信銘生命科技集團有限公司
Aceso Life Science Group Limited

(Incorporated in the Cayman Islands with limited liability)
（於開曼群島註冊成立的有限公司）
(Stock Code 股份代號 : 00474)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

2024/25



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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

INTRODUCTION

ACESO Life Science Group Limited (the "**Company**") and its subsidiaries (collectively the "**Group**") are principally engaged in (i) securities investment; (ii) provision of securities brokerage and financial services; (iii) asset management; (iv) rental and trading of construction machinery; (v) provision of repair and maintenance and transportation services; (vi) property development; (vii) property leasing and (viii) money lending.

The Environmental, Social and Governance Report (the "**ESG Report**") illustrates the Group's performance and initiatives implemented regarding environmental, social and governance issues and relevant key performance indicators (the "**KPIs**") for the year ended 31 March 2025 (the "**Reporting Year**"). The ESG Report, which was prepared based on the information available and to the best knowledge of the Company, demonstrates our efforts on sustainability development in both the environmental and social aspects.

The ESG Report primarily focuses on the Group's key business activities carried out in Hong Kong, which include,

1) the segments of construction machinery business;

2) financial services business; and

3) Property leasing business in the United Kingdom,

which represent the Group's major source of revenue and income. After the comprehensive completion of data collection system and the deepening of the Group's Environment, Social and Governance (the "**ESG**") work, the Group has identified certain ESG issues relevant to the Group, which have been assessed by considering their materiality and importance to the Group's principal activities and stakeholders as well as the Group. The identified ESG issues and KPIs have been disclosed in the ESG Report.

While striving for performance, the Group pursues business sustainability by being a responsible corporate citizen and is committed to maintaining high standards of business practices in relation to environmental protection, social responsibility and corporate governance.

For details in corporate governance, please refer to the corporate governance report on pages 35 to 52 of the Company's 2024/25 Annual Report.

This report is available in an electronic version which can be viewed on the website of the Company (www.acesogrouphk.com) and on the website of HKEx (http://hkexnews.hk).

序言

信銘生命科技集團有限公司(「**本公司**」)及其附屬公司(統稱「**本集團**」)。之主要業務包:(i)證券投資;(ii)提供證券經紀以及金融服務;(iii)資產管理;(iv)建築機械租賃及銷售;(v)提供維修及保養以及運輸服務;(vi)物業發展;(vii)物業出租及(vii)放貸。

環境、社會及管治報告(「**ESG報告**」)闡述了本集團截至二零二五年三月三十一日止年度就環境、社會和管治議題以及相關關鍵績效指標(「**關鍵績效指標**」)的表現和實施的舉措。ESG報告乃基於可得資料及據本公司最佳認知而編製,彰顯吾等在環境及社會層面致力於可持續發展。

環境、社會及管治報告重點關注集團在香港開展的主要業務活動,包括,

1) 建築機械業務分部;

2) 金融服務分部;及

3) 於英國的物業租賃,

其為集團的主要收益及收入來源。在全面完成數據收集系統及集團深化環境、社會及管治工作後,集團已識別若干與集團有關的環境、社會及管治事宜(「**環境、社會及管治事**」),並透過考慮其對集團主要業務及持份者以及集團的重大程度及重要性予以評估。該等已識別的環境、社會及管治事宜及關鍵績效指標已於環境、社會及管治報告中披露。

於追求更佳業務表現的同時,集團履行作為負責任企業公民的義務,從而加強業務的可持續性,並致力在環境保護、社會責任及企業管治方面維持高標準的商業常規。

有關企業管治的詳細資料,請參閱本公司2024/25年報第35至52頁的企業管治報告。

本報告以電子版形式發佈,可在本公司網站(www.acesogrouphk.com)及聯交所網站(http://hkexnews.hk)上瀏覽。

BOARD STATEMENT

The Board of Directors (the "**Board**") is committed to adhering to carry out its operations in a sustainable manner with the aim of preserving the environment and creating value to the community and stakeholders. Based on this principle, the Board has incorporated the ESG issues into the Group's business strategy. Internal policies and practices cover areas, including but not limited to, environmental, human resources, service quality and occupational health and safety, and anti-corruption. These policies are formulated to meet the expectations of our stakeholders and regulatory environment. They are regularly reviewed and updated on an ongoing basis to adapt to changes in market development and regulatory requirements.

ESG GOVERNANCE

The Board is ultimately responsible for the effectiveness and impacts of the ESG issues. The Board periodically identifies ESG related risks and opportunities and customises relevant ESG related strategies and objectives. Power and authority have been delegated to the business operation teams and other supporting departments to formulate and execute the ESG plan in their respective areas in order to achieve the strategies and objectives set by the Board. The Board also requires the business operation teams to provide updates on ESG related laws and regulations, the process and difficulties during implementation.

The Board regularly evaluates the ESG related risks and opportunities, performance, the effectiveness of the policies and procedures through regular meetings with business operation teams and constructs the appropriate enhancement features to improve the overall ESG performance.

OBJECTIVE OF THE REPORT

This ESG Report summarises the ESG approaches, strategies, performances and responses towards the concerns and expectations of the Group's stakeholders.

董事會聲明

董事會(「**董事會**」)致力於秉承以可持續的方式開展業務,以期保護環境及為社區與持份者創造價值。基於此項原則,董事會已將ESG議題融入本集團的業務策略。內部政策及常規涵蓋多個範疇,包括但不限於環境、人力資源、服務質素、職業健康與安全以及反貪腐。這些政策旨在達致持份者和監管環境的期望。為應對市場發展和監管要求的動態變化,相關政策會被定期檢討及持續更新。

環境、社會及管治(ESG)治理

董事會就環境、社會及管治(「**ESG**」)議題之成效和影響負有最終責任。董事會定期識別ESG相關風險和機遇,量身製訂ESG相關戰略與目標。本集團賦權業務營運團隊及其他支援部門就彼等的專責範疇製訂和實施ESG規劃,從而實現董事會所設立的策略及目標。董事會亦要求業務營運團隊提供ESG相關法律法規、實施進度及困難的最新資訊。

董事會透過與業務營運團隊開展例會來定期評估ESG相關風險和機遇、績效、政策和程序的實效,並構建適當的改進措施以提升整體ESG績效。

報告的目的

本ESG報告概述ESG方針、策略、績效以及回應持份者對本集團的關注及期望。

REPORTING SCOPE AND STANDARDS

The ESG Report has been prepared in accordance with the requirements set out in the Environmental, Social and Governance Reporting Guide (the "**ESG guide**") under Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**"). It mainly covers the social and environmental aspects of the ESG guide during the Reporting Year.

In the preparation of the ESG Report, the Group strictly adhered to the principles of materiality, quantitative and consistency on the relevant measures and performances during the Reporting Year.

Reporting principles

Materiality

Stakeholder engagement and materiality assessments were conducted to identify the material ESG issues that are most relevant to our business operations and stakeholders.

Quantitative

KPIs disclosed in a measurable manner with sufficient description and explanation on those changes.

Consistency

Information presented in this Report are prepared using consistent methodologies throughout the Reporting Year.

COMMUNICATION WITH STAKEHOLDERS

The Group understands that the solid support of its stakeholders is crucial for the Group's long-term development. To improve communications with stakeholders, the Company has taken great efforts to establish effective communication channels. The Company has published the ESG report on its website for the convenience of all stakeholders. Meanwhile, the Company has also communicated with stakeholders regarding its vision and initiatives on the environmental, social and governance aspect through channels such as meetings, e-mails and service hotlines.

The Group understands the customers' expectations on product responsibility, and the government's supervision on construction machinery emissions and financial services. Therefore, through understanding employees' concerns on occupational health and safety, training and development, and communicating with suppliers to understand their concerns with the Group's supply chain management policy, the Group has adopted a series of policies and measures in response to the demands of all parties.

