

# 燁星集團控股有限公司 YE XING GROUP HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號: 1941)

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

# 2024



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### About this Report

This Environmental, Social and Governance (“ESG”) Report (“ESG Report”) of Ye Xing Group Holdings Limited (hereinafter referred to as “Ye Xing” or the “Company”, and together with its subsidiaries, collectively the “Group” or “Ye Xing Group”) discloses the performance of the Group in the environmental and social aspects in 2024.

### Reporting Boundaries

This ESG Report summarises the environmental and social performance regarding corporate social responsibility of the Group’s major business operations.

Reporting period: 1 January 2024 to 31 December 2024, the reporting period of the Group’s 2024 Annual Report.

Business scope: Property management

Geographical scope: The People’s Republic of China (the “PRC” or “China”)

### Reference Guidelines

This ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”) and has complied with the mandatory disclosure requirements and the provision of “comply or explain”<sup>1</sup>.

### Declaration

The board of directors of the Company (the “Board”) is responsible for the reliability and truthfulness of the information in this ESG Report. We would like to enhance the communication with our stakeholders and display the transparency of the Company through the publication of this ESG Report, as well as to achieve sustainable development in the economic, social and environmental aspects.

### Access to the Report

The electronic version of this ESG Report will be available at the websites of the Group (<http://www.hongkunwuye.com>) and The Stock Exchange of Hong Kong Limited (<http://www.hkexnews.hk>).

### 報告簡介

本環境、社會及管治(「ESG」)報告(「本ESG報告」)介紹了二零二四年燁星集團控股有限公司(以下簡稱「燁星」或「本公司」)及其子公司(以下統稱「本集團」、「集團」或「燁星集團」)在環境和社會責任方面的表現。

### 報告範圍

本ESG報告概述了本集團主營業務在環境和社會企業社會責任方面的表現。

報告期間：二零二四年一月一日至二零二四年十二月三十一日，即為本集團二零二四年年報之報告期間。

業務範圍：物業管理

地理範圍：中華人民共和國(「中國」)

### 參考指引

本ESG報告乃根據《香港聯合交易所有限公司證券上市規則》(「上市規則」)附錄C2所載的《環境、社會及管治報告指引》而編製，並已遵守強制披露規定及「不遵守就解釋」條文<sup>1</sup>。

### 聲明

本公司的董事會(「董事會」)負責本ESG報告中資訊的可靠性和真實性。我們希望通過發佈本ESG報告來加強與持份者的溝通，並展示本公司的透明度，並在經濟、社會和環境方面實現可持續發展。

### 取得本報告

本ESG報告的電子版本可在本集團網站(<http://www.hongkunwuye.com>)及香港聯合交易所有限公司網站(<http://www.hkexnews.hk>)上查閱。

<sup>1</sup> The Company will adhere to the latest climate regulations of The Stock Exchange of Hong Kong Limited and commence disclosures in accordance with the updated Appendix C2, namely the “Environmental, Social and Governance Reporting Code” (the “Code”), for fiscal years starting on or after 1 January 2025. This includes climate-related disclosures under Part D of the Code.

<sup>1</sup> 本公司將根據香港聯合交易所有限公司的最新氣候規定，於二零二五年一月一日或之後開始的財政年度依據更新的附錄C2，即《環境、社會及管治報告守則》(下稱《守則》)進行披露，當中包括關於《守則》D部分的氣候相關披露。

## Contact

Should you have any enquiries or feedback on this ESG Report, please do not hesitate to contact us via the following methods:

- Address: Room 108, No. 45 Xinrong North Street, Xihongmen, Daxing District, Beijing, PRC
- Tel: +86 10-80251122-8842
- Email: zhangchunying@hongkun.com.cn
- Official website: <http://www.hongkunwuye.com>

## Chairman's Statement

I am delighted to present the 2024 Environmental, Social and Governance (ESG) Report for Ye Xing Group. This ESG Report showcases our steadfast dedication to sustainable development and our initiatives aimed at creating value for our customers, employees, shareholders, and the broader community.

The year 2024 has proven to be significant for us as we have successfully navigated the challenges posed by the pandemic, achieving a return to operational stability and growth. We extend our heartfelt gratitude to our customers, partners, and staff, whose trust and support have empowered us to rise above adversity and emerge stronger.

As a service provider dedicated to enhancing quality of life, we prioritise our customers and uphold quality as our cornerstone. We are continually enriching our services and driving innovation to achieve multi-dimensional and steady development while maintaining consistent performance growth. Our commitment to extending our services across the property management spectrum remains unwavering, and we are increasingly attentive to emerging ESG and climate-related issues.

We recognise that our business success is intertwined with our social responsibility. We are dedicated to co-creating value for the community by providing high-quality, diversified services that enhance customer satisfaction and loyalty. We promote green and low-carbon practices, prioritise our employees' rights, well-being and development, and adhere to the highest standards of corporate governance and ethics.

## 聯絡方式

如果您對本ESG報告有任何疑問或反饋，請通過以下方法與我們聯絡：

- 地址：中國北京大興區西紅門欣榮北大街45號院108號
- 電話：+86 10-80251122-8842
- 電郵：zhangchunying@hongkun.com.cn
- 官方網站：<http://www.hongkunwuye.com>

## 主席報告

我很高興為您呈現燁星集團二零二四年環境、社會和管治(ESG)報告。這份ESG報告展示了我們對可持續發展的堅定承諾，以及我們旨在為客戶、員工、股東和社會創造價值的措施。

二零二四年對我們來說意義重大。我們成功克服了疫情所帶來的挑戰，回歸營運穩定和成長。我們衷心感謝我們的客戶、合作夥伴和員工，是他們的信任和支持讓我們擺脫逆境，變得更加強大。

作為一家致力於提升生活品質的服務供應商，我們以客戶為優先，堅持品質為基石。我們不斷豐富服務內容，推動創新，在保持業績持續增長的同時，實現多維度的穩健發展。我們堅定不移地致力於將服務延伸至整個物業管理領域，並日益關注新興的ESG和氣候相關議題。

我們深知企業的成功與社會責任息息相關。我們致力於為社會共同創造價值，提供高品質、多元化的服務，提升客戶的滿意度和忠誠度。我們提倡綠色低碳實踐，優先重視員工的權利、福祉和發展，並遵守最高標準的企業治理和道德。



## Chairman's Statement (Continued)

We strive for sustainable development alongside business growth and are determined to make a positive impact on society. We will continue our dialogue with stakeholders, actively seeking their feedback and expectations to enhance our ESG performance and transparency.

On behalf of the Board, I would like to express my heartfelt gratitude to all our stakeholders for the ongoing support and confidence in Ye Xing Group. We look forward to a brighter future for all.

