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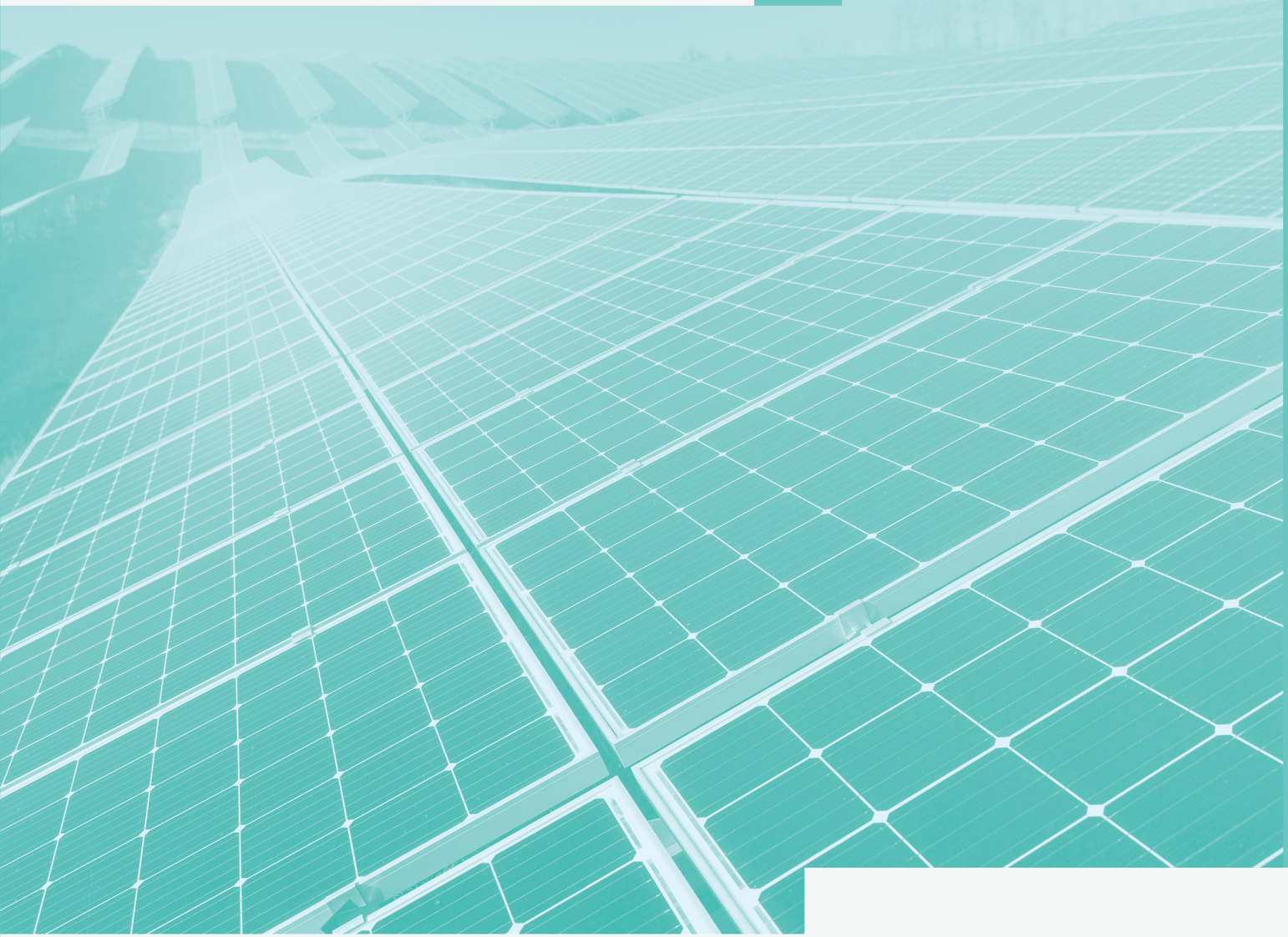
CHINA SMARTER ENERGY GROUP HOLDINGS LIMITED

中國智慧能源集團控股有限公司

(Incorporated in Bermuda with limited liability)

（於百慕達註冊成立之有限公司）

(Stock Code 股份代號：1004)



2023

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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1. ABOUT THIS REPORT

China Smarter Energy Group Holdings Limited (the "Company") and its subsidiaries (collectively referred to as the "Group" or "we") are principally engaged in energy storage and comprehensive energy services in Hong Kong of the People's Republic of China (the "PRC").

This is the Environmental, Social and Governance ("ESG") Report (the "ESG Report") published by China Smarter Energy Group Holdings Limited to the stakeholders of the Company and its subsidiaries, aiming to summarize the policies, measures and performance in relation to the sustainable development of the Group.

1.1. Reporting Scope and Period

The preparation and presentation of related information in this ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix C2 to the Rules Governing the Listing of Securities of The Stock Exchange of Hong Kong Limited. The ESG Report describes the sustainability efforts made by the Group during the period from 1 January 2023 to 31 December 2023 (the "Reporting Period" or the "Year").

The Group is committed to creating sustainable values for our stakeholders by continuously enhancing our business practices to reduce environmental impacts created by our daily operations. The Group believes that adequate ESG governance strategies and practices are crucial to long-term sustainable development, enhancing the Group's investment value and returns.

1.2. Reporting Principles

In preparing this ESG Report, the Group is based on the following four reporting principles as specified in the ESG Reporting Guide:

i. Materiality: The ESG Report shall disclose the issues which have significant impacts caused by the Group on the economy, environment and society, or the scope of assessments and decisions of stakeholders being influenced.

1. 有關本報告

中國智慧能源集團控股有限公司(「本公司」)及其附屬公司(統稱「本集團」或「我們」)主要從事中華人民共和國(「中國」)香港之儲能及綜合能源服務業務。

本環境、社會及管治(「環境、社會及管治」)報告(「環境、社會及管治報告」)由中國智慧能源集團控股有限公司向本公司及其附屬公司持份者發表,旨在概述本集團可持續發展之政策、措施及績效。

1.1. 報告範疇及區間

本環境、社會及管治報告內相關資料的編製及呈列已根據香港聯合交易所有限公司證券上市規則附錄C2所載之環境、社會及管治報告守則(「環境、社會及管治報告守則」)編製。環境、社會及管治報告闡述本集團於二零二三年一月一日至二零二三年十二月三十一日期間(「報告期」或「本年度」)之可持續發展工作。

本集團致力持續強化我們的業務實踐,減少日常營運對環境的影響,為我們的持份者創造可持續發展價值。本集團相信,適當的環境、社會及管治策略和實踐對長期可持續發展至關重要,以提升本集團的投資價值和回報。

1.2. 報告原則

本集團根據環境、社會及管治報告守則中規定之以下四項報告原則編製本環境、社會及管治報告:

i. 重要性:環境、社會及管治報告應披露披露本集團對經濟、環境及社會有重大影響之議題,或影響持份者評估及決定之範疇。

ii. Quantitative: The ESG Report shall disclose the measurement of the key performance indicators and ensure the Group's ESG policies and management systems are evaluated and explained effectively.

iii. Balance: The ESG Report shall present the impacts of the business operations of the Group objectively, to reflect a comprehensive picture of the sustainability performance of the Group, including both positive and negative information.

iv. Consistency: The ESG Report shall adopt methods used in the previous year(s), state the revised reporting methods and illustrate other relevant factors that will affect meaningful comparisons.

