ISP HOLDINGS LIMITED
昇柏控股有限公司

(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：02340



2025
ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT
環境、社會及管治報告

Table of Contents
目錄

2	About This Report	關於本報告
5	Chairman's Message	主席的話
7	About the Group	關於本集團
8	2025 Progress at a Glance	2025重要成果
9	Major Awards and Recognitions	主要獎項及嘉許
13	Our Sustainable Development	我們的可持續發展
24	Business	業務營運
30	Customers	以客為本
32	People	人才發展
47	Community	社會貢獻
52	Partners	夥伴合作
57	Environment	環境管理
81	Laws and Regulations Compliance	遵守法律法規
82	KPI Data Summary	績效數據總結



About This Report
關於本報告

ISP Holdings Limited (the "Company"), and its subsidiaries (collectively, the "Group" or "We") are pleased to present its annual Environmental, Social and Governance ("ESG") Report (the "Report"). Complementing our 2025 Annual Report, the purpose of this Report is to communicate the Group's visions, commitments, policies, and performance regarding material ESG issues. This Report also intends to build trust and rapport among stakeholders, as well as to enable a better understanding of the Group's sustainability progress and direction.

昇柏控股有限公司(「本公司」),連同其附屬公司,(統稱為「本集團」或「我們」)欣然提呈其年度環境、社會及管治(「環境、社會及管治」)報告(「本報告」)。本報告補充我們的2025年年報,旨在傳達本集團對於重大環境、社會及管治議題的願景、承諾、政策及表現。本報告亦旨於跟持份者建立融洽互信的關係,且以便更深入了解本集團的可持續發展進度和方向。

REPORTING SCOPE

The scope of this Report covers the Group's business activities in Hong Kong, which include the interior and special projects business (the "ISP Business") for the year ended 31 December 2025 (the "Reporting Year" or "2025"). The reporting scope is defined based on the revenue contributions from operations directly controlled by the Group during the Reporting Year. The ISP Business is the Group's major source of revenue during the Reporting Year. The reporting scope of this Report is consistent with the reporting boundary of the Report for the year ended 31 December 2024 ("2024"). The Group will continue to assess the major ESG aspects of different businesses or its major subsidiaries and extend the scope of disclosure when and where applicable.

報告範圍

本報告範圍涵蓋本集團在香港的業務,其中包括截至2025年12月31日止年度(「報告年度」或「2025」)的室內裝飾及特殊項目(「室內裝飾及特殊項目業務」)。報告範圍根據本集團在報告年度的直接營運控制下的收入貢獻來釐定。室內裝飾及特殊項目業務乃是本集團於報告年度的主要收入來源。本報告的報告範圍與截至2024年12月31日止年度(「2024」)的報告的報告範圍一致。本集團將持續評估不同業務或其主要附屬公司的主要環境、社會及管治事宜,並在適用情況下擴大披露範圍。



About This Report
關於本報告



The senior management of the Group has discussed, identified and confirmed the reporting scope of this Report. The reporting scope is determined according to the corresponding materiality of each entity to our business and operations, as well as the sustainability impact during the Reporting Year. In addition to operations with significant revenue contributions to the Group, this Report includes entities that are under our direct control and management during development or operations.

本集團高級管理層商討、識別及確認本報告的報告範圍。報告範圍是根據於報告年度各實體對我們的業務及營運的相應重要性以及可持續發展影響而釐定。除了對本集團的收益有重大貢獻的業務外，本報告亦包括了於發展或營運階段中受我們直接控制及管理的實體。

This Report has been prepared in accordance with Appendix C2 ESG Reporting Code of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"). This Report adheres to the following reporting principles:

本報告乃根據香港聯合交易所有限公司(「聯交所」)證券上市規則附錄C2《環境、社會及管治報告守則》編寫。本報告遵循以下匯報原則：

About This Report
關於本報告

Materiality 重要性

Following a comprehensive stakeholder engagement process and materiality assessment, this Report is structured based on the materiality of environmental and social issues of the Group. For more information, please refer to "Stakeholder Engagement" and "Materiality Assessment" under the section of "Our Sustainable Development".
經過全面的持份者參與和重要性評估，本報告根據本集團環境及社會議題的重要性編製。有關更多詳細資訊，請參閱「我們的可持續發展」中的「持份者參與」和「重要性評估」。