**Wu Guoqing**  
Chairman

30 April 2025

## 主席報告(續)

我們在追求業務成長的同時，也致力於可持續發展，並決心為社會帶來正面的影響。我們將持續與持份者溝通，積極尋求他們的回饋與期望，以提升我們的ESG表現與透明度。

本人謹代表董事會衷心感謝所有持份者一直以來對燁星集團的支持及信心。我們期待大家共創更美好的未來。

主席  
吳國卿

二零二五年四月三十日



## Overview Management Structure

The Group maintains a robust ESG management framework that systematically addresses all ESG-related matters across its operations. The Board holds complete responsibility for all ESG decisions, which includes identifying and addressing ESG-related risks, as well as verifying the effectiveness of implemented initiatives and internal control mechanisms. Furthermore, the Board rigorously assesses the annual ESG performance and accompanying report to ensure alignment with organizational objectives.

## Stakeholder Identification and Communication

The Group recognises the critical role of stakeholder perspectives, and has integrated stakeholder engagement into our ESG Report to align with stakeholder priorities and drive continuous improvement in ESG practices. By actively consulting a diverse range of stakeholders, including the Board, employees, and suppliers, the Group gathers actionable insights to refine governance frameworks and operational controls. Such valuable information is systematically leveraged to enhance transparency and accountability across the organization. The table below details the core strategies employed to maintain open dialogue with stakeholders.

## 概覽 管理架構

本集團維持一個健全的ESG管理結構，能夠系統性地處理所有ESG事宜。董事會完全負責所有ESG決策，包括評估和決定與ESG相關的所有風險，並確保所有行動和內部控制體系正常運作。此外，董事會也會對年度ESG績效和報告進行嚴格的審查和評估，以確保與組織目標的一致性。

## 持份者的識別及溝通

本集團了解持份者觀點的重要性，因此已將持份者參與納入ESG報告中，以符合利益相關者的優先考量，並推動ESG實踐的持續改進。通過積極諮詢各種持份者，包括董事會、員工和供應商，本集團收集可行的見解，以完善治理框架和營運控制。這些寶貴的資訊將會被系統性地運用，以提高集團的透明度和問責性。下表詳細說明了與持份者保持開放對話的核心策略。



## Overview (Continued)

### Stakeholder Identification and Communication (Continued)

	Types of Stakeholders	Focus Topics	Means of Communication
Internal Stakeholders	The Board	Risk Management Corporate Operating Conditions Corporate Reputation	Consultation via phone calls and emails Direct communication Company conference Suggestion box
	Employees	Occupational Training and Development Remuneration and Benefit Health and Safety	Consultation via phone calls and emails Direct communication Meetings Suggestion box
External Stakeholders	Shareholders/ Investors	Stable Investment Returns Information Disclosure	Annual general meeting Consultation via phone calls and emails Annual report
	Suppliers/ Customers	Sound Performance of Contract Standard Supplier Management and Procurement Process Establishment of Complaint System	Annual report Meetings
	Distributors	Complete Information Exchange System Steady and Stable Supply of Products	After-sales opinion box Consultation via phone calls and emails Meetings
	Government and Regulators	Operation in Compliance with Laws and Regulations	Annual report Meetings
	Community	Contribution to Community Development	Annual report Community service

## 概覽 (續)

### 持份者的識別及溝通 (續)

	持份者類別	關注主題	溝通方式
內部持份者	董事會	風險管理 企業營運條件 企業聲譽	諮詢電話及電郵 直接溝通 公司會議 意見箱
	僱員	職業培訓及發展 薪酬及福利 健康及安全	諮詢電話及電郵 直接溝通 會議 意見箱
外部持份者	股東／投資者	穩定的投資回報 信息披露	股東週年大會 諮詢電話及電郵 年報
	供應商／客戶	良好履行合同 標準的供應商管理 和採購流程 設立投訴機制	年報 會議
	分銷商	完善的信息交換系統 安全及穩定的產品供應	售後意見箱 諮詢電話及電郵 會議
	政府及監管機構	合法合規地營運	年報 會議
	社區	為社會發展作出貢獻	年報 社會服務



## Overview (Continued) Materiality Assessment

To align the Group's sustainability priorities with stakeholder expectations and guide its ESG strategy, the materiality assessment originally conducted in 2021 remains foundational to this year's reporting. These material topics are assessed both externally and internally based on business impact and importance to stakeholders. Key areas of focus identified include waste management and recycling method, occupational health and safety, employees' rights and turnover rate, compliance with laws and regulations on emissions, and customer data protection and privacy policies. For a comprehensive overview of the assessment methodology and investigation findings in respect of the materiality assessment, please refer to the 2021 ESG report.

## Environmental Performance

The Group primarily operates in property management services, which generally have a minimal environmental impact. Nevertheless, the sizeable operations by the Group of managing over 80 residential properties in the PRC, including residential and non-residential properties, have presented various environmental challenges. The Group continues to prioritize mitigating its environmental impact while pursuing sustainable development objectives. This commitment is supported by its maintained ISO14001-2015 Environmental Management System ("EMS") certification, which establishes a systematic framework for managing all environmental aspects within daily operations.

In parallel, the Group adheres to all applicable relevant industrial standards as well as national and regional environmental laws and regulations, including the PRC Environmental Protection Law, Air Pollution Prevention and Control Law of the PRC, Water Pollution Prevention and Control Law of the PRC, Solid Waste Pollution Prevention and Control Law of the PRC, Energy Conservation Law of the PRC, and Environmental Impact Assessment Law of the PRC. Throughout the reporting period, no instances of non-compliance with legal standards were observed.

## 概覽(續) 重要性評估

為了使集團的可持續發展優先事項與持份者的期望對齊並指導其ESG策略，最初於二零二一年進行的重要性評估仍然是今年報告的基礎。這些重要議題根據業務影響和對持份者的重要性進行內部和外部的評估。識別出的重要議題包括廢物管理和回收方法、職業健康與安全、員工權益和流失率、有關排放的法律法規的遵守，以及客戶數據保護和隱私政策。如需全面了解有關重要性評估的評估方法和調查結果，請參閱二零二一年ESG報告。

## 環境表現

本集團的主營業務是物業管理服務，這類服務對環境的影響一般較小。然而，本集團於過去一年在中國管理超過80個住宅及非住宅物業項目，仍面對各種環境挑戰。本集團在追求可持續發展目標的同時，繼續優先減輕對環境的影響。為了實現這目標，本集團已獲得ISO14001-2015環境管理體系(「EMS」)認證，這為集團在日常營運中管理和控制所有環境事項建立了系統性框架。

與此同時，本集團已確保所有業務均符合所有相關國家和地方法律法規，以及其他相關行業標準，例如《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《中華人民共和國水污染防治法》、《中華人民共和國固體廢物污染環境防治法》、《中華人民共和國節約能源法》和《中華人民共和國環境影響評價法》。報告期內，本集團未發現任何違反法律法規的情況。



## Environmental Performance (Continued) Emissions

The Group enforces rigorous environmental oversight across all managed properties through EMS, maintaining continuous control over emission levels. The primary contributor to gaseous emissions remains the indirect emissions associated with electricity usage for day-to-day building operations and equipment usage. Notably, the Group has continued using external providers for heating services, resulting in no direct consumption of boiler fuel.

