruption 反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	7, 24-26
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。	26
B7.2	Description of preventive measures and whistle-blowing procedures, 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。	24-25
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。	25

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附錄(續)

2. ESG Report Index (Continued)

2. ESG 報告內容索引(續)

Aspects, general disclosure and key performance indicators 層面、一般披露及關鍵績效指標	Content 內容	Page Index/ Remarks 頁次／備註
B8 Community Investment 社會投資		
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. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	39
B8.1	Focus areas of contribution. 專注貢獻範疇。	39
B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	39



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