Balance 平衡

This Report provides an unbiased picture of the Group's ESG performance.
本報告以中立的角度概述本集團的環境、社會及管治表現。

Quantitative 量化

The standards and methodologies used in the calculation of relevant data in this Report, as well as the applicable assumptions were disclosed. The key performance indicators ("KPIs") are supplemented with explanatory notes to establish benchmarks where applicable.
我們已披露在計算本報告相關數據時所用的標準及方法以及適用假設，並在適用情況下以說明附註補充關鍵績效指標(「關鍵績效指標」)以制定基準。

Consistency 一致性

The preparation approach of this Report was substantially consistent with that of the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies. There are no material changes in the reporting approach and methodologies from those adopted by the Group in the previous reporting year. If there are any changes that may affect the comparison with previous ESG reports, the Group will add a description to the corresponding content of this Report.
本報告的編製方式與往年很大程度上一致，並已針對披露範圍及計算方式發生變化的數據進行說明。與本集團上一報告年度所採用的報告方式及方法相比並無重大變動。如有任何可能影響與過往的環境、社會及管治報告作比較的變動，本集團將於本報告的相應內容中添加說明。

The Group is committed to disclosing all material ESG matters in the most accurate and genuine manner. All information is compiled and published according to existing policies or practices, and official documents or reports. The board of directors (the "Board") of the Company is dedicated to monitoring and disclosing the Group's sustainability performance through the annual publication of ESG reports. This Report is endorsed and approved by the Board.

本集團致力以最準確和真實的方式披露所有重大的環境、社會及管治事務。所有資訊均根據現有政策或慣例，以及官方文件或報告編寫和發布。董事會(「董事會」)亦致力透過每年發布環境、社會及管治報告，以監察及披露本集團的可持續發展表現。本報告已受董事會認可並批核。

We constantly strive to improve our sustainability practices, performance and disclosure. If you wish to provide any comments or suggestions, please contact us at investor@isp-hk.com.hk. For further information regarding our financial performance and corporate governance, please refer to our 2025 Annual Report.

我們努力不懈地改善我們的可持續慣例、表現及披露。如　閣下希望提供任何意見或建議，歡迎透過investor@isp-hk.com.hk與我們聯繫。有關我們財政表現和企業管治的更多資訊，請參閱我們的2025年年報。

Chairman's Message
主席的話

Dear Stakeholders,

On behalf of the Board of the Company, I hereby present to you the annual ESG performance of the Group for 2025.

Corporate governance is one of the key elements that enables sustainable development of the Group. The Board's approach to effective governance reflects the Group's commitment to fostering a culture and processes that effectively manage various risks, including ESG risks. The Board is responsible for setting our sustainability strategies and visions, and managing ESG-related performance of the Group. It also oversees all ESG-related matters, including the identification, evaluation and management of sustainability risks and opportunities. The Board is fully supported by the ESG Committee, the Integrity Monitoring Committee, the Risk Management Committee, as well as the Corporate Occupational Health and Safety Management Committee.

The Group attaches great importance to the material impact that the ESG risks may have on the Group. Based on the external social and macroeconomic environment as well as the Group's development strategy, assessments on material ESG issues are conducted regularly and the results of which are reported to the Board for review. Moreover, the Group has been collecting views on its sustainability through a variety of stakeholder engagement means and prioritising the materiality of relevant issues. By engaging stakeholders, the Group is able to manage risks and explore opportunities effectively. During the Reporting Year, the top five material topics of the Group are ethics and integrity, compliance with relevant laws and regulations, quality products, occupational health and safety and customer health and safety.

In a complex and ever-changing landscape, we must never lose sight of the big picture. The extent of the global climate emergency came into clear focus for the Group. Apart from improving financial performance, we are committed to taking timely and meaningful action to mitigate the impacts on the environment and make sustainability the core focus of our business strategy — woven into every facet of our operations. During the Reporting Year, we held various environmental activities to enhance employees' awareness of different environmental protection issues such as energy conservation and waste reduction. In addition, the environmental targets were approved by the Board and we will regularly review progress towards these targets and the effectiveness of related measures. Delegated by the Board, the ESG Committee will analyse the Group's ESG data relative to its historical records, benchmark against other comparable peers and report to the Board at least once a year. The Board will then carefully evaluate the attainability of the targets in light of the Group's operations and prospects. To achieve these targets, the Group will continue monitoring sustainability indicators and implementing concrete actions.