報告範圍及標準

ESG報告乃遵照聯交所證券上市規則(「**上市規則**」)附錄C2的環境、社會及管治報告指引(「**ESG指引**」)所載的規定而編製。其主要涵蓋報告年度內ESG指引的社會及環境層面。

編製ESG報告時，本集團嚴格遵循報告年度內相關措施及績效的重要性、量化及一致性原則。

報告原則

重要性

開展持份者參與及重要性評估以識別對吾等的業務經營及持份者而言息息相關且屬重大的重大ESG議題。

量化

關鍵績效指標應以可衡量的方式披露，並充分說明及解釋該等變化。

一致性

本報告所呈列的資料乃使用整個報告年度內貫徹的一致性方法編製。

與持份者溝通

本集團深明持份者的堅實支持對本集團的長遠發展十分重要。為加強與持份者溝通，本公司十分注重建立有效的溝通渠道。本公司在網站發佈環境、社會及管治報告以便各界持份者取閱。與此同時，本公司又透過會議、電郵、服務熱線等渠道，與持份者交流本公司的環境、社會及管治方面的願景及舉措。

本集團深明顧客對本公司產品責任的期望以及政府當局對建築機械的排放物以及金融服務的監管。因此，通過了解僱員對職業健康安全以及培訓發展的關注重點，亦透過與供應商溝通明瞭他們關注本集團的供應鏈管理政策，本集團採取一系列政策及措施以回應各方的訴求。

COMMUNICATION WITH STAKEHOLDERS (CONTINUED)

與持份者溝通(續)

Stakeholders and engagement methods

持份者及參與方式

Stakeholders 持份者	Interests and concerns 利益及關注事項	Engagement channels 參與渠道
Shareholders and Investors 股東及投資者	• Return on investment and dividends 投資回報及股息 • Corporate strategy and governance 公司策略及管治 • Risk mitigation and management 風險緩減及管理	• Annual General Meeting 股東週年大會 • Interim and annual reports, corporate websites 中期及年度報告、公司網站 • Announcements, notices of meetings, circulars 公告、會議通告、通函
Customers 客戶	• Legal and high-quality products/services 合法及優質產品／服務 • Information transparency 資訊透明 • Business ethics and integrity 商業道德及操守	• Group websites, product specification, annual reports and announcements 集團網站、產品明細、年度報告及公告 • Email and customer service hotline 電郵及客戶服務熱線 • Meetings 會議
Employees 僱員	• Compensation and benefits 薪酬及福利 • Occupational health and safety 職業安全及健康 • Career development opportunities 職業發展機會 • Corporate culture and well-being 企業文化及福利	• In-house training programmes 內部培訓計劃 • Performance reviews and appraisals 績效回顧及評核 • Promote career development and enhance competence at all levels 促進公司各職級職業發展並提高競爭力
Suppliers 供應商	• Long-term partnership 長期夥伴關係 • Ethical business practices 道德商業慣例 • Supplier assessment criteria 供應商評估標準	• Procurement processes 採購過程 • Audits and assessments 審計及評估
Government 政府	• Laws and regulation compliance 遵守法律及法規	• Review latest laws and regularly inspection 審查最新法律及定期進行檢查

COMMUNICATION WITH STAKEHOLDERS (CONTINUED)

Stakeholders and engagement methods (Continued)

The business of the Group affects different stakeholders, who in turn have different expectations on the Group. The Group will continuously maintain effective communication with stakeholders, collect opinions of stakeholders through different forms more extensively, and make substantive analysis more comprehensively. At the same time, the Group will enhance the reporting principles of materiality, quantification, balance and consistency, in order to define the content of the ESG Report and presentation of the information that is more in line with the expectations of stakeholders.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE

A Environmental

A1 Emission

The financial services and property leasing business segments of the Group did not involve significant discharge of solid waste or sewage, and the type of wastes generated by the Group was mainly non-hazardous domestic garbage. However, the business operations would incur indirect greenhouse gas emission from consumption of electricity while the occasional use of transportation would discharge exhaust gas from fuel combustion. The Group has formulated relevant policies to mitigate the adverse impact to the environment, including the use of lead-free petrol by vehicles for reducing air pollution.

Mitigation against air pollution

For the business segment regarding rental and sales of construction machinery, although the Group does not directly use the construction machinery, it is still striving to align with government policies and to adopt a series of measures to support end users attain better emission performance. The Group procured machinery in compliance with the Environmental Protection Department's regulations pertinent to the emission of non-road mobile machinery, in particular the Air Pollution Control (Non-road Mobile Machinery) (Emission) Regulation (Chapter 311Z of the Laws of Hong Kong), and also continued to phase out older machines. Most of the machines have met the requirements of the EU Stage IIIA or the Japan's Ministry of the Environment. When technically feasible and accepted by the market, the Group prioritized the introduction of construction machinery with better emission performance. At the same time, the Group also regularly maintained those rented construction machineries to ensure their excellent operational and emission performance. Furthermore, for those non-road vehicles newly approved for use in Hong Kong, the Group has accessed the updates from the Environmental Protection Department, and has closely followed up on this latest statutory requirement. The Group has also been adhering with the policies of the Environmental Protection Department to phase out pre-Euro IV diesel vehicles for continued improvement of emission performance.

與持份者溝通(續)

持份者及參與方式(續)

本集團的業務對不同持份者構成影響，而持份者對本集團有不同期望。本集團將持續與持份者保持有效溝通，並透過不同形式更廣泛地收集持份者的意見，令實質性分析更完備。同時，本集團也會提升重要性、量化、平衡及一致性的匯報原則，以更符合持份者期望的方式，界定環境、社會及管治報告內容及資訊的呈現方式。

環境、社會及管治表現

A 環境

A1 排放物

本集團金融服務及物業租賃業務不涉及大量固體廢物或污水的排放，而本集團產生的廢物類型主要是無害的生活垃圾。然而，業務運作會因電力消耗而間接地導致溫室氣體的排放，及偶爾使用運輸工具會排放燃料燃燒時產生的廢氣，因此本集團已制訂相關政策，以減輕對環境造成的不利影響，包括車輛使用無鉛汽油來減少空氣污染。

減少空氣污染

對於建築機械租賃和銷售業務，儘管本集團沒有直接使用建築機械，但仍在努力與政府政策保持一致，並採取一系列措施支援最終使用者獲得更好的排放性能。本集團採購的機械符合環境保護署有關非道路移動機械的排放規例《空氣污染管制(非道路移動機械)(排放)規例》(香港法例第311Z章)，並持續淘汰陳舊機械。大多數機械都符合歐盟IIIA級或日本環境省的要求。在技術可行且為市場所接受的情況下，本集團優先引進具有更好排放性能的建築機械。同時，本集團還定期保養這些租用的建築機械，以確保其優良的營運和排放性能。此外，對於新獲准在香港使用的非道路車輛，本集團已取得環境保護署的最新消息，並密切跟進最新的法定要求。本集團亦一直遵守環境保護署的政策，逐步淘汰歐盟IV前的柴油車輛，以持續改善排放表現。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

A Environmental (Continued)

A 環境(續)

A1 Emission (Continued)

A1 排放物(續)

Mitigation against air pollution (Continued)

During the Reporting Year, the main direct air emission by the Group was air pollutants generated from fuel consumption by transportation tools. The approximate emission volumes are listed as follows:

減少空氣污染(續)

年內,本集團主要的直接空氣排放是運輸工具耗用燃料時產生的空氣污染物,其排放量大致如下:

Air Pollutant	空氣污染物	Annual Emission Volume (kilogram) 年度排放量(公斤)	
		2024/25	2023/24
Nitrogen Oxides (NOx)	氮氧化物(NOx)	488.5	654.9
Sulphur Oxides (SOx)	硫氧化物(SOx)	1.3	1.8
Particulate Matters (PM)	顆粒物(PM)	64.6	59.4

Control of greenhouse gases (GHG) emission

Apart from the abovementioned air pollutants directly released to the environment, the Group was aware of the sources of GHG incurred from electricity consumption by facilities and emission from fuel consumption.

溫室氣體排放控制

除了上述直接排放到環境的空氣污染物外,本集團了解設施用電和燃料耗用也會產生溫室氣體。

The table below identifies the total GHG emission from the Group during the year and the associated emission intensity was calculated by dividing the total number of employees in the Group:

下表顯示年內本集團所排放的溫室氣體總量,相關排放密度的計算方法是將排放總量除以本集團僱員總人數:

		2024/25	2023/24
The calculation scope includes the consumption of petrol and diesel by mobile sources, the consumption of diesel and liquefied petroleum gas by stationary sources, electricity power consumption, and acetylene combustion (in tCO_2e)	計算範圍包括流動源的汽油及柴油消耗、固定源的柴油及液化石油氣消耗、電力消耗、以及乙炔燃燒(噸二氧化碳當量)	382.6	456.5
Include	包括		
Scope 1 Direct emission (in tCO_2e)	範圍一直接排放(噸二氧化碳當量)	235.2	315.6
Scope 2 Indirect energy emission (in tCO_2e)	範圍二能源間接排放(噸二氧化碳當量)	147.4	140.9
Average greenhouse gas emissions per person (in $kgCO_2e$) Note 2	平均每人產生的溫室氣體排放量(公斤二氧化碳當量)附註2	2.8	2.8

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

A Environmental (Continued)

A 環境(續)

A1 Emission (Continued)

A1 排放物(續)

Control of greenhouse gases (GHG) emission (Continued)

Note 2: The greenhouse gas emissions intensity was calculated by dividing the Group's total greenhouse gas emission by the Group's average number of employees during the year.

