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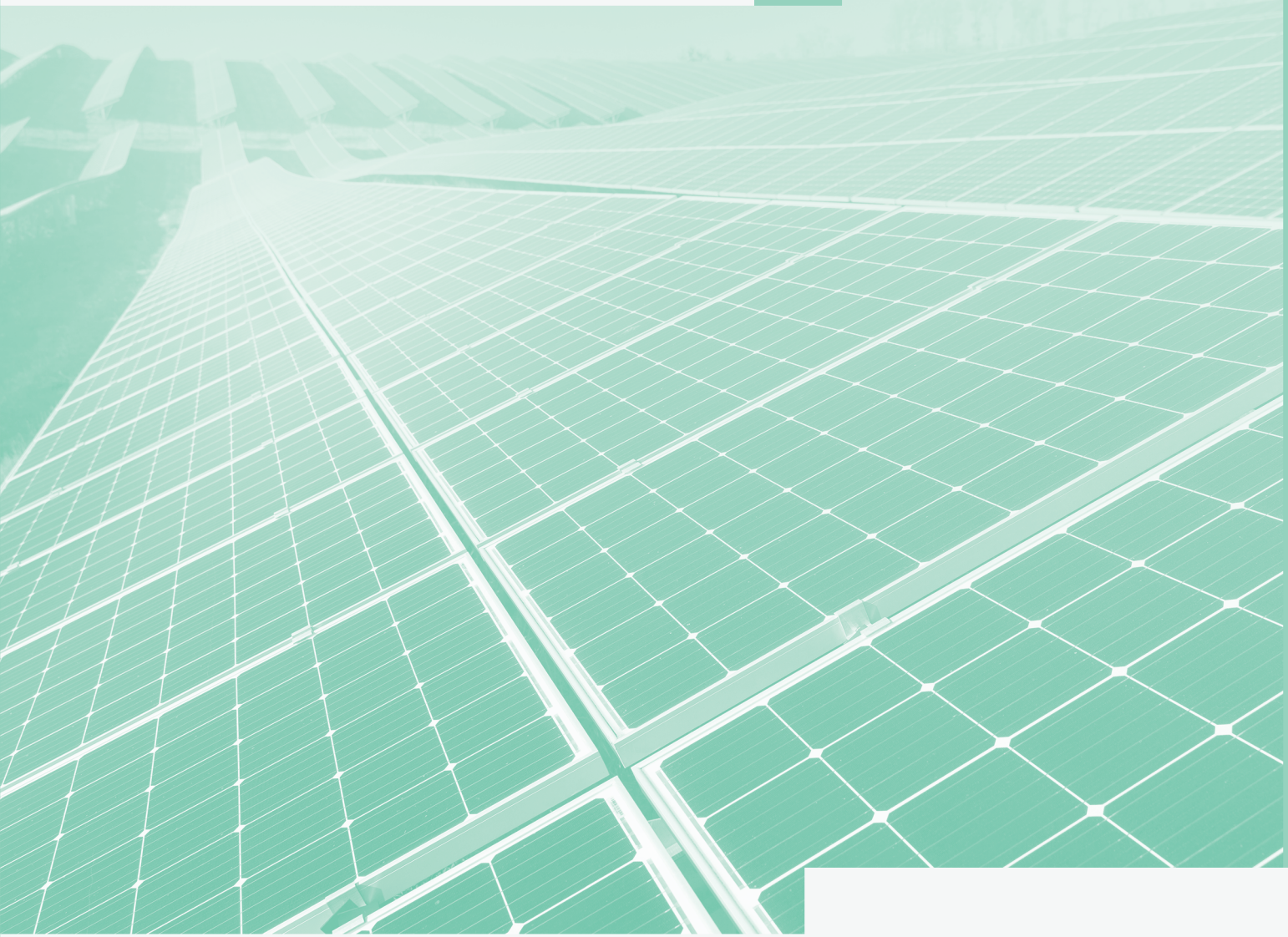
CHINA SMARTER ENERGY GROUP HOLDINGS LIMITED

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)



2024

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"), together with its subsidiaries (collectively the "Group" or "we"), is principally engaged in the solar energy business and operates solar power plants in the People's Republic of China ("PRC"). This Environmental, Social and Governance ("ESG") Report (the "ESG Report") is issued by China Smarter Energy Group Holdings Limited to the Company's and the Group's stakeholders, with a view to providing an overview of the Group's sustainability policies, initiatives and performance.

1.1. Reporting Scope and Period

The preparation and presentation of the information contained herein have been undertaken with reference to the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules"). This ESG Report covers the Group's sustainability work during the period from 1 January 2024 to 31 December 2024 (the "Reporting Period" or the "Year").

The Group remains committed to continually strengthening our business practices, minimising the environmental impacts arising from day-to-day operations, and creating long-term sustainable value for our stakeholders. We believe that appropriate ESG strategies and practices are critical to long-term sustainability and to enhancing the Group's investment value and returns.

1.2. Reporting Principles

In preparing this ESG Report, the Group has adhered to the following four reporting principles prescribed under the ESG Reporting Code:

i. Materiality: The ESG Report should disclose issues that have a material impact on the economy, environment and society, or which may affect stakeholders' assessments and decisions.

ii. Quantitative: The ESG Report should disclose key performance indicators ("KPIs") with measurable data, enabling effective assessment and articulation of the Group's ESG policies and management systems.

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」)主要從事太陽能業務並於中華人民共和國經營太陽能發電站。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(「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二零二四年一月一日至二零二四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. 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. Balance: The ESG Report should present, in an objective manner, the impacts of the Group's business operations to provide a comprehensive view of our sustainability performance, including both positive and negative information.

iv. Consistency: The ESG Report should adopt methodologies consistent with those used in prior years, specify any changes to reporting methods, and explain other relevant factors that may affect meaningful comparison.

For details of the Group's corporate governance practices, please refer to the "Corporate Governance Report" set out in the Group's Annual Report 2024.

1.3. Feedback

We recognise that stakeholders' valuable views are essential to the Group's development. Should you have any questions or suggestions, please email us at info@cse1004.com to share your comments on how we may further improve our ESG performance.

2. BOARD STATEMENT ON ENVIRONMENTAL, SOCIAL AND GOVERNANCE

The Board of Directors of the Group recognises the critical importance of Environmental, Social and Governance ("ESG") to the long-term development of the enterprise, and has embedded relevant principles into the Group's overall strategy and daily operations. The Board assumes full leadership and oversight responsibility for the Group's ESG strategy, ensuring that the policy framework and action plans are effectively implemented, thereby advancing continuous improvement in compliance management and sustainable development.