While the Group does not produce significant amounts of hazardous waste given its business nature, we do generate various types of non-hazardous waste, such as general waste and construction waste. Licensed third-party waste handling service providers are engaged to systematically collect and transfer these materials to approved regional disposal facilities.

Strict adherence to environmental regulations remains a cornerstone of the Group's practices. Internal waste disposal protocols align with the Law of the PRC on Solid Waste Pollution Prevention and Control, the Regulations on the Administration of Hazardous Waste Transfers, the National Hazardous Waste List, and the Green Construction Guidelines and other related laws and regulations, ensuring compliance with all legal standards.

Looking ahead, we are dedicated to continuously enhancing our EMS, establishing benchmarks for tracking progress and exploring innovative solutions that will further reduce emissions and improve waste management efficiency across our operations.

## 環境表現(續) 排放物

本集團透過EMS對所有管理的物業進行嚴格的環境監督，持續控制排放水平。氣體排放的主要來源是日常建築營運和設備日常運行中使用電力產生的間接排放。本集團繼續使用外部供應商提供供暖服務，因此沒有直接消耗鍋爐燃料。

儘管基於本集團的業務性質，本集團不會產生大量有害廢物，但會在業務中產生各類非有害廢物，如一般廢物和建築廢物。無害廢物將由持牌的垃圾收集服務供應商系統性地收集，並運送到該地區的指定垃圾區。

嚴格遵守環境法規仍然是本集團經營的基石。內部廢物處理規範符合《中華人民共和國固體廢物污染防治法》、《危險廢物轉移管理條例》、《國家危險廢物清單》、《綠色施工指南》及其他相關法律法規，確保符合所有法律標準。

展望未來，集團會致力於提升我們的EMS，建立追蹤進度的基準，並探索創新解決方案，以進一步減少排放並提高集團營運時的廢物管理效率。





## Environmental Performance (Continued) Emissions (Continued)

Air Emissions	Unit	Emission in 2024
Nitrogen Oxides (NO <sub>x</sub> )	Tonnes	0.005
Sulphur Oxides (SO <sub>x</sub> )	Tonnes	0.0000735
Particulate Matter (PM)	Tonnes	0.000344

Total Greenhouse Gas (GHG) Emissions	Unit	Emission in 2024
Direct GHG Emissions (Scope 1)	t-CO <sub>2</sub> eq.	13.342
Indirect GHG Emissions (Scope 2)	t-CO <sub>2</sub> eq.	17,982.090
Other Indirect GHG Emissions (Scope 3)	t-CO <sub>2</sub> eq.	292.253
Total GHG Emissions (Scope 1 & 2 & 3)	t-CO <sub>2</sub> eq.	18,287.686
GHG Emissions Intensity (Scope 1 & 2 & 3)	t-CO <sub>2</sub> eq./employee	21.240

## Hazardous and Non-hazardous Waste Produced

Waste Types	Unit	Generation in 2024
Hazardous Waste	Tonnes	0
Hazardous Waste Intensity	Tonnes/employee	0
Non-hazardous Waste	Tonnes	25,322
Non-hazardous Waste Intensity	Tonnes/employee	29.410

## Water Discharge

In 2024, the Group remains committed to implementing effective water conservation strategies to manage water usage across all properties under its oversight. We continue to strictly comply with the Water Pollution Control Law of the PRC, the Urban Sewage Treatment Plant Pollutant Discharge Standards, and other related laws and regulations.

All wastewater generated is diverted through municipal sewage treatment facilities, ensuring compliance with regional environmental protocols. The Group routinely monitors the sewage systems to detect and address any potential leaks, safeguarding both our resources and the environment. Our proactive approach ensures efficient water resource management and reinforces our dedication to sustainable development.

## 環境表現(續) 排放物(續)

廢氣排放	單位	二零二四年 排放量
氧化氮(NO <sub>x</sub> )	噸	0.005
硫氧化物(SO <sub>x</sub> )	噸	0.0000735
懸浮粒子(PM)	噸	0.000344

溫室氣體總排放	單位	二零二四年 排放量
直接溫室氣體排放(範圍1)	二氧化碳當量	13.342
間接溫室氣體排放(範圍2)	二氧化碳當量	17,982.090
其他間接溫室氣體排放(範圍3)	二氧化碳當量	292.253
總溫室氣體排放(範圍1+2+3)	二氧化碳當量	18,287.686
溫室氣體排放密度(範圍1+2+3)	二氧化碳當量/僱員	21.240

## 所產生有害及無害廢棄物

廢物類型	單位	二零二四年 消耗量
有害廢物	噸	0
有害廢物密度	噸/僱員	0
無害廢物	噸	25,322
無害廢物密度	噸/僱員	29.410

## 排水量

在二零二四年，本集團仍然致力於實施有效的節水策略，以管理管轄範圍內的物業用水。本集團繼續嚴格遵守《中華人民共和國水污染控制法》、《城鎮污水處理廠污染物排放標準》及其他相關法律法規。

所有產生的污水均通過市政污水處理廠進行處理，以確保遵守地區環境規範。本集團定期監測污水系統，以檢測和處理任何潛在的洩漏，並保護資源和環境。集團積極主動的做法確保了水資源的有效管理，並加強了集團對可持續發展的貢獻。



## Environmental Performance (Continued)

### Use of Resources

The Group has consistently prioritized the efficient management of resource consumption, energy conservation and water efficiency. Through targeted initiatives, operational practices have been refined to align with evolving environmental benchmarks while maintaining service excellence.

To enhance resource efficiency, the Group has implemented several measures including:

- Disseminating an “Energy Efficiency Guide” to property management offices, outlining actional steps for reducing energy consumption across all managed areas;
- Retrofitting underground parking facilities with energy-saving lighting systems to minimize unnecessary power usage;
- Implementing tiered water pricing models to incentivize responsible consumption among tenants and other relevant parties;
- Establishing contractual agreements with landscaping vendors that enforce water allocation caps;
- Conducting regular checks and maintenance on all drainage systems to avoid leakage;
- Recording resource consumption data in real-time to identify usage anomalies and analyzing consumption data monthly; and
- Utilising biological control methods and drug purification processes to reduce the frequency of water body changes, potentially saving over 50% compared to conventional methods.