溫室氣體排放控制(續)

附註2: 溫室氣體排放密度的計算方法是將本集團溫室氣體排放總量除以年內本集團的僱員平均人數。

Control of solid wastes

Under normal operation, no hazardous waste was generated in the Group's Hong Kong and China office. The waste generated from these areas were mainly domestic garbage which were non-hazardous in nature.

For managing waste oil generated from maintenance of machinery, the Group has registered with the Environmental Protection Department as a chemical waste producer, and has complied with relevant requirements and guidelines, and entrusted licensed chemical waste collectors to handle waste oils in an environmentally friendly manner for mitigation of environmental impact.

Also, the Group has set up collection facilities for classification of various wastes for subsequent recycling arrangement. This approach in turn supported reduction of waste discharge to the environment.

固體廢物控制

在正常運作下，本集團香港及中國辦事處並無產生有害廢棄物。這些地區所產生的廢物主要是生活垃圾，在性質上是無害的。

為了管理機械維修時產生的廢油，本集團已於環境保護署登記為化學廢物產生者，並遵從有關要求及指引，委託持牌化學廢物收集者以環保的方式處理廢油，減輕對環境的影響。

此外，本集團亦設有收集設施，對各種廢物進行分類，以便日後進行循環再造。另一方面，這種做法可支援減少向環境排放廢物。

		2024/25	2023/24
Hazardous waste produced (in tonne) Note 3	有害廢棄物總量(噸)附註3	**0.4**	0.4
Average hazardous waste emissions per person (kg/person) Note 4	平均每人產生的有害廢棄物排放量(公斤／人)附註4	**3.07**	2.76
Non-hazardous waste produced (in tonne)	無害廢棄物總量(噸)	**0.7**	0.7
Average non-hazardous waste emissions per person (kg/person) Note 5	平均每人產生的無害廢棄物排放量(公斤／人)附註5	**5.15**	4.64

Note 3: Hazardous wastes were generated from the rental and sales of construction machinery in Hong Kong. No hazardous waste was generated in the Group's offices covered by this report.

附註3: 有害廢棄物是於香港的建築機械租用及銷售業務產生的。本報告所涵蓋的本集團各辦公室都未有產生有害廢棄物。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

A Environmental (Continued)

A 環境(續)

A1 Emission (Continued)

A1 排放物(續)

Control of solid wastes (Continued)

固體廢物控制(續)

Note 4: The intensity was calculated by dividing the total amount of hazardous waste generated by the average number of employees of the Group during the year.

附註4: 密度的計算方法是將已產生的有害廢棄物的總量除以年內本集團的僱員平均人數。

Note 5: The intensity was calculated by dividing the total amount of non-hazardous waste generated by the average number of employees of the Group during the year.

附註5: 密度的計算方法是將已產生的無害廢物的總量除以年度以內本集團的僱員平均人數。

Reduction target

減排目標

To contribute to the global efforts of emissions reduction, the Group formulated a series of environmental targets aimed at reducing its operational impact on the environment. The Group took into consideration the industry's best practices and analysed its previous quantitative environmental data disclosed in past ESG reports to develop a set of appropriate environmental targets.

為全球減少排放物出一分力，本集團設立一系列的環境目標，旨在減少其營運對環境的影響。本集團於制定一系列適當的環境目標時，考慮到行業的最佳做法，並分析其過往環境、社會及管治報告中披露的環境量化數據。

Issue 事宜	Target 目標
GHG Emissions 溫室氣體總排放量	By 2025/26, GHG emissions (Scope 1 & 2) intensity (by CO_2/employee) to be reduced by 2%, compared to a 2021/22 baseline. 與21/22財政年度的基準相比，到2025/26年，溫室氣體總排放量(範圍一及二)密度(以二氧化碳／僱員計算)減少2%。
Waste 廢棄物	By 2025/26, waste produced intensity (by per employee) to be reduced by 2%, compared to a 2021/22 baseline. 與21/22財政年度的基準相比，到2025/26年，廢棄物總量密度(以每名僱員計算)減少2%。

Control of wastewater discharge

廢水排放控制

From the Group's office operation, the main discharge was domestic sewage. There was no industry effluent and relevant discharge was processed in accordance with local regulations by the qualified agency.

從本集團的辦公室運作情況來看，主要排放是生活污水。本集團並無工業廢水，相關排放由合資格機構按照當地規定進行處理。

During the reporting period, the Group did not identify any legal non-compliance or complaints regarding emissions and other environmental issues.

於報告期內，本集團並無發現任何關於排放和其他環境問題的違法個案或投訴。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

A Environmental (Continued)

A 環境(續)

A2 Use of Resources

The Group is aware of its responsibilities and commitments to the environmental sustainable development of its on-going operations. The Group supports the concept of "Green Environment" and complies with the requirements of the Hong Kong Special Administrative Region ("**HKSAR**") law and specific guides in the industry. The Group is committed to the social responsibility of protecting the environment as a responsible corporation. The Group has implemented policies and taken measures to ensure that the business operations are energy, water and resources saving.

The Group had not been subject to any reported violations in relation to its emissions and waste discharges or other environmental issues during the Reporting Period. The Group did not identify any material non-compliance with environmental laws and regulations during the Reporting Period.

The Group consumed mainly three types of resources, namely electricity, fuels for transportation, and water. According to the characteristics of the industries involved, the Group has formulated relevant environmental policies to achieve rational use and utilization of resources.

The Group's construction machinery sector prioritized the introduction of construction machinery with better fuel consumption efficiency, and the use of electrical products with Grade 1 energy label or equivalent. Moreover, the Group promoted the use of office appliances with Grade 1 energy efficiency labels.

A2 資源使用

本集團意識到其對持續經營的環境可持續發展的責任和承擔。本集團支持「環境綠化」理念，恪守香港特別行政區(「**香港特別行政區**」)法例規定及行業特別指引，且作為一家負責任的企業，我們肩負致力保護環境的社會責任。本集團執行政策及採取措施確保業務及營運可節約能源、用水及資源。

在報告期間，本集團並無涉及任何已呈報有關廢氣及廢物排放或其他環境事宜的違規行為。在報告期間，本集團並無發現任何重大違反環境法律及法規的情況。

本集團主要耗用三類資源，即電力、運輸燃料和水。根據所涉及行業的特點，本集團制定了相關的環境政策，以實現資源的合理和有效使用。

本集團建築機械業務優先引進燃油耗用效率更高的建築機械，以及使用貼有1級能源標籤或同等能效的電器產品。此外，本集團促進使用貼有1級能源標籤的辦公室電器。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

A Environmental (Continued)

A 環境(續)

A2 Use of Resources (Continued)

A2 資源使用(續)

For office operation, the Group endeavoured to adopt natural ventilation and reduce the use of air conditioning for reducing consumption of electricity. Also, employees were requested to set their computers to energy-saving mode or sleeping mode when idle. For other unused office equipment and appliances when they were not in use, employees were reminded to switch them off.

在辦公室運作方面，本集團努力採用自然通風，減少使用空調，以減少耗電。此外，要求僱員將閒置的電腦設定於節能或睡眠模式。對其他辦公設備和電器，於不需使用時，我們亦提醒僱員關機。

During the Reporting Year, total consumption of key resources by all operating sites of the Group is listed as follows:

年內，本集團所有營運地點的主要資源耗用總量載列如下：

Type of Resources 資源類型		Annual consumption 年度耗用量		Intensity of consumption Note 1 (per person) 耗用密度附註1	
		2024/25	2023/24	2024/25	2023/24
Electricity 電力	(kWh) (千瓦時)	**233,955**	223,558	**1,708**	1,471
Diesel 柴油	(litre) (升)	**67,842**	91,528	**495**	602
Petrol 汽油	(litre) (升)	**14,429**	21,180	**105**	139
Ship fuel 船舶燃油	(litre) (升)	**–**	11,000	**–**	72
Water 水	(cubic meter) (立方米)	**529**	576	**4**	4

Note 1: The intensity of consumption was calculated by dividing the total amount of particular resource consumption with the average number of employees of the Group during the Reporting Year.

附註1：耗用密度計算方法是將指定資源耗用總量，除以年內本集團的僱員平均人數。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

A Environmental (Continued)

A 環境(續)

A2 Use of Resources (Continued)

A2 資源使用(續)

Energy conservation measures

The Group aims to reduce energy consumption by 2% within 3 years and has adopted several measures and practices to achieve it. Within the Group's Hong Kong and China offices, energy-saving LED lights have been adopted in the office and shop areas; also, air-conditioning has been set at an appropriate temperature to reduce unnecessary energy consumption. Moreover, it was the Group's procurement policy to buy office appliances with high energy efficiency, e.g. through energy label selection. In addition to facility controls, green messages or slogans were disseminated in obvious locations within office area to remind employees on energy conservation.