The Board is responsible for identifying and assessing material ESG issues, reviewing potential risks and opportunities, and determining priorities according to materiality. Specific governance measures are formulated to safeguard corporate accountability and foster long-term value creation. In addition, the Board actively engages in deliberations on key matters, including strategic planning, target setting and performance monitoring, to ensure that the Group remains forward-looking in light of evolving regulatory requirements and stakeholder expectations.

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，請參閱本集團二零二四年年報所載之「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

本集團董事會深切認識環境、社會及管治（ESG）對企業持續發展的重要性，並已將相關理念融入集團長遠戰略及日常經營。董事會全面承擔ESG策略的領導及監督責任，確保政策框架與行動計劃得以有效落實，推動本集團在合規經營及可持續發展方面不斷提升。

董事會負責識別及評估重大ESG議題，審視潛在風險與機遇，並根據議題的重大性確定優先方向，制定具體的管治措施，以保障企業責任履行及長期價值創造。同時，董事會積極參與關鍵事宜之審議，包括策略規劃、目標設定及績效監察，確保本集團在不斷變化的監管要求及市場期望下保持前瞻性。

To ensure effective execution, the Board delegates authority to management to implement ESG policies and initiatives, while requiring management to review and enhance the Group's performance on an ongoing basis and to report regularly on progress and recommendations. The Board conducts periodic reviews of the overall ESG governance framework and risk management systems, overseeing the implementation of related initiatives, with particular attention to climate change and other significant sustainability challenges.

為確保執行層面的有效性，董事會授權管理層推動ESG政策與工作方案，並要求管理層持續檢視及優化本集團的表現，定期回報進展及改進建議。董事會則定期檢討整體ESG管治架構及風險管理制度，監督相關舉措的落實情況，特別關注氣候變化及其他重大可持續發展挑戰。

The Board will continue to strengthen the foundation of ESG governance, enhance transparency in disclosure, reinforce communication and engagement with stakeholders, and proactively explore innovative approaches to drive the Group's advancement in sustainable development, thereby achieving a balance of social benefits and business value.

董事會將持續鞏固ESG治理基礎，提升信息披露透明度，加強與持份者的溝通交流，並積極探索創新模式，推動本集團在可持續發展領域邁向更高層次，實現社會效益與商業價值的雙贏。

3. STAKEHOLDER ENGAGEMENT

3. 持份者參與

In advancing sustainable development, the Group attaches great importance to communication and interaction with stakeholders. Stakeholder feedback not only enables the Group to identify material environmental, social and governance ("ESG") issues, but also provides an essential basis for risk management and opportunity identification. Stakeholders comprise those groups or individuals who have an influence on, or are affected by, the Group's operations.

在推進可持續發展的進程中，本集團高度重視與持份者之間的溝通與互動。持份者意見不僅有助於本集團洞察重大環境、社會及管治議題，亦為風險管控及機遇把握提供重要依據。所謂持份者，涵蓋對本集團營運具影響力或受其影響的相關群體。

Adhering to the principles of openness and transparency, the Group strengthens engagement through multiple channels, including consultations, meetings, feedback solicitation, public announcements and electronic communications, ensuring that stakeholder concerns are addressed in a timely manner. Through continuous interaction, we collect and consider diverse views, aligning our decision-making more closely with stakeholder expectations, while further enhancing governance effectiveness and the fulfilment of corporate responsibility.

本集團秉持開放與透明的原則，透過多元渠道加強交流，包括會議磋商、意見徵詢、信息公告及電子溝通等方式，確保持份者關切能被及時回應。我們亦透過持續性互動，收集各方建議，推動決策更貼近持份者期望，並進一步提升管治效能與企業責任實踐。

Stakeholders 持份者	Expectations and Requirements 期望及要求	Communication Channels 溝通管道
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

Stakeholders 持份者	Expectations and Requirements 期望及要求	Communication Channels 溝通管道
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
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溝通
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
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

The Group conducts material ESG issue assessments to identify potential ESG risks that may impact business operations and formulates corresponding response measures. The identification process consists of the following steps:

Step 1: Establishing the List of Issues

The Group refers to standards such as those set by the Hong Kong Stock Exchange, the Sustainability Accounting Standards Board (SASB), and the Global Reporting Initiative (GRI), while incorporating best practices from leading domestic and international industries. By aligning with industry trends and our business characteristics, we systematically identify and analyze 16 ESG issues of stakeholder concern.

Step 2: Determining Materiality

Through internal interviews, thematic discussions, and external expert consultations, we conduct an in-depth assessment of each issue based on two key dimensions: its significance to our business operations and its impact on stakeholders. We construct a materiality assessment matrix to quantify and accurately determine key issues and their prioritization.

Step 3: Forming the Assessment Conclusion

Following management review and confirmation of the final assessment results, the Group has identified six key material ESG issues: product and service safety and quality, data security and customer privacy protection, corporate governance and compliance, employee rights protection, occupational health and safety, and employee training and development. These core issues will be disclosed in our ESG report to actively address stakeholder concerns and enhance the transparency and effectiveness of our ESG management strategies.

4. 重要性評估

本集團通過ESG實質性議題調查，識別對業務運營可能產生影響的ESG風險，並制定相應應對措施。識別過程包括以下步驟：

第一步：建立議題清單

本公司參考香港交易所、永續會計準則委員會（SASB）及可持續發展報告標準（GRI）等標準，並借鑒國內外領先行業的最佳實踐，結合自身業務特點及行業趨勢，系統識別及分析持份者關注的16個ESG議題。

第二步：確定重要性

透過內部訪談、專題研討及外部專家諮詢等方式，從「對本公司運營的重要性」及「對持份者的影響程度」兩大維度對各議題進行深入評估，構建實質性評估矩陣，以量化方式準確識別關鍵議題，並據此確定優先順序。

第三步：形成評估結論

經管理層審閱與確認最終評估結果，本公司確定六大關鍵實質性議題，本公司將於ESG報告中披露上述核心議題，以積極回應各持份者關切，並提升ESG管理策略的透明度及執行效能。

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

5.1. Climate Change

5.1.1. Governance

The Group attaches great importance to the impacts of climate change on its operations and long-term development, and has established a comprehensive climate governance framework with reference to the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD"). The Board of Directors assumes the highest level of oversight responsibility, ensuring that climate-related risks and opportunities are effectively integrated into the Group's overall risk management and strategic planning.