親愛的持份者：

本人謹代表本公司董事會向　閣下呈報本集團於2025年之環境、社會及管治的年度表現。

企業管治對本集團的可持續發展至關重要。本集團努力確保整個機構培育文化和工作流程，有效地處理包括環境、社會及管治風險在內的各種風險，這反映了董事會有效的管治方式。董事會負責制定我們的可持續發展策略和願景，管理本集團與環境、社會及管治相關的表現。其亦會監督所有與環境、社會及管治相關的事務，包括識別、評估及管理可持續發展的風險和機遇。環境、社會及管治委員會、誠信監察委員會、風險管理委員會以及企業職業健康和安全管理委員會全力支持董事會。

本集團十分重視環境、社會及管治風險可能對本集團造成的重大影響。我們根據外部社會及宏觀經濟環境以及本集團的發展策略，對重大環境、社會及管治議題進行定期評估，並向董事會匯報結果供其審閱。此外，本集團一直透過各種持份者參與方式，對其可持續發展收集意見，並為相關議題的重要性定下優先次序。透過持份者參與，本集團得以有效管理風險，探索機遇。於報告年度，本集團五大重大議題為道德與操守、遵守相關的法律法規、優質產品、職業健康及安全和客戶的健康與安全。

即使在複雜且千變萬化的大環境下，我們也不忘大局。全球氣候危機的緊急程度成為本集團的關注重點。除了改善財務表現外，本集團亦致力採取適時而有意義的行動來減少對環境造成的影響，使可持續發展成為我們業務策略的重心，融入我們各方面的營運。於報告年度，我們舉辦了不同環保活動，以提高員工對節約能源和減少廢物等不同環境保護議題的意識。此外，環境目標獲董事會批准，而且我們會定期審查實現環境目標的進展和相關措施的有效性。在董事會的授權下，環境、社會及管治委員會會將本集團環境、社會及管治數據與其歷史記錄及其他可比同行的基準進行分析比較，並至少每年向董事會報告一次。董事會其後會根據本集團的營運及前景審慎評估目標的可達成性。為實現該等目標，本集團將持續監測可持續指標的表現，並落實具體行動方案。

Chairman's Message
主席的話

In the Reporting Year, the Group actively participated in various community activities to promote social inclusion. We collaborated with organisations like the Evangelical Lutheran Church Social Service of Hong Kong, and the Ten Percent Donation Scheme Foundation. Approaching Mother's Day, the Group sponsored and led 12 children to participate in the "Little Gifts for Mum and Themselves" workshop, assisting children to craft handmade leather gifts for their mothers and fostering their creativity, crafting skills, and emotional communication abilities. Our employees participated as volunteers in the "Cultural Exploration in West Kowloon Cultural District" activity, leading 16 children on visits to the M+ Museum and the Hong Kong Palace Museum and helping them expand their cultural horizons and learning experiences. The Group also engaged in the "Ten Percent Donation Scheme Foundation Annual Charity Ball" to sponsor the charity event. Through these initiatives, we aimed to create a positive impact where we operate, promote a harmonious community, and make meaningful contributions to those in need.

於報告年度，本集團積極參與各種社區活動，促進社會共融。我們與基督教香港信義會社會服務部、十分關愛基金會等組織合作。臨近母親節，本集團贊助並帶領12位兒童參與「贊助給媽媽和自己的小禮物」工作坊，協助兒童親手製作皮革手工禮物送給母親，並培養他們的創意、手作能力及情感溝通技巧。我們員工以義工身份參與了「童你遊西九文化探索之旅」活動，帶領16位兒童參觀西九文化區的M+博物館及香港故宮文化博物館，協助他們拓展文化視野及學習體驗。本集團亦參與「十分關愛基金會週年慈善晚會」，贊助慈善活動。通過這些倡議，我們旨在我們營運的地方創造積極影響，促進和諧社區，並為有需要人士做出有意義的貢獻。

Looking ahead, the Group will continue to promote low-carbon and environmental construction, enhance corporate governance, build a workforce of talent, and promote innovation and technology. These help to improve people's livelihoods and serve the community. The Group embraces the trend of green and sustainable development, leading the industry and stakeholders in the value chain towards a sustainable future.