節約能源措施

本集團目標在3年內減少2%能源消耗，並已採取若干措施及做法以實現這一目標。在本集團香港及中國辦事處內，辦公室及店舖區域都採用LED節能燈；空調也設置在適當的溫度，以減少不必要的能源消耗。此外，本集團的採購政策是透過選擇能源標籤，購買高能效的辦公室電器。除了設施控制外，在辦公室內的顯眼位置宣傳綠色資訊或標語，提醒僱員節約能源。

Water conservation measures

The Group aims to reduce water consumption by 2% in 3 years, and has adopted various water-saving plans. Amongst the Group's operations, water was mainly consumed in the office areas. To avoid unnecessary water wastage, the Group often advised employees to report timely any faulty water devices. Also, green messages or slogans were posted in obvious locations within office area to remind employees on saving water.

節約用水措施

本集團目標在3年內減少2%水消耗。並已採取各種節約用水措施。在本集團的營運中，辦公室是用水的主要區域。為了避免不必要的耗水，本集團經常建議僱員及時報告任何不正常運作的用水裝置。此外，在辦公室內顯眼位置張貼綠色資訊或標語，提醒僱員節約用水。

Material conservation measures

Amongst office operation of various business segments, the Group encouraged employees to reuse single-sided printed paper for printing on the other side, thereby enhancing paper utilization. In addition, for certain processes, the Group adopted electronic systems to avoid unnecessary printout with the aim to minimize use of papers.

Hong Kong offices of the Group have set up recycling containers to collect waste papers, aluminium cans and plastic wastes which were then conveyed to appropriate parties for recycling arrangements. Furthermore, disposed electronic devices such as computers were also collected by relevant building management offices and conveyed to qualified agencies for subsequent recycling. This approach enhanced effectiveness in use of resources in the long term.

In the business segments of financial services, rental and sales of construction machinery and property leasing, no packaging materials were required in the product and service delivery.

節約物料措施

在各業務範疇中的辦公室運作中，本集團鼓勵僱員重複使用單面打印紙繼續進行打印，從而提高紙張的使用率。此外，於合適的流程，本集團採用電子系統，避免不必要的打印，以盡量減少紙張的使用。

本集團的香港辦事處已設置回收容器收集廢紙、鋁罐和塑膠廢物，然後轉交適當單位安排回收。此外，棄置的電子設備，如電腦也由相關大廈管理處收集及交由合資格的機構進行回收。長遠而言，這種措施提高了資源的有效使用。

對於金融服務、建築機械租賃及銷售以及物業租賃業務分部，產品和服務交付都不需要包裝材料。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

A Environmental (Continued)

A3 Environment and Natural Resources

Amongst the Group's operations, there is no substantial discharge of waste water. The key environmental impacts were mainly related to consumption of fuel, electricity and water as well as emission of gases. For mitigation of the associated adverse impacts, the Group was striving to enhance the utilization in the use of resources, through strengthening electronic operation and file management, and raising environmental awareness of employees.

In addition, the Group implemented various measures to reduce greenhouse gas emission. Within the finance services segment, the Group was aware of the international capital market trend on promoting transition to green economy. This enhanced the market awareness of green finance and the associated green financial products. In addition to actions taken by governments worldwide to encourage the development of green finance, China has set investment funds in a 14th Five-Year Plan and the Hong Kong Government would strengthen the promotion of its advantages in the capital market as well as highlight the conditions for developing green financial products. This background provided an excellent platform for the Company to explore further business opportunities.

For the business segment for construction machinery, the Group closely adhered to the latest requirements from the regulatory authorities. It regularly arranged for employees to attend public sessions held by the Environmental Protection Department and to closely follow changes in the relevant regulations and policies through timely updates of the Group's environmental management policies. Examples include the adherence to the requirements for controlling exhaust emissions from non-road mobile machinery and non-road vehicles, as well as the elimination of pre-Euro IV stage diesel vehicles. These measurements guaranteed that all customers achieved optimal emission levels, thereby minimizing adverse environmental impact on air quality.

For the other office operations within the Group, we endeavoured to prioritize products and services from local suppliers to reduce GHG emissions associated with overseas procurement. Similarly, to minimize GHG emissions from transportation, video or phone conference or other electronic communication tools would be utilized, whenever appropriate, to avoid in-person meeting by traveling.

環境、社會及管治表現(續)

A 環境(續)

A3 環境及天然資源

在本集團的營運中，並無排放大量廢水。重要的環境影響主要與燃料、電力和水的耗用以及氣體的排放有關。為減輕相關不利影響，本集團正致力提高資源利用率，加強電子運作及檔案管理，以及提高僱員的環保意識。

此外，本集團更採取了各種措施減少溫室氣體排放。在金融服務領域，本集團意識到國際資本市場向綠色經濟轉型的趨勢。這增強了綠色金融及相關綠色金融產品的市場意識。除了全球各國政府已經採取行動鼓勵發展綠色金融外，中國還確定了「十四五規劃」中的投資基金，香港政府將加強推廣其在資本市場的優勢，並強調其開發綠色金融產品的條件。這種背景為本公司探索進一步的商業機遇提供了一個極好的平台。

關於建築機械業務領域，本集團密切監控，以遵守監管機構的最新要求。定期安排僱員出席環境保護署舉辦的公開會議，透過及時更新本集團的環境管理政策，密切跟進有關法規和政策的變化。這方面的例子包括遵守控制非道路移動機械和非道路車輛廢氣排放的要求，以及淘汰歐盟IV期前的柴油車輛。這些確保所有客戶都能達到良好的排放水平，並盡量減少對空氣質素的不利環境影響。

對於本集團內的其他辦公室運作，我們致力優先考慮當地供應商的產品和服務，以減少海外採購所導致的溫室氣體。同樣地，為了減少因使用運輸所導致的溫室氣體，在適當的情況下，將會採用視頻、電話會議、或其他電子通信工具，避免需要出差的面對面會議。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

A Environmental (Continued)

A 環境(續)

A4 Climate Change

Due to the extreme climate changes caused by global warming, combating climate change has become an important issue with global concern. Moreover, energy conservation and reduction of greenhouse gas emissions have become top priorities for enterprises.

The risks posed by climate change include extreme weather events, such as severe typhoons, heavy rains and flooding, which can especially impact the Group's construction machinery segment, where employees work outdoors. We have established a typhoon emergency command group and formulated a typhoon and flood prevention emergency plan for strong typhoons and rainstorms, in order to ensure the safety of our employees. Risk assessment and emergency rescue preparations were made in the event of extreme weather. The Group has formulated emergency preparation, response control procedures and other systems to conduct regular emergency drills every year, in order to establish a complete emergency plan system against severe threats from climate change. In the future, the Group will make great efforts to promote the utilisation of new energy and build solar power plants in its plants to reduce electricity consumption and carbon emissions.

A4 氣候變化

隨著全球暖化而導致極端氣候，應對氣候變化已成為全球關注的重要議題。此外，節約能源及減少溫室氣體排放亦已成為各個企業的首要任務。

氣候變化帶來的風險包括極端天氣，例如強勁颱風、暴雨及水浸，並有機會影響僱員於戶外工作的集團建築機械板塊。為確保僱員的安全，我們已設立颱風應急指揮小組，並針對強勁颱風和暴雨制定了颱風及水浸應急預防方案。一旦發生極端天氣時會作出評估風險及緊急救援的準備。為了針對各種因氣候變化而出現的嚴重氣候威脅，建立完善的應急方案制度，本集團已制定應急準備及響應監控程序以及其他制度規定每年進行定期應急演習。未來，本集團將努力推廣使用新能源，並於其廠房內建設太陽能發電，減少電力消耗及碳排放。

B Social

B 社會

B1 Employment

The Group strictly abided by the local regulations of the regions where the Group operated for developing its employment policies. Staff handbooks or equivalent have been provided for access by employees on the relevant policies.

The Group is committed to achieving equality at all levels of employment and providing employees with the most appropriate remuneration and benefits. The Group emphasises equal opportunities for all employees in respect of hiring, salaries, training and development, promotion and other aspects of employment. Also, it is committed to providing a work environment free from any form of discrimination due to difference in ethnicity, gender, religion, age, disability or sexual orientation.