For the corporate governance practices of the Group, please refer to the "Corporate Governance Report" in the Group's Annual Report 2023.

1.3. Feedback

We are convinced that the valuable opinions of our stakeholders are critical to the development of the Group. Should you have any questions or suggestions, please email us at info@cse1004.com to provide your opinions on improving the Group's ESG performance.

2. BOARD STATEMENT OF ESG GOVERNANCE

The Board of Directors (the "Board") of the Group fully recognises the critical role of Environmental, Social and Governance ("ESG") in corporate sustainable development and is committed to integrating ESG principles into the Group's overall strategy and operational decision-making. The Board assumes overall responsibility for the formulation and oversight of the Group's ESG strategies, ensuring the effectiveness of relevant policies and driving the steady implementation of sustainability objectives.

ii. 量化：環境、社會及管治報告應披露關鍵績效指標之計量，以及確保以有效方式評估和闡明本集團之環境、社會及管治政策及管理體系。

iii. 平衡：環境、社會及管治報告應客觀呈列本集團業務經營之影響，以全面反映本集團之可持續發展表現，包括正負面資訊。

iv. 一致性：環境、社會及管治報告應採用過往年度採納之方法，註明經修訂呈報方法，及說明將影響有意義對比之其他相關因素。

有關本集團之企業管治常規，請參閱本集團二零二三年年報所載之「企業管治報告」。

1.3. 反饋

我們深信，持份者的寶貴意見對本集團之發展至關重要。倘　閣下有任何問題或建議，請發送電子郵件至info@cse1004.com，為改善本集團之環境、社會及管治表現提供意見。

2. 董事會關於環境、社會及管治的聲明

本集團董事（「董事」）會（「董事會」）深知環境、社會及管治（ESG）對於企業可持續發展的關鍵作用，並致力於在集團整體戰略及運營決策中深化ESG理念。董事會全面負責本集團的ESG策略制定及監督，確保相關政策的有效性，並推動可持續發展目標的穩步落實。

The Board is responsible for identifying, assessing, and monitoring ESG-related issues, including reviewing environmental, social, and governance risks to ensure the Group's compliance with applicable laws, regulations, and policy requirements. Based on the materiality of these issues, the Board determines key priorities and formulates corresponding policies and management measures to ensure corporate responsibility while fostering long-term business value growth.

董事會承擔識別、評估及監控ESG相關議題的核心職責，包括審視環境、社會及管治風險，確保本集團符合適用的法律法規及政策要求。董事會依據議題的重要性，確定優先事項，並據此制定相應政策及管理措施，以確保企業責任的履行，同時促進長期商業價值增長。

As the highest decision-making body for ESG governance within the Group, the Board plays an active role in leading and participating in major ESG deliberations and decisions, covering areas such as risk management, target setting, strategy formulation, and performance monitoring. The Board regularly evaluates the Group's ESG performance, reviews the achievement of key targets, and optimises governance structures and action plans in response to industry trends, regulatory developments, and stakeholder expectations, thereby enhancing overall sustainability effectiveness.

作為本集團ESG管治的最高決策機構，董事會積極領導並參與重大ESG事務的審議與決策，包括風險管理、目標設定、策略制定及績效監督。董事會亦定期評估本集團的ESG表現，審視關鍵目標的達成情況，並根據行業趨勢、監管要求及持份者期望，優化管理架構及行動方案，以提升整體可持續發展成效。

To further strengthen ESG governance, the Board has delegated authority to senior management to formulate and implement ESG policies and measures, ensuring the effective operation of the sustainability framework and the execution of key ESG initiatives. Senior management is responsible for continuously reviewing and enhancing the Group's ESG performance and reporting management outcomes and improvement recommendations to the Board on a regular basis. The Board periodically reviews the overall ESG governance status of the Group, oversees the implementation of ESG-related activities, and ensures that the Group's risk management and internal control systems effectively identify, assess, and address ESG and climate-related risks and opportunities.

為進一步強化ESG治理，董事會授權高級管理層制定並執行ESG政策及措施，確保可持續發展架構的有效運作，並推動關鍵ESG議題的落實。高級管理層負責持續審視及優化本集團的ESG表現，並定期向董事會報告管理成效及改進建議。董事會定期檢視集團的整體ESG治理狀況，監督ESG相關活動的執行情況，並確保本集團的風險管理及內部監控體系能有效識別、評估及應對ESG及氣候相關風險與機遇。

The Board remains committed to further enhancing ESG governance, improving the quality of information disclosure, strengthening stakeholder engagement, and actively exploring innovative models to drive the Group towards a higher standard of sustainability, thereby continuously creating both social and business value.

董事會將進一步深化ESG治理，提升資訊披露品質，強化持份者溝通，並積極探索創新模式，以推動本集團在可持續發展領域邁向更高水準，持續創造社會與商業的雙重價值。

3. STAKEHOLDER ENGAGEMENT

In the journey towards sustainable development, understanding and responding to stakeholder needs is of paramount importance to the Group. Stakeholder feedback enables the Group to identify material environmental, social, and governance (ESG) issues and effectively manage associated risks and opportunities. Stakeholders refer to groups that have a significant mutual impact on the Group's business. The Group enhances communication with key stakeholders through multiple channels to gather insights and recommendations. In our daily operations, we facilitate active engagement with both internal and external stakeholders through meetings, emails, announcements, and other interactive activities.

3. 持份者參與

在邁向可持續發展的進程中，瞭解並回應持份者的需求對本集團至關重要。持份者的反饋能協助本集團識別重大環境、社會及管治議題，並有效管理相關風險與機遇。持份者乃指與本集團業務有重要相互影響的群體。本集團透過多元管道加強與主要持份者的溝通，以收集意見與建議。我們在日常營運中，透過會議、電子郵件、公告及其他交流活動，促進內部及外部持份者的積極參與。

Stakeholders 持份者	Expectations and Requirements 期望及要求	Communication Channels 溝通管道
Stock Exchange, Government and Regulatory Authorities 聯交所、政府及監管機構	– Compliance with laws and regulations – Compliance with Listing Rules – Timely and accurate announcements – 遵守法律及法規 – 遵守上市規則 – 及時準確公告	– Government inspections – Emails – Seminars – Website updates – Announcements – 政府檢查 – 電子郵件 – 研討會 – 網站更新 – 公告
Employees 僱員	– Attractive employee remuneration – Rights and benefits – Promote occupational health – Career development and opportunities – Improve working environment – 有吸引力的僱員薪酬 – 權利及福利 – 促進職業健康 – 職業發展及機會 – 改善工作環境	– Regular internal meetings – Training and seminars – Performance appraisal – Emails – Employee handbooks – 定期內部會議 – 培訓及研討會 – 績效評估 – 電子郵件 – 僱員手冊

Stakeholders 持份者	Expectations and Requirements 期望及要求	Communication Channels 溝通管道
Shareholders and Investors 股東及投資者	– Return on investments – Corporate governance – Compliance with laws and regulations – 投資回報 – 企業管治 – 遵守法律法規	– Company's website – Shareholders' meetings – Financial reports, announcements and circulars and other publicly available information – 公司網站 – 股東大會 – 財務報告、公告及通函以及其他公開資料
Suppliers and Partners 供應商及合作夥伴	– Product rights and interest – Fair and honest procurements – 產品權利及權益 – 公平及誠實的採購	– Frequent communication via e-mails or telephone – 透過電子郵件或電話經常溝通
Customers 客戶	– Achieve win-win cooperation – Quality of products and services – Prompt handling time – Safeguard sensitive customer information – 實現合作共贏 – 產品及服務質量 – 迅速的處理時間 – 保障客戶敏感資料	– Meetings – Site visit – Customers service hotline and e-mails – 會議 – 現場考察 – 客戶服務熱線及電子郵件
Community 社區	– Involvement in community welfare – Increase the awareness of environmental production – Community development – 參與社區福利 – 提高環保生產意識 – 社區發展	– Donations and sponsorships – Participation in community activities – 捐贈及贊助 – 參與社區活動

4. MATERIALITY ASSESSMENT

To ensure that the Group's sustainability strategy is aligned with business realities and stakeholder expectations, a structured materiality assessment mechanism has been established. This framework enables the identification and prioritisation of environmental, social and governance ("ESG") risks and opportunities that have a significant impact on the Group's operations and reputation.