The Group exclusively utilizes water from municipal pipelines, with no sourcing issues reported. Given the service-oriented nature of our property management operations, packaging material usage remains negligible and there were no recorded packaging materials during this reporting period.

## 環境表現(續)

### 資源利用

本集團一直將資源消耗的有效管理、節約能源和用水效率放在首位。透過有針對性的措施，營運實務得以精進，以符合不斷演進的環保基準，同時維持卓越的服務。

為提高資源效率，本集團已採取多項措施，包括：

- 發佈《能源效率指南》，為每個在管轄範圍內的物業管理辦公室提供實施節能措施的建議；
- 在地下停車場安裝節能照明系統以減少不必要的能源使用；
- 採用階梯式用水定價模式以促使租戶及其他相關方負責任地使用水資源；
- 與園藝供應商簽訂合約協議，執行用水分配上限；
- 對所有排水系統進行定期檢查和維護，以確保沒有洩漏問題；
- 實時記錄資源消耗數據，以找出使用異常情況，並每月分析消耗數據；以及
- 採用生物控制方法和藥物淨化過程，減少水體變化頻率，與傳統方法相比，潛在節省超過50%。

本集團只使用由市政管道供應的水，未發現求取適用水源上可有任何問題。由於本集團的主要業務為物業管理，故包裝材料的用量微不足道，因此本集團在報告期內沒有記錄任何包裝材料。



## Environmental Performance (Continued) Use of Resources (Continued)

We have also integrated smart monitoring services to track resource usage, positioning us to enhance the efficiency of various resources further. The Group aims to continuously improve the efficiency of resource utilisation, particularly in energy and water consumption.

Resources Consumption	Unit	Consumption in 2024
Energy Consumption		
Purchased electricity	MWh	28,980
Petrol	MWh	48,457
Total energy consumption	MWh	29,028,457
Energy intensity	MWh/employee	33.715
Water Consumption		
Total water consumption	Tonnes	427,055
Water intensity	Tonnes/employee	495.999
Total Packaging Material Used		
Total packaging material used for finished products	Tonnes	0

## The Environment and Natural Resources

The Group maintains a proactive approach to environmental risk assessment, integrating ecological considerations into every phase of its operational decision-making. While the nature of our property management services inherently limits direct environmental impact, we continue to prioritize sustainable practices. These efforts align with our commitment to reducing ecological footprints, even as we acknowledge the relatively modest resource demands of our core business. Through close monitor and data-driven resource management, the Group reinforces its role as a responsible steward of natural ecosystems within its operational scope.

## Climate Change

Climate change poses significant challenges to society, including our business operations. The Group remains acutely aware of these climate-related risks and is committed to minimizing exposure to them.

As a prominent property management service provider, we recognize that the most significant climate impacts on our operations stem from extreme weather events, such as prolonged rainy periods. To safeguard the safety of frontline personnel, we continue to supply appropriate protective equipment. Throughout 2024, no major climate-related disruptions adversely impacted business activities. Building on this resilience, the Group will intensify efforts to track evolving climate policies and industry benchmarks. This forward-focused strategy aims to fortify adaptive capacity to evolving climate-related physical and transitional risks while aligning operational practices with emerging regulatory requirements.

## 環境表現(續) 資源利用(續)

同時，本集團已採用智能服務監控用戶的資源使用情況，令集團在未來有能力進一步提高各類資源的使用效率。本集團的目標是提高持續各種資源的使用效率，尤其是能源和水資源的使用。

資源消耗	單位	二零二四年 消耗
能源消耗		
購買電力	兆瓦時	28,980
汽油	兆瓦時	48,457
總能源消耗	兆瓦時	29,028,457
能源消耗密度	兆瓦時／僱員	33.715
耗水		
總耗水	噸	427,055
耗水密度	噸／僱員	495.999
所用包裝材料		
製成品所用包裝材料	噸	0

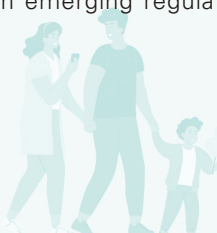
## 環境與自然資源

本集團採取積極的環境風險評估方法，將生態考量整合到每個營運決策階段。儘管集團的物業管理服務對環境的直接影響不大，我們仍然優先考慮可持續的做法。這些努力符合集團對減少生態足跡的承諾，即使集團核心業務的資源需求相對較小。透過密切監控和數據驅動的資源管理，本集團加強了其在營運範疇內作為自然生態系統負責任管理者的角色。

## 氣候變化

氣候變化可能會給社會構成重大挑戰，包括集團的商業營運。集團高度意識到與氣候相關的風險，並致力將這些風險降到最低。

作為一家領先的物業管理服務供應商，集團意識到對營運影響最大的氣候相關風險來自極端天氣，例如長時間的降雨。為了保護前線人員的安全，我們持續提供適當的防護設備。在二零二四年，沒有重大氣候相關的干擾對業務活動造成不利影響。在這種韌性的基礎上，本集團將加強追蹤不斷變化的氣候政策和行業基準。這一前瞻性的策略旨在增強適應能力，以應對不斷變化的氣候相關物理風險和轉型風險，同時使營運實踐符合新興的監管要求。



## Social Performance Employment

Ye Xing employed 1,226 full-time employees in Mainland China in 2024, of which female employees accounted for 49.9%. The Group has signed labour contract with all eligible employees, and strictly aligns with national labor laws and regulations, such as the Labour Law of the PRC, the Labour Contract Law of the PRC, the Employment Promotion Law of the PRC, the Labour Dispute Mediation and Arbitration Law of the PRC, the Regulation on the Annual Leave of Employees and other relevant national labour laws and regulations, to ensure a balanced and fair working environment and safeguard employee rights. No violations related to employment laws and regulations were found during the reporting period.

The Human Resources (“HR”) department has established a set of overarching policies to promote internal compliance, including the Recruitment Management Handbook, Remuneration and Welfare Management Regulations, Attendance Management Regulations and Code of Business Conduct, etc. These policies clearly define standardized recruitment, fair compensation, attendance accountability, and behavioral standards, while comprehensively outlining employee rights, responsibilities, and welfare safeguards. Additionally, the HR department conducts regular audits and assessments to monitor compliance and make necessary adjustments. By fostering an open atmosphere where employees feel they are treated equitably, this strategy improves overall organizational efficiency and strengthens employees’ sense of belonging to the Group.