B1 僱傭

本集團嚴格遵守本集團經營業務地區所制定的當地法規，以制定其僱傭政策，並已提供僱員手冊或相關文件，供僱員查閱相關政策。

本集團承諾在各級受僱階層中實現平等，為僱員提供最恰當的報酬和福利。本集團強調所有僱員在招聘、薪酬、培訓和發展、晉升和其他僱傭相關方面的平等機會。此外，我們承諾提供一個免受任何形式歧視的工作環境，不會因種族、性別、宗教、年齡、殘疾或性取向等差異而造成歧視。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

B Social (Continued)

B1 Employment (Continued)

Regarding working hours, the engagement of the Group's employees would be controlled not exceeding the limit stipulated by applicable laws and regulations, and they would be entitled to statutory holidays and leaves.

Recruitment and promotion

The Group has formulated its recruitment procedures and practices. Whenever there were recruitment needs, the Group would determine the job requirements specific to the relevant functions and ranks. Recruitment was simply based on job requirements and would not be affected by other attributes, to prevent any occurrence of discrimination.

As an employer committed to equal opportunity, the Group embraced a wide diversity of employment culture in terms of gender, age, skill set, educational, background, industry experience and other qualifications. The Group provided clear promotion criteria for employees and conducted performance appraisal on regular basis for identifying the appropriate talents with adequate promotion opportunities.

Compensation and benefits

The Group's employees were entitled to salaries in compliance with applicable laws and regulations related to minimum wage, overtime compensation and other mandatory benefits. Moreover, the salaries were paid in a timely manner as per applicable regulations.

The Group provided employees with remuneration packages structured with reference to market practices and individual employee's experience, skills and performance. Such remuneration packages were reviewed annually, and the Group sets a clear salary table to identify the salary ranges for each rank of employees. Promotion opportunities and salary adjustments were benchmarked against performance of individual employee.

環境、社會及管治表現(續)

B 社會(續)

B1 僱傭(續)

在工作時間方面，本集團僱員的聘用將控制在不超過適用法律和法規所定的限額，並且他們有權享受法定的假日和休假。

招聘和晉升

本集團制定了其招聘程序和措施。每當有招聘需要時，本集團將確定有關職能和職級的具體工作要求。招聘只會根據工作要求進行，不會受到其他屬性的影響，以防止歧視的發生。

作為支持平等機會的僱主，本集團包容廣泛的受僱文化，覆蓋不同性別、年齡、技能、教育背景、行業經驗及其他資歷等。本集團為僱員提供明確的晉升準則，並定期進行表現評估，以確認合適人才並提供足夠的晉升機會。

薪酬和福利

本集團僱員可依據適用的法律和法規享有最低工資、加班補償和其他強制性福利。此外，他們的工資亦按照適用的條例及時支付。

本集團向僱員提供的薪酬待遇，參考市場慣例和個別僱員的經驗、技能和表現。這些薪酬待遇每年審查一次，而本集團制定明確的薪酬標準表，確定每個職級僱員的薪金範圍。晉升機會和薪金調整以個別僱員表現為基準。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B1 Employment (Continued)

B1 僱傭(續)

Compensation and benefits (Continued)

In addition to legal benefits such as annual leave and maternity leave, the Group's employees in Hong Kong were also entitled to fringe benefits including five-day work week, marriage leave, compassionate leave, flexible leave arrangement, travel insurance, medical and dental insurance schemes. In the event of any unfortunate work injury, the Group would provide fair and reasonable compensation for employees and their families. The Group has also adopted a share option scheme and a share award scheme, of which the participants included directors, senior management and other employees of the Group.

In compliance with the applicable employment laws and regulations, the Group's employees in China were entitled to national statutory social insurances, including retirement insurance, medical insurance, work-related injury insurance, maternity insurance and unemployment insurance. In addition, employees were entitled to statutory holidays such as paid annual leave and maternity leave.

Apart from the legal benefits, the Group would organise social welfare activities during traditional festivals and on special occasions, with the aim to cultivate a positive working atmosphere and to build a cohesive team.

During the Reporting Year, the Group did not identify any legal violation or complaints regarding discrimination or other employment issues.

薪酬和福利(續)

除年假和產假等法定福利外，位於香港的本集團僱員也有權享受額外福利，包括每週工作五天、婚假、喪假、彈性休假、旅遊保險、醫療和牙科保險等。若遇到任何不幸的工傷，本集團將提供公平和合理的補償給僱員和其家庭。本集團也採用了股票期權計劃和股份獎勵計劃，參與者包括本集團的董事、高級管理層和其他僱員。

根據適用的僱傭法律和法規，位於中國的本集團僱員有權享受國家法定的社會保險，包括退休保險、醫療保險、工傷保險、生育保險和失業保險。此外，僱員有權享受法定假日，如有薪年假和產假。

除了法定福利外，於傳統節日和特別日子，本集團會組織社交福利活動，希望建立一個正面的工作氛圍，及一個有凝聚力的團隊。

年內，本集團並無發現任何關於歧視或其他僱傭問題的違法個案或投訴。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B1 Employment (Continued)

B1 僱傭(續)

Compensation and benefits (Continued)

薪酬和福利(續)

As at 31 March 2025, the total number of employees amongst the business locations was 123. All were full-time employees and the population was further classified in the diagrams below:

於2025年3月31日，業務地點僱員總數為123人。他們都是全職僱員，其分佈於下圖進一步分類顯示：

Total number of employees at the end of the Reporting Year by gender
期末按性別劃分的僱員總數

Male	男性	95
Female	女性	28

Total number of employees at the end of the Reporting Year by employment type
期末按僱傭類型劃分的僱員總數

Full time	全職	123
Contract	合約	–

Total number of employees at the end of the Reporting Year by age group
期末按年齡組別劃分的僱員總數

18–24		1
25–34	25-34歲	9
35–44	35-44歲	22
45–54	45-54歲	39
55–64	55-64歲	34
65 or above	65歲或以上	18

Total number of employees at the end of the Reporting Year by geographical region
期末按地區劃分的僱員總數

Hong Kong	香港	108
Mainland China	中國內地	15

Employee turnover rate by gender
按性別劃分的僱員流失比率

Male	男性	46.1%
Female	女性	35.1%

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B1 Employment (Continued)

Compensation and benefits (Continued)

We implement the resignation process strictly in accordance with the labour contract and the applicable laws and regulations. During the Reporting Year, the turnover rate of the Group's employees was as follows

B1 僱傭(續)

薪酬和福利(續)

我們嚴格按照勞工合約以及適當法律及法規執行離職程序。年內，本集團僱員的離職率為

Employee turnover rate by age group	按年齡組別劃分的僱員流失比率	
18–24	18–24歲	0%
25–34	25-34歲	21.1%
35–44	35-44歲	31.1%
45–54	45-54歲	28.0%
55–64	55-64歲	39.0%
65+	65歲以上	30.8%

Employee turnover rate by geographical region	按地區劃分的僱員流失比率	
Hong Kong	香港	35.0%
Mainland China	中國內地	0%

B2 Health and Safety

The Group was committed to the provision of a safe and healthy working environment for employees. This included the establishment of a comfortable workplace with adequate lighting and good air quality, as well as pest control at regular intervals. The Group has implemented policies for prohibition of any hazardous activities including smoking and liquor in the workplace. Whenever necessary, we may engage third-party organization to review occupational health and safety performance within the Group's operations.

B2 健康與安全

本集團承諾為僱員提供安全及健康的工作環境，包括建立一個舒適的工作場所，擁有充足的照明和良好的空氣質素，並且定期進行蟲害控制。本集團已實施政策以禁止任何危害活動，包括在工作場所吸煙和飲酒。必要時，我們可能會聘請第三方機構審查本集團營運中的職業健康和安全表現。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B2 Health and Safety (Continued)

B2 健康與安全(續)

For emergency preparedness, the fire escape routes were posted in the Group's offices and employees were arranged to participate in fire drills organized by the office building's property management company. All these practices raised employee awareness on the way of evacuation in the event of fire. The Group abided by the relevant regulations for assurance of fire safety, and installed essential fire equipment such as fire hydrants, fire extinguishers, etc. Also, the Group has developed clear guidelines to ensure safe work arrangements in the event of typhoons and rainstorm weather warnings. Moreover, the Group's offices were equipped with first-aid kits so that employees could be subject to immediate treatments for minor personal injuries.