At the execution level, management is responsible for implementing concrete actions, including the continuous assessment of potential impacts from extreme weather events, policy changes and market transitions, and formulating targeted measures to mitigate risks and capture opportunities. The Group has also put in place mechanisms for monitoring and managing carbon emissions, advancing green operations and energy-saving initiatives, and progressively achieving medium- to long-term emission reduction targets.

5. 環境

5.1. 氣候變化

5.1.1. 治理

本集團高度重視氣候變化對營運及長遠發展所帶來的影響，並依循氣候相關財務揭露工作組（TCFD）框架，構建完善的氣候治理架構。董事會承擔最高監督責任，確保氣候相關風險與機遇有效納入整體風險管理及策略規劃。

在執行層面，管理層負責落實具體行動，包括持續評估極端天氣、政策調整及市場轉型等因素對營運的潛在衝擊，並制定針對性方案以降低風險與把握機遇。本集團同時設立碳排放監測與管理機制，推進綠色運營與節能減排舉措，逐步實現中長期減排目標。

In addition, the Group continues to enhance the disclosure of climate-related information to improve transparency and reliability, while strengthening communication with stakeholders to ensure alignment between climate governance strategies and business development. These efforts collectively support the Group in driving long-term sustainable value creation.

此外，本集團持續優化氣候資訊披露，提升透明度與可信度，並加強與持份者的溝通，以確保氣候治理策略與業務發展保持一致，推動可持續價值的長期增長。

5.1.2. Strategy

5.1.2. 策略

The Group recognises that climate change will profoundly affect the energy structure, policy landscape and capital market allocation, and that it poses both material risks and potential opportunities to our core business in solar power generation. To address these challenges effectively, the Group has incorporated climate considerations into its strategic assessment framework, conducting systematic analyses of climate-related risks and opportunities with reference to the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD").

本集團認為氣候變化將深刻影響能源結構、政策環境及資本市場配置，並對以太陽能發電為核心的主營業務構成實質風險與潛在機遇。為有效應對，本集團已將氣候議題納入戰略評估框架，參照氣候相關財務揭露工作組（TCFD）指引，系統開展氣候風險與機遇分析。

On risk identification, the Group focuses on the impacts of extreme weather events on photovoltaic efficiency and equipment lifespan, the potential increase in costs resulting from regulatory and policy changes, as well as the accelerating market preference for low-carbon assets. In terms of opportunity analysis, the Group considers the additional installation capacity driven by rising demand for renewable energy, the potential for green financial instruments to broaden funding channels, and the incentive effects of carbon market development on clean energy enterprises.

在風險識別方面，集團關注極端天氣對光伏發電效率與設備壽命的影響，政策法規變動可能引致的成本上升，以及市場對低碳資產偏好的加速演化。在機遇分析層面，則關注可再生能源需求上升所帶來的新增裝機空間、綠色金融工具拓展投資來源的可能性，以及碳市場建設對清潔能源企業的激勵效應。

Based on these analytical outcomes, the Group integrates climate factors into investment evaluation, power station planning, capital allocation and risk management processes. This approach enables the progressive development of a resilient business structure and asset portfolio, serving as a key reference for determining strategic priorities and adjusting operational strategies.

透過上述分析結果，本集團將氣候因素融入投資評估、電站規劃、資本運作及風險管理機制之中，逐步建構具韌性的業務結構與資產組合，並作為制定發展優先順序及調整營運策略的重要依據。

Climate Risk *氣候風險*

Risk Type 風險類型		**Potential Risks 潛在風險**	**Our Response 我們的回應**
Physical Risk 物理風險	Acute Risk 急性風險	Extreme weather events (such as heavy rain, flooding, typhoons and hail) may damage solar power facilities, delay project construction or cause power interruptions, thereby increasing operation and maintenance costs and undermining revenue stability. 極端天氣事件（如暴雨、洪水、颱風、冰雹等）可能導致太陽能電站設施損壞、項目建設延誤或電力中斷，增加運營與維修成本，影響項目收益穩定性。	The Group incorporates climate risk assessments into project planning, giving priority to sites with lower exposure to natural disasters. Facility design standards have been enhanced, including reinforcement of support structures and drainage systems. Regular safety inspections and emergency drills are conducted to strengthen disaster preparedness and improve equipment resilience. 本集團於項目前期規劃中納入氣候評估，優先選址於自然災害風險較低地區；並強化設施設計標準，如加固支架與排水系統，定期開展安全巡檢與應急演練，提升災害應對能力與設備韌性。
	Acute Risk 慢性風險	Long-term climate change, such as rising temperatures, altered rainfall patterns, intensified droughts or unstable solar irradiation, may affect power generation efficiency, reduce project returns and impair business sustainability. 氣候變遷導致氣溫長期升高、降水模式改變、乾旱加劇或日照資源不穩定，可能影響發電效率，降低太陽能項目預期回報，進而影響業務可持續性。	The Group continuously monitors climate trends, applying meteorological models and historical data to forecast long-term resource availability. Operations and maintenance strategies are optimised through technical measures, such as solar tracking systems, to enhance efficiency and mitigate the long-term adverse impacts of climate change. 本集團持續監測氣候趨勢變化，運用氣象模型及歷史數據預測長期資源可用性，優化電站運維策略與技術方案，如採用定期跟蹤等方式提高能效表現，降低氣候對業務的長期不利影響。

Risk Type 風險類型		Potential Risks 潛在風險	Our Response 我們的回應
Transition Risk 轉型風險	Policy Risk 政策風險	Strengthened carbon regulations worldwide, including carbon taxes, emission trading schemes, subsidy adjustments or mandatory disclosure requirements, may increase compliance costs and challenge existing business models. 隨著全球及各地政府加強碳排放監管，如實施碳稅、碳交易制度、補貼政策變動或強制性披露要求，可能增加合規成本，對業務模式構成挑戰。	The Group closely monitors domestic and international climate policy developments, proactively conducts compliance risk assessments, and adjusts investment plans and strategic directions in advance. We also explore carbon asset management and green finance opportunities to reduce policy-related uncertainties and cost impacts. 本集團密切關注國內外氣候政策動向，主動開展合規風險評估，提前調整投資計劃與策略方向，並探索碳資產管理、綠色金融等新機會，降低政策變化帶來的不確定性與成本衝擊。
	Market Risk 市場風險	With rising standards for green energy and continuous emergence of new technologies, delayed innovation or failure to meet customer expectations may result in competitive pressures and loss of market share. 隨著市場對綠色能源標準提升、新技術層出不窮，若本集團創新步伐滯後，或未能滿足客戶期待，將面臨競爭壓力與市場份額流失風險。	The Group continues to invest in research and development, enhancing solar system upgrades and digitalising operations and maintenance. We actively expand renewable energy applications to enhance product and service value, thereby responding to market changes, strengthening customer loyalty and reinforcing brand influence. 本集團持續投入研發資源，加強太陽能系統技術升級與運維數字化建設，並積極拓展綠色能源應用場景，提升產品與服務價值，以應對市場變化、強化客戶黏性與品牌影響力。