4. 重要性評估

本集團為確保可持續發展策略貼合業務實況及持份者期望，已建立系統化的實質性議題評估機制，用以識別及優先處理對營運及聲譽具重要影響的環境、社會及管治（ESG）風險與機遇。

In identifying material issues, the Group makes reference to the ESG Reporting Code of the Hong Kong Stock Exchange, internationally recognised standards such as SASB and GRI, as well as industry best practices. These references, combined with sectoral trends and the Group's own business characteristics, form a preliminary list of topics across multiple dimensions. Subsequently, through internal workshops, management interviews and consultations with external experts, a comprehensive evaluation is conducted based on two key dimensions: (i) importance to the Group's operations, and (ii) relevance to stakeholders. This process results in the development of a materiality matrix, which provides a quantitative basis for determining the priority of each topic.

在議題篩選方面，本集團參考香港交易所《環境、社會及管治報告守則》、國際主流準則（如SASB及GRI）及同業最佳實踐，並結合行業趨勢及自身業務特點，初步形成涵蓋多個範疇的議題清單。其後，透過內部專題研討、管理層訪談及外部專家意見諮詢，從「對企業營運的重要性」及「對持份者之影響程度」兩大維度進行綜合評估，構建實質性議題矩陣，以量化方式明確判斷議題優先次序。

Following management review, the Group has identified a set of material ESG issues that are deemed to be of the highest significance. These issues form the focus of the Group's ESG management priorities and will continue to be disclosed in the ESG Report, with the objective of enhancing transparency, strengthening risk management, and effectively responding to stakeholder concerns.

經管理層審核，本集團最終確立下列實質性議題，已納入本集團ESG管理重點，並將持續於報告中披露，藉以提升資訊透明度，強化風險管理，並切實回應持份者的關注。

No. 編號	Indicator 議題	No. 編號	Indicator 議題
1	Product and Service Safety and Quality 產品和服務安全與質量	9	Supply Chain Security 供應鏈安全
2	Climate Change Response 應對氣候變化	10	Data Security and Customer Privacy Protection 數據安全與客戶隱私保護
3	Energy Utilization 能源利用	11	Employee Training and Development 員工培訓與發展
4	Corporate Governance and Compliance 公司治理和合規	12	Ecosystem and Natural Resources 生態系統與自然資源
5	Employee Rights Protection 員工權益保障	13	Pollutant Emissions 污染物排放
6	Innovation-Driven 創新驅動	14	Waste Management 廢棄物處理
7	Occupational Health and Safety 職業健康與安全	15	Water Resource Utilization 水資源利用
8	Anti-Bribery and Anti-Corruption 反商業賄賂及反貪污	16	Social Contribution 社會貢獻

5. ENVIRONMENTAL ASPECTS

5.1. Climate Change

5.1.1. Governance

The Group strictly adheres to the framework of the Task Force on Climate-related Financial Disclosures (TCFD) to enhance climate risk management and opportunity identification. The Board of Directors is responsible for overseeing climate-related strategies and ensuring that climate risks are integrated into the Group's overall risk management framework. The management team is tasked with implementing climate response measures, regularly assessing the impacts of extreme weather events, policy changes, and market transitions, and formulating corresponding action plans. The Group has established a carbon emission monitoring mechanism to promote green operations and emission reduction targets, ensuring that climate strategies are aligned with business development. The Group is committed to continuously enhancing the transparency of climate-related disclosures to address stakeholder concerns.

5.1.2. Strategy

The Group actively advances its climate change response strategy, integrating climate risks and opportunities into business decision-making and long-term development planning. In alignment with the framework of the Task Force on Climate-related Financial Disclosures (TCFD), the Group conducts climate risk and opportunity assessments to identify the impacts of extreme weather events, regulatory changes, and market transitions, while evaluating their potential effects on operations, supply chains, and financial performance. The Group has established carbon reduction targets, driving improvements in energy efficiency, the adoption of renewable energy, and green supply chain management. Through regular monitoring and adjustments to its response strategies, the Group ensures business resilience and enhances the transparency of climate-related disclosures to address stakeholder concerns.

5. 環境方面

5.1. 氣候變化

5.1.1. 治理

本集團嚴格依循氣候相關財務揭露工作組（TCFD）框架，強化氣候風險管理與機遇識別。董事會負責監督氣候相關策略，確保氣候風險納入集團整體風險管理體系。管理層負責執行氣候應對措施，定期評估極端天氣、政策變遷及市場轉型帶來的影響，並制定應對方案。集團建立碳排放監測機制，推動綠色營運及減排目標，確保氣候策略與業務發展協同，持續提升氣候資訊披露透明度，以回應持份者關注。

5.1.2. 策略

本集團積極推進氣候變化應對戰略，將氣候風險與機遇納入業務決策及長遠發展規劃。依據氣候相關財務揭露工作組（TCFD）框架，本集團開展氣候風險與機遇評估，識別極端天氣、政策法規變化及市場轉型帶來的影響，並評估對營運、供應鏈及財務表現的潛在影響。集團制定減碳目標，推動能源效率提升、可再生能源應用及綠色供應鏈管理。透過定期監測與調整應對策略，確保業務韌性，並提升氣候資訊披露透明度，以回應持份者關注。

Climate Risks *氣候風險*

Risk Type 風險類型		**Potential Risks 潛在風險**	**Our Response 我們的回應**
Physical Risks 物理風險	Acute Risks 急性風險	Typhoons, heavy rainstorms, and other extreme weather events may lead to solar power plants power outages, equipment damage, and disruptions in business operations and customer service delivery. 颱風、暴雨等極端天氣可能導致發電站停電、設備損壞，甚至影響業務運營及客戶服務交付。	Introducing energy storage systems to balance grid fluctuations and improve the stability of renewable energy to cope with energy fluctuations caused by sudden weather events. 引入儲能系統平衡電網波動，提升再生能源穩定性，以應對突發天氣帶來的能源波動。
	Chronic Risks 慢性風險	Slow temperature rise and air pollution may lead to increased cloud cover or an increase in atmospheric particulate matter, weakening the intensity of solar radiation and slowly reducing the power generation efficiency of photovoltaic panels. 緩慢的氣溫上升及空氣污染可能導致雲量增加或大氣顆粒物增多，削弱太陽輻射強度，緩慢降低光電板發電效率。	Improve system efficiency through technical optimization and develop intelligent operation and maintenance to maintain optimal power generation status. 透過技術優化提昇系統本身效率，開發智慧運維以維持最佳發電狀態。
Transition Risks 轉型風險	Policy Risks 政策風險	Global and local governments may strengthen regulatory requirements on corporate carbon emissions and sustainable development, such as mandating environmental data disclosure or increasing electricity costs. 全球及本地政府可能加強對企業碳排放及可持續發展的監管要求，如強制披露環境數據或提高電力成本。	The Group is mainly engaged in solar energy business and will closely follow the goals of the Hong Kong CAP 2050, reduce project risks through policies, and enhance market competitiveness through technological innovation and service expansion. 本公司經營太陽能業務，將緊跟著《香港氣候行動藍圖2050》的目標，透過政策降低專案風險，並透過技術創新與服務拓展增強市場競爭力。