為了做好應急準備，火警逃生路線張貼在本集團的辦公室和安排僱員參加辦公樓物業管理公司所組織的消防演習。這些措施都是為了提高僱員在發生火災時疏散方式的意識。本集團遵守關於確保消防安全的規定，安裝消防栓、滅火器等必需的消防設備。此外，本集團還制定了明確的指引，以確保在出現颱風及暴雨天氣警告時的安全工作安排。此外，本集團的辦公室還配備了急救箱，以便僱員能夠立即接受輕微個人受傷的治療。

For employees engaged in the rental and sales business of construction machinery, the Group provided them with appropriate personnel protective equipment, such as safety helmets, dust masks, eye protectors, safety harnesses, and other protective equipment, etc., to ensure their occupational safety. For preventive measures, the Group provided safety training to employees before their assignment to a new workplace, which helped them familiarise themselves with their working environment so that they could be alert to safety matters during operation of machinery. Also, we arranged monthly safety trainings and seminars to enhance the safety awareness of the Group's employees and to help them identify high-risk areas.

對於從事建築機械租賃和銷售業務的僱員，本集團提供給他們適當的個人防護裝備，如安全帽、防塵口罩、護目鏡、安全帶、和其他防護設備等，以確保他們的職業安全。為了作好防範措施，本集團在派遣僱員到新工作場所之前，給予他們安全培訓，這有助於他們熟悉工作環境，致使他們在機械操作過程中能夠對安全事項保持警惕。此外，我們安排每月安全培訓和研討會，以提高本集團僱員的安全意識，並幫助他們識別高風險區域。

During the Reporting Year, the Group did not identify any violation of occupational health and safety regulations in the regions of business operation. In the same period, there were no work-related fatalities and the number of work days lost due to work-related injuries was identified as follows:

在本報告期間，本集團並無發現任何違反業務經營地區相關職業健康和安全法例的個案。在同一期間，並無發現與工作有關的死亡個案，因工傷而損失的工作日數確定如下：

Number of work-related fatalities	與工作有關的死亡人數	0
Lost days due to work injury	因工傷而損失的天數	0

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B3 Development and Training

The Group believes that employees can grow with the Group by realising their own values on the basis of their personal interests and expertise.

Generally, the Group provided in-service training for new employees, including on-board orientation, the Group's main business and organisational structure, corporate culture, etc. Also, the Group was committed to providing on-the-job education and training, especially those related to products and/or services being delivered, which equipped them with the required job knowledge and necessary skills to exercise their duties. Senior management officers of the Group, including our Directors and company secretary, were required to fulfill the continuous professional development programme under relevant professional rules and the Group subsidised them to attend the external professional development activities.

The Group has identified various training opportunities to support different needs of various positions and departments, such as for the following aspects of various operations:

(a) Human resources
(b) Finance
(c) Procurement and contract drafting
(d) Customer communication and relationship management
(e) Inventory management

For rental and sales business of construction machinery, the Group would arrange technical training courses to the employees responsible for operating complex construction machinery, and would also require them to possess relevant qualifications before assignment. Where appropriate, the Group would organize with the manufacturers to provide employees with the latest skills and knowledge of the construction machinery that were being leased or sold.

In addition to the provision of the applicable soft skill trainings such as customer service, sales techniques, financial services business team of the Group would provide employees with the compliance training on securities and futures trading. This ensured they were familiar with the relevant requirements of the regulatory authorities and the knowledge for internal control.

B3 發展及培訓

本集團相信，僱員可基於個人興趣和專長實現自己的價值，與本集團一起成長。

一般而言，本集團為新僱員提供入職培訓，這涵蓋迎新簡介、本集團主要業務和組織架構、企業文化等。此外，本集團承諾提供在職教育和培訓，尤其是那些與產品及／或服務相關的培訓，以便他們擁有工作所需的知識和必要技能。對於本集團高級管理人員，包括董事及公司秘書，他們需按照專業規則參與相關的持續發展課程，本集團資助他們參與外部專業發展活動。

本集團已確認多類培訓機會，以支援不同職位和部門的不同需要，譬如涵蓋下列營運層面：

(a) 人力資源
(b) 財務
(c) 採購及合同起草
(d) 客戶溝通及關係管理
(e) 庫存管理

針對建築機械的租賃和銷售業務，本集團將安排技術培訓課程給負責操作複雜建築機械的僱員，並在分派工作前要求他們具備相關資格。在適當情況下，本集團將與製造商合作舉辦課堂，提供給僱員關於正在租賃或出售之建築機械的最新技能和知識。

除了提供適用的軟技能培訓，如客戶服務、銷售技巧外，本集團的金融服務團隊也為僱員提供證券和期貨交易之合規培訓。這使他們能夠熟悉監管機構的相關要求和內部控制知識。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B3 Development and Training (Continued)

B3 發展及培訓(續)

Apart from the abovementioned operational trainings, the Group also provided training related to safe operation and fire safety, which aligned with the Group's commitment of upholding workplace safety. Furthermore, the Group was aware of the importance of integrity to the continued success of the business; consequently, anti-corruption training or equivalent was provided to employees for raising their awareness on this aspect.

除了上述操作培訓外，本集團亦提供與安全運作及消防安全有關的訓練，與本集團維護工作場所安全的承諾一致。此外，本集團認識到誠信對業務持續成功的重要性，因此向僱員提供了防貪或類似培訓，藉此提高他們對這方面的認識。

In response to identifying appropriate training needs, regular performance appraisals would be arranged for employees. The information collected from the appraisal would provide the grounds for development of appropriate training programmes to relevant employees.

為了確認恰當的培訓需求，會對僱員進行定期的表現評估。從評估中收集的資訊，將提供依據以制定相關僱員的合適培訓方案。

For supporting business expansion of the Group, training would be given to the employees who had potential for promotion to a higher position. Relevant training would equip the staff with the required skills and knowledge to enhance their capabilities for meeting the requirements of the promoted positions.

為了支援本集團的業務拓展，將對那些有晉升潛力的僱員進行培訓。有關培訓使工作人員具備必要的技能和知識，藉此提升他們的能力，以滿足晉升職位的要求。

Proportion of Employees trained during the year 年內受訓僱員的比例	Number of Training Hours completed during the year per employee 年內每位僱員完成的培訓時數
61.0%	3.2 hours/3.2小時

Percentage of employees trained, and annual average training hours completed per employee

		Annual percentage of employees trained per year 年度受訓僱員百分比	Annual average training hours completed per employee 每名僱員年度平均完成的受訓時數
By gender	按性別		
Male	男性	71.90%	3.9
Female	女性	17.5%	0.1
By employee category	按僱員類別		
Senior management	高級管理層	30.3%	1.7
Middle management	中級管理層	33.3%	1.8
Supervisor	主管	63.2%	4.6
General staff	一般員工	66.0%	3.2

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B4 Labour Standards

The Group prioritises the basic rights and interests of its employees, and we strictly comply with all applicable local laws and regulations against child labour and forced labour.

Prohibition of child labour

During recruitment process, identification documents of applicants were strictly reviewed by the Group to verify that the submitted information was true and accurate for preventing employment of applicants under the legal working age.

Prohibition of forced labour

The policies of the Group prohibited all forms of forced labour, including: deposit upon recruitment, withholding of identity documents or wages, involuntary overtime work, bonded and prison labour. All employees may resign upon reasonable notice.

During this reporting period, the Group did not identify any case of child labour employment or legal violation of regulations related to forced labour.

For ensuring quality products and services to the customers, the Group has established comprehensive system for evaluation and selection of suppliers. Moreover, the Group aimed to generate a positive impact of sustainability into its supply chain, and may consider suppliers' performance in fulfilling social responsibilities and commitment to environmental protection whenever appropriate.

For managing key suppliers in rental and sales business of construction machinery, the Group conducted strict background investigation and evaluated their performance in the aspects of corporate social responsibility. Moreover, during the selection of new suppliers, the Group would evaluate the background information and the reputation of potential suppliers as well as the quality of products and/or services they provided. The Group works with 59 suppliers in which 55 are located in Hong Kong, 2 are located in Japan, 1 is located in Korea, and 1 is located in Italy.

B4 勞工準則

本集團將僱員的基本權益作首要考慮，我們嚴格遵守所有適用的當地法律和法規，禁止童工和強制勞工。

禁止童工

在招聘過程中，本集團嚴格審查申請人的身份證明文件，以驗證所提交的資訊是真實和準確，防止申請人在低於法定工作年齡下受僱。

禁止強制勞工

本集團的政策禁止一切形式的強制勞工，包括：招聘押金、扣留身份證件或工資、非自願加班工作、債役及監獄工。所有僱員都可於合理通知期後離職。

在本報告期間，本集團並無發現任何受僱童工或與強制勞工有關的違法個案。

為確保向客戶提供優質的產品和服務，本集團建立了全面的供應商評估和選擇制度。此外，本集團致力對其供應鏈發揮正面的可持續影響，並在合適的情況下，考慮評估其供應商在履行社會責任及環保承諾方面的表現。

為了管理建築機械租賃及銷售業務的主要供應商，本集團進行了嚴格的背景調查，並評估了其在企業社會責任方面的表現。另外，在新供應商的選擇過程中，本集團將評估潛在供應商的背景資訊和聲譽，以及他們所提供的產品及／或服務品質。本集團與59名供應商合作，當中55名供應商位於香港、2名位於日本，1名位於韓國，及1名位於意大利。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B5 Supply Chain Management

Amongst the provision of financial services, suppliers were those external professional agencies including law firms, fund sales, report publishers/printers. Before engagement and contracting with these agencies, the Group would evaluate their professional qualification/certification, project experience, and other legal compliance requirements.