The recruitment policy supports the Group’s strategy through “open recruitment”, “equal competition”, “not overstaffing”, and “allocating the right position to the right person”. HR department actively sources candidates from diverse platforms, such as online job postings, internal referrals, and campus recruitment, ensuring fair opportunities for all candidates. This approach aligns with the Group’s need and matches skills to roles, effectively attracting appropriate candidates.

The Group fosters a fair and inclusive work environment, and expressly prohibits any form of discrimination, including but not limited to nationality, age, race, ancestry, religion, gender, marital status, pregnancy, sexual orientation, or political stance. All talent acquisition and workplace decisions are based solely on professional merits and legitimate business needs.

This fair and transparent workplace is institutionalized through comprehensive performance management system, where annual appraisals objectively determine career advancement and compensation adjustments based on demonstrated competencies and measurable contributions.

## 社會表現 僱傭

於二零二四年，燁星於中國內地共僱用了1,226名全職員工，其中女性員工佔49.9%。本集團與所有合資格僱員均簽訂了勞動合同，並嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國就業促進法》、《中華人民共和國勞動爭議調解仲裁法》、《職工帶薪年休假條例》以及其他相關的國家勞動法律法規，以確保平衡和公正的工作環境，並保障員工的合法權益。在報告期內，集團並無發現與僱傭法律法規有關的違規問題。

人力資源部制定了綱領性的政策以促進內部合規，包括《招聘管理手冊》、《薪酬福利管理規定》、《考勤管理規定》和《商業行為準則》等。這些政策明確規範招聘標準化、薪酬公平、考勤責任及行為準則，明確了員工權責與福利保障。此外，人力資源部定期執行合規審查及評估，並作出必要的調整。透過培養一個開放的氛圍，讓員工感受到公平對待，這一策略提高了整體組織效率，並增強了員工對集團的歸屬感。

集團的招聘政策遵循「公開招聘」、「平等競爭」、「不超員」和「將合適的職位分配給合適的人」的原則，以支持本集團的業務策略。人力資源部積極從多元渠道招聘人才，如線上發佈招聘廣告、內部推薦和校園招聘等，從而確保所有候選人享有公平的機會，此舉能因應集團發展需要去甄選技能匹配的員工，有效吸引適合的候選人。

本集團致力於營造公平包容的工作環境，嚴格禁止基於國籍、年齡、種族、血統、宗教、性別、婚姻狀況、懷孕、性取向或政治立場等任何形式的歧視。所有人才招聘及人事決策以專業能力以及業務需求為準則。

本集團透過全面的績效管理系統，將這個公平且透明的工作環境制度化，年度評核會依據所展現的能力和可衡量的貢獻，客觀地決定職涯發展和薪酬調整。

## Social Performance (Continued) Employment (Continued)

The Group fully complies with national labor laws and regulations when providing benefits, ensuring that all eligible employees receive their entitlements. These benefits include, but are not limited to, paid leaves, marriage leave, and maternity leave.

### Major indicators for employment in 2024\*

	Number of Employees	Employee turnover rate
<b>By gender</b>		
Male	614	74.6%
Female	612	75.2%
<b>By employment type</b>		
Full time	1,226	74.9%
Part time	0	0.0%
<b>By age group</b>		
Aged 30 or below	134	80.6%
Aged 31-40	429	43.4%
Aged 41-50	296	52.0%
Aged 51 or above	367	128.1%
<b>By geographical region</b>		
Mainland China	1,226	74.9%
Overall	1,226	74.9%

\* A higher average age within the workforce and the spike in turnover rate are due to the transition of security and cleaning services from outsourcing to direct contracts with the Group starting this reporting year, and these roles attract older workers. This demographic shift contributes to increased turnover.

## Health and Safety

The Group adheres to all relevant workplace health and safety, such as the Labour Law of the PRC, the Fire Prevention Law of the PRC, the Prevention and Control of Occupational Diseases of the PRC, and the Regulations on Work-related Injury Insurances. The Group has also implemented an occupational health and safety management system ("OHSMS") standards to effectively manage health and safety risks.

To respond swiftly and effectively to unforeseen events, the Group has established Environmental and Occupational Health and Safety Operation Control Procedures, which guide the Group's Environmental, Health, and Safety department in regularly tracking workplace injuries and accidents. This ongoing monitoring facilitates the review and enhancement of safety measures. Additionally, periodic safety inspections of the OHSMS are conducted to improve the workplace environment. During the reporting period, the Group did not encounter any non-compliance issues regarding relevant laws and regulations that may significantly affect its ability to provide a safe working environment.

## 社會表現(續) 僱傭(續)

本集團在提供福利時，充分遵守國家的勞動法律法規，並確保所有合資格的僱員依法享有應有的權益。這些福利包括但不限於帶薪假、婚假和產假。

### 二零二四年僱傭主要指標\*

	員工人數	員工 流失比率
<b>按性別</b>		
男性	614	74.6%
女性	612	75.2%
<b>按僱傭類型</b>		
全職	1,226	74.9%
兼職	0	0.0%
<b>按年齡組別</b>		
30歲或以下	134	80.6%
31歲至40歲	429	43.4%
41歲至50歲	296	52.0%
51歲或以上	367	128.1%
<b>按地區</b>		
中國內地	1,226	74.9%
總數	1,226	74.9%

\* 員工的平均年齡較高以及離職率的上升，是由於自本報告年度起，保安和清潔服務由外包轉為集團的直接合約，且這些職位吸引年長的工作者。這一人口結構的變化促進了離職率的增加。

## 健康和安全

本集團遵守所有相關的工作場所健康與安全法律，包括《中華人民共和國勞動法》、《中華人民共和國消防法》、《中華人民共和國職業病防治法》和《工傷保險條例》。此外，本集團還實施了職業健康與安全管理系統("OHSMS")，以有效管理健康與安全風險。

為了迅速有效地應對突發事件，本集團已建立環境與職業健康安全運作控制程序，指導本集團的環境、健康與安全部門定期追蹤工傷和事故。這一持續的監測有助於對安全措施進行評估和改進。此外，亦會定期對OHSMS進行安全檢查，以改善工作環境。在報告期內，本集團未遇到任何可能顯著影響其提供安全工作環境能力的相關法律法規的違規問題。



## Social Performance (Continued)

### Health and Safety (Continued)

The Group conducts regular training to enhance employee health and safety awareness, familiarising them with the emergency response plan and incident management procedures. The training, together with a remediation plan, allows the Group to manage risks adeptly. In 2024, the Group recorded 0 days lost due to work-related injuries, with no fatalities reported in the past three years.