Risk Type 風險類型		Potential Risks 潛在風險	Our Response 我們的回應
	Market Risks 市場風險	Customers, investors, and business partners have increasingly high expectations for sustainable development. Failure to meet market demands may impact the Company's business competitiveness. 客戶、投資者及商業夥伴對可持續發展的期望日益提高，若未能滿足市場要求，可能影響業務競爭力。	Actively adopt green solutions to reduce unnecessary energy consumption and publicly disclose environmental protection measures to enhance market confidence. 積極採用綠色解決方案，減少不必要的能源消耗，並公開披露環保措施，以提升市場信任度。
	Reputational Risks 聲譽風險	Climate issues have garnered significant public attention. If a company fails to proactively address environmental concerns, its brand image may be affected, potentially hindering business growth. 氣候議題受到公眾關注，若企業未能積極應對環境問題，可能影響品牌形象，進而影響業務增長。	Regularly publish ESG reports to disclose climate-related information, ensuring transparency; at the same time, strengthen internal employee training to enhance awareness of sustainable development, and maintain communication with stakeholders to demonstrate the Company's commitment to environmental responsibility. 定期發佈ESG報告披露氣候信息，確保資訊透明度；同時，加強內部員工培訓，提高可持續發展意識，並與持份者保持溝通，展現企業對環境責任的承諾。

Climate Opportunities *氣候機遇*

Opportunity Type 機遇類型	Potential Opportunities 潛在機遇	Our Response 我們的回應
Policy Opportunities 政策機遇	As the government promotes carbon neutrality and green energy, subsidies, tax incentives, or other support measures may be provided to encourage enterprises to adopt environmentally friendly technologies. 隨着政府推動碳中和及綠色能源，可能提供資助、稅務優惠或其他支持措施，以鼓勵企業採取環保技術。	Actively monitor and apply for relevant government subsidies to enhance energy efficiency, adopt green infrastructure, and reduce carbon footprint, aligning with policy directions while lowering operational costs. 積極關注並申請相關政府資助，提升能源效率，採用綠色基礎設施，減少碳足跡，以符合政策方向及降低運營成本。
Market Opportunities 市場機遇	Customers and investors are increasingly concerned about corporate sustainability performance, leading to a growing market demand for green technology and eco-friendly digital solutions. 客戶及投資者日益關注企業的可持續發展表現，市場對綠色科技及環保數字解決方案的需求增加。	Transforming from a “power generator” to an “integrated energy service provider”, providing carbon consulting and ESG solutions to help clients cope with climate risks and comply with Hong Kong’s mandatory climate disclosure requirements. 從單純「發電商」轉向「綜合能源服務商」，提供碳諮詢及ESG解決方案，幫助客戶應對氣候風險，契合香港強制氣候披露要求。

5.1.3. Risk Management

The Group has established a comprehensive climate risk management framework to ensure its business operations can adapt to the challenges posed by climate change. In accordance with the framework of the Task Force on Climate-related Financial Disclosures (TCFD), we identify, assess, and monitor climate-related risks, including extreme weather events, regulatory changes, and market transitions, evaluating their potential impact on operations, supply chains, and financial performance. The Board of Directors is responsible for overseeing the formulation and implementation of climate risk management strategies, integrating climate considerations into the Group’s overall risk management framework. The management team is tasked with implementing specific response measures, including conducting regular risk assessments, scenario analyses, and stress tests to ensure the Group’s resilience in addressing both short-term and long-term climate risks.

5.1.3. 風險管理

本集團建立全面的氣候風險管理框架，以確保業務營運能夠適應氣候變化帶來的挑戰。我們根據氣候相關財務揭露工作組（TCFD）框架，識別、評估及監測氣候相關風險，包括極端天氣、政策法規變化及市場轉型等對營運、供應鏈及財務表現的潛在影響。董事會負責監督氣候風險管理策略的制定與執行，並將氣候因素納入集團整體風險管理架構。管理層則負責落實具體應對措施，包括定期進行風險評估、情境分析及壓力測試，以確保本集團具備足夠韌性應對短期及長期氣候風險。

At the operational level, the Group actively enhances energy management and carbon reduction efforts, including optimizing energy consumption, promoting green energy, and encouraging stakeholders' participation in waste reduction initiatives. We will continue to refine our environmental management measures to minimize our business's environmental impact and ensure that our climate response strategies remain aligned with our sustainable development goals.

在營運層面，本集團積極提升能源管理及減碳成效，包括優化能源使用、推動綠色能源以及鼓勵持份者參與廢棄物減量計劃。我們將持續優化環境管理措施，以降低業務對環境的影響，並確保氣候應對策略與可持續發展目標保持一致。

5.1.4. Metrics and Targets

5.1.4. 指標與目標

The Group, having regard to the Paris Agreement and the Climate Action Blueprint, is committed to advancing the transition towards low-carbon operations, with a principal focus on carbon emission monitoring and the establishment of a comprehensive performance indicator system. The carbon emission intensity per unit of electricity generated and the proportion of renewable energy within the energy portfolio have been adopted as the Group's key indicators. A greenhouse gas inventory mechanism covering Scope 1 and Scope 2 emissions has been progressively established, with further consideration being given to extending coverage to Scope 3. Going forward, the Group shall formulate medium- to long-term carbon reduction targets, underpinned by continuous monitoring and disclosure measures, with a view to strengthening climate performance management and enhancing transparency.

本集團依循《巴黎協定》及《氣候行動藍圖》所指引的方向，加快推進低碳營運轉型，聚焦於碳排放監測及績效指標建設。集團以單位發電碳排放強度與能源結構中可再生能源比例作為核心衡量標準，已逐步建立涵蓋範圍一及範圍二的溫室氣體盤查制度，並持續探索向範圍三延伸。展望未來，集團將制定中長期減碳目標，透過完善的監測與資訊披露機制，進一步提升氣候績效管理水平與透明度。

5.2. Emissions

5.2.1. Air Emissions

The Group places great emphasis on exhaust gas emission management. The primary sources of indirect emissions include greenhouse gases generated from electricity consumption in office premises and vehicle exhaust emissions during use. We strictly comply with environmental protection regulations and promote a low-carbon operating model by optimising the electricity consumption structure, enhancing equipment efficiency, and encouraging low-carbon commuting, thereby reducing Scope 2 and Scope 3 emissions. At the same time, the Group improves electricity efficiency and reduces energy wastage through measures such as the adoption of energy-saving lighting and regular maintenance of air-conditioning systems. Looking ahead, we will continue to refine monitoring mechanisms and energy-saving strategies to progressively reduce the environmental impact of exhaust gas emissions arising from our operations.