展望未來，本集團將繼續提倡低碳環保建設，加強企業管治，建立唯才是用的團隊，和推動創新科技。這一切都有助改善人們生活，為社區謀福祉。本集團順應綠色可持續發展的大勢，引領業界及價值鏈上的持份者攜手邁向可持續的未來。

Lastly, on behalf of the Board, I would like to express my sincere gratitude to our shareholders, customers, business associates and subcontractors for their continuous support. I would also like to send my warmest thanks to all our management and staff members for your hard work and dedication during the Reporting Year. Together with all our stakeholders, we look forward to further advancing the sustainability progress.

最後，本人謹代表董事會向我們的股東、客戶、業務夥伴及分判商致意，感謝他們一直以來的支持。全體管理層及員工於報告年度努力不懈，緊守崗位，本人亦謹此衷心感謝各位。我們期望與所有持份者一同進一步推動可持續發展進程。

Stay safe and stay well.

祝大家身體健康、幸福安康！

Kingston Chu Chun Ho
Chairman

主席
朱俊浩

Hong Kong, 23 March 2026

香港，2026年3月23日

About the Group
關於本集團

Our Mission 我們的使命

We are committed to creating value for stakeholders by providing comprehensive and innovative solutions that achieve high-quality results.

我們致力為持份者創造價值，為他們提供全面及創新的方案，以達至高質素成效。

Our Values 我們的企業價值

- Customer Focus 以客為本
- Teamwork 群策群力
- Pursuit of Excellence 追求卓越
- Innovation 不斷創新
- Integrity 正直誠實

During the Reporting Year, the ISP Business in Hong Kong and the property and facilities management business in China were the two main business segments of the Group.

於報告年度，香港的室內裝飾及特殊項目業務及中國的物業及設施管理業務為本集團兩大主要業務分部。

The ISP Business has been in operation since 2006 and has completed over 274 projects as at 31 December 2025 in a large variety of services, including interior design, fitting out, renovation and conservation, addition and alteration works, construction, maintenance, and buildability and feasibility studies for building-related projects, provided to its local customers.

室內裝飾及特殊項目業務自2006年起運作及截至2025年12月31日已完成逾274個項目，為本地客戶提供多種服務，包括樓宇相關項目的室內設計、裝修、翻新及保育、加建及改建、建築、維護及樓宇相關項目的可建及可行研究。

In 2025, we joined the "ESG Pledge" Scheme of The Chinese Manufacturers' Association of Hong Kong. By signing the "ESG Pledge", we are committed to implementing the lead in taking substantive actions in the areas including environmental protection, social responsibility and corporate governance, aiming to enhance the importance of the Hong Kong business community on the concept and practice of sustainable development and work together to create a sustainable future. The Group also signed the Energy Saving Charter & 4T Charter Scheme launched by the Environmental and Ecological Bureau and the Electrical and Mechanical Services Department, and is committed to implementing energy-saving measures to reduce carbon emissions. In the future, we will continue to actively care about the relationship between our business and society, economy, environment and resources, create an inclusive, harmonious, sustainable and adaptable future, and promote Hong Kong to achieve economic prosperity, social progress and a beautiful environment at the same time.

於2025，我們參加了香港中華廠商聯合會「ESG約章」行動。通過簽署「ESG約章」，我們承諾在包括環境保護、社會責任、公司管治的範疇率先採取實質性的行動，旨在增強香港工商界對可持續發展理念與實踐的重視，為創建可持續的未來而共同努力。本集團亦簽署了環境及生態局和機電工程署推出的節能約章及4T約章計劃，承諾實施節能措施以減少碳排放。於未來，我們會繼續積極關切業務與社會、經濟、環境和資源的關係，創建共融和諧、可持續及具適應性的將來，推動香港同時達致經濟繁榮、社會進步和環境優美。

We have respected and prioritised our core values, including customer-focus, integrity, teamwork, innovation and the pursuit of excellence, in value creation for our stakeholders. Looking forward, we shall continue to incorporate and advance the principle of sustainability within our businesses, as we interact with our stakeholders, the community-at-large and the environment, to build a more prosperous and sustainable community.