Risk Type 風險類型		Potential Risks 潛在風險	Our Response 我們的回應
	Reputational Risk 聲譽風險	Inadequate responses to climate issues, insufficient disclosure, or failure to meet industry standards may attract scrutiny from investors, regulators and the public, undermining corporate reputation and stakeholder trust. 若本集團在氣候相關議題上應對不力、資訊披露不充分或落後於行業標準，將可能面臨投資者、監管機構及公眾的質疑，損害企業聲譽與市場信任。	The Group follows international frameworks such as TCFD in regularly disclosing climate-related risks and demonstrating tangible carbon reduction actions and environmental outcomes. We strengthen stakeholder communication to enhance transparency and accountability, thereby safeguarding market confidence and reinforcing a sustainable corporate image. 本集團依循TCFD等國際框架定期披露氣候風險資訊，並推動具體可見的減碳行動與環境成果；加強與持份者溝通互動，提升透明度與問責機制，以穩固市場信心與企業可持續形象。

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	Governments at both national and local levels are accelerating the implementation of energy transition policies to advance carbon peaking, carbon neutrality and renewable energy targets. Subsidies and supportive measures for solar and other green energy sources are being enhanced, with strengthened planning and fiscal incentives. 各地政府加快能源轉型政策實施，推動碳達峰、碳中和及可再生能源目標，加大對太陽能等綠色能源的補貼與支持力度，相關規劃及財政激勵不斷增強。	The Group closely follows national and local energy policy directions, seizes policy windows to expedite investment and construction of solar power plants, actively applies for project subsidies, expands deployment across multiple regions in China, and enhances the efficiency of policy benefits conversion. 本集團積極跟進國家及地方能源政策導向，搶抓政策窗口期，加快推動太陽能電站投資建設，積極申報項目補貼，擴大全國多地佈局，提升政策紅利轉化效率。

Opportunity Type 機遇類型	Potential Opportunities 潛在機遇	Our Response 我們的回應
Market Opportunities 市場機遇	With rising demand for clean energy from all sectors of society, enterprises and institutions face increasing pressure to manage their carbon footprint. This has led to rapid growth in demand for distributed generation, green power procurement and carbon asset management, presenting significant market potential for renewable energy. 社會各界對清潔能源需求日益上升，企業與機構面臨碳足跡壓力，對分佈式發電、綠電採購及碳資產管理等需求快速增長，綠色能源市場潛力巨大。	The Group strengthens innovation in solar technology applications and diversifies its product portfolio, actively expanding distributed generation for industrial and commercial scenarios, as well as carbon resource services. By integrating with agriculture, aquaculture and other business models, we establish differentiated competitive advantages and broaden growth opportunities. 本集團強化太陽能技術應用創新與產品多樣化，積極拓展工商業分佈式場景與碳資源服務，結合農業、漁業等綜合業態，構建差異化競爭優勢，拓展增長空間。

5.1.3. Risk and Opportunity Management

The Group has incorporated climate-related risks and opportunities into its enterprise risk management framework. Through cross-departmental coordination, regular reviews and professional external assessments, a climate risk register and scenario analyses have been developed and integrated into the annual risk evaluation mechanism. Risk items are classified according to their potential impact and controllability. For high-risk issues, specific response plans and monitoring indicators are established and assigned to the relevant business units for implementation.

With regard to potential opportunities – such as renewable energy policy incentives, the development of green financial instruments, and the expansion of carbon trading markets – the Group evaluates their relevance and alignment with core business activities, incorporating them into strategic assessments and resource allocation decisions.

Furthermore, the Group continues to refine its climate risk reporting and response mechanisms, while exploring the inclusion of climate-related key performance indicators into its monitoring system, thereby enhancing operational resilience and transparency under climate change.

5.1.3. 風險與機遇管理

本集團已將氣候相關風險與機遇納入企業風險管理體系之中，透過部門聯動、定期研判與專業外部評估，形成氣候風險清單與情境分析，並納入年度風險評估機制中。各類風險項目按潛在影響程度與可控性進行分級，對於高風險事項制定應對計劃與監控指標，交由業務條線負責落實。

對於潛在機遇，如再生能源政策激勵、綠色金融工具發展、碳交易市場擴展等，則識別其與集團主營業務的關聯性與匹配度，納入戰略評估與資源分配考量。

本集團亦持續優化氣候風險通報與回應機制，並探索將氣候相關關鍵績效指標納入監控體系，以提升氣候變化下的經營韌性與透明度。

5.1.4. Metrics and Targets

In alignment with the directions of the Paris Agreement and the Climate Action Blueprint, the Group is advancing its transition towards low-carbon operations, with a particular focus on carbon emission monitoring and the establishment of performance indicator systems. The Group adopts carbon emission intensity per unit of electricity generated and the proportion of renewable energy in the energy mix as its core indicators. A mechanism for greenhouse gas accounting covering Scope 1 and Scope 2 emissions has been progressively established, with exploration underway to extend to Scope 3. Looking ahead, the Group will set medium– to long-term carbon reduction targets, supported by monitoring and disclosure measures, in order to strengthen climate performance management and enhance transparency.

5.1.4. 指標與目標

本集團參照《巴黎協定》與《氣候行動藍圖》方向，推動營運低碳轉型，重點關注碳排放監測與指標體系建構。集團以發電單位碳排放強度與可再生能源佔比為核心指標，逐步建立涵蓋範圍一及範圍二的排放盤查機制，並探索拓展至範圍三。未來將制定中長期減碳目標，配合監測與資訊披露，強化氣候績效管理與透明度。

5.2. Emissions

5.2.1. Air Emissions

The Group strictly complies with the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution and other relevant environmental protection regulations, and is committed to reducing air emissions arising from its operations. Given that the Group is primarily engaged in solar power generation, an inherently clean energy business, only a minimal amount of emissions is generated. The potential sources of emissions mainly include fuel combustion from self-use vehicles and indirect emissions from purchased electricity.