### Development and Training

The Group is dedicated to offering high-quality training resources to its workforce, fostering skill development and professional growth. The Company believes these efforts contribute to a positive work environment, a skilled team, and stronger employee retention.

The Group has established a structured training management system designed to enhance employee performance, drive business growth, and achieve organizational objectives. As part of this system, a specialized learning app has been introduced, offering over 800 courses in key areas such as customer service, engineering, environmental practices, safety, and quality management. All employees benefit from customized training programs – new hires complete a two-day orientation while project managers participate in two five-day specialized sessions, with all content tailored to specific job roles. At the same time, quality is ensured through the Hong Kun Online Learning Platform Management Regulations, which maintain strict standards for all training materials.

The system supports continuous development for both new and existing staff across all levels of the organization.

Due to the transition of security and cleaning services from outsourcing to direct contracts, the Group has not yet had the opportunity to include these positions in the training. This change has resulted in a drop in the percentage of trained employees to 70%. The Group will explore the possibility of implementing training programs for these roles, especially considering the high turnover rate in these roles.

## 社會表現(續)

### 健康和安全(續)

本集團定期舉辦培訓以提升員工健康與安全意識，使員工熟悉緊急應變計劃及事故管理程序。此類培訓連同補救方案，使集團能有效管理風險。於二零二四年，集團因工傷事故損失的工作日數為0天，過去三年均未發生死亡事故。

### 發展與培訓

本集團致力於為員工提供優質的培訓資源，促進技能提升與專業發展。公司相信這些努力有助於營造積極的工作環境、打造專業團隊，並增強員工留任率。

本集團已建立一套結構完整的培訓管理體系，旨在提升員工績效、推動業務增長並實現組織目標。該體系包含專為企業開發的學習應用程式，提供超過800門課程，涵蓋客戶服務、工程技術、環保實踐、安全與質量管理等關鍵領域。所有員工皆可參與量身打造的培訓計劃：新進人員需完成為期兩天的入職培訓，而項目經理則需參加兩次為期五天的專業研習，所有課程內容均依據職務需求精心設計。同時，透過《鴻坤物業線上學習平台管理辦法》的嚴格執行，所有培訓教材均符合最高品質標準得以保障。

此系統為各層級的新舊員工提供持續進修的機會，促進人才的持續發展。

由於保安和清潔服務從外包轉為直接合約，集團尚未有機會將這些職位納入培訓中。這一變化導致整體受訓員工的比例下降至70%。集團將探討為這些高流失率的職位提供培訓計劃的可能性。





## Social Performance (Continued)

### Development and Training (Continued)

#### Major indicators for development and training

Training	Percentage of employees trained (%)	Average training hours (hours/employee)
<b>By employment category</b>		
Senior management	1%	46
Middle management	18%	72
General	81%	33
<b>By gender</b>		
Male	57%	44
Female	43%	34

### Labour Standards

The Group does not allow any kind of child and forced labour, upholding the human rights and labour rights in full alignment with the Labour Law of the PRC, the Labour Contract Law of the PRC, the Provisions on Prohibition of Child Labour and the Law of the PRC on the Protection of Minors. The HR department verifies all applicants' identities and confirms legal working age during recruitment. All procedures are detailed in the Employment Management Handbook. In the event of any irregularities detected, stringent measures, such as termination of contract, will be taken.

The Group did not find any violations of laws and regulations related to child and forced labour during the reporting period.

### Supply Chain Management

The Group maintains long-term partnerships with its service providers, including those in cleaning, gardening, security, electrical and mechanical maintenance, and fire safety. The Group has established the Tendering and Procurement Management Regulations to govern the tendering process. Suppliers must meet various criteria, such as past performance, relevant certifications, service quality, and pricing, to be included on the "Qualified Supplier List". The Group also conducts annual reviews and evaluations of supplier performance, placing any suppliers whose performance fell short on a watchlist. This results in more frequent inspections during their service period to assess whether to continue the business relationship. During the reporting period, the Group selected 487 suppliers through this tendering process.

## 社會表現(續)

### 發展與培訓(續)

#### 發展與培訓的主要指標

培訓	已培訓員工比例(%)	平均培訓時數(小時/員工)
<b>按員工分類</b>		
高級管理層	1%	46
中級管理層	18%	72
一般員工	81%	33
<b>按性別</b>		
男性	57%	44
女性	43%	34

### 勞工準則

本集團嚴禁任何形式的童工及強迫勞動，嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《禁止使用童工規定》和《中華人民共和國未成年人保護法》的規定，全面保障人權和勞動權益。人力資源部在招聘過程中會核實所有申請者身份，並確認其法定工作年齡。所有程序均在《招聘管理手冊》中概述。一旦發現員工的任何違規行為，將採取嚴厲措施，如終止合同。

於報告期內，本集團未發現與童工和強制勞工有關的法律法規的違規問題。

### 供應鏈管理

本集團與其服務供應商有長期業務合作夥伴關係，例如清潔、園藝、保安、機電維護和消防安全。為了規範招標程序，本集團制定了《物業公司招標採購管理規定》。供應商必須符合各種標準，例如過往表現、相關認證、服務品質和定價，才能列入「合格供應商清單」。本集團亦會對供應商的表現進行年度審查及評估，將表現欠佳的供應商列入監察名單。並在其服務期間進行更頻繁的檢查，以決定是否繼續合作。在報告期內，本集團通過這一招標過程選擇了487家供應商。



## Social Performance (Continued)

### Supply Chain Management (Continued)

Moreover, the Group has incorporated ESG requirements into the supplier selection process. Suppliers are required to provide ESG-related proof. Suppliers with good ESG performance are highly favored. To ensure ongoing compliance with ESG standards, the Group reviews their ESG performance biennially. The Group also conducts analytical assessments of prequalified suppliers to detect ESG risks. All related data is continuously monitored to provide internal stakeholders with transparent and up-to-date risk intelligence and take proactive mitigation measures.

	Number of suppliers by region in China
Northern China	367
Eastern China	42
Southern China	38
Central China	40

## Product Responsibility

Dedicated to providing the best property management services, the Group allocates substantial resources to maintain rigorous quality control and implement technologies. The Group has obtained the ISO 9001:2001 Quality Control Management System certification which underscores the commitment to delivering consistent, day-to-day service excellence. The Group also recognizes that robust quality standards directly elevate customer satisfaction. To mitigate operational risks, the Group invests in comprehensive staff training and professional development programs. Concurrently, the Group leverages automated systems and mobile application, including the proprietary “Hongkунhui platform”, an integrated mobile application that enhances service delivery. Additionally, the Group has established multiple feedback channels, including a dedicated customer supervision email, and prominently displays notices in high-traffic areas such as bulletin boards, elevator lobbies, activity centers, and property management offices. We also encourage all employees to share relevant information via WeChat Moments. Through these diversified communication channels, the Group ensures that every customer’s valuable feedback receives prompt responses and leads to continuous improvement – all with the goal of delivering service experiences that exceed expectations.