During selection of suppliers for construction machinery business, suppliers were generally evaluated on the following aspects before procurement by the Group:

(a) Technical capability

(b) Quality of the supplied products and service

(c) Past performance records of supplier

(d) Certification attained for the supplied products or other qualification attributes (e.g. ISO 9001, ISO 14001, AQAP 2120, SA 8000, etc.)

(e) Brand reputation of the supplier in the market

(f) Compatibility of pricing with the Group's budget

Apart from the abovementioned criteria pertinent to construction machinery business, the Group would uphold the criteria of corporate social responsibility in supplier selection, the following criteria would also be covered whenever appropriate:

(a) Environmental-friendly attributes of the supplied products

(b) Status of supplier's compliance with relevant regulations (e.g. environmental, child labour, wage payment issue)

(c) Integrity of suppliers (e.g. any bribery or other misconduct behaviour exposed to the Group)

(d) Confidentiality arrangement by the suppliers

For the existing suppliers, annual evaluation would also be proceeded to assure the continued suitability to the Group.

B5 供應鏈管理

在提供金融服務的過程，供應商主要是外部專業機構，包括律師事務所、基金銷售公司、報告出版商／印刷商。在與這些機構接洽和簽約之前，本集團將評估其專業資格／認證、項目經驗，以及其他法律合規要求。

當選擇建築機械業務中的供應商，本集團在採購前一般對供應商進行以下方面的評估：

(a) 技術能力

(b) 所供應產品和服務的品質

(c) 供應商的過往表現紀錄

(d) 所供應產品或其他資格的認證（例如：ISO 9001、ISO 14001、AQAP 2120、SA 8000等）

(e) 供應商在市場上的品牌聲譽

(f) 定價與本集團預算的相容性

除上述與建築機械業務有關的準則外，本集團在選擇供應商時會堅持企業社會責任準則，在適當情況下亦涵蓋以下準則：

(a) 所供應產品的環保特性

(b) 供應商遵守相關法規的狀況（例如：環境、童工、工資支付問題）

(c) 供應商的誠信（例如：任何影響本集團的賄賂或其他不當行為）

(d) 供應商的保密安排

對於現有供應商，還將進行年度評估，以確保它們持續合適本集團的需要。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B6 Product Responsibility

B6 產品責任

The Group adhered to the relevant regulations and national standards for management of the product requirements, including for the relevant quality, legality and safety aspects.

本集團遵守相關法規和國家標準，以管理對產品的要求，包括有關品質、合法性和安全方面的要求。

Product compliance

產品合規性

With reference to the codes and guidelines issued by the Securities and Futures Commission, the team responsible for financial services of the Group adhered to Securities and Futures Ordinance and other relevant regulations by formulation and implementation of the corresponding policies, procedures and control measures in accordance with the relevant requirements and standards for financial products, securities and futures trading, etc. Whenever required, license or equivalent would be provided for the relevant financial products or services. Third-party agencies would be engaged to verify the compliance and integrity of relevant financial product issues.

參照證券及期貨事務監察委員會(證監會)發出的守則及指引，負責本集團金融服務的僱員制訂及實施符合金融產品、證券、期貨交易等有關要求和標準的政策、程序和控制措施，切實遵守《證券及期貨條例》及其他有關法例。必要時，將會申請牌照或同等文件給相關金融產品或服務，及委任第三方機構以查核金融產品相關的合規性和完整性。

All products distributed through rental and sales business of construction machinery were subject to a series of inspection and verification procedures before they were dispatched, this assured the products in compliance with the requirements of the Air Pollution Control (Non-road Mobile Machinery) (Emission) Regulation.

通過建築機械租賃和銷售業務分銷的所有產品，在出貨前都經過一系列的檢查及驗證程序，以確保產品符合《空氣污染管制(非道路移動機械)(排放)規例》的要求。

The Group has established a complaint handling process for responding all kinds of complaints in a timely manner. No customer complaint was identified in the construction machinery rental and sales business during its reporting period. Also, amongst the products being sold and delivered, there was no incident of recall because of product's health and safety reason in construction machinery rental and sales business during their reporting periods.

本集團已建立投訴處理程序，以便及時回應各類投訴。於建築機械的租賃和銷售業務，在其報告期內並無收到客戶投訴。在已售及已運送產品中，於建築機械租賃和銷售業務，在它們業務的報告期內亦無因產品安全與健康理由而須回收的個案。

The Group is committed to not procuring any pirated software and hardware, respecting the intellectual property of the other parties and complying with relevant regulations.

本集團承諾不會購買任何盜版軟硬件，尊重他人的知識產權及遵守相關法規。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B6 Product Responsibility (Continued)

B6 產品責任(續)

After-sales service

With the aim of enhancing customer satisfaction, for rental and sales business of construction machinery, the Group provided after-sales technical support, regular inspection, as well as repair and maintenance services for those products distributed. Manufacturers of those machineries generally provided a 12-month warranty for new machinery, and were responsible for all liabilities and expenses in the event of any defect or malfunction with regard to design, manufacturing or materials during the 12-month warranty period.

售後服務

為了提高客戶滿意度，對於建築機械的租賃和銷售業務，本集團提供售後技術支援、定期檢查以及為分銷的產品提供維修及保養。機械製造商一般為新機械提供12個月的保修期，並承擔在12個月的保修期內所有關於設計、製造或材料的任何缺陷或故障所導致的責任及費用。

Product promotion

For nomenclature of products in financial services, the Group would review and eliminate any inappropriate names to avoid misleading customers and investors. Also, the sales documentation contained clear product information that enabled customers & investors to make informed decision.

To avoid of misleading customers, all promotional content of the Group must go through the corresponding information disclosure procedures before release to external parties. The procedure included prior review to ensure all information released to the public was true and accurate.

The Group clearly indicated to all sales personnel that they should provide accurate and genuine information to customers during sales activities, reflecting the Group's reputation and its emphasis on the long-term partnership with customers.

產品推廣

對於金融服務產品的命名，本集團審查及杜絕任何不適當的名稱，以免誤導客戶和投資者。此外，銷售文件包含清晰的產品資訊，使他們能夠做出明智的決策。

為免誤導客戶，本集團的所有推廣內容在對外發佈前，必須經過相應的資訊披露程序，當中包括事先審查，以確保向公眾發佈的所有資訊都是真實和準確。

本集團對所有銷售人員清楚表明，他們應該在銷售過程中為客戶提供準確及真實的資訊，體現本集團的聲譽及其重視與客戶的長期夥伴關係。

Employee awareness on product information

For guaranteeing service quality and avoiding misleading customers, the Group provided regular training to sales personnel and other personnel interfacing with customers. The training provided clear product knowledge to personnel and assured them to possess the skills of communicating product information accurately to the customers. For particular product or service, sales personnel or other client-interfacing employees may be even required to obtain the relevant qualification.

僱員對產品資訊的認識

為了保證服務品質及避免誤導客戶，本集團定期對銷售人員和其他與客戶接觸的僱員進行培訓。培訓為提供清晰的產品知識給相關僱員，以保證他們擁有向客戶準確地傳達產品資訊的技能。對於特定的產品或服務，銷售人員或其他與客戶接觸的僱員甚至需要獲取相關資格。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B6 Product Responsibility (Continued)

B6 產品責任(續)

Protection of customer privacy

The Group places great importance to protection of customer data and managed personal data of customers in accordance with the requirements of the Personal Data (Privacy) Ordinance. The collected customer data would not be used for promotion or other purpose without prior consent from customers.

Information collected from investors of the Group's financial products was maintained in accordance with the requirements stipulated by the regulatory authorities and industry self-discipline organizations. Practices and controls were in place to safeguard the privacy of customers' personal information.

The Group regularly reviewed the security of the data storage system, and managed confidentiality of data through a firewall and other online methods for preventing personal data leakage. For information on printed copies, they were securely stored by a physical facility and under restricted access by authorized personnel.

The Group ensured that its employees were aware of confidentiality and privacy requirements. Whenever strict confidentiality was necessary, employees and suppliers were required to sign confidentiality agreement when they engaged and signed contracts with the Group respectively.

During the Reporting Year, no customer complaints were received, and no products were recalled for safety or health reasons.

客戶私隱的保護

本集團非常重視《個人資料(私隱)條例》的規定,以保護客戶資料及管理客戶的個人資料。在未經客戶事先同意的情況下,被收集的客戶資料不會用於促銷或其他用途。

於本集團金融產品所收集的投資者資訊,按照監管機構和行業規範組織的要求進行維護。相關措施和控制已經制定,以保護客戶個人資料的私隱。

本集團定期審查資料存儲系統的安全性,通過防火牆和其他線上行為管理,以確保資料的機密性,及防止洩漏個人資料。對於已打印的資訊,它們存放於保安管控的設施內,並由授權人員限制存取。

本集團確保其僱員知悉保密和私隱要求。若有嚴格保密的需要,當與僱員和供應商簽訂相關的合同時,也要求他們簽署保密協議。

在本報告期間,本集團並無收到客戶投訴,亦無產品因安全或健康問題而需要回收。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

B Social (Continued)

B7 Anti-corruption

The Group strictly abided by the regulations pertinent to anti-corruption, anti-bribery, prevention of extortion and fraud, and anti-money laundering, etc.

With reference to the "Guideline on Anti-Money Laundering and Counter-Terrorist Financing" issued by the Securities and Futures Commission, the business team of financial service segment eliminated any illegal activities such as money laundering through formulating and implementing corresponding policies, procedures and control measures in accordance with the relevant provisions and standards for combating money laundering and terrorist financing, including "Anti-Money Laundering and Counter-Terrorist Financing Ordinance", "The United Nations (Anti-Terrorism Measures) Ordinance", and "The United Nations Sanctions Ordinance", etc. The Group combatted money laundering by establishing of effective reporting mechanisms and due diligence assessments of various risks associated with country, customer, product and/or service.

Policies for Business Ethics

The Group placed significant emphasis on maintaining the principles of business integrity to protection of the Group's interests and demonstration of legal compliance. We strictly prohibited all our employees to ask for or receive commission, rebate, gratuity, loan, gift or other benefits from any person, company or organization that had business dealings with the Group, without the approval of the Board and in compliance with the relevant laws and regulations. Relevant business ethics policies have been communicated to the Group's business partners for clear communication.

Declaration for Conflict of Interest

Employees were prohibited from directly or indirectly engaging in any activities or transactions with customers, suppliers or other third parties who were in conflict with work commitments and interests of the Group. Relevant employees were required to declare any conflict of interests in advance. Policies were in place to identily possible scenarios encountering conflict of interest and to implement a channel for employee declaration. Breach of those policies were subject to disciplinary actions.

環境、社會及管治表現(續)

B 社會(續)

B7 反貪污

本集團嚴格遵守有關反貪污、反賄賂、防止勒索和欺詐，以及打擊洗黑錢等法規。

參照證券及期貨事務監察委員會(證監會)發出的《打擊洗錢及恐怖分子資金籌集指引》，金融服務的業務團隊已制定和執行有關的政策、程序和控制措施，它們符合打擊洗錢和打擊資助恐怖主義的規定和標準，包括《打擊洗錢及恐怖分子資金籌集條例》、《聯合國(反恐怖主義措施)條例》和《聯合國制裁條例》等，以杜絕洗黑錢等非法活動。本集團透過建立有效的匯報機制和盡職審查，評估與國家、客戶、產品及／或服務相關的各種風險來打擊洗黑錢活動。

商業道德政策

本集團重視維護商業誠信的原則，以保障本集團的利益及符合相關法規。除非得到董事會批准並符合相關的法律與法規，我們嚴格禁止僱員要求與本集團有業務往來的個人、公司或組織，或從他們收取佣金、回扣、酬金、貸款、禮品或其他好處。相關的商業道德政策已傳達給本集團的業務合作夥伴，以確保他們清晰了解。

利益衝突申報

我們禁止僱員直接或間接地牽涉於任何客戶、供應商或其他第三方機構與本集團工作承諾和利益有衝突的活動或交易，僱員必須事前申報有關的利益衝突。相關政策已制定，用於識別可能遇到利益衝突的情況，以及僱員可申報的渠道，並說明違反此政策須接受紀律處分。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B7 Anti-corruption (Continued)

B7 反貪污(續)

Code of Conduct for employees

The Group has established a code of conduct for employees including Directors, to abide by relevant business ethics. The code explicitly prohibited employees to receive or request from any business partner for commissions, rebates, gratuities, loans, gifts or other forms of improper benefits. Employees were requested to sign an agreement of integrity or equivalent to discipline their work behaviour. Policies were in place for governing employees' receipt of gifts and other improper benefits which may give rise to bribery or other illegal acts.

Through regular training, information of the abovementioned agreement and other topics of anti-corruption would be regularly reminded to employees for raising their awareness on corrupt, fraudulent, and other forms of misconduct behaviour.

Auditing and Whistleblowing mechanism

An audit committee has been established for overseeing internal audits, which provided information for the regular review of the Group's performance in corporate governance and for identifying risks of bribery/corruption or other aspects of misconduct amongst various operational stages.

Apart from internal audits, the Group has engaged a third-party independent accountant to proceed financial audit. This provided a stringent measure for assuring the accuracy and integrity of financial accounts.

For enhancing the effectiveness of supervision, the Group has also set up reporting channels for employees to report suspect or actual cases which related to corruption, misconduct behaviour or other illegal acts.

During the year, the Group did not identify any legal violation related to corruption. Also, there were no concluded legal cases regarding corrupt practices brought against the Group or our employees during the year.

僱員行為守則

本集團已為包括董事在內的僱員制定了行為守則，以遵守相關的商業道德。該守則明確禁止僱員收取或要求任何業務合作夥伴提供佣金、回扣、酬金、貸款、禮品或其他形式的不正當利益。我們要求僱員簽署誠信協定或同等文件，以約束其工作行為；也制定了相關政策，監管僱員因收授禮品和其他不當利益而可能導致的賄賂或其他非法活動。

透過定期培訓，我們定期提醒僱員上述協定內容和其他反貪污主題，以提高他們的對貪污、欺詐和其他不當行為的意識。

審計和舉報機制

我們設立了審計委員會，負責監督內部審核，為定期審查本集團在公司管治方面的表現提供了資訊，並於不同營運階段識別相關的賄賂／貪污或其他不當行為出現的風險。

除了內部審核，本集團還聘請了第三方獨立會計師進行財務審計，此嚴格措施確保財務賬戶的準確性和完整性。

為提升監督效果，本集團還建立舉報渠道，供僱員匯報與貪污、不當行為或其他非法活動有關的可疑或確實個案。

年內，本集團並無發現任何與貪污有關的違法行為。此外，於年內，本集團或我們僱員並無涉及已審結的貪污案件。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE (CONTINUED)

環境、社會及管治表現(續)

B Social (Continued)

B 社會(續)

B8 Community Contribution

The Group concerns the expectations and opinions from its community, and is committed to supporting them through continued liaison with community groups to understand their needs. The Group has been striving to contribute through various channels, such as partnering with relevant charitable groups, sponsorship and volunteering support, with the aim of supporting the vulnerable groups and give back to society.

The Group has formed a volunteer team to support various community charity activities, donating and distributing free gifts to people in need. In the Reporting Year, the total number of volunteering hours amounted to approximately 21 hours.

We were dedicated to the sustainable development of the communities amongst which the Group was running business. The efforts of the Group towards the community contribution have been recognized by relevant stakeholders, including "The Hong Kong Council of Social Service".

B8 社區貢獻

本集團關注社區的期望和意見，並承諾透過與社區團體的持續聯系，了解彼等的需要及支援他們。本集團一直透過不同渠道，致力貢獻社區，例如與有關慈善團體合作、贊助和提供志願服務，目標為支援弱勢群體，回饋社會。

本集團組織了一支義工隊伍以響應各種社區公益活動，其中包括捐增及分發免費禮物予有需要人仕。在報告期間，義務工作的總時數合共約21小時。

我們致力於本集團有業務營運的社區的可持續發展。本集團為社區貢獻的努力，亦榮獲相關持份者包括「香港社會服務聯會」的認同。



Caring Company 2024
關懷企業2024

INDEX TO "THE ESG REPORTING GUIDE" OF "THE STOCK EXCHANGE OF HONG KONG LIMITED"

「香港聯合交易所有限公司」《環境、社會及管治報告指引》之索引

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KPI B.8.1	Focus areas of contribution	B8
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KPI B.8.2	Resources contributed to the focus area	B8
指標B.8.2	在專注範疇所動用資源	



信銘生命科技集團有限公司
Aceso Life Science Group Limited