To mitigate environmental impacts, the Group gives priority to the use of low-emission vehicles, promotes optimisation of vehicle usage management, and explores measures such as improving energy efficiency in office operations and auxiliary facilities, as well as procuring green electricity, thereby effectively reducing energy-related indirect emissions and continuously enhancing the environmental benefits of overall operations. Looking ahead, the Group will remain dedicated to improving efficiency and progressively reducing the intensity of operational air emissions.

5.2. 排放

5.2.1. 廢氣排放

本集團嚴格遵守《中華人民共和國大氣污染防治法》等相關環保法規，並致力於減少營運過程中產生的廢氣排放。鑒於集團主要從事太陽能發電業務，營運本身屬於清潔能源範疇，僅產生極少量廢氣。潛在排放來源主要包括自用車輛燃料燃燒及所購電力的間接排放。

為降低環境影響，本集團優先選用低排放車輛，推動車輛使用管理優化，並探索在辦公場景及輔助設施中提升用電效率、採購綠色電力等措施，有效減少能源相關的間接氣體排放，持續提升整體營運的環保效益。未來，本集團將持續致力於提升效能，逐步減少營運相關廢氣排放強度。

5.2.2. Waste Management

The Group strictly implements waste classification and management practices, ensuring proper handling of hazardous and non-hazardous waste. Hazardous waste mainly consists of electronic waste, which is collected and treated by qualified third-party recyclers to prevent environmental pollution. Non-hazardous waste primarily comprises domestic waste. The Group enforces source-based segregation, separating recyclables such as paper, plastics and metals from non-recyclables, which are then delivered to authorised parties for recycling and reuse. At the same time, we actively promote paperless office practices and encourage employees to reduce the use of disposable items, thereby reducing waste generation at source and improving resource efficiency. The Group is committed to building a low-carbon and resource-efficient operational model, and will continue to optimise its management practices with the aim of progressively reducing both the total volume of waste generated and its environmental impact.

5.3. Use of Resources

5.3.1. Energy Consumption

As a renewable energy enterprise, the Group attaches great importance to energy efficiency in its operations and implements various energy-saving measures in daily management, demonstrating our commitment to sustainable development. Specific measures include:

i. Full adoption of LED energy-saving lighting systems in offices to replace traditional fixtures, thereby enhancing energy efficiency;

ii. Pre-setting air-conditioning systems at energy-efficient temperature levels and ensuring automatic shutdown during non-office hours to avoid unnecessary energy consumption;

iii. Configuring office equipment such as computers and photocopiers to sleep mode to prevent power waste from idle operation;

5.2.2. 廢棄物管理

本集團嚴格執行廢棄物分類與管理制度，按有害與無害類別進行妥善處理。有害廢棄物主要為電子廢料，均交由具資質的第三方回收商收集與無害化處理，防止對環境造成污染。無害廢棄物以日常生活垃圾為主，本集團實行源頭分類管理，將紙張、塑膠、金屬等可回收物與不可回收物分離收集，並交由合規單位循環再利用。同時，我們積極推行無紙化辦公、鼓勵員工減少一次性用品使用，從源頭減少廢棄物產生，提升資源使用效率，致力於構建低碳、節約型營運模式。本集團計劃持續優化管理，逐步降低廢棄物產生總量與環境影響。

5.3. 資源使用

5.3.1. 能源消耗

本集團作為新能源企業，重視營運過程中的能源使用效率，並於日常管理中推動多項節能降耗措施，以體現對可持續發展的承諾。具體包括：

i. 辦公室全面採用LED節能照明系統，取代傳統燈具，以提升能效；

ii. 空調系統預設為適宜節能溫度，並於非辦公時段自動關閉，以減少不必要能源消耗；

iii. 電腦、影印機等辦公設備預設為睡眠模式，避免閒置運行造成電力浪費；

iv. Conducting regular maintenance of electrical equipment to monitor operational efficiency and reduce system performance losses;

v. Encouraging employees to practise green office behaviours, such as switching off lights after work, reducing standby power, and adopting double-sided printing, to foster a culture of energy conservation;

vi. Promoting the use of green electricity in non-generation scenarios, including the procurement of renewable power or the installation of distributed photovoltaic systems.

Looking ahead, the Group will continue to refine its energy management model and actively explore diversified approaches, with the long-term goal of achieving more efficient and smarter energy use.

5.3.2. Water Consumption

The Group's daily water consumption primarily arises from office operations, including washroom facilities, tap water usage and drinking purposes. Although the nature of the Group's business entails a relatively low dependency on water resources, we remain committed to promoting water conservation practices to minimise unnecessary resource wastage. To enhance employees' awareness of water saving, reminder notices are posted in washrooms to encourage good habits, and staff are urged to promptly report any leakage issues for repair by the management office, thereby avoiding losses caused by prolonged water leakage. During the Reporting Period, the Group's water supply arrangements remained normal, with no interruption or abnormality recorded. Looking ahead, we will continue to pay close attention to water resource management, steadily advance water-saving initiatives, and further improve resource utilisation efficiency.

iv. 定期維護用電設備，檢查運行效率，降低系統性能耗損失；

v. 鼓勵員工踐行綠色辦公行為，如下班關燈、減少待機、雙面打印等，培養節能文化；

vi. 推動非發電場景下使用綠電方案，如採購綠色電力或配置分佈式光伏。

未來，本集團將持續優化能源管理模式，積極探索多元路徑，以逐步實現能源使用更高效、更智慧的長遠目標。

5.3.2. 水消耗

本集團日常用水主要來自辦公室日常運作，包括洗手間沖廁、自來水及飲用用途。雖本集團業務性質對水資源依賴程度較低，但仍積極推動節約用水行為，致力減少不必要之資源浪費。為提升員工節水意識，我們於洗手間張貼提示標語，提醒員工養成良好用水習慣，並鼓勵即時通報漏水情況，由管理處安排維修，避免長時間漏水造成損失。報告期內，集團用水安排正常，未出現供水中斷或異常情況。未來，我們將持續關注水資源議題，穩步推進節水管理，提升資源利用效率。

5.4. Environment and Natural Resources

The Group is committed to advancing the development of clean energy and reducing the pollution and resource consumption caused by traditional thermal power generation. As a renewable energy enterprise with solar power as its core business, we believe that the application of clean energy helps to ease pressure on natural resources and enhances overall environmental sustainability. To systematically identify and manage potential environmental risks, the Group has established procedures for the identification, evaluation and control of environmental factors. These procedures cover seven key areas, including air pollution, solid waste, soil contamination, energy consumption and the utilisation of natural resources. Each business unit is required to complete an environmental factor register based on its actual operations, which serves as the basis for formulating targeted management and improvement measures, thereby continuously reducing potential adverse impacts on the natural environment.