## 社會表現(續)

### 供應鏈管理(續)

此外，集團在選擇供應商過程中納入了ESG要求。供應商需在候選過程中提供ESG相關證據。集團會優先選擇具有良好ESG表現的供應商。為了確保持續符合ESG標準，本集團每兩年審核一次供應商的ESG績效。本集團亦對預審合格的供應商進行分析評估，以識別供應鏈中的ESG風險。本集團亦持續追蹤所有相關數據，以提供內部利益相關方透明且最新的風險情報，並採取主動的緩解措施。

	中國各地區 供應商數量
華北	367
華東	42
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## 產品責任

致力於提供最優質的物業管理服務，本集團投入大量資源以維持嚴格的品質管控並實施先進技術。本集團已獲得ISO 9001:2001品質控制管理系統認證，這強調了本集團致力於提供一致的日常卓越服務的承諾。同時，集團也深知完善的品質標準能直接提升客戶滿意度。為了減輕營運風險，本集團投資於全面的員工培訓和專業發展計劃。與此同時，本集團利用自動化系統和移動應用程式，包括專有的「鴻坤薈平台」，一個可提升服務提供的綜合移動應用程式。此外，本集團還設立了多種反饋渠道，包括專用的客戶監督電子郵件，並在公告欄、電梯大堂、活動中心和物業管理辦公室等人流密集區域的顯眼位置張貼通知。集團亦鼓勵全體員工透過微信朋友圈轉發相關資訊，透過多元化溝通管道，讓每位客戶的寶貴意見都能獲得即時回應，並持續改善，旨在為客戶創造超越期望的服務體驗。

## Social Performance (Continued)

### Product Responsibility (Continued)

Through a secure digital platform, we process customer information with the utmost confidentiality. The Group has established a comprehensive Customer Data Management Operation Guide to safeguard sensitive information. All systems are equipped with up-to-date antivirus protection and undergo scheduled maintenance. To ensure robust data security, we have implemented multiple measures including regular system audits, credential policies and role-based access controls with hierarchical mechanisms. Dedicated officers monitor all data handling procedures to guarantee adherence to both internal policies and applicable laws and regulations.

The Group considers intellectual property and brands to be essential drivers of business development. The Group has established corporate patent management procedures in full accordance with China's Patent Law and the Implementation Rules of Patent Law of the PRC to protect these valuable assets.

The Group has implemented standardized Intellectual Property Maintenance and Protection Protocols to ensure systematic governance of all proprietary assets. All staff are contractually bound through signed confidentiality undertakings, legally prohibiting the disclosure of sensitive information to external parties.

In 2024, the Group did not receive any material service-related complaints. The product recall metric is not applicable given the Group's service-based business model.

### Anti-corruption

The Group upholds integrity as its operational cornerstone, rigorously adhering to the Anti-corruption and Bribery Law of the PRC. The Group has established a comprehensive Compliance Framework encompassing Anti-Bribery, Anti-Fraud, and Anti-Money Laundering protocols, with zero tolerance for any violations that could materially compromise organizational integrity.

The Audit and Supervision department maintains disciplinary oversight across all business operations, from raw material procurement, facilities engineering, business sales, to quality supervision. All employees must comply with the ethical conduct standards detailed in the Employment Handbook. Through robust internal governance protocols, the Group ensures traceability in all corrective measures. Furthermore, comprehensive anti-corruption training programs – mandatory for all staff including Board members – cover essential compliance fundamentals, corporate policy frameworks, and practical implementation methodologies.

## 社會表現(續)

### 產品責任(續)

集團通過安全的數碼平台，以最嚴密的方式處理客戶資訊。集團已經制定全面的《客戶檔案管理操作指南》以保護敏感資料。所有系統均配備最新的防病毒軟件並定期維護。為確保數據安全，集團實施了多項措施，包括定期系統審核、憑證管理政策以及分級權限管控機制。專責人員會監控所有資料處理程序，以確保遵守內部政策和適用的法律法規。

本集團將知識產權與品牌視為業務發展的核心驅動力，集團嚴格遵循《中華人民共和國專利法》和《中華人民共和國專利法實施細則》，制定企業專利管理規範，以完善保護這些重要資產。

本集團已實施標準化的《知識產權維護與保護管理標準》，以確保所有專有資產進行系統化管理。全體員工均需簽署保密承諾書，透過法律約束嚴格禁止向外部披露任何敏感資訊。

於二零二四年，集團並無收到任何重大服務相關投訴。基於業務性質，產品召回統計資料並不適用於本集團。

### 反貪污

集團將誠信視為營運的基石，嚴格遵守《中華人民共和國反腐敗賄賂法》。集團建立了涵蓋反賄賂、反舞弊及反洗錢的綜合合規體系，對任何可能損害集團誠信的違規行為採取零容忍態度。

審計監督部門將監督整體業務並進行紀律檢查，包括原材料採購、設施工程、業務銷售、品質監督。全體員工必須嚴格遵守《員工手冊》所規範的道德行為準則，並透過完善的內部治理機制，確保所有整改措施均具備完整可追溯性。此外，集團為全體人員（包含董事會成員）開設強制性反貪腐培訓課程，內容涵蓋合規核心原則、企業政策框架及實際執行方法。



## Social Performance (Continued)

### Anti-corruption (Continued)

The Group has established a confidential whistle-blowing mechanism to empower staff and external parties to report any potential violations or unethical behaviour through this channel. Multiple reporting channels are available, including dedicated hotlines, encrypted email systems and electronic submission forms. All reports undergo independent review by the Audit and Supervision department, with guaranteed anonymity and legal protections for whistleblowers throughout the investigation process.

During the reporting period, the Group did not observe any cases of corruption, extortion, bribery, fraud, or money laundering.

### Community Investment

With deep roots in local community service, the Group encourages employees to contribute to social initiatives in education, workforce development, and cultural preservation. As an active community partner, the Group seeks opportunities to align business growth with nearby community through collaboration. The Group will further share ongoing efforts and notable progress as it merges.

## 社會表現(續)

### 反貪污(續)

本集團設有機密舉報機制，員工及外部合作方均可透過此管道通報潛在違規或不當行為。舉報渠道包含專用熱線、加密郵件系統及電子提交表格等多元方式。所有舉報案件均由審計監督部門獨立審查，並在調查過程中，確保舉報者的資訊受到保護及享有法律保障。

在報告期間，本集團未發現任何貪污、勒索、賄賂、欺詐或洗錢案件。

### 社區參與

集團深植於本地社區服務，鼓勵員工參與教育、勞動力發展及文化保護等社會活動。作為積極的社區夥伴，集團透過合作尋求將業務成長與鄰近社區發展相結合的機會。集團將隨着社區共建進程，於未來進一步通報工作進展與重要成果。



## Content Index

ESG Reporting Guidelines Aspects	Description	Pages/Remarks
<b>A. Environmental</b>		
<b>Aspect A1: Emissions</b>		
General Disclosure A1	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	6-8
KPI A1.1	The types of emissions and respective emissions data	8
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	8
A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	8
A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	8
A1.5	Description of emission target(s) set and steps taken to achieve them	7
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	7
<b>Aspect A2: Use of Resources</b>		
General Disclosure A2	Policies on the efficient use of resources, including energy, water and other raw materials	9-10
KPI 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)	10
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility)	10

## 內容索引

ESG報告準則層面	描述	頁碼/備註
<b>A. 環境</b>		
<b>層面A1：排放物</b>		
一般披露 A1	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	6-8
關鍵績效指標 A1.1	排放物種類及相關排放數據	8
A1.2	直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	8
A1.3	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)	8
A1.4	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)	8
A1.5	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	7
A1.6	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	7
<b>層面A2：資源使用</b>		
一般披露 A2	有效使用資源(包括能源、水及其他原材料)的政策	9-10
關鍵績效指標 A2.1	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)	10
A2.2	總耗水量及密度(如以每產量單位、每項設施計算)	10





## Content Index (Continued)

ESG Reporting Guidelines Aspects	Description	Pages/Remarks
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	9–10
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	9
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	9–10
<b>Aspect A3: The Environment and Natural Resources</b>		
General Disclosure	A3 Policies on minimizing the issuer's significant impacts on the environment and natural resources	10
KPI	A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	10
<b>Aspect A4: Climate Change</b>		
General Disclosure	A4 Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer	10
KPI	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	10
<b>B. Social</b>		
<b>Employment and Labour Practices</b>		
<b>Aspect B1: Employment</b>		
General Disclosure	B1 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	11–12
KPI	B1.1 Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region	12
	B1.2 Employee turnover rate by gender, age group and geographical region	12

## 內容索引(續)

ESG報告準則層面	描述	頁碼/備註
A2.3	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	9–10
A2.4	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	9
A2.5	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	9–10
<b>層面A3：環境及天然資源</b>		
一般披露	A3 減低發行人對環境及天然資源造成重大影響的政策	10
關鍵績效指標	A3.1 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	10
<b>A4層面：氣候變化</b>		
一般披露	A4 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	10
關鍵績效指標	A4.1 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	10
<b>B. 社會</b>		
<b>僱傭及勞工常規</b>		
<b>層面B1：僱傭</b>		
一般披露	B1 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	11–12
關鍵績效指標	B1.1 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數	12
	B1.2 按性別、年齡組別及地區劃分的僱員流失比率	12



## Content Index (Continued)

ESG Reporting Guidelines Aspects	Description	Pages/Remarks
<b>Aspect B2: Health and Safety</b>		
General Disclosure	B2 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	12–13
KPI	B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	13
	B2.2 Lost days due to work injury	13
	B2.3 Description of occupational health and safety measures adopted, and how they are implemented and monitored	12–13
<b>Aspect B3: Development and Training</b>		
General Disclosure	B3 Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	13
KPI	B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management)	14
	B3.2 The average training hours completed per employee by gender and employee category	14
<b>Aspect B4: Labour Standards</b>		
General Disclosure	B4 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	14
KPI	B4.1 Description of measures to review employment practices to avoid child and forced labour	14
	B4.2 Description of steps taken to eliminate such practices when discovered	14

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ESG報告準則層面	描述	頁碼/備註
<b>層面B2：健康與安全</b>		
一般披露	B2 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	12–13
關鍵績效指標	B2.1 過去三年(包括匯報年度)每年因工亡故的人數及比率	13
	B2.2 因工傷損失工作日數	13
	B2.3 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	12–13
<b>層面B3：發展及培訓</b>		
一般披露	B3 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	13
關鍵績效指標	B3.1 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比	14
	B3.2 按性別及僱員類別劃分，每名僱員完成受訓的平均時數	14
<b>層面B4：勞工準則</b>		
一般披露	B4 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	14
關鍵績效指標	B4.1 描述檢討招聘慣例的措施以避免童工及強制勞工	14
	B4.2 描述在發現違規情況時消除有關情況所採取的步驟	14



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ESG Reporting Guidelines Aspects	Description	Pages/Remarks
<b>Operating Practices</b>		
<b>Aspect B5: Supply Chain Management</b>		
General Disclosure	B5 Policies on managing environmental and social risks of the supply chain	14–15
KPI	B5.1 Number of suppliers by geographical region	15
	B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored	14
	B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	14–15
	B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	15
<b>Aspect B6: Product Responsibility</b>		
General Disclosure	B6 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, labeling and privacy matters relating to products and services provided and methods of redress	15–16
KPI	B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons	Not applicable
	B6.2 Number of products and service-related complaints received and how they are dealt with	16
	B6.3 Description of practices relating to observing and protecting intellectual property rights	16
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一般披露	B5 管理供應鏈的環境及社會風險政策	14–15
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	B5.2 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	14
	B5.3 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	14–15
	B5.4 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	15
<b>層面B6：產品責任</b>		
一般披露	B6 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	15–16
關鍵績效指標	B6.1 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	不適用
	B6.2 接獲關於產品和服務的投訴數目以及應對方法	16
	B6.3 描述與維護及保障知識產權有關的慣例	16
	B6.4 描述質量檢定過程及產品回收程序	15
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ESG Reporting Guidelines Aspects	Description	Pages/Remarks
<b>Aspect B7: Anti-corruption</b>		
General Disclosure B7	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	16
KPI 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	17
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored	17
B7.3	Description of anti-corruption training provided to directors and staff	16
<b>Community Aspect B8: Community Investment</b>		
General Disclosure B8	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	17
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	17
B8.2	Resources contributed (e.g. money or time) to the focus area	17

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一般披露 B7	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	16
關鍵績效指標 B7.1	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	17
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<b>社區層面B8：社區投資</b>		
一般披露 B8	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	17
關鍵績效指標 B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)	17
B8.2	在專注範疇所動用資源(如金錢或時間)	17





燁星集團控股有限公司  
YE XING GROUP HOLDINGS LIMITED