5.2.2. Waste Management

Solar energy is an environmentally friendly and renewable energy source. The solar power generation process is green and produces very little waste. As such, the Group's waste generation primarily consists of general office waste. Adhering to the "3R Principle" (Reduce, Reuse, and Recycle), the Group maintains a low level of solid waste generation in its office operations.

During the reporting period, the Group's waste management practices strictly complied with relevant environmental laws and regulations. To further reduce paper waste, the Group has implemented the following measures:

i. Actively promoting double-sided printing and encouraging employees to recycle and reuse paper;

ii. Placing dedicated collection boxes and trays next to photocopiers to collect single-sided printed paper for reuse and recycling;

5.2. 排放

5.2.1. 氣體排放

本集團重視廢氣排放管理，主要間接排放源包括辦公場所用電產生之溫室氣體及車輛使用過程中的尾氣排放。我們嚴格遵守環保法規，推動低碳營運模式，通過優化電力使用結構、提升設備能效、鼓勵低碳出行等措施，減少範圍二及範圍三排放。同時，本集團採用節能照明、定期維護空調系統等方式提升用電效率，降低能源浪費。未來，我們將持續完善監測機制與節能策略，逐步減少營運活動中產生之廢氣排放對環境之影響。

5.2.2. 廢物管理

太陽能為環保及可再生能源。太陽能發電過程是綠色的，極少產生廢棄物。因此，本集團所產生之廢物主要為辦公室日常運作所衍生之一般廢物。本集團一直秉持「3R原則」（即減量、重用及回收），故辦公室日常運作所產生之固體廢物量維持於低水準。

於報告期內，本集團之廢物管理措施嚴格遵守相關環保法例及規例。為進一步減少廢紙產生，本集團已推行以下措施：

i. 積極推動雙面列印，並鼓勵員工回收及重用紙張；

ii. 於影印機旁設置專用收集箱及托盤，以便收集單面打印紙張，供重用及回收之用；

iii. Fully implementing a paperless office automation system, encouraging employees to read, edit, and share documents electronically to reduce paper consumption;

iv. Advocating the use of reusable utensils by employees to minimise waste generated from disposable paper tableware; and

v. Actively promoting environmental awareness and encouraging employee participation in various green initiatives.

5.3. Use of Resources

5.3.1. Energy Consumption

The Group remains committed to reducing energy consumption in its clean energy comprehensive services and has implemented various energy-saving measures during the reporting period to fulfil its sustainable development commitment. Specific measures include:

i. Encouraging employees to switch off lighting and idle equipment when leaving the office or when facilities are not in use to minimise unnecessary energy consumption;

ii. Setting office photocopiers to energy-saving mode by default and enabling sleep mode during non-operating hours to further reduce energy use;

iii. Maintaining office air conditioning at 25°C to ensure a comfortable working environment while avoiding excessive energy consumption;

iv. Replacing all traditional light bulbs with LED energy-saving bulbs to improve energy efficiency and reduce electricity consumption;

iii. 全面推行無紙化辦公自動化系統，鼓勵員工透過電子方式閱覽、編輯及共用檔，減少紙張使用；

iv. 提倡員工自備可重用餐具，以減少一次性紙製餐具所產生之廢物；

v. 積極推動環保意識，鼓勵員工參與各類環保活動。

5.3. 資源使用

5.3.1. 能源消耗

本集團持續致力清潔能源綜合服務中減少能源的消耗，並於報告期內實施多項節能措施，以實踐可持續發展之承諾。具體措施包括：

i. 鼓勵員工在離開辦公室或不再使用辦公室設施時，主動關閉照明及閒置設備，以減少不必要的能源消耗；

ii. 辦公室影印機已預設為節能模式，並在非使用時段啟用睡眠模式，進一步降低能源使用；

iii. 辦公室空調溫度設定為25°C，以維持舒適工作環境的同時，避免過度耗能；

iv. 全面更換傳統燈泡為LED節能燈泡，以提升能源效益並減少電力消耗；

v. Conducting regular inspections and maintenance of office equipment to ensure operational efficiency and minimise energy waste;

vi. Encouraging employees to prioritise the use of public transportation for business travel.

v. 定期檢查及保養辦公室設備，確保其運作效率，從而降低能源浪費；

vi. 鼓勵員工在公務出行時優先選擇公共交通工具。

5.3.2. Water Consumption

The Group's daily water consumption primarily arises from cleaning and maintenance of solar panels. To enhance employees' awareness of water conservation, water-saving reminders have been posted in cleaning area to encourage all employees to practice water efficiency. Additionally, any water leakage identified within the office premises is promptly reported to the building management for immediate repair, preventing unnecessary water wastage.

During the reporting period, the Group did not encounter any issues related to water supply, which is properly managed by the building management. Given the minimal impact of the Group's business nature on water consumption, no specific water reduction targets have been set. Nevertheless, the Group actively promotes responsible water usage and conservation measures among employees to foster environmental awareness.

5.3.2. 水消耗

本集團之日常用水主要來自太陽能板清潔及維護的水資源。我們已於清潔間張貼節水提示，鼓勵全體僱員實踐節約用水。此外，若發現辦公室內有任何漏水情況，我們會立即通知管理處進行維修，以避免不必要的水資源浪費。

於報告期內，本集團在供水方面並未遇到任何問題，相關供水安排由管理處妥善管理。鑑於本集團之業務性質對水資源消耗影響輕微，故並未訂立具體的減水目標。然而，我們仍積極向員工推廣合理用水及節水措施，以培養環保意識。

5.3.3. Environment and Natural Resources

Given the nature of the Group's business, daily operations do not involve the consumption of natural resources and, therefore, did not have a significant environmental impact during the reporting period. To further implement environmental protection principles, the Group continuously promotes various green initiatives, including the conservation of electricity, water, fuel, and paper, demonstrating its commitment to environmental protection and sustainable development. The Group will continue to integrate eco-friendly practices into daily operations and actively encourage all employees to participate in fostering a green office culture. Through collective efforts, the Group aspires to contribute further to environmental protection and create a better living environment for society and future generations.

5.3.3. 環境及自然資源

鑑於本集團之業務性質，日常營運並未涉及使用自然資源，因此於報告期內並未對環境造成重大影響。為進一步實踐環保理念，本集團持續推行節約電力、水資源、燃油及紙張等多項綠色措施，致力於保護環境及推動可持續發展。我們將繼續於日常營運中貫徹環保生產理念，並積極提倡全體員工共同參與，攜手打造綠色辦公室文化。透過全員努力，本集團期望能為環境保護作出更大貢獻，並為社會及未來世代創造更美好的生活環境。

6. SOCIAL ASPECTS社會方面

6.1. Employment and Labour Practices

6.1.1. Employment

The Group upholds a people-oriented philosophy and is committed to providing employees with a fair, impartial, and safe working environment. To ensure the full protection of employee rights, the Group has established a series of policies and procedures covering employment, health and safety, career development and training, and labour standards. These regulations are outlined in the Employee Handbook, which details recruitment criteria, remuneration, working hours, rest arrangements, termination of employment, and related compensation matters.

All employees are required to strictly adhere to the provisions set forth in the Employee Handbook. The Group has referenced and complied with relevant Hong Kong labour laws and regulations to ensure that the handbook meets statutory requirements. These laws include, but are not limited to:

i. Employment Ordinance (Cap. 57 of the Laws of Hong Kong);

ii. Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong)；

iii. Labour Law of the People's Republic of China.