我們一直重視我們的核心價值，包括以客為本、正直誠實、群策群力、不斷創新和追求卓越，為持份者創造價值。展望未來，我們將繼續在業務內納入和推動可持續發展原則，與持份者、社會及環境互動，以建立更繁榮及可持續發展的社會。

2025 Progress at a Glance
2025 重要成果



Successfully retained all **ISO** certifications
成功保留所有**ISO**認證



Conducted the **ISO 9001, ISO 14001 and ISO 45001** Surveillance Audit
進行了**ISO 9001**、**ISO 14001**、**ISO 45001**監督審核



Reviewed progress made against the environmental targets in **4** areas, including energy, greenhouse gas ("GHG") emissions, water and waste
按包括能源、溫室氣體(「溫室氣體」)排放、水和廢物**4**個領域的環境目標檢討進度



Participated in **3** community investment activities
參與**3**次社區投資活動



Received **7** Awards in recognition of excellence in occupational health and safety
榮獲**7**項職業健康與安全方面的卓越獎



Recorded approximately **501.37** hours of training in total
記錄了共約**501.37**小時的培訓

Major Awards and Recognitions
主要獎項及嘉許

ISSUING AUTHORITY 頒發機構
The Hong Kong Construction Association ("HKCA")
香港建造商會(「香港建造商會」)

AWARDS/RECOGNITIONS
獎項／嘉許

- HKCA Proactive Safety Contractor Award
  香港建造商會積極推動安全承建商獎
- HKCA Safety Person-in-charge Award
  香港建造商會安全主管獎
- HKCA Safe Supervisor Award
  香港建造商會安全監工獎









Major Awards and Recognitions
主要獎項及嘉許

Occupational Safety and Health Council
職業安全健康局

- The 24th Hong Kong Occupational Safety and Health Award 2025 — Safety Performance Award (All Industries)
  第二十四屆香港職安健大獎2025 — 安全表現大獎(各行各業組)
- The 24th Hong Kong Occupational Safety and Health Award 2025 — Safety Performance Award (Construction Industry)
  第二十四屆香港職安健大獎2025 — 安全表現大獎(建造業組)





Promoting Happiness Index Foundation
香港提升快樂指數基金

- Happiness Company Logo
  「開心企業」標誌



Major Awards and Recognitions
主要獎項及嘉許

The Hong Kong Council of Social Service
香港社會服務聯會

- Caring Company Certificate
  「商界展關懷」證書



The Chinese Manufacturers' Association of Hong Kong
香港中華廠商聯合會

- ESG Pledge Logo
  「ESG約章」標誌



Major Awards and Recognitions
主要獎項及嘉許

Environmental and Ecological Bureau and the Electrical and Mechanical Services Department
環境及生態局和機電工程署

- Signed the Energy Saving Charter & 4T Charter
  已簽署節能約章及4T約章計劃



Our Sustainable Development
我們的可持續發展

As a responsible corporate citizen, we believe that we should conduct business well while doing good. We are mindful that stable and responsible corporate development can only be achieved if sustainability becomes the cornerstone of the business. Furthermore, various environmental and social issues may constitute risks that threaten the Group's sustainable development, but the act of venturing to solve such issues may lead to new business opportunities. Hence, to foster company longevity and growth, as well as to realise new business opportunities, the Group commits to integrating sustainability principles into every facet of the business.

作為負責任的企業公民，我們堅信做好業務同時亦應做好事，只有可持續發展成為企業的基礎時，才能實現穩定及負責任的企業發展。此外，不同的環境和社會議題亦可能會構成風險，影響本集團的可持續發展。然而，以敢於嘗試的態度尋求解決方案或能帶來新的商機。因此，為促進公司長遠發展及創造新商機，本集團致力將可持續發展原則融入業務的各個方面。

SUSTAINABILITY STRATEGY

Our concept of sustainability is not only the guiding principle; it is embedded in our strategies that guide our operations. We strive to achieve positive outcomes for our business, as well as for our business, people, customers, partners, the community and the environment at large. This strategy is reviