中國唐商控股有限公司
CHINA TANGSHANG HOLDINGS LIMITED
(Incorporated in Bermuda with limited liability)
(Stock Code: 00674)

2025

Environmental, Social and Governance Report

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關於本報告
ABOUT THIS REPORT

China Tangshang Holdings Limited (the "Company"), together with its subsidiaries (the "Group"), is pleased to present this Environmental, Social and Governance Report (the "Report") to provide an overview of the Group's management of significant issues affecting the operation, including environmental, social and governance issues. This Report is prepared by the Group with the professional assistance of APAC Compliance Consultancy and Internal Control Services Limited.

中國唐商控股有限公司(「本公司」,連同其附屬公司統稱「本集團」)欣然提呈本環境、社會及管治報告(「本報告」),以就影響營運之重大事宜(包括環境、社會及管治事宜)提供本集團管理層之概覽。本集團在亞太合規顧問及內控服務有限公司提供之專業協助下編製本報告。

PREPARATION BASIS AND SCOPE

編製基準及範圍

This Report is prepared in accordance with Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") (the "Listing Rules") – "Environmental, Social and Governance Reporting Guide" and has complied with the "comply or explain" provisions in the Listing Rules.

本報告乃根據香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄C2 —《環境、社會及管治報告指引》而編製,並已遵守上市規則所載之「不遵守就解釋」條文。

This Report summarises the performance of the Group in respect of corporate social responsibility, covering its operations which are considered as material by the Group, including the business in the Mainland China ("PRC") and Hong Kong ("HK"):

本報告概述本集團於企業社會責任方面之表現,涵蓋本集團認為重大之營運層面,包括於中國內地(「中國」)及香港(「香港」)之業務:

(i) property sub-leasing and investment business,

(i) 物業分租及投資業務;

(ii) property development business; and

(ii) 物業發展業務;及

(iii) money lending business.

(iii) 放債業務。

With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken initiative to formulate policies, record relevant data as well as implement and monitor measures. This Report shall be published both in Chinese and English on the website of the Stock Exchange. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

為優化及改進本報告之披露規定之目的,本集團已積極制定政策、記錄相關數據以及實行及監察措施。本報告於聯交所網站備有中英文版。中英文版如有任何歧義,概以英文版為準。

REPORTING PERIOD

This Report demonstrates our sustainability initiatives during the reporting period from 1 April 2024 to 31 March 2025 (the "reporting period").

CONTACT INFORMATION

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by email to enquiry@ts674.com.

報告期間

本報告載列於二零二四年四月一日至二零二五年三月三十一日之報告期間(「報告期間」)之可持續發展計劃。

聯絡資料

本集團歡迎 閣下對本報告任何可持續發展計劃提出意見，請透過電郵至enquiry@ts674.com與我們聯繫。

緒言
INTRODUCTION

The Group is principally engaged in the money lending business in Hong Kong, and property sub-leasing, development and investment business in the PRC. For the property sub-leasing, development and investment business, we are primarily engaged in the sub-leasing, development of real estates and leasing of investment properties in Beijing, Dongguan and Puning. For the money lending business, we are engaged in the provision of loans to customers, including individuals and corporations.

本集團主要於香港從事放債業務、於中國從事物業分租、發展及投資業務。就物業分租、發展及投資業務而言，我們主要於北京、東莞及普寧從事分租、房地產開發及投資物業租賃。就放債業務而言，我們從事向客戶提供貸款，包括個人及企業。

Sustainable development is an integral part of the Group's business strategy in order to achieve business excellence and enhance capabilities for long-term competitiveness. We are committed to operating in a manner that is economically, socially and environmentally sustainable while balancing the interests of our various stakeholders and fostering a positive impact on the society. To demonstrate our commitment, we have established and implemented various policies and measures to manage and monitor the risks related to the environment, employment, operating practices and community. Details of the management approaches to sustainable development of different areas are illustrated in this Report.

可持續發展為本集團業務策略之一部分，藉以達致卓越業務及提高長期競爭力。我們致力以經濟、社會及環境可持續發展之方式營運，並兼顧各持份者之利益及為社會帶來積極影響。為展示我們之承諾，我們已建立及實施多項政策及措施，以管理及監察與環境、僱傭、營運慣例及社區相關之風險。本報告載有不同範疇之可持續發展管理方針詳情。

持份者參與及重要性評估
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

The Group understands the success of the Group's business depends on the support from its key stakeholders, who (a) have invested or will invest in the Group; (b) have the ability to influence the outcomes within the Group; and (c) are interested in or affected by or have the potential to be affected by the impact of the Group's activities, products, services and relationships. It allows the Group to understand risks and opportunities. The Group will continue to ensure effective communication and maintain good relationship with each of its key stakeholders.

本集團明白，本集團業務之成功取決其關鍵持份者之支持，彼等(a)已投資或將投資於本集團；(b)能夠影響本集團內部事宜之結果；及(c)於本集團活動、產品、服務及關係中擁有權益或是上述各項之影響而受到或可能受到影響。以上種種令本集團了解風險及機會。本集團將繼續確保與各關鍵持份者有效溝通，並與之維持良好關係。

Stakeholders are prioritised from time to time in view of the Group's roles and duties, strategic plan and business initiatives. The Group engages with its stakeholders to develop mutually beneficial relationships and to seek their views on its business proposals and initiatives as well as to promote sustainability in the marketplace, workplace, community and environment.

本集團不時因應其職務及職責、策略規劃及業務計劃對持份者之優先次序進行排序。本集團與其持份者接洽以建立互惠關係，並尋求彼等對本集團業務方案及舉措之意見，以及促進市場、職場、社區及環境之可持續發展。

The Group acknowledges the importance of intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to our business and established various channels for communication. The following table provides an overview of the Group's key stakeholders, and various platforms and methods of communication are used to reach, listen and respond.

本集團深信集思廣益，持份者對本集團業務活動之見解、查詢及持續關注對本集團至關重要。本集團已識別對我們業務屬重要之關鍵持份者，並建立了各種溝通渠道。下表提供有關本集團關鍵持份者之概覽，以及用於接觸、聆聽及回應之不同平台及方式。

持份者參與及重要性評估
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Stakeholders **持份者**	**Issues of concern** **關注事項**	**Engagement channels** **參與渠道**	**Measures** **措施**
Government and Market Regulators **政府及市場監管機構**	• Compliance 合規 • Promotion of regional economic development and employment 推動地區經濟發展及就業	• Information disclosure 資料披露 • Annual and interim reports, announcements and other published information 年度及中期報告、公告及其他發佈資料	• Operated, managed and paid taxes according to the relevant laws and regulations 根據相關法律及法規營運、管理及納稅 • Accepted the government's supervision, inspection and evaluation 接受政府監督、檢查及評估 • Strengthened safety management 加強安全管理 • Actively undertook social responsibilities 積極承擔社會責任
Shareholders and Investors **股東及投資者**	• Return on the investment 投資回報 • Information disclosure and transparency 資料披露及透明度 • Protection of interests and fair treatment of shareholders 保障股東權益及公平對待	• Annual general meeting and other shareholder meetings 股東週年大會及其他股東會議 • Annual and interim reports, announcements and other published information 年度及中期報告、公告及其他發佈資料	• Issued notices of general meeting and proposed resolutions according to the relevant regulations 根據相關規定刊發股東大會通告及提出決議案 • Disclosed company's information by publishing results announcements, circulars and two periodic reports in total in the year 透過刊發業績公告、通函及全年合共兩份定期報告披露公司資料 • Carried out different forms of investor activities with an aim to improve investors' recognition 開展不同形式之投資者活動，以提高投資者之認知度 • Disclosed company contact details on company website and in annual and interim reports 於公司網站以及年度及中期報告披露公司聯絡詳情

持份者參與及重要性評估
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Stakeholders **持份者**	**Issues of concern** **關注事項**	**Engagement channels** **參與渠道**	**Measures** **措施**
Employees **僱員**	• Safeguard the rights and interests of employees 保障僱員之權益 • Career development opportunities 職業發展機會 • Health and safety 健康與安全	• Training 培訓 • Cultural and sport activities 文化與體育活動 • Feedback box 意見箱	• Provided a healthy and safe working environment 提供健康及安全之工作環境 • Developed a fair mechanism for promotion 建立公平晉升機制 • Cared for employees by organising employee activities 透過舉辦員工活動關懷僱員
Customers **客戶**	• Safe and high-quality services 安全及優質服務 • Privacy and information protection 隱私及資料保障	• Email and customer service hotline 電郵及客戶服務熱線 • Customer's survey 客戶調查 • Visits and meetings 訪問及會議	• Strengthened quality management 加強質量管理 • Entered into long-term strategic cooperation agreements 訂立長期戰略合作協議