Furthermore, the Employee Handbook specifies standard working hours as Monday to Friday, from 9:00 AM to 6:00 PM, excluding lunch breaks. Overtime work is permitted only when necessary for business operations and must be approved by the immediate supervisor. The Group remains committed to continuously enhancing employee benefits and the working environment to promote employee well-being and corporate sustainability.

6. 社會方面

6.1. 僱傭及勞工常規

6.1.1. 僱傭

本集團秉持以人為本的理念，致力為僱員提供公平、公正及安全的工作環境。為確保僱員權益得到充分保障，本集團在僱傭、健康與安全、職業發展及培訓，以及勞工標準等方面制定了一系列政策及程式。相關規定已詳列於僱員手冊中，內容涵蓋招聘標準、薪酬待遇、工作時間、休息安排，以及終止僱傭關係及相關補償事宜。

全體員工必須嚴格遵守僱員手冊之規定。本集團已參考並遵循香港及中國內地相關勞工法律及法規，以確保僱員手冊之內容符合法定要求。相關法例包括但不限於：

i. 《僱傭條例》（香港法例第57章）；

ii. 《強制性公積金計劃條例》（香港法例第485章）；

iii. 《中華人民共和國勞動法》。

此外，僱員手冊中明確規定標準工作時間為星期一至星期五上午9時至下午6時，不包括午膳時間。超時工作僅在業務運作必需時方可進行，且必須獲得直屬上司之批准。本集團將持續優化僱員福利及工作環境，以促進員工福祉及企業可持續發展。

Total workforce *僱員總數*

Employment 僱傭		**2023 二零二三年**	**2022 二零二二年**	**Unit 單位**
Total number of employees 僱員總數		26	21	Employee 人
By Gender 按性別	Male 男性	14	13	Employee 人
	Female 女性	12	8	Employee 人
By Employee Category 按僱員類別	Senior Management 高級管理層	6	–	Employee 人
	Middle Management 中級管理層	7	–	Employee 人
	General Employee 一般員工	13	–	Employee 人
By Age Group 按年齡組別	Under 30 30歲以下	1	–	Employee 人
	30-40 30至40歲	12	–	Employee 人
	40-50 40至50歲	9	–	Employee 人
	Over 50 50歲以上	4	–	Employee 人
By Region 按地區	Hong Kong 香港	9	6	Employee 人
	Mainland China 中國	17	15	Employee 人

Employee turnover rate *僱員流失率*

Employment 僱傭		**2023 二零二三年**	**2022 二零二二年**	**Unit 單位**
Employee Turnover Rate 僱員流失率		15	33.14	%
By Gender 按性別	Male 男性	20	40	%
	Female 女性	8	22	%
By Age Group 按年齡組別	Under 30 30歲以下	0	–	%
	30-40 30至40歲	15	–	%
	40-50 40至50歲	22	–	%
	Over 50 50歲以上	0	–	%
By Region 按地區	Hong Kong 香港	10.53	–	%
	Mainland China 中國	17.14	–	%

6.1.2. Health and Safety

The nature of the Group's business does not involve high-risk processes or hazardous working environments, as employees primarily work in office settings, resulting in relatively low occupational health and safety risks. Nevertheless, the Group actively implements various health and safety measures to ensure that employees work in a secure environment:

i. The Group encourages employees to actively participate in annual fire drills organized by the property management company and ensures that emergency lighting systems and portable fire extinguishers are installed and available within office premises.

6.1.2. 健康及安全

本集團業務性質不涉及高風險工序或危害性作業環境，僱員主要於辦公室內工作，故職業健康及安全風險相對較低。然而，本集團仍積極落實多項健康與安全措施，以確保僱員在安全的環境下工作：

i. 本集團鼓勵員工積極參與由物業管理公司組織的年度消防演習，並確保辦公室範圍內已安裝緊急照明系統及配置手提滅火器；

ii. The Group strictly enforces a no-smoking and no-alcohol policy, prohibiting smoking or drinking in all indoor areas of the office to maintain a safe and healthy working environment.

iii. We also provide clear fire emergency response guidelines to assist employees in making appropriate and swift reactions during emergencies.

iv. Employees are encouraged to participate in occupational health and safety-related training programs.

v. First aid kits are readily available in the office to address sudden health incidents.

ii. 本集團嚴格執行無煙及無酒精政策，禁止於辦公室所有室內區域吸煙或飲酒，以維護工作環境的安全與健康；

iii. 我們亦提供明確的火災應變指引，協助僱員在緊急情況下迅速作出適當反應；

iv. 鼓勵參與職業健康及安全相關培訓；

v. 辦公室內均配備急救箱，以應對突發健康事件。

Health and Safety 健康與安全	2023 二零二三年	2022 二零二二年	Unit 單位
Number of work-related fatalities 因工死亡人數	0	0	Employee 人
Rate of work-related fatalities 因工死亡比率	0	0	%
Lost days due to work injury 因工傷損失工作日數	0	0	Day 天

Moving forward, we will continue to enhance our health and safety management systems to ensure compliance with relevant regulatory requirements and to provide employees with a safe and reliable working environment.

未來，我們將繼續提升健康與安全管理體系，確保符合相關法規要求，並為僱員提供安全可靠的工作環境。

6.1.3. Development and Training

The Group fully recognizes the importance of employees' continuous development and professional growth to the success of the enterprise and is committed to providing employees with diverse learning and training opportunities to enhance individual skills and strengthen the overall competitiveness of the organization.

6.1.3. 發展及培訓

本集團深明僱員持續發展及專業成長對企業成功的重要性，並致力為僱員提供多元化的學習與培訓機會，以促進個人技能提升，增強企業整體競爭力。

To ensure that new employees can quickly adapt to the working environment, the Group provides an induction briefing on their first working day, supplemented by on-the-job guidance from their direct supervisors to help them familiarize themselves with their job responsibilities and related requirements. Furthermore, the Group encourages employees to actively participate in on-the-job training and continuous learning, supporting them in enrolling in work-related courses or training programs to improve their professional knowledge and technical skills, thereby expanding career development opportunities. To further promote self-enhancement among employees, the Group also offers paid study and examination leave to eligible employees to support their pursuit of professional qualifications and further education.

At the same time, the Group places high importance on the continuous professional development of directors and management, regularly arranging their participation in webinars, online seminars, and training courses related to updates in the Listing Rules, corporate governance, and relevant laws and regulations. This ensures that the management is equipped with the latest market and regulatory knowledge and can effectively fulfill their duties. In the future, the Group will continue to optimize its training mechanisms, providing employees with more targeted learning resources to foster mutual growth for both the enterprise and its employees.