5.4. 環境及自然資源

本集團致力於推動清潔能源發展，減少傳統火力發電對環境造成的污染與資源消耗。作為以太陽能為核心的新能源企業，我們相信潔淨能源的應用有助於減輕對自然資源的壓力，並提升整體環境可持續性。為系統識別與管理潛在環境風險，我們制定環境因素識別與評價控制程序，覆蓋空氣污染、固體廢棄物、土壤污染、能源消耗及自然資源使用等七大環節，要求各業務單位依據實際運作情況填報環境因素清單，據此制定針對性管理與改善措施，持續降低對自然環境之潛在不利影響。

6. SOCIAL

6.1. Employment and Labour Practices

6.1.1. Employment

The Group regards its employees as the core assets for sustainable development and is dedicated to fostering a fair, just, open and inclusive employment environment. We strictly comply with the Labour Law of the People's Republic of China, the Employment Ordinance of Hong Kong, and other relevant laws and regulations. The Group firmly prohibits child labour and forced labour practices, ensuring that all employment activities are lawful and compliant. An equal opportunity policy is in place, explicitly prohibiting discrimination on the basis of age, gender, race, religion, marital status or other factors. Regular reviews are conducted to monitor policy implementation, thereby safeguarding employees' fundamental rights and professional dignity.

6. 社會

6.1. 僱傭及勞工常規

6.1.1. 僱傭

本集團視員工為企業可持續發展的核心資產，致力於營造公平、公正、開放及包容的僱傭環境。我們嚴格遵守《中華人民共和國勞動法》及香港《僱傭條例》等相關法律法規，堅決禁止童工及強制勞工行為，確保所有僱傭行為合規合法。本集團設有平等機會政策，明確禁止任何基於年齡、性別、種族、宗教、婚姻狀況等因素之歧視，並透過定期檢視政策執行情況，保障員工之基本權益與職業尊嚴。

We advocate for the joint growth of employees and the enterprise, with a strong focus on employees' career development and mental well-being. The Group is committed to creating a positive and engaging workplace culture that fosters a sense of belonging, enhances overall satisfaction and strengthens team cohesion. Looking forward, the Group will continue to improve its talent recruitment and development systems, broaden sourcing channels to attract individuals from diverse backgrounds, and further reinforce the organisation's cultural diversity and capacity for innovation, thereby injecting sustained momentum into the Group's long-term development.

我們倡導員工與企業共同成長，關注員工的職涯發展與心理健康，致力於營造積極正向、有歸屬感的工作氛圍，以提升整體滿意度與團隊凝聚力。未來，本集團將持續優化人才招聘與培養體系，拓展多元來源渠道，吸納不同背景人才，進一步強化組織的多元文化基礎與創新能力，為企業長遠發展注入持續動力。

Total workforce

僱員總數

Employment 僱傭		**2024 二零二四年**	**2023 二零二三年**	**Unit 單位**
Total number of employees 僱員總數		17	26	Employee 人
By Gender 按性別	Male 男性	9	14	Employee 人
	Female 女性	8	12	Employee 人
By Employee Category 按僱員類別	Senior Management 高級管理層	5	6	Employee 人
	Middle Management 中級管理層	5	7	Employee 人
	General Employee 一般員工	7	13	Employee 人
By Age Group 按年齡組別	Under 30 30歲以下	1	1	Employee 人
	30-40 30至40歲	6	12	Employee 人
	40-50 40至50歲	7	9	Employee 人
	Over 50 50歲以上	3	4	Employee 人
By Region 按地區	Hong Kong 香港	5	9	Employee 人
	Mainland China 中國	12	17	Employee 人

Employee turnover rate *僱員流失率*

Employment 僱傭		**2024 二零二四年**	**2023 二零二三年**	**Unit 單位**
Employee Turnover Rate 僱員流失率		47	15	%
By Gender 按性別	Male 男性	52	20	%
	Female 女性	40	8	%
By Age Group 按年齡組別	Under 30 30歲以下	0	0	%
	30-40 30至40歲	56%	15	%
	40-50 40至50歲	38	22	%
	Over 50 50歲以上	57%	0	%
By Region 按地區	Hong Kong 香港	71	10.53	%
	Mainland China 中國	34.48	17.14	%

Remuneration and Benefits *薪酬及福利*

The Group provides employees with competitive remuneration packages and a wide range of benefits, including basic salary, performance bonuses, medical coverage and paid leave, with the aim of safeguarding employee well-being and physical and mental health. In addition, we organise festive activities and team-building events on a regular basis to strengthen employees' sense of belonging and cohesion, thereby fostering a harmonious and positive corporate culture.

本集團為僱員提供具競爭力的薪酬待遇及多元化福利，涵蓋基本薪金、獎金、醫療保障及帶薪休假等，致力於保障僱員福祉與身心健康。同時，我們定期舉辦節慶活動與團建交流，增進員工歸屬感與凝聚力，營造和諧向上的企業文化。

Equal Opportunity and Anti-discrimination

The Group is committed to creating a fair, diverse and non-discriminatory workplace environment. We strictly enforce our equal opportunity policy to ensure that recruitment, promotion, remuneration and benefits are not influenced by gender, age, race, religion, sexual orientation or other factors. During the Reporting Period, no incidents of non-compliance with relevant equal opportunity or anti-discrimination regulations were identified. Looking ahead, we will continue to enhance our policy framework, promote an inclusive and diverse culture, and safeguard employees' equal rights to development.

6.1.2. Health and Safety

The Group strictly complies with the Production Safety Law of the People's Republic of China, the Law on Prevention and Control of Occupational Diseases, the Fire Protection Law, and other relevant laws and regulations, and is committed to providing employees with a safe and healthy working environment. Given that the Group's business operations do not involve high-risk activities, overall occupational safety risks remain relatively low. Nevertheless, we actively implement a series of management measures to safeguard employees' health and safety, including:

i. Encouraging employees to participate in annual fire drills organised by the property management company to enhance emergency response capabilities;

ii. Enforcing a no-smoking and no-alcohol policy across office premises to maintain a safe and clean workplace;

iii. Equipping office areas with portable fire extinguishers, emergency lighting systems and first-aid kits to strengthen preparedness for unexpected incidents;

iv. Establishing clear fire emergency response procedures to guide employees in taking appropriate actions during emergencies;

v. Encouraging employees to attend occupational health and safety training programmes to enhance awareness and protective capabilities.

平等機會及反歧視

本集團致力於打造公平、多元及無歧視的職場環境，嚴格執行平等機會政策，確保招聘、晉升、薪酬及福利不受性別、年齡、種族、宗教、性取向等因素影響。報告期內未發現任何違反相關平等或反歧視規定之事件。未來，我們將持續完善政策機制，深化多元共融文化，保障員工平等發展權利。

6.1.2. 健康及安全

本集團嚴格遵守《中華人民共和國安全生產法》、《職業病防治法》及《消防法》等相關法律法規，致力於為員工提供安全、健康的工作環境。鑑於本集團業務性質不涉及高風險作業，整體職業安全風險較低，惟我們仍積極推行多項管理措施，保障員工健康與安全：

i. 鼓勵員工參與由物業公司組織的年度消防演習，提升應變能力；

ii. 辦公場所全面禁煙禁酒，維護安全清潔的工作環境；

iii. 辦公區域配備手提滅火器、緊急照明系統及急救箱，提升突發事件應對能力；

iv. 設有清晰的火災應變流程指引，協助員工於緊急時作出正確行動；

v. 鼓勵員工參與職業健康與安全培訓，提升安全意識與防護能力。

Looking ahead, the Group will continue to optimise its health and safety management measures to ensure a stable and well-controlled operating environment.

未來，我們將持續優化健康與安全管理措施，確保營運環境穩健可控。

Health and Safety 健康與安全	2024 二零二四年	2023 二零二三年	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

6.1.3. Development and Training

The Group attaches great importance to talent development and is committed to providing employees with diversified learning and growth opportunities to enhance individual capabilities and support the Group's long-term development. To assist new employees in adapting quickly to the working environment, induction briefings and job orientation are arranged on their first day, with on-the-job guidance provided by immediate supervisors to familiarise them with job requirements. The Group encourages employees to actively participate in on-the-job training and professional courses to strengthen their expertise and overall competencies. For eligible employees, the Group also offers paid study leave and examination leave to support the attainment of relevant professional qualifications, thereby broadening career development opportunities and nurturing a core workforce that grows together with the enterprise.

6.1.3. 發展及培訓

本集團重視人才發展，致力為僱員提供多元化的學習與成長機會，以促進個人能力提升與企業長遠發展。為協助新入職僱員迅速適應環境，我們於首日安排入職簡報及崗位導引，由直屬主管提供在職指導，協助熟悉職責要求。集團鼓勵員工主動參與在職培訓及專業課程學習，提升專業技能與綜合素質。對於符合條件者，集團亦提供有薪進修及考試假期，支持其考取相關專業資格，拓展職涯發展空間，培養與企業共同成長的核心力量。

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

Development and Training 發展與培訓		2024 二零二四年	2023 二零二三年	Unit 單位
Percentage of trained employees 受訓僱員百分比		65	72	%
By Gender 按性別	Male 男性	45	78	%
	Female 女性	55	67	%
By Employee Category 按僱員類別	Senior Management 高級管理層	9	64	%
	Middle Management 中級管理層	27	74	%
	General Employee 一般員工	64	71	%

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

Development and Training 發展與培訓		2024 二零二四年	2023 二零二三年	Unit 單位
Average training hours per employee 每名僱員完成受訓的平均時數		17	13	Hour/employee 小時／人
By Gender 按性別	Male 男性	9	12	Hour/employee 小時／人
	Female 女性	8	8	Hour/employee 小時／人
By Employee Category 按僱員類別	Senior Management 高級管理層	5	6	Hour/employee 小時／人
	Middle Management 中級管理層	5	7	Hour/employee 小時／人
	General Employee 一般員工	7	11	Hour/employee 小時／人

6.1.4. Labour Standards

The Group upholds the principles of integrity and compliance, strictly adhering to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and other applicable labour regulations. The Group firmly prohibits the employment of child labour and any form of forced labour, ensuring that all employees are engaged in a lawful, fair and human-rights-respecting environment. A rigorous recruitment and employment verification system has been established, under which all new hires are required to provide valid identification documents to verify their age and legal work eligibility, thereby preventing non-compliant employment practices at source.

In addition, the Group conducts regular reviews and updates of its human resources policies to ensure that employment arrangements remain compliant with prevailing legal requirements, while safeguarding employees' fundamental rights, including reasonable working hours, rest periods and remuneration. Any non-compliance identified will be dealt with in strict accordance with laws and regulations, with timely reporting to the relevant authorities. During the Reporting Period, no cases of child labour or forced labour were identified within the Group. Looking ahead, we will continue to enhance internal monitoring and risk prevention mechanisms to safeguard labour rights and uphold corporate ethical integrity.

6.2. Operating Practices

6.2.1. Supply Chain Management

The Group firmly believes that sustainable development must be built upon collaboration across the entire value chain and is committed to establishing a responsible and efficient supply chain management system. In selecting new suppliers, in addition to evaluating product quality, pricing, delivery capability and service standards, we also place emphasis on their environmental and social responsibility performance. Background checks are conducted on major suppliers to identify potential ESG risks.