持份者參與及重要性評估
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Stakeholders **持份者**	**Issues of concern** **關注事項**	**Engagement channels** **參與渠道**	**Measures** **措施**
Suppliers and Partners **供應商及合作夥伴**	• Long-term partnership 長期合作關係 • Honest cooperation 誠實合作 • Fairness and openness 公平公開 • Risk reduction 降低風險	• Regular meeting 例會 • Tendering process 招標過程 • Strategic cooperation 戰略合作	• Invited tenders publicly to select best suppliers and contractors 公開招標，以甄選最佳供應商及承包商 • Performed contracts according to agreements 按協議履行合約 • Enhanced daily communication 加強日常溝通 • Established long-term cooperation with quality suppliers and contractors 與優質供應商及承包商建立長期合作關係 • Ensured transparency in procurement process 確保採購過程之透明度
Peer and Industry Associations **同業及行業協會**	• Experience sharing and cooperation 分享經驗及協作 • Fair competition 公平競爭	• Industry conference, seminars 業內會議及研討會 • Site visit 實地訪問	• Cooperated with peers to realise win-win and shared experiences 與同業合作，實現共贏及分享經驗 • Attended seminars of the industry to promote sustainable development of the industry 參加業內研討會，推動行業可持續發展

持份者參與及重要性評估
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Stakeholders **持份者**	**Issues of concern** **關注事項**	**Engagement channels** **參與渠道**	**Measures** **措施**
Financial Institution **金融機構**	• Compliance with the law and regulations 遵守法律及法規 • Disclosure information 披露資料 • Good creditworthiness and strong ability to pay debts 良好信譽及出色償債能力 • Stable business development 穩定業務發展	• Consulting 諮詢 • Information disclosure 資料披露 • Annual and interim reports 年度及中期報告	• Strictly complied with the regulatory requirements 嚴格遵守監管規定 • Disclosed and reported information in a timely and accurate manner 及時及準確地披露及報告資料 • Paid debts on time to keep good creditworthiness 按時償還債務，以保持良好信譽 • Strengthened cooperation with domestic and foreign banks 加強與境內外銀行之合作
Public and Communities **公眾及社區**	• Community involvement 社區參與 • Social responsibilities 社會責任	• Community involvements 社區參與	• Gave priority to local people in the job recruitment process to promote community building and development 優先聘用本地人士，以促進社區建設及發展

Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

透過與持份者進行一般溝通，本集團了解到持份者之期望及關注。所得反饋讓本集團能夠作出更為明智之決策，並且更好地評估及管理由此產生之影響 。

持份者參與及重要性評估
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

This Report is in compliance with the reporting principles determined by the ESG Reporting Guide of the Stock Exchange. The reporting principles are detailed as follows:

本報告遵循聯交所環境、社會及管治報告指引的匯報原則，包括：

MATERIALITY

Based on the principle of materiality, this Report offered an analysis of substantive issues, which were stipulated to the Board for consideration, and ensured the full disclosure of information that has material impact on investors and other stakeholders.

重要性原則

本報告根據重要性原則，分析實質性議題，並將其明確知會董事會作為考量，確保對投資者及其他持份者具有重大影響的資訊予以充分披露。

QUANTITATIVE

Based on the quantitative principle, this Report presented statistics on ESG quantitative performance and disclosed 2-year historical data.

量化原則

根據量化性原則，本報告統計環境、社會及管治量化績效，並對兩年歷史資料予以披露。

BALANCE

Based on the principle of balance, this Report provided complete and clear disclosure of the Group's ESG practices, thereby avoiding potential improper impacts of choice, omissions or presentation formats on the decisions or judgements of the reader to this Report.

平衡原則

根據平衡原則，本報告對完整、清晰地披露本集團的環境、社會及管治實踐，避免選擇、遺漏或呈現格式對本報告讀者的決定或判斷造成不恰當的潛在影響。

CONSISTENCY

Based on the principle of consistency, this Report employed a consistent and uniform approach for disclosing contents, and provided clear explanations on the calculation formula and statistical caliber of ESG quantitative performance, so that meaningful ESG data comparison can be achieved in the future.

一致性原則

根據一致性原則，本報告採用一致方法披露內容，並對環境、社會及管治量化績效的計算公式、統計口徑等做清晰説明，令環境、社會及管治資料日後可作有意義的比較。

The Group has adopted the principle of materiality in the ESG reporting by understanding the key ESG issues that are important to the business of the Group. All the key ESG issues and key performance indicators (KPIs) are reported in the Report according to recommendations of the ESG Reporting Guide (Appendix C2 of the Listing Rules) and the GRI Guidelines. The Group has evaluated the materiality and importance in ESG aspects through the following steps:

本集團已透過了解對本集團業務屬重要之關鍵環境、社會及管治事宜，於環境、社會及管治報告中採納重要性原則。所有關鍵環境、社會及管治議題及關鍵績效指標乃根據環境、社會及管治報告指引(上市規則附錄C2)及全球報告倡議組織指引之推薦建議呈列於本報告。本集團已透過以下步驟評估環境、社會及管治方面之重大性及重要性：

持份者參與及重要性評估
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Step 1: Identification – Industry Benchmarking

- Relevant ESG areas were identified through the review of relevant ESG reports of the local and international industry peers.

- The materiality of each ESG area was determined based on the importance of each ESG area to the Group through internal discussion of the management and the recommendation of ESG Reporting Guide (Appendix C of the Listing Rules).

Step 2: Prioritisation – Stakeholder Engagement

- The Group discussed with key stakeholders on key ESG areas identified above to ensure all the key aspects were covered.

Step 3: Validation – Determining Material Issues

- Based on the discussion with key stakeholders and internal discussion among the management, the Group's management ensured that all the key and material ESG areas, which were important to the business development, were reported and in compliance with ESG Reporting Guide.

As a result of this process carried out in 2025, those important ESG areas to the Group were discussed in this Report.

步驟1：識別 — 行業基準

- 透過審視當地及國際同業之相關環境、社會及管治報告，確定相關環境、社會及管治範疇。

- 根據各個環境、社會及管治範疇對本集團之重要性，透過管理層之內部討論及環境、社會及管治報告指引(上市規則附錄C)之推薦建議，以釐定各個環境、社會及管治範疇之重要性。

步驟2：排序 — 持份者之參與

- 本集團已就上述關鍵環境、社會及管治範疇與關鍵持份者進行討論，以確保涵蓋所有關鍵方面。

步驟3：確認 — 釐定重大議題

- 根據與關鍵持份者之討論以及管理層之間之內部討論，本集團管理層確保所有對業務發展至關重要之關鍵及重要環境、社會及管治範疇已予報告，並遵守環境、社會及管治報告指引。

由於二零二五年進行該程序，因此本報告中已討論對本集團具重要性之該等環境、社會及管治範疇。

環境、社會及管治治理
ESG GOVERNANCE

BOARD'S OVERSIGHT OF ESG ISSUES

Board's overall vision and strategy in managing ESG issues

The board of directors ("Board") has a primary role in overseeing the management of the Group's sustainability issues. During the year, the Board spent significant time in evaluating the impact of ESG-related risks on our operation and formulating relevant policy in dealing with the risks. The oversight of the Board is to ensure the management to have all the right tools and resources to oversee the ESG issues in the context of strategy and long-term value creation.

ESG Working Group

The Group attaches great importance to ESG work. Under the leadership of the Board of the Company, each subsidiary has set up a dedicated safety and environmental protection department ("ESG Working Group") to implement specific safety and environmental protection work, so as to comply with government requirements, implement the concept of "safety and environmental protection" in its operation and fulfil its social responsibilities.

The ESG Working Group is primarily responsible for reviewing and supervising the ESG process, and risk management of the Group. Different ESG issues were reviewed by the Working Group at the meeting, which holds once per year. During the reporting period, the ESG Working Group and the management reviewed the ESG governance and different ESG issues. The ESG Working Group mainly consisted of Directors, Financial Controller, Finance Manager and General Managers of different business units.

董事會對環境、社會及管治議題之監督

董事會管理環境、社會及管治議題之整體願景及策略

董事會(「董事會」)在監督本集團的可持續發展事宜之管理方面擔當主要角色。年內，董事會花費大量時間評估環境、社會及管治相關風險對營運的影響，並制定相關政策以處理相關風險。董事會的督導旨在確保董事會擁有一切合適的工具及資源，以便因應策略及創造長期價值方面督導環境、社會及管治事宜。

環境、社會及管治工作小組

本集團非常重視環境、社會及管治工作。在本公司董事會之領導下，各附屬公司均已成立專門的安全及環境保護部門(「環境、社會及管治工作小組」)，以實行具體的安全及環保工作，例如遵守政府規定、於營運中落實「安全及環保」概念及履行其社會責任。

環境、社會及管治工作小組主要負責檢討及監管本集團的環境、社會及管治流程以及風險管理。工作小組在每年舉行一次的會議上審視不同的環境、社會及管治事宜。於報告期內，環境、社會及管治工作小組與管理層審視環境、社會及管治的治理以及不同的環境、社會及管治事宜。環境、社會及管治工作小組主要由董事、財務總監、財務經理及不同業務單位之總經理組成。

Board's ESG management approach and strategy for material ESG-related issues

In order to better understand the opinions and expectations of different stakeholders on our ESG issues, materiality assessment is conducted each year. We ensure various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has evaluated the materiality and importance in ESG aspects through the steps: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritization with stakeholder engagement; and (3) validation and determining material ESG issues based on results of communication among stakeholders and the management. Hence, this can enhance understanding of their degree and change of attention to each significant ESG issue, and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our material assessment were discussed in this Report.

董事會對重大環境、社會及管治相關事宜之管理方針及策略

為了更透徹了解不同持份者對環境、社會及管治事宜的意見及期望，我們每年進行重大性評估。我們確保有多個平台及溝通渠道可用以接觸、聆聽及回應主要持份者。透過與持份者的正常溝通，本集團了解持份者的期望及關注問題。所獲得的反饋讓本集團得以作出知情決定以及更妥善評估及管理所帶來的影響。

本集團已透過以下步驟評估環境、社會及管治方面之重大性及重要性：(1)以行業標準識別重大的環境、社會及管治範疇；(2)結合持份者參與將關鍵環境、社會及管治範圍按緩急輕重排序；及(3)基於持份者與管理層的溝通結果，驗證及釐定重大環境、社會及管治事宜。因此，本集團加深了解持份者對各重要環境、社會及管治事宜關注的程度及轉變，讓我們更加全面地規劃未來的可持續發展工作。我們於重大性評估中識別的該等重要及重大的環境、社會及管治範圍於本報告內討論。

環境層面
A. ENVIRONMENTAL ASPECTS

The Group is mainly involved in office operation and its impacts on the environment and natural resources is relatively insignificant. In spite of this, with the implementation of the "Corporate Environmental Policy", we are committed to minimising its environmental impacts by responsibly managing our business operations, reducing our carbon footprint and using resources effectively.

本集團主要於辦公室營運及其對環境及天然資源之影響甚微。儘管如此，由於實行「企業環境政策」，我們致力透過盡責管理我們之業務營運、減少我們之碳足跡及有效使用資源，減少其環境影響。

During the reporting period, the Group was not aware of any specific laws and regulations that had significant impact on us related to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous waste.

於報告期間，本集團並不知悉對本集團有重大影響之有關廢氣及溫室氣體排放、向水及土地排污以及產生有害及無害廢棄物之任何特定法律及法規。

A1. EMISSIONS

Air Pollutant Emission

The air pollutant emitted by the Group mainly come from the fuel consumed by vehicles. We encourage employees to adopt alternative communication means, such as telephone conferences and video conferences in order to reduce air pollutants emissions that arise from transportation. Similarly to the year 2024, there was no emissions of air pollutants during the reporting period because there was no vehicle use for business travel in both Hong Kong and the PRC. Furthermore, the Group has set a comprehensive reduction target by 10% of intensity per employee on air pollutants over the five-year period.

A1. 排放

空氣污染物排放

本集團排放之空氣污染物主要來自汽車消耗燃料。我們鼓勵僱員採用其他溝通方式，例如電話會議及視頻會議，以減少交通產生之空氣污染物排放。與二零二四年類似，於報告期間並無空氣污染物排放，乃由於香港及中國均無使用車輛作商務差旅。此外，本集團已訂立於五年期間內每名僱員之空氣污染物密度降低10%的全面減排目標。

Greenhouse Gas ("GHG") Emission

Greenhouse gas is considered as one of the major contributors to the climate change and global warming. Fuel and electricity consumption account for a major part of our GHG emission. We attach great importance on improving energy efficiency and reducing energy consumption to minimise its GHG emission. We have established various energy saving initiatives that will be further elaborated in the section "Use of Resources" of this Report. During the reporting period, the decrease in GHG emissions in 2025 was primarily attributable to a decrease in purchased electricity, resulting from the reduced office area and the use of air-conditioning in Hong Kong and the decreased number of employees in Dongguan and Puning Office. Moreover, the implementation of effective electricity-saving policies during the year helped reducing the electricity consumption. Furthermore, the Group has set a comprehensive reduction target by 10% of intensity per employee on GHG emission over the five-year period.

溫室氣體(「溫室氣體」)排放

溫室氣體被視為導致氣候變化及全球暖化之其中一項主要因素。燃料及電力消耗佔我們溫室氣體排放之主要部分。我們十分重視提升能源效益及減少能源消耗，以減少其溫室氣體排放。我們已建立不同節能措施，並於本報告中「資源使用」一節中進一步闡述。於報告期間內，二零二五年溫室氣體排放減少主要由於香港辦事處面積減少及空調使用量減少，以及東莞和普寧辦事處員工人數減少，導致外購電力減少。此外，本年度實施的有效節電政策有助於減少用電量。此外，本集團已訂立於五年期間內每名僱員之溫室氣體排放密度降低10%的全面減排目標。

環境層面
A. ENVIRONMENTAL ASPECTS

During the reporting period, the GHG emission was as follows:

於報告期間，溫室氣體排放量如下：

Type of GHG emission 溫室氣體排放種類	Unit 單位	PRC 中國	HK 香港	2025 Total 二零二五年總計	2024 Total 二零二四年總計
Scope 1[1] 範圍1[1]	tonnes of CO_2e 噸二氧化碳當量	–	–	–	–
Scope 2[2] 範圍2[2]	tonnes of CO_2e 噸二氧化碳當量	30.56	1.90	32.46	218.88
Total GHG emission 溫室氣體排放總量	tonnes of CO_2e 噸二氧化碳當量	30.56	1.90	32.46	218.88
GHG emission Intensity 溫室氣體排放密度	tonnes of CO_2e/ employee[3] 噸二氧化碳當量／僱員[3]	4.4	0.2	2.2	7.5

Hazardous and Non-hazardous Wastes

The Group does not generate hazardous waste. The non-hazardous waste is generated from the office operations and its amount is insignificant to our business. Notwithstanding, we strive to reduce the amount of non-hazardous waste by implementing various waste reduction initiatives. To reduce paper waste, we encourage employees to use both sides of paper and suitable font size and shrinkage mode when printing. We also promote electronic communication, such as by emails instead of paper. Besides, employees are encouraged to use durable items such as reusable cups and cutleries instead of disposable ones. In light of the effective implementation of the waste management policies, the non-hazardous waste amount remained stable during the reporting period. The Group has set a comprehensive reduction target by 10% of intensity per employee on non-hazardous waste generated over the five-year period.

有害及無害廢棄物

本集團並無產生有害廢棄物。無害廢棄物源自辦公室營運，且其數量對我們之業務而言甚微。儘管如此，我們致力透過實行不同減少廢棄物措施以減少無害廢棄物之數量。為減少廢紙，我們鼓勵僱員雙面列印紙張及採用合適字體大小及縮小模式。我們亦推行電子通訊，例如透過電郵以取代紙張。此外，本集團鼓勵僱員使用耐用物品，例如可循環使用之水杯及餐具以取代即棄用品。鑒於廢棄物管理政策的有效實施，無害廢棄物數量於報告期間保持穩定。本集團已訂立於五年期間內每名僱員之產生無害廢棄物密度降低10%的全面減排目標。

1 Scope 1: Direct emissions from sources that are owned or controlled by the Group.

2 Scope 2: Indirect emissions from the generation of purchased electricity consumed by the Group.

3 The GHG emission intensity refers to the tonnes of carbon dioxide equivalent (CO_2e) per the number of employees at the end of the reporting period that contribute to the Group's GHG emission.

1 範圍1：涵蓋由本集團擁有或控制之直接排放。

2 範圍2：涵蓋來自本集團消耗購買電力所引致之間接排放。

3 溫室氣體排放密度指於報告期末引致本集團溫室氣體排放量之每名僱員之二氧化碳當量噸數。

During the reporting period, the non-hazardous waste generation was as follows:

於報告期間，所產生之無害廢棄物如下：

Waste generated 所產生之廢棄物	Unit 單位	PRC 中國	HK 香港	2025 Total 二零二五年 總計	2024 Total 二零二四年 總計
Non-hazardous waste generated 所產生無害廢棄物	tonnes 噸	N/A 不適用	0.02	0.02	0.02
Non-hazardous waste generated intensity 所產生無害廢棄物密度	tonnes/employee[4] 噸／僱員[4]	N/A 不適用	0.002	0.001	0.001

A2. USE OF RESOURCES

The Group places great emphasis on efficient utilisation of resources. Our "Corporate Environmental Policy" provides guidelines on the efficient use of energy and water. We strive to promote resources saving by adopting green office practices and motivating our employees to participate in resources conservation activities.

A2. 資源使用

本集團高度重視資源之有效利用。我們之「企業環境政策」為有效使用能源及水提供指引。我們致力透過採取綠色辦公室常規及鼓勵僱員參與節約資源活動，從而推行節能。

[4] The non-hazardous waste generated intensity refers to the tonnes of non-hazardous waste generated per the number of employees at the end of the reporting period that contribute to the Group's non-hazardous waste generated.

[4] 無害廢棄物產生密度是指於報告期末，引致本集團產生無害廢棄物之每名僱員所產生無害廢棄物噸數。

環境層面
A. ENVIRONMENTAL ASPECTS

Energy

The use of electricity and fuels account for the Group's major energy consumption. In view of the scarcity of energy, we have advocated various energy conservation strategies to increase energy efficiency and reduce energy consumption. The temperature of air-conditioners is maintained at a range of 20 degrees Celsius to 25.5 degrees Celsius. A standby mode is set for computers when they are not in use for a long period of time. Besides, all lighting and power supply in the area should be switched off when they are not in use. During the reporting period, the decrease in total energy consumption in 2025 was primarily attributable to a decrease in purchased electricity, resulting from the reduced office area and the use of air-conditioning in Hong Kong and the decreased number of employees in Dongguan and Puning Office. Moreover, the implementation of effective electricity-saving policies during the year helped reducing the electricity consumption. The Group has set a comprehensive reduction target by 10% of intensity per employee on energy consumption over the five-year period.

During the reporting period, the energy consumption was as follows:

能源

電力及燃料之消耗佔本集團之主要能源消耗。鑒於能源稀缺，我們已提倡不同節能策略，以增加能源效益及減少能源消耗。冷氣機之溫度保持在攝氏20度至攝氏25.5度。電腦於長時間未使用時設為待機模式。此外，某範圍之所有照明及電力供應於不使用時應關閉。於報告期間內，二零二五年總能源消耗量減少主要由於香港辦事處面積減少及空調使用量減少，以及東莞和普寧辦事處員工人數減少，導致外購電力減少。此外，本年度實施的有效節電政策有助於減少用電量。本集團已訂立於五年期間內每名僱員之能源消耗密度降低10%的全面減排目標。

於報告期間，能源消耗量如下：

Type of energy 能源類型	Unit 單位	PRC 中國	HK 香港	2025 Total 二零二五年總計	2024 Total 二零二四年總計
Purchased electricity 購買電力	MWh 兆瓦時	39.50	4.99	44.49	264.70
Total energy consumption 能源總耗量	MWh 兆瓦時	39.50	4.99	44.49	264.70
Energy consumption intensity 能源消耗密度	MWh/employee[5] 兆瓦時／僱員[5]	5.6	0.6	3.0	9.1

[5] The energy consumption intensity refers to the energy consumption in MWh per the number of employees at the end of the reporting period that contribute to the Group's energy consumption.

[5] 能源消耗密度是指於報告期末，引致本集團能源消耗之每名僱員能源消耗量(兆瓦時)。

Water

Water is another important resource used by the Group. We endeavour to conserve water effectively in our operations. In case of any leaking faucet or pipe, employees should promptly report to the relevant authority to avoid wastage of water. Besides, employees are encouraged to turn off the taps when they are not in use. The water consumption decreased significantly due to the decreased number of employees in Dongguan and Puning office. Furthermore, the implementation of effective water-saving policies during the year helped reducing the water consumption. The Group has set a comprehensive reduction target by 10% of intensity per employee on water consumption over the five-year period. During the reporting period, the water consumption was as follows:

水

水為本集團使用之另一項重要資源。我們致力於我們營運中有效節約用水。倘出現任何水龍頭漏水或管道洩漏之情況，僱員應立即向相關部門報告以避免浪費水。此外，本集團鼓勵僱員於不使用時關上水龍頭。由於東莞及普寧辦事處僱員人數減少，耗水量大幅減少。此外，本年度實施的有效節水政策有助於減少用水量。本集團已訂立於五年期間內每名僱員之耗水量密度降低10%的全面減排目標。於報告期間，耗水量如下：

Water 水	Unit 單位	PRC 中國	HK 香港	2025 Total 二零二五年 總計	2024 Total 二零二四年 總計
Water consumption 耗水量	m^3 立方米	177	–	177	584
Water consumption intensity 耗水密度	m^3/employee[6] 立方米／僱員[6]	25	–	12	20

[6] The water consumption intensity refers to the water consumption in m^3 per the number of employees at the end of the reporting period that contribute to the Group's water consumption.

[6] 耗水密度指於報告期末引致本集團耗水之每名僱員之耗水量(立方米)。

環境層面
A. ENVIRONMENTAL ASPECTS

A3. THE ENVIRONMENT AND NATURAL RESOURCES

Regarding the business nature of the Group, our activities do not have any significant impact on the environment and natural resources. With the integration of the policies and measures mentioned in section "Emission" and "Use of Resources" to reduce air pollutants and GHG emissions, waste generation and resources consumption, we strive to enhance our environmental sustainability and reduce our environmental impacts to the minimal.

A3. 環境及天然資源

就本集團之業務性質而言，本集團之活動對環境及天然資源並無任何重大影響。透過整合「排放」及「資源使用」等節所提及之政策及措施以減少空氣污染物及溫室氣體排放、廢棄物產生及資源消耗，本集團致力提升其環境可持續性及將其環境影響減至最低。

A4. CLIMATE CHANGE

Governance

Our group addresses climate-related risks based on the nature of the risk to our operations. The physical impacts of climate change, including extreme weather events, or damage to facilities have immediate operational impacts and are treated as operational risks. Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, may be discussed by the Group's ESG Working Group.

Supported by our ESG Working Group, our Board oversees climate-related issues and risks regularly during board meetings and ensures that they are incorporated into our strategy.

To ensure our Board to keep up with the latest trend of climate-related issues, climate competence training will be provided to ensure it has the necessary expertise and skills to oversee the management of climate-related issues. Our Board also seeks professional advice from external experts when necessary to better support the decision-making process.

A4. 氣候變化

管治

本集團根據營運風險的性質來處理與氣候有關的風險。氣候變化的實際影響，包括極端天氣或對設施的破壞，可對營運產生直接影響，本集團視之為營運風險。長期挑戰，例如新出現的環境、社會及管治事宜以及與氣候有關的風險及機會，可由本集團的環境、社會及管治工作小組進行討論。

在環境、社會及管治工作小組的支援下，董事會定期在董事會會議上監察與氣候相關的事宜及風險，並確保將其納入我們的策略之中。

為確保董事會能夠掌握氣候相關事宜的最新趨勢，我們會提供氣候事宜處理能力培訓，以確保董事會具備必要的專業知識及技能以監督氣候相關事宜的管理工作。董事會亦會在必要時向外部專家尋求專業意見，以更全面支援決策流程。

Our ESG Working Group provides effective governance for integrating and addressing ESG issues, including climate change, within our business. The ESG Working Group is responsible for approving operational emissions targets for the Group and commissioning an ESG benchmarking, as well as gap analysis exercise to identify gaps in both disclosure and policy relative to the best practice standards. Moreover, the ESG Working Group works closely with the Group's different operation departments, with an aim to develop consistent and enhanced approaches on addressing ESG risk issues and report to the management.

環境、社會及管治工作小組在我們的業務範圍內為整合及解決環境、社會及管治問題(包括氣候變化)進行有效管治。環境、社會及管治工作小組負責批准本集團的營運排放目標，制定環境、社會及管治的基準，並進行差距分析，識別與最佳實踐標準相關的披露及政策差距。此外，環境、社會及管治工作小組與本集團不同的營運部門緊密合作，旨在制定一致、更完善的方法來處理環境、社會及管治風險問題，並向管理層報告。

Strategy

Climate change risk forms part of our overall risk profile through its role in increasing the frequency and intensity of certain diseases, and the health and mortality impacts resulting from natural disasters. We assess the overall level of risk by taking into consideration a range of diverse risk factors across the many categories in our product or services range. This diversity of risk is combined with our business strategy and broad geographic footprint helps us distribute risk and provide protection against the impacts of short-term climate change effects.

策略

氣候變化風險導致若干疾病發生的頻密及劇烈程度加劇，加上天災對健康及人命的影響，氣候變化風險屬本集團整體風險概況的一部分。本集團會評估整體風險水平，考慮旗下產品或服務類別中各項不同的風險因素。不同的風險與我們業務對策相結合，且地理幅員遼闊，有助我們分散風險並抵禦短期氣候變化的影響。

環境層面
A. ENVIRONMENTAL ASPECTS

Our services continue to provide protection for people in our communities against weather and heat-related disease. Besides, we continue to explore opportunities to engage our business partners and encourage them to develop climate resilience and reduce their operational carbon footprint by taking into consideration of different climate-related scenarios, including a "2ºC or lower scenario" through the following steps:

本集團旗下服務繼續為社區大眾提供保護，避免他們受氣候及熱病之苦。此外，我們繼續探索機會，與業務夥伴攜手合作，鼓勵彼等發展氣候適應力，並透過以下步驟，考慮不同氣候相關情境，包括「攝氏2度或以下情境」，減少彼等營運所產生的碳排放量：

Step 1: Set Future Images Assuming Climate Change Effects

As climate change measures proceeds, there is a possibility that the industry will be exposed to substantial changes, such as stricter policies including the introduction of and increases in carbon pricing, as well as advances in technology and changes in customer awareness. In light of these climate change effects, based on the International Energy Agency ("IEA") scenarios and others, we developed multiple future images as the external environment that will surround our Group.

步驟1：制定氣候變化影響下可能造成的未來情景

隨著氣候變化措施的推行，業界可能面對不同劇變，譬如更為嚴苛的政策(包括引入及調高碳定價)，以及科技日新月異及客戶認知的變化。鑒於氣候變化的影響，按照國際能源署(「國際能源署」)的情境及其他因素，我們已建立多個未來情景，作為環繞本集團的外部環境。

With regard to the IEA scenarios, we put focus on the 2ºC scenario (2DS) and pictured future images in case where climate change measures do not progress and where such measures progress further "Beyond 2ºC scenario".

就國際能源署情境而言，我們聚焦於攝氏2度情境(2DS)。即使氣候變化措施並無取得進展及相關進展遠超「越過攝氏2度的情境」，我們亦已描繪未來情景。

Step 2: Consider the Impacts

We considered the impacts on our Group for each of the future images developed in Step 1. We believe that it will be possible to expedite carbon dioxide reduction effects in our society.

步驟2：考慮影響

我們考慮按步驟1建立的各個未來情景對本集團的影響。我們認為在該社區中將有可能促進二氧化碳減排效應。

With regard to the effects on raw material procurement and production, introduction of and increases in carbon pricing is anticipated in accordance with the global advance of climate change measures, leading to the possibility of higher raw material procurement and production costs.

就對原材料採購及生產的影響而言，因應全球對氣候變化的措施日趨完善，可以預料會引入及調高碳價格，以致原材料採購與生產成本上升。

On the other hand, in the case where climate change measures are not adequate throughout society, production interruptions and supply chain disruptions are likely to increase as a result of higher frequency and intensification of natural disasters such as flooding.

另一方面，倘若社會上並無完善的氣候變化措施，天災(如水災)發生的次數與程度將會加劇，導致生產過程受阻及供應鏈中斷。

Step 3: Respond to the Strategies

步驟3：應對策略

Our Group will begin promoting the reduction of non-renewable energy in our daily operation. This strategy will allow for flexible and strategic responses to each demand for the regions where the emission factors of purchased electricity consumptions are high. By promoting real carbon emissions reductions throughout the world through these types of initiatives, we are working to achieve zero carbon emission in our business.

本集團從日常營運著手提倡減少使用不可再生能源。該策略可以靈活運用策略，應對外購電量排放系數較高地區的需求。透過各項不同舉措，在全球提倡碳減排，本集團致力在業務上達到碳排放清零。

We minimize carbon emissions through comprehensive energy-saving and introduction of renewable energy. With respect to renewable energy in particular, we have set a new target, achieve a reduction rate for purchased electricity in coming few years.

我們透過全面節能及引入可再生能源來減低碳排放量。尤其是在再生能源方面，我們已定下新目標，在未來數年縮減外購電力的比例。

With regard to the ongoing confirmation of the suitability and progress of the Group's strategies, we believe that we will have opportunities for stable funding and sustainable increases in corporate value through appropriate information disclosure, dialogue with institutional investors and other stakeholders.

就持續確定本集團策略的適當性及進展而言，我們認為透過適當的資料披露，與機構投資者及其他持份者展開對話，有機會獲得穩定資金來源，企業價值可持續上升。

環境層面
A. ENVIRONMENTAL ASPECTS

Risk Management

Our Group identifies the climate change related risks or to test the existing risk management strategies under climate change with the aid of risk assessment. Hence, the areas where new strategies are needed could be identified.

The risk assessment takes a standard risk-based approach using national data, local information and expert knowledge, which can identify how climate change may compound existing risks or create new ones. The risk assessment is conducted through the following steps:

Step 1: Establish the context

- Objective/goal
- Scale
- Time frame
- Climate change scenario for most climate variables and sea level

Step 2: Identify existing risk (past and current)

- Identify the records of occurrence of climatic hazard in the past in the area
- Risk management strategies in place to tackle future occurrence of the hazard

風險管理

本集團在風險評估的協助下，識別氣候變化的相關風險或在氣候變化下，測試現有風險管理策略。故此，我們能夠識別不同範疇內所需的新策略。

風險評估採用以風險為基礎的標準方法，應用國家數據、地方資料及專家知識，能夠識別氣候變化如何加重當前風險或造成新風險。風險評估按以下步驟實行：

步驟1：建立情境

- 宗旨／目標
- 規模
- 時間框架
- 為多項氣候可變因素及海平面建立氣候變化情境

步驟2：識別現有風險(過往及現在)

- 識別某個地區發生氣候災難的過往記錄
- 設下風險管理策略，處理日後災難發生的情況

Step 3: Identify future risk and opportunities

- Explore climate change projections for the selected time frame(s) and emission scenario(s)
- Identify potential hazards
- Investigate whether any existing risk from Step 2 may get worse under future projected changes
- Identify new risks that can emerge under future projected changes

步驟 3 ：識別未來風險及機遇

- 為選定時間框架及排放情境探索氣候變化的預測
- 識別潛在災難
- 基於未來預測變動，調查步驟 2 內任何現有風險會否惡化
- 基於未來預測變動，識別可能出現的新風險

Step 4: Analyse and evaluate risk

Identify a set of decision areas or systems (i.e., geographical areas, business operations, assets, ecosystems, etc.) that has the potential to be at risk in future

As outlined within the "Governance" section above, the Group has robust risk management and business planning processes that are overseen by the Board of directors in order to identify, assess and manage climate-related risks. The Group engages with government and other appropriate organizations in order to keep abreast of expected and potential regulatory and/or fiscal changes.

We continue to raise awareness of climate change in regard to monitoring of carbon and energy footprint in our daily operation. However, there remains gaps in understanding how such climate risks and opportunities may impact our operations, assets and profits. Our Group assesses how the business addresses climate change risks and opportunities and takes the initiative to monitor and reduce their environmental footprint.

步驟 4：分析及評估風險

識別日後可能承受風險的一套決策範疇或系統(如地理位置、業務營運、資產、生態系統等)

如上文「管治」一節所述，本集團設有健全的風險管理及業務規劃過程，會由董事會監督，藉此識別、評估及管理氣候相關的風險。本集團與政府及其他合適的組織互相聯繫，掌握監管及／或財政上預期及潛在變化的最新發展。

我們繼續提升對氣候變化的認知，並於日常業務中監察碳排放及能源排放。然而，氣候風險與機遇如何影響本集團的營運、資產及盈利的理解仍存在差距。本集團評估業務如何應對氣候變化的風險及機遇，並主動監察及減少對環境的影響。

環境層面
A. ENVIRONMENTAL ASPECTS

Significant Climate-related Issues

During the reporting period, the significant climate-related physical risks and transition risks, which have impacted and/or may impact our Group's business and strategy in (i) operations, products and services, (ii) supply chain and value chain, (iii) adaptation and mitigation activities, (iv) investment in research and development, and (v) financial planning, as well as the steps taken to manage these risks, are as follows:

重大氣候相關事宜

於報告期內，已影響及／或可能會影響本集團在(i)業務營運、產品及服務，(ii)供應鏈及價值鏈，(iii)適應及緩解活動，(iv)研發投資，及(v)財務規劃方面的業務及戰略的重大氣候相關實際風險及過渡風險，以及管理有關風險所採取的步驟如下：

Climate-related risks description **氣候相關風險詳述**	**Financial impact** **財務影響**	**Steps taken to manage the risks** **管理風險所採取的步驟**
Physical Risk **實際風險**		
Acute physical risks 重大實際風險 • Increased severity and frequency of extreme weather events such as cyclones, floods and earthquakes, the frequency and severity of traffic accidents. These have the potential to cause both idiosyncratic and systematic risks, resulting in non-favourable financial impacts. 極端天氣事件(如龍捲風、洪水及地震)的嚴重性及頻率、交通事故的嚴重性及頻率增加。該等情況均可能導致特殊性及系統性的風險，從而產生不利財務的影響。	• Operating cost increases 營運成本增加	• Planned to adopt scenario analysis to disclose an organization's planning under future scenarios, most notably one with in a 2°C scenario. 計劃採用情境分析以披露組織應對未來情境的計劃，着重攝氏2度情境中的應對計劃。
• Increased likelihood and severity of wildfire. Financial loss occurs as there are interruptions of supply chain, logistics and transportation. 發生山火的可能性及嚴重性增加。供應鏈、物流及運輸中斷引致財務損失。	• Revenue decreases 收益減少	• Planned to establish a natural disasters emergency plan and to provide certain trainings to the staff. 計劃制定自然災害應急方案及向員工提供若干培訓。

Climate-related risks description **氣候相關風險詳述**	**Financial impact** **財務影響**	**Steps taken to manage the risks** **管理風險所採取的步驟**
Physical Risk **實際風險**		
Chronic physical risks 慢性實際風險		
• Extreme variability in weather patterns. Frequent extreme weather events and rising in sea levels are likely to pose disruptions to communities across the region over the long term, affecting economic output and our service continuity. 天氣模式的極端可變性。從長遠來看，頻繁的極端天氣事件及海平面上升可能會對整個地區的社區造成干擾，影響經濟產出及我們的服務連續性。	• Revenue reduces from decreased service capacity and the negative impacts of workforce 服務能力下降及工人受到負面影響導致收益減少	• Planned to develop a risk tolerance statement and/or system authorized by the Board, including an establishment of a written climate risks management policy. 計劃制定董事會授權的風險承受能力聲明及／或系統，包括制定書面氣候風險管理政策。
• The scarcity of natural resources due to deforestation may lead to the increase in the cost of material consumed in our business operation. 由於森林砍伐造成的自然資源稀缺可能導致我們業務營運所耗用的材料成本上漲。	• Operating cost increases 營運成本增加	• Engaged with local or national governments and local stakeholders on local resilience. 就地方適應力與地方或國家政府以及當地持份者接洽。 • Further enhanced the climate-related risk policies, and included the measurement, monitoring and management of the climate-related risks. 進一步改善氣候相關的風險政策，包括氣候相關風險的計量、監察及管理。

環境層面
A. ENVIRONMENTAL ASPECTS

Climate-related risks description **氣候相關風險詳述**	**Financial impact** **財務影響**	**Steps taken to manage the risks** **管理風險所採取的步驟**
Transitional Risk **過渡風險**		
Policy risk 政策風險 • The government may restrict the use of the traditional fuel vehicles by the environmental services sector and provide the allowances to those entities which purchase hybrid vehicles. 政府或會透過環境服務部門限制使用傳統燃油汽車，並對購買混合動力汽車的單位給予補貼。	• Operating cost increases for the increased insurance premiums paid by the Group. 本集團所付保險費增加導致營運成本增加。	• Planned to acquire more hybrid vehicles for the business operations to obtain the corresponding allowances and subsidies. 計劃購買更多混合動力汽車用於業務營運，以獲得相應的補貼及補助。 • Monitor the updates of the relevant laws and agreements, to avoid the unnecessary increase in cost and expenditure due to non-compliance. 監察相關法例及協議的更新情況，避免因違規導致不必要的成本及開支增加。

Climate-related risks description **氣候相關風險詳述**	**Financial impact** **財務影響**	**Steps taken to manage the risks** **管理風險所採取的步驟**
Transitional Risk **過渡風險**		
Legal risk 法律風險 • Exposure to litigation risk. We have to adapt the tightened law and regulations issued by the government due to climate change. Our Group is exposed to the risk of litigation once we fail to obligate the new rules. 訴訟風險。由於氣候變化，我們必須適應政府頒佈的更嚴格的法律及法規，一旦未能遵守新規則，則本集團面臨訴訟風險。 • Enhanced emissions-reporting obligations. We may have to spend much time on fulfilling the ESG reporting standards to comply with the new regulation. 加強排放報告責任。我們可能需要花費大量時間達致環境、社會及管治報告準則，以遵守新法規。	• Operating cost increases for high compliance costs and increased insurance premiums for the Group. 合規成本較高及本集團保險費增加致使營運成本增加。	• Monitored the updates of environmental laws and regulations and implemented GHG emissions calculations in advance. 監察環境法律及法規的更新情況，提前進行溫室氣體排放的計算。

環境層面
A. ENVIRONMENTAL ASPECTS

Climate-related risks description **氣候相關風險詳述**	**Financial impact** **財務影響**	**Steps taken to manage the risks** **管理風險所採取的步驟**
Transitional Risk **過渡風險**		
Technology risk 技術風險 • More green building strategies with low-carbon, energy-saving technologies are adopted by industry peers. Lagging behind may weaken our competitive edges. 同業採納更多綠色樓宇策略，利用低碳及節能科技。技術落後可能削弱我們的競爭優勢。	• Capital investment in technology development increases. 技術開發的資本投資增加。 • Operating cost increases due to the adoption of green technologies 採用綠色技術致使營運成本增加。	• Examined the feasibility and efficiency of applying the latest environmental technologies, to raise the feasibility and scientific efficiency of energy saving for the business operations. 審查應用最新環保技術的可行性及效能，提高業務營運中節能的可行性及科學效能。

Climate-related risks description **氣候相關風險詳述**	**Financial impact** **財務影響**	**Steps taken to manage the risks** **管理風險所採取的步驟**
Transitional Risk **過渡風險**		
Market risk 市場風險		
• The government and environmental services sector are considering climate-related risks and opportunities, which may lead to changes in customers preference. 政府及環境服務部門正在考慮氣候相關的風險及機遇，這可能會導致客戶偏好產生變化。	• Revenue decreases for the change in revenue mix and sources. 收益因收益組合及來源的變化而減少。	• Fulfil the climate-related regulations by the government. 符合政府的氣候相關法規。
• Inability to attract co-financiers and/or investors due to uncertain risks related to the climate. 因氣候相關的不確定風險而導致無法吸引融資合作夥伴及／或投資者。	• Operating cost increases as abrupt and unexpected shifts in energy costs. 營運成本因能源成本的意外突變而增加。	• Make climate change as a high concern in the market decisions to show to the clients that the company is concerned about the problem of climate change. 將氣候變化作為市場決策中的高度關注點，向客戶表明本公司對氣候變化問題的關注。

環境層面
A. ENVIRONMENTAL ASPECTS

Climate-related risks description **氣候相關風險詳述**	**Financial impact** **財務影響**	**Steps taken to manage the risks** **管理風險所採取的步驟**
Transitional Risk **過渡風險**		
Reputational risk 聲譽風險 • Shifts in consumer preferences. More customers are considering climate-related risks and opportunities, which may lead to changes in customer preference for the more environmentally-friendly business, service and products (property sold). 消費者偏好的轉變。更多客戶考慮氣候相關風險及機遇，可能導致客戶變得偏好更環保業務、服務及產品(已出售物業)。	• Revenue decreases from decreased demand for services/ products and the decrease in service capacity. 服務／產品需求減少及服務能力下降導致收益減少。	• Fulfilled the social responsibility by organizing more activities or executing actions to demonstrate how we place importance on climate change. 舉辦更多活動或落實執行，履行社會責任，反映本集團對氣候變化的重視。
• Stigmatization of our business sector, such as more negative stakeholder feedback. 業務部分蒙上污名，如更多持份者反饋負面意見。 • Negative press coverage related to support of business activities with negative impacts on the climate (e.g., GHG emissions, deforestation, water stress). 與支持對氣候有負面影響的商業活動相關的負面新聞報導(例如，溫室氣體排放、森林砍伐、水源匱乏)。	• Operating cost increases from negative impacts on workforce management and planning. 勞動力管理及規劃受負面影響而令營運成本上升。	• Avoided of supporting the projects or activities which may have detrimental effects to the climate. 避免支持可能對氣候產生不利影響的項目或活動。

During the reporting period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

於報告期內，主要氣候相關機遇及相應財務影響如下：

Detailed description of climate-related opportunities **氣候相關機遇詳述**	**Financial impact** **財務影響**
Resource efficiency 資源效益 • Reduce water consumption 節約用水	• Operating cost reduces through efficiency gains and cost reductions 透過提高效率及節省成本降低營運成本
Energy source 能源 • Use of lower-emission fuel sources 使用低排放燃料來源 • Use of supportive policy incentives 使用支援政策獎勵措施 • Use of new technologies 使用新技術	• Operating cost reduces through use of lowest cost abatement 透過使用最低成本的減排措施降低營運成本 • Returns on investment in low-emission technology increases 低排放技術的投資回報增加
Products and services 產品及服務 • Development of climate adaptation and insurance risk solutions 制定氣候適應及保險風險解決方案 • Ability to diversify business activities 使業務活動多元化的能力	• Revenue increases through new solutions to adaptations needs, such as insurance risk transfer products and services 透過採用適應需求的新解決方案(如保險風險轉移產品及服務)增加收益

環境層面
A. ENVIRONMENTAL ASPECTS

Detailed description of climate-related opportunities **氣候相關機遇詳述**	**Financial impact** **財務影響**
Markets 市場 • Access to new markets 進入新市場	• Revenue increases through access to new and emerging markets 透過進入新興市場增加收益
Resilience 適應力 • Participation in renewable energy programs and adoption of energy-efficiency measures 參與可再生能源計劃及採取節能措施 • Resource substitution or diversification 資源替代或多元化	• Market valuation increases through resilience planning, such as infrastructure, land and buildings 透過如基礎設施、土地及樓宇彈性規劃增加市場估值 • Reliability of supply chain and ability to operate under various condition increases 供應鏈的可靠性及於各種條件下提升營運能力 • Revenue increases through new products and services related to ensuring resiliency 透過推出與確保適應力有關的新產品及服務增加收益

Metrics and Targets

Our Group adopts the key metrics to assess and manage climate-related risks and opportunities. The energy consumption and GHG emissions indicators are the key metrics used to assess and manage relevant climate-related risks where we consider such information is material and crucial for evaluating the impact of our operation on global climate change during the year. Our Group regularly tracks our energy consumption and GHG emissions indicators to assess the effectiveness of emission reduction initiatives, as well as set targets to contribute our effort to have minimal impact on global warming.

The details of time frames over which the target applies and base year from which progress is measured are described in the section A1: "Emissions" and section A2: "Use of Resources" of this Report. Our Group adopts absolute target to manage climate-related risks, opportunities and performance.

指標及目標

本集團採納關鍵指標以評估及管理氣候相關風險及機遇。倘我們認為有關資料就評估我們業務於年內對全球氣候變化的影響而言屬重大及關鍵，則使用能源消耗及溫室氣體排放指標為關鍵指標，以評估及管理有關氣候相關風險。本集團定期追蹤能源消耗及溫室氣體排放指標，以評估減排措施的效益，並為盡量降低對全球暖化的影響作出貢獻而設定目標。

有關目標的適用時間表以及衡量進展的基準年度詳情載述於本報告A1節：「排放」及A2節：「資源使用」。本集團已採納硬性目標以管理與氣候相關的風險、機遇及表現。

社會層面
B. SOCIAL ASPECTS

EMPLOYMENT AND LABOUR PRACTICES

B1. EMPLOYMENT

The Group believes employees are valuable assets and the foundation for success and development of us. We strive to maintain a safe and equal working environment for its employees and promote employees' health and well-being. Our staff handbook covers our standards in respect of compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

The Group is in strict compliance with the relevant laws and regulations in the PRC and Hong Kong, including but not limited to the Labour Law of the PRC, the Labour Contract Law of the PRC, the Employment Ordinance (Cap. 57), the Sex Discrimination Ordinance (Cap. 480) and the Disability Discrimination Ordinance (Cap. 487).

The Group strives to create a fair and inclusive workplace where all our employees are treated with dignity and respect. We provide equal opportunity in all aspects of employment and prohibits discrimination or harassment against any individual on their gender, age, nationality, marital status, disability, race, colour, religion.