為確保新入職僱員能迅速適應工作環境，本集團於首個工作日為其提供入職簡報，並由直屬主管提供在職指導，以協助僱員熟悉工作職責及相關要求。此外，本集團鼓勵僱員積極參與在職培訓及持續學習，並支持僱員修讀與工作相關的課程或培訓計劃，以提升專業知識及技術水準，從而拓展職業發展機會。為進一步促進員工自我增值，本集團亦為合資格僱員提供有薪進修及考試假期，以支援其專業資格考取及進一步學習。

同時，本集團高度重視董事及管理層的持續專業發展，定期安排參與與上市規則、企業管治及相關法律法規更新的網絡直播、網絡研討會及培訓課程，以確保管理層具備最新的市場與法規知識，並能夠有效履行職責。未來，本集團將持續優化培訓機制，為僱員提供更具針對性的學習資源，推動企業與員工共同成長。

Percentage of trained employees *受訓僱員百分比*

Development and Training 發展與培訓		**2023 二零二三年**	**2022 二零二二年**	**Unit 單位**
Percentage of trained employees 受訓僱員百分比		72	76.6	%
By Gender 按性別	Male 男性	78	85	%
	Female 女性	67	63	%
By Employee Category 按僱員類別	Senior Management 高級管理層	64	67	%
	Middle Management 中級管理層	74	83	%
	General Employee 一般員工	71	75	%

Average training hours completed *完成受訓的平均時數*

Development and Training 發展與培訓		**2023 二零二三年**	**2022 二零二二年**	**Unit 單位**
Average training hours per employee 每名僱員完成受訓的平均時數		13	13	Hour/employee 小時／人
By Gender 按性別	Male 男性	12	14	Hour/employee 小時／人
	Female 女性	8	6	Hour/employee 小時／人
By Employee Category 按僱員類別	Senior Management 高級管理層	6	6	Hour/employee 小時／人
	Middle Management 中級管理層	7	8	Hour/employee 小時／人
	General Employee 一般員工	11	15	Hour/employee 小時／人

6.1.4. Labour Standards

The Group adheres strictly to the principles of compliant operations, rigorously complying with the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and other relevant labor laws and regulations in Hong Kong. We firmly prohibit the employment of child labor and forced labor, ensuring that all employees are hired in a legal and fair environment. The Group has established stringent recruitment and employment management systems. All new employees are required to provide valid identification documents to verify that their age meets the legal employment requirements, thereby eliminating the possibility of employing underage workers. Additionally, the Group regularly reviews its human resources policies to ensure that all employment arrangements comply with applicable regulations and that all employees enjoy fair and reasonable working conditions. Should any illegal activities be identified, the Group will immediately take serious measures, including termination of employment, and promptly report to the relevant government authorities to safeguard labor rights and uphold corporate integrity.

During the reporting period, the Group did not identify any significant violations related to child labor or forced labor. We will continue to refine our employment management mechanisms to ensure that all employees work in a safe, just, and human rights-respecting environment.

6.2. Operating Practices and Social Investment

6.2.1. Supply Chain Management

The Group is committed to building a responsible and sustainable supply chain, ensuring that our partners meet the Group's standards for quality, compliance, and environmental and social responsibility. The Group's primary suppliers encompass photovoltaic module manufacturers. When selecting new suppliers, the Group conducts rigorous evaluations, considering factors such as the supplier's reputation, product quality, technical capabilities, business scale, compliance, payment terms, delivery capacity, and after-sales service to ensure the stability and efficient operation of the supply chain.

6.1.4. 勞工準則

本集團堅守合規經營原則，嚴格遵守《僱傭條例》（香港法例第57章）及香港其他相關勞工法律及法規，堅決禁止僱用童工及強迫勞工，以確保所有僱員均在合法及公平的環境下受聘。本集團已建立嚴格的招聘及僱傭管理制度，所有新入職僱員均須提供有效身份證明文件，以確保其年齡符合法定就業要求，杜絕聘用未成年勞工。此外，本集團亦定期檢視人力資源政策，確保所有僱傭安排均符合適用法規，並確保所有僱員均享有公平合理的工作條件。倘若發現任何違法行為，本集團將立即採取嚴肅處理措施，包括終止僱傭關係，並及時向相關政府機構報告，以維護勞工權益及企業誠信。

於報告期內，本集團概無發現任何涉及童工或強迫勞工的重大違規情況，並將持續完善僱傭管理機制，以確保所有僱員均在安全、公正及尊重人權的環境下工作。

6.2. 經營實踐及社會投資

6.2.1. 供應鏈管理

本集團致力於構建負責任及可持續的供應鏈，確保合作夥伴符合本集團對品質、合規及環境社會責任的要求。本集團之主要供應商涵蓋光電模組製造商。在甄選新供應商時，本集團進行嚴格評估，考量供應商的信譽、產品品質、技術能力、業務規模、合規經營、支付條款、交付能力及售後服務等因素，以確保供應鏈的穩定性與高效運作。

To promote sustainable development, the Group prioritizes suppliers that take on environmental and social responsibilities, such as those offering reusable or renewable products and contractors employing low-carbon construction technologies. The Group also maintains communication with suppliers to explore measures for reducing pollution and environmental footprints, ensuring their operations comply with relevant environmental and social regulations. Furthermore, the Group requires all suppliers to adhere to business ethics, ensuring that their operations align with principles of fairness, transparency, and sustainable development.

為促進可持續發展，本集團優先選用承擔環境及社會責任的供應商，例如選購可重用或可再生產品的供應商，以及採用低碳建設技術的承包商。本集團亦與供應商保持溝通，探討減少污染及環境足跡的措施，確保其營運符合相關環境及社會法規。此外，本集團要求所有供應商恪守企業道德，確保業務營運符合公平、透明及可持續發展原則。

During the reporting period, the Group's main suppliers were all local Hong Kong suppliers, with whom we have maintained stable and trusting cooperative relationships. No suppliers were found to be in violation of environmental or social-related laws and regulations, and there were no significant environmental or social risks impacting the Group's business operations.

於報告期內，本集團與主要供應商均為香港本地供應商，維持穩定及互信的合作關係，並未發現任何供應商違反環境或社會相關法律法規，亦無重大環境及社會風險影響本集團業務運營。

6.2.2. Product Responsibility

6.2.2. 產品責任

Data Privacy Protection

資料私隱保障

The Group, as a professional service provider, is required to handle and process sensitive personal and confidential information of clients or corporate entities during its business operations. Therefore, safeguarding client data privacy and maintaining data security are among the Group's core priorities. The Group strictly adheres to the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) and the six data protection principles, ensuring that all personal data collected, stored, and used is strictly limited to specified purposes. Additionally, the Group implements stringent confidentiality measures to prevent data leakage or unauthorized use. To ensure comprehensive protection of data security and client privacy, the Group has established the following management mechanisms:

本集團作為專業服務提供商，在業務運營過程中需接觸及處理重要客戶或公司機構之個人及機密資料。因此，保障客戶資料私隱及維護數據安全乃本集團核心關注事項之一。本集團嚴格遵守香港法例第486章《個人資料（私隱）條例》及六項保障資料原則，確保所有收集、存儲及使用的個人資料僅限於指定用途，並採取嚴格保密措施以防止資料外洩或未經授權使用。為確保數據安全及客戶私隱得到充分保障，本集團實施以下管理機制：

i. Access to client data is restricted exclusively to authorized designated employees to minimize the risk of unauthorized access.

i. 僅授權指定僱員可存取客戶資料，以減低未經授權存取的風險；

ii. Personal data will not be disclosed to any third party without the explicit authorization of the client.

iii. All employees handling confidential information are required to sign confidentiality agreements to ensure compliance with relevant confidentiality obligations.

iv. Technical isolation between internal networks and business networks has been implemented to enhance data security.

v. All physical client files are stored in controlled lockers to prevent unauthorized access.