6.1.4. 勞工準則

本集團堅守誠信合規原則，嚴格遵守《僱傭條例》（香港法例第57章）及其他適用勞工法規，堅決禁止聘用童工及任何形式的強迫勞工，確保所有僱員均在合法、公平與尊重人權的環境下受聘。我們已建立嚴謹的招聘及僱傭審查制度，所有新入職人員均須提交有效身份證明文件，以核實年齡及合法工作資格，從源頭杜絕違規用工行為。

同時，本集團定期檢視與更新人力資源政策，確保僱傭安排持續符合現行法規要求，並保障員工享有合理工時、休假及報酬等基本勞動權益。若發現違規情況，將依紀依法嚴肅處理，並適時向有關部門報告。報告期內，集團未發現任何涉及童工或強迫勞工的違規事件。未來，我們將持續完善內部監控與風險防範機制，以守護勞工權益及企業道德聲譽。

6.2. 營運慣例

6.2.1. 供應鏈管理

本集團深信可持續發展須建立於整體價值鏈協同之上，並致力於構建負責任及高效的供應鏈管理體系。於甄選新供應商時，我們除評估其產品品質、價格、交付能力與服務水平外，亦重視其環境與社會責任表現，並對主要供應商進行背景審查，以識別潛在的ESG風險。

The Group has implemented an annual supplier evaluation system, under which the approved supplier list is updated based on overall performance results, with preference given to partners that meet environmental protection, safety and social responsibility standards. We encourage suppliers to adopt environmentally friendly alternatives, such as carbon reduction, energy-saving measures and green packaging, and to obtain international certifications such as ISO9001, ISO14001 and OHSAS18001 to enhance overall management standards. A dedicated team is responsible for overseeing supplier compliance and performance, while maintaining communication with suppliers to promote continuous improvement and risk prevention, thereby jointly building a robust, transparent and resilient sustainable supply chain system.

本集團設有供應商年度評估制度，依據綜合表現結果更新核准供應商名單，優先選用符合環保、安全及社會責任標準的合作夥伴。我們鼓勵供應商採取減碳、節能及綠色包裝等環保替代方案，並鼓勵其取得ISO9001、ISO14001、OHSAS18001等國際認證，以提高整體管理水平。專責團隊負責供應商合規與績效監管，並與供應商保持溝通，推動持續改進與風險預防，共同構建穩健、透明且具韌性的可持續供應鏈體系。

6.2.2. Product Responsibility

6.2.2. 產品責任

The Group attaches great importance to product responsibility and the protection of customer rights, placing data privacy safeguards and service quality management among its core operational priorities. Given that our business involves the handling of customers' personal and confidential information, we strictly comply with the Personal Data (Privacy) Ordinance of Hong Kong and the six Data Protection Principles. We ensure that data collected is used solely for specified purposes and adopt multiple security measures to prevent data leakage or unauthorised use. These measures include restricting access to authorised personnel only, prohibiting disclosure without customer consent, requiring employees with access to sensitive information to sign confidentiality agreements, implementing separation between internal and external networks, and securing physical records under lock. During the Reporting Period, no non-compliance incidents were recorded, demonstrating the stability and effectiveness of our data management practices.

本集團重視產品責任與客戶權益保護，將資料私隱保障及服務質素管理列為營運核心之一。鑑於業務涉及接觸及處理客戶個人與機密資料，我們嚴格遵守香港《個人資料（私隱）條例》及六項保障資料原則，確保所收集資料僅限於指定用途，並採取多重保安措施防止資料洩漏或未經授權使用。包括僅授權人員可存取資料、未經客戶同意不予披露、要求涉密僱員簽署保密協議、內外網隔離設置、實體資料上鎖管理等。報告期內未發生任何違規事件，顯示資料管理成效穩定。

In terms of customer service, the Group is committed to delivering high-quality technical services, supported by professional project teams. We maintain close communication with customers through channels such as telephone and email, ensuring stable and seamless service delivery and providing timely responses to customer needs, thereby enhancing overall satisfaction and fostering trust in cooperation. Looking forward, we will continue to optimise our product responsibility and customer service mechanisms to further strengthen corporate reputation and market competitiveness.

在客戶服務方面，本集團致力提供高品質的技術服務，並以專業項目團隊作為支援核心，透過電話及電郵等渠道與客戶保持緊密溝通，確保服務交付穩定順暢，並及時回應客戶需求，提升整體滿意度與合作信任。未來，我們將持續優化產品責任與客戶服務機制，鞏固企業信譽與市場競爭力。

6.3. Anti-corruption

6.3. 反貪污

The Group upholds the principle of integrity and self-discipline, strictly prohibiting any form of corrupt practices, including bribery, fraud, extortion and money laundering. To this end, the Group has established a Code of Conduct for Employees to clearly regulate standards of professional ethics. Key requirements include:

本集團堅守廉潔自律原則，嚴格禁止任何形式之貪污行為，包括賄賂、欺詐、勒索及洗黑錢等，並制定《僱員行為準則》，明確規範員工操守。主要內容包括：

i. Employees must not offer, solicit, accept or induce any benefit beyond normal business interactions, unless prior approval has been obtained from a supervisor;

i. 僱員不得提供、收受或誘使任何超出正常業務交往範圍的利益，除非獲得主管事先批准；

ii. Bribery or any improper means to secure or retain business is strictly prohibited;

ii. 嚴禁以賄賂或任何不當方式爭取或保留業務；

iii. Employees shall proactively avoid situations that may give rise to conflicts of interest;

iii. 僱員應主動迴避可能引致利益衝突之情形；

iv. Any potential or actual conflicts of interest must be reported immediately to management with full disclosure.

iv. 如出現潛在或實際利益衝突，須即時向管理層申報並作全面披露。

The Group strengthens anti-corruption awareness through institutional measures and training, fostering a culture of integrity and compliance to safeguard corporate reputation and maintain stakeholder trust.

本集團透過制度建設及培訓強化反貪腐意識，營造誠信合規的企業文化，保障企業聲譽與持份者信任。

Anti-Corruption 反貪污	2024 二零二四年	2023 二零二三年	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

The Group actively participates in regional development and community building by promoting local employment, improving infrastructure, and advancing clean energy projects to stimulate economic growth. We have developed distributed solar power stations tailored to local conditions, making use of unplanned agricultural land, wasteland and fish ponds through a "generation above, cultivation below" model. This approach not only enhances land efficiency but also improves soil and water quality, increases agricultural income and creates employment opportunities. At the same time, by aligning with policies on rural poverty alleviation and new countryside development, the Group fosters diversified rural economic growth and contributes to rural revitalisation.

6.4. 社區投資

本集團積極參與地區建設與社區發展，透過就地就業、基建完善及清潔能源項目推動經濟增長。我們因地制宜發展分佈式太陽能電站，利用未規劃農業用地、荒地、魚塘等場域，實現「板上發電、板下種養」的立體利用模式，不僅提升土地效益，亦改善土壤水質、增加農業收益、創造就業機會。同時，結合農戶扶貧、新農村建設等政策，促進農村經濟多元發展，助力鄉村振興。

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。	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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