Remuneration and employee benefits are crucial to retain and motivate employees in achieving key objectives of the Group. We provide competitive remuneration package for our employees, covering basic salary, allowance and variable incentive-based remuneration such as discretionary bonus. We also provide mandatory provident fund for Hong Kong employees and required social security for PRC employees in accordance with the relevant local laws and regulations.

During the reporting period, the Group was not aware of any non-compliance (2024: nil) with the relevant laws and regulations that had significant impact on us relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

僱傭及勞工常規

B1. 僱傭

本集團視僱員為寶貴資產以及我們取得成功及發展之基礎。我們致力為其僱員維持安全及平等之工作環境，並促進僱員之健康及福利。我們員工手冊包括有關薪酬及解僱、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之準則。

本集團嚴格遵守中國及香港之相關法律及法規，包括但不限於中國勞動法、中國勞動合同法、僱傭條例(第57章)、性別歧視條例(第480章)及殘疾歧視條例(第487章)。

本集團致力構建公平包容之工作環境，所有僱員在此均獲得尊嚴及尊重。我們於僱傭所有方面提供平等機會，並禁止因任何人士之性別、年齡、國籍、婚姻狀況、殘疾、種族、膚色及宗教對其進行歧視或騷擾。

薪酬及僱員福利就挽留及激勵僱員達致本集團之關鍵目標而言屬至關重要。我們向僱員提供具有競爭力之薪酬待遇，包括基本薪酬、津貼及不同獎勵薪酬(例如酌情花紅)。我們亦根據相關地方之法律及法規為香港僱員提供強積金及為中國僱員提供法定社會保險。

於報告期間，本集團並不知悉對我們有重大影響之有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視及其他待遇及福利之相關法律及法規之任何不合規情況(二零二四年：無)。

As the end of the reporting period, the employee breakdown by gender, age group, geographical region, employment category and employment mode were as follows:

於報告期末，按性別、年齡組別、地區、僱傭類別及僱傭模式劃分之僱員明細如下：

Employee compositions **員工構成**	**2025** **二零二五年**	**2024** **二零二四年**
By gender **按性別劃分**		
• Male 男性	67%	69%
• Female 女性	33%	31%
By age group **按年齡組別劃分**		
• Aged 30 or below 30歲或以下	27%	28%
• Aged 31-40 31歲至40歲	20%	41%
• Aged 41-50 41歲至50歲	53%	31%
• Aged 51 or above 51歲或以上	–	–
By geographical region **按地區劃分**		
• The PRC 中國	47%	72%
• Hong Kong 香港	53%	28%
By employment category **按僱傭類別**		
• Senior management 高級管理層	20%	10%
• Middle management 中級管理層	27%	17%
• General staff 一般員工	53%	73%
By employment mode **按僱傭模式**		
• Full time staff 全職員工	100%	100%
• Part-time staff 兼職員工	–	–

社會層面
B. SOCIAL ASPECTS

During the reporting period, the employee turnover rate by gender, age group and geographical region was as follows:

於報告期間，按性別、年齡組別及地區劃分之僱員流失率如下：

Employment **僱傭類別**	**2025** **二零二五年**	**2024** **二零二四年**
By gender **按性別劃分**		
• Male 男性	67%	46%
• Female 女性	57%	44%
By age group **按年齡組別劃分**		
• Aged 30 or below 30歲或以下	67%	93%
• Aged 31-40 31歲至40歲	100%	15%
• Aged 41-50 41歲至50歲	12%	11%
• Aged 51 or above 51歲或以上	–	–
By geographical region **按地區劃分**		
• The PRC 中國	100%	58%
• Hong Kong 香港	–	–
Overall **總計**	**64%**	**45%**

B2. HEALTH AND SAFETY

The Group places the highest priority in securing the health and safety of our employees. We strictly abide by the relevant laws and regulations in the PRC and Hong Kong, including the Law of the PRC on the Prevention and Control of Occupational Disease and the Occupational Safety and Health Ordinance (Cap. 509). We have established the "Guidelines on Occupational Health and Safety", covering potential hazards in the office and guidelines to minimise the potential health and safety risks. Below are some of the examples:

Lighting

Sufficient lightings in the workplace enable employees to recognise hazards and reduce visual strain. Light diffusers or louvers are installed on fixtures to reduce glare from overhead lighting. To reduce glare from windows, blinds or curtains should be used when necessary.

Indoor Air Quality and Ventilation

Efficient ventilation provides a comfortable working environment and avoid invisible health hazard. The Group prohibits smoking within all the work area. Air outlets are cleaned on a regular basis to improve the indoor air quality and increase the efficiency of the ventilation system.

B2. 健康與安全

本集團以確保我們僱員之健康與安全為首要事項。我們嚴格遵守中國及香港之相關法律及法規，包括中國職業病防治法以及職業安全及健康條例(第509章)。我們已建立「職業健康與安全指引」，涵蓋辦公室之潛在危險以及降低潛在健康與安全風險之指引。下列為部分例子：

照明

工作場所之充足照明使僱員意識到危險及減少視覺勞損。於固定裝置上安裝透光罩或遮光板，以減弱上方照明之光線。為減弱窗戶外之光線，於必要時使用百葉窗或窗簾。

室內空氣質量及通風

有效通風提供舒適工作環境及避免對健康之無形危害。本集團禁止於所有工作區域吸煙。定期清潔排氣口以改善室內空氣質量及提升通風系統之效率。

社會層面
B. SOCIAL ASPECTS

Working Posture

The Group provides employees with adjustable chairs and encourages them to pay attention to their usual sitting posture to reduce stress and strain on their bodies.

In addition, we communicate closely with the contractor of the property development project to ensure that there are adequate safety protection measures on the project site, all workers have adequate safety training, and the contractor has frequent safety inspections.

During the reporting period, there was no employee (2023: nil, 2024: nil) injured and no lost day (2023: nil, 2024: nil) due to work-related injuries. There was no fatality case (2023: nil, 2024: nil) during the year. The Group will continue to improve the safety management system in order to protect employees' health and safety in workplace.

B3. DEVELOPMENT AND TRAINING

The Group believes the knowledge and skills of our employees are vital to the sustainable development of us. We provide diversified trainings for employees to enhance their requisite knowledge and skills in discharging their duties. The Group also offers training sponsorships according to our staff handbook, to encourage employees to attend external training programmes. Besides, we conduct regular performance appraisals to assess the employees' performance and act as a basis for promotion.

工作姿勢

本集團為僱員提供可調式座椅，並鼓勵其注意日常坐姿，以減少肌肉壓力及勞損。

此外，我們會與物業發展項目的承建商緊密溝通，確保項目工地現場有足夠的安全防護措施，以及所有工人有足夠的安全培訓，承建商有頻繁的安全巡查。

於報告期間，並無僱員(二零二三年：無，二零二四年：無)因工受傷及損失工作日數(二零二三年：無，二零二四年：無)。年內並無死亡個案(二零二三年：無，二零二四年：無)。本集團將繼續改善安全管理系統，以保障僱員於工作場所的健康及安全。

B3. 發展及培訓

本集團認為我們僱員之知識及技能對我們之可持續發展極為重要。我們向僱員提供多元培訓，提升其於履行職責時所需之必要知識及技能。根據我們之員工手冊，本集團亦提供培訓資助，以鼓勵僱員參加外部培訓課程。此外，我們定期進行績效考核，評估僱員之表現並作為晉升之依據。

During the reporting period, the percentage of employees trained and average training hours by gender and employment type was as follows:

於報告期間，按性別及僱傭類型劃分之受訓僱員之比例及平均培訓時數如下：

Employment category 僱傭類別	Percentage of employees trained (%) 受訓僱員之比例(%)		Average training hours (hours/employee) 平均受訓時數（小時／僱員）	
	2025 二零二五年	2024 二零二四年	2025 二零二五年	2024 二零二四年
By gender **按性別劃分**				
• Male 男性	33%	19%	0.1	0.1
• Female 女性	43%	26%	0.3	0.2
By employment type **按僱傭類型劃分**				
• Senior management 高級管理層	100%	75%	0.7	0.5
• Middle management 中級管理層	67%	38%	0.4	0.3
• General 一般	14%	8%	0.1	0.1

社會層面
B. SOCIAL ASPECTS

During the reporting period, the breakdown of employee trained by gender and employment type was as follows:

於報告期間，按性別及僱傭類型劃分的受訓僱員明細如下：

Breakdown of employee trained (%) **受訓僱員明細(%)**	**2025** **二零二五年**	**2024** **二零二四年**
By gender **按性別劃分**		
• Male 男性	63%	63%
• Female 女性	37%	37%
By employment category **按僱傭類別**		
• Senior management 高級管理層	37%	37%
• Middle management 中級管理層	38%	38%
• General staff 一般員工	25%	25%

B4. LABOUR STANDARDS

Adhering to the Labour Law of the PRC and the Employment Ordinance (Cap. 57), the Group is committed to supporting the effective abolition of child labour and upholding the elimination of all forms of forced labour. As stipulated in our staff handbook, job applicants are required to present their identity documents during the recruitment process for age verification to prevent engaging in child labour. Besides, we respect the freedom of employees. All works should be voluntarily performed and must not involve forced labour.

During the reporting period, the Group was not aware of any non-compliance (2024: nil) with the relevant laws and regulations related to the recruitment of child labour or forced labour practices.