During the reporting period, the Group did not encounter any breaches of relevant personal data privacy laws and regulations. The Group will continue to strengthen its data protection mechanisms to enhance client trust and uphold its corporate reputation.

Client Service

The Group is dedicated to delivering comprehensive green energy services. To ensure service quality and enhance customer experience, the Group's project teams maintain close communication with clients through channels such as visiting， email and telephone, ensuring smooth business processes. The teams actively monitor project progress, promptly addressing and resolving any issues that may arise during daily operations to guarantee service stability and customer satisfaction.

ii. 未經客戶明確授權，不會向任何第三方披露其個人資料；

iii. 要求所有涉及機密資訊之僱員簽署保密協議，以確保履行相關保密責任；

iv. 設立內部網絡與商業網絡的技術隔離，提升數據安全性；

v. 確保所有實體客戶檔案均存放於受管控的鎖櫃內，以防止未經授權存取。

於報告期內，本集團未有發生任何違反相關個人資料私隱法律及法規的情況，並將持續加強數據保護機制，以提升客戶信任及維護企業聲譽。

客戶服務

本集團致力於提供綜合綠色能源服務。為確保服務質素及提升客戶體驗，本集團項目團隊透過拜訪、電郵及電話等管道與客戶保持緊密聯繫，確保業務流程暢順，並積極監察項目進度，迅速回應及解決日常運營中可能出現之問題，以確保服務穩定性及客戶滿意度。

6.3. Anti-Corruption

The Group upholds the highest standards of openness, integrity, and corporate responsibility, striving to maintain business integrity and strictly prohibiting any form of corrupt practices, including bribery, extortion, fraud, and money laundering. To ensure that operations align with ethical standards and regulatory requirements, the Group has established a comprehensive Code of Conduct for employees, which all staff and management are required to strictly adhere to. This Code encompasses the following key principles:

i. Employees must not offer, solicit, or accept any benefits that exceed the scope of normal business interactions. Without the approval of their department head or senior executives, employees are prohibited from accepting or providing any form of entertainment.

ii. Employees must not obtain or retain business through bribery or any other improper means.

iii. Employees should avoid any actions that may lead to conflicts of interest.

iv. In cases involving potential conflicts of interest, employees must immediately disclose all relevant details to management.

6.3. 反貪污

本集團秉持最高標準之開放性、廉潔性及企業責任，致力維護商業誠信，嚴格禁止任何形式之貪污行為，包括賄賂、勒索、欺詐及洗黑錢。為確保營運符合道德規範及法規要求，本集團已制定全面的僱員行為準則，並要求所有僱員及管理層嚴格遵守。該準則涵蓋以下主要原則：

i. 僱員不得提供、誘使或收受任何超出一般業務交往範圍之利益，未經部門主管或主要行政人員批准，不得擅自接受或提供任何款待；

ii. 僱員不得透過行賄或其他不當方式獲取或保留業務；

iii. 僱員應避免任何可能導致利益衝突之行為；及

iv. 若涉及潛在利益衝突，僱員應立即向管理層作出全面披露。

Anti-Corruption 反貪污	2023 二零二三年	2022 二零二二年	Unit 單位
Number of concluded legal cases regarding corruption 已審結關於腐敗的案件數目	0	0	Case 件

6.4. Community Investment

As experts in energy solutions, the Group is committed to creating an inclusive energy environment, ensuring that all individuals can conveniently access information and services on our website, reflecting our dedication to energy inclusion. Upholding our corporate social responsibility, the Group actively builds a positive image within the communities where we operate and strives to maintain close communication and interaction with local communities, contributing to their development. We encourage employees to voluntarily participate in community activities and projects during their spare time as a way of giving back to society.

6.4. 社區投資

作為能源解決方案的專家，本集團致力於打造一個包容的能源環境，確保所有人士均能便捷地獲取網站上的資訊及服務，體現我們對能源共融的承諾。本集團秉持企業社會責任，積極於經營所在社區建立正面形象，並致力與當地社區保持緊密溝通及互動，為社區發展作出貢獻。我們鼓勵僱員於工餘時間自發參與社區活動及項目，以回饋社會。

7. HKEX ESG REPORTING CODE CONTENT INDEX

7. 香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
PART C: "COMPLY OR EXPLAIN" PROVISIONS **C部分：「不遵守就解釋」條文**		
A. Environmental **A. 環境**		
Aspect A1: Emissions *層面A1：排放物*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Advancing Environmental Protection – Emission Management 一般披露有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Emissions 排放
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions 排放
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Not Applicable 不適用
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Not Applicable 不適用

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions 排放
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions 排放
Aspect A2: Use of Resources *層面A2：資源使用*		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Use of Resources 資源使用
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）推動環保－資源使用總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	To be enhanced within the next 2-3 years 將於未來二至三年內完善
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	To be enhanced within the next 2-3 years 將於未來二至三年內完善
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）不適用每生產單位佔量。	Not Applicable 不適用
Aspect A3: The Environment and Natural Resources *層面A3：環境及天然資源*		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。 環境及天然資源	The Environment and Natural Resources 環境及天然資源
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources 環境及天然資源

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B. Social **B. 社會** ***Employment and Labour Practices*** ***僱傭及勞工常規***		
Aspect B1: Employment *層面B1：僱傭*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employment 僱傭
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	Employment 僱傭
KPI B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment 僱傭
Aspect B2: Health and Safety *層面B2：健康與安全*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Health and Safety 健康及安全
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	Health and Safety 健康及安全
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康及安全
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Health and Safety 健康及安全

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect B3: Development and Training *層面B3：發展及培訓*		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and Training 發展及培訓
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Development and Training 發展及培訓
KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training 發展及培訓
Aspect B4: Labour Standards *層面B4：勞工準則*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labour Standards 勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
KPI B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則
Operating Practices ***運營慣例*** *Aspect B5: Supply Chain Management* *層面B5：供應鏈管理*		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
Aspect B6: Product Responsibility *層面B6：產品責任*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Product Responsibility 產品責任
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Not Applicable 不適用
KPI B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility 產品責任
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility 產品責任
KPI B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility 產品責任
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product Responsibility 產品責任
Aspect B7: Anti-corruption *層面B7：反貪污*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Anti-corruption 反貪污
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-corruption 反貪污
KPI B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污
Community ***社區*** *Aspect B8: Community Investment* *層面B8：社區投資*		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Investment 社區投資
KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment 社區投資
PART D: CLIMATE-RELATED DISCLOSURES **D部分：氣候相關披露**		
Governance 管治	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. (a) 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人。 (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色。	Climate Change 氣候變化
Strategy 策略	Climate-related risks and opportunities 氣候相關風險和機遇 Business model and value chain 業務模式和價值鏈 Strategy and decision-making 策略和決策 Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量 Climate resilience 氣候韌性	Climate Change 氣候變化

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Risk Management 風險管理	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks. (b) the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate related opportunities). (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. (a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策。 (b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）。 (c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	Climate Change 氣候變化
Metrics and Targets 指標及目標	Greenhouse gas emissions 溫室氣體排放 Climate-related transition risks 氣候相關轉型風險 Climate-related physical risks 氣候相關物理風險 Climate-related opportunities 氣候相關機遇 Capital deployment 資本運用 Internal carbon prices 內部碳定價 Remuneration 薪酬 Industry-based metrics 行業指標 Climate-related targets 氣候相關目標	Climate Change 氣候變化



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