B4. 勞工準則

本集團遵守中國勞動法及僱傭條例(第57章)，致力支持有效廢除童工及堅決消除任何形式之強制勞工。誠如我們員工手冊所規定，求職者須於招聘過程中出示身份證明文件以核實年齡，防止聘用童工。此外，我們尊重僱員之自由。所有工作均自願進行，並不得涉及強制勞工。

於報告期間，本集團並不知悉有關招聘童工或強制勞工常規之相關法律及法規之任何不合規情況(二零二四年：無)。

OPERATING PRACTICES

B5. SUPPLY CHAIN MANAGEMENT

The Group mainly cooperate with third-party service providers such as information technology service, property management service, advertising service and legal and consulting service. We also work with suppliers that supply office equipment, printing and stationery.

The Group strives to maintain long-term and stable relationships with qualified suppliers. With the "Supply Chain Policy" implementation, the Group aims to work with suppliers who meet our standards of technical competence, innovation, product quality, reliability and delivery performance, financial soundness, ethics and social responsibility. We have strict requirements on the selection of suppliers and have formulated a stringent selection procedure to evaluate the performance of the potential suppliers, with the aim to enhance the management of environmental and social risks in the supply chain. During the year, the Group had 70 suppliers (2024: 22) in the PRC and 4 suppliers (2024: 4) in Hong Kong.

B6. PRODUCT RESPONSIBILITY

The Group regards service quality as a key competitive advantage of our business and makes every effort to improve product quality while strengthening communications with our clients. We comply with the relevant laws and regulations in the PRC and Hong Kong, including but not limited to the Copyright Law of the PRC and the Personal Data (Privacy) Ordinance (Cap. 486). During the year, no complaint (2024: nil) related to the service and business was received.

營運慣例

B5. 供應鏈管理

本集團主要與資訊科技服務、物業管理服務、廣告服務以及法律及諮詢服務等第三方服務供應商合作。我們亦與供應辦公室設備、印刷及文具之供應商合作。

本集團致力與合資格供應商維持長期及穩定之關係。由於實行「供應鏈政策」，本集團致力與符合我們技術競爭、創新、產品質量、可靠性及履約績效、財務穩健性、道德及產品責任準則之供應商合作。我們對甄選供應商具有嚴格規定，並已制定嚴謹甄選流程，評估潛在供應商之表現，以加強管理供應鏈之環境及社會風險。年內，本集團於中國擁有70名供應商(二零二四年：22名)及於香港擁有4名供應商(二零二四年：4名)。

B6. 產品責任

本集團視服務質量為我們業務之主要競爭優勢，並盡最大努力提升產品質量及加強與我們客戶間之溝通。我們遵守中國及香港之相關法律及法規，包括但不限於中國著作權法及個人資料(私隱)條例(第486章)。年內，並無接獲有關服務及業務的投訴(二零二四年：無)。

社會層面
B. SOCIAL ASPECTS

Quality Management

The Group has established the "Quality Management Policy" to ensure the continual delivery services to our clients. In order to deliver standardised and high-quality services, we conduct review regularly for continuous improvement and ensures that employees are familiarise with the operational procedures.

質量管理

本集團已建立「質量管理政策」，以確保向我們之客戶持續提供服務。為提供規範化及優質服務，我們定期檢討並作出持續改進，且確保僱員熟悉營運流程。

Customer Data Protection and Privacy

The Group regards data privacy and security as a key operating principle and takes high precaution in ensuring their confidentiality. We have implemented "Staff Occupational Ethics", which requires employees to abide by the guidance on prohibiting any unauthorised disclosure of confidential information. We ensure that the data of our customers is securely kept and handled with due care. In order to strengthen employee awareness, they are provided with training on protecting the confidential information.

客戶資料保障及隱私

本集團認為資料隱私及安全為關鍵營運原則，並採取高度防範措施以確保其機密性。我們已實行「員工職業道德」，其規定僱員遵守有關禁止任何未經授權披露機密資料之指引。我們確保我們客戶之資料獲安全存置及審慎處理。為提高僱員意識，本集團提供有關保障機密資料之培訓。

During the reporting period, the Group did not receive any complaint (2024: nil) relating to the services provided, and we were not aware of any non-compliance (2024: nil) with the relevant laws and regulations related to health and safety, advertising, labelling and privacy matters.

於報告期間，本集團並無接獲有關已提供服務之任何投訴(二零二四年：無)，且我們並不知悉有關健康與安全、廣告、標籤及隱私事宜之相關法律及法規之任何不合規情況(二零二四年：無)。

B7. ANTI-CORRUPTION

The Group is committed to upholding high standards of business ethics and integrity. The Group strictly abides by the relevant laws and regulations in the PRC and Hong Kong, including the Criminal Law of the PRC, the Prevention of Bribery Ordinance (Cap. 201) and Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance (Cap. 615).

B7. 反貪污

本集團致力堅守最高標準之商業道德及誠信。本集團嚴格遵守中國及香港之相關法律及法規，包括但不限於中國刑法、防止賄賂條例(第201章)以及打擊洗錢及恐怖分子資金籌集(金融機構)條例(第615章)。

The Group has established the policy of "Anti-Fraud System", covering our standards on anti-corruption, the investigation process of corrupt practices and prevention of anti-corruption. Employees shall not solicit or accept any banquets, gifts, rebate or other forms of bribing benefits for the sake of relation, influence, interests or activities that could compromise the best interest of the Group.

本集團已建立「反詐騙系統」政策，涵蓋我們有關反貪污、舞弊行為之調查過程及反貪污之準則。僱員不得因關係、影響力、利益或活動索取或收受任何宴會、禮物、回佣或其他形式之賄賂福利，從而可能損害本集團最佳利益。

The Group's "Whistleblowing Policy" encourages and enables employees to report on observed and suspected non-compliance and questionable practices to the Chairman, Chief Executive Officer or department heads. We treat all disclosures in a confidential and sensitive manner to reasonably protect whistleblowers against intimidation and reprisal.

本集團之「舉報政策」鼓勵及讓僱員向主席、行政總裁或部門主管報告已觀察及懷疑之不合規及可疑做法。我們以保密審慎方式處理所有披露資料，並合理保障舉報人免遭威脅及報復。

During the reporting period, no legal case (2024: nil) concerned with corrupt practices was brought against the Group, and we were not aware of any non-compliance with the relevant laws and regulations related to bribery, extortion, fraud and money laundering.

於報告期間，概無對本集團提出有關貪污之訴訟案件(二零二四年：無)，且我們並不知悉有關賄賂、勒索、詐騙及洗黑錢之相關法律及法規之任何不合規情況。

COMMUNITY

社區

B8. COMMUNITY INVESTMENT

B8. 社區投資

As a socially responsible enterprise, the Group is constantly aware of the needs of community and strives to bring a positive impact on the community. We have established the "Community Investment Policy" to encourage and support community development initiatives, focusing on the living standards of community, culture projects, education and development and labour cooperation. We encourage our employees to dedicate their time and skills to supporting local communities with the aim to create a harmonious society.

作為一間負責任之企業，本集團一直了解社區需要，並致力為社區帶來積極影響。我們已建立「社區投資政策」，以鼓勵及支持社區發展措施，關注社區之生活水平、文化項目、教育及發展以及勞工合作。我們鼓勵我們之僱員投放時間及技能，以支持地方社區及創建和諧社會。

環境、社會及管治報告索引
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING INDEX

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General Disclosure 一般披露		"Emissions" 「排放」	14
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data 排放物種類及相關排放數據	"Emissions – Air Pollutant Emission" 「排放 — 空氣污染物排放」	N/A 不適用
KPI A1.2 關鍵績效指標A1.2	Greenhouse gas emissions in total and, where appropriate, intensity 溫室氣體總排放量及(如適用)密度	"Emissions – Greenhouse Gas Emission" 「排放 — 溫室氣體排放」	16
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced and, where appropriate, intensity 所產生有害廢棄物總量及(如適用)密度	The Group does not generate hazardous waste. 本集團並無產生有害廢棄物。	N/A 不適用
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced and, where appropriate, intensity 所產生無害廢棄物總量及(如適用)密度	The amount of non-hazardous waste is insignificant to the Group's business. 無害廢棄物之數量對本集團之業務而言甚微。	17
KPI A1.5 關鍵績效指標A1.5	Description of measures to mitigate emissions and results achieved 描述減低排放量的措施及所得成果	"Emissions – Air Pollutant Emission", 「排放 — 空氣污染物排放」 "Emissions – Greenhouse Gas Emission" 「排放 — 溫室氣體排放」	14,15
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved 描述處理有害及無害廢棄物的方法、降低產生量的措施及所得成果	"Emissions – Hazardous and Non-hazardous Wastes" 「排放 — 有害及無害廢棄物」	16

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) **主要範疇、層面、一般披露及關鍵績效指標**		**Sections** **章節**	**Pages** **頁次**
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KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity 總耗水量及密度	"Use of Resources – Water" 「資源使用 — 水」	19
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency initiatives and results achieved 描述能源使用效益計劃及所得成果	"Use of Resources – Energy" 「資源使用 — 能源」	18
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved 描述求取適用水源上可有任何問題，以及提升用水效益計劃及所得成果	"Use of Resources – Water" 「資源使用 — 水」	19
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced 製成品所用包裝材料的總量及(如適用)每生產單位佔量	Not applicable to the Group's business. 不適用於本集團之業務。	N/A 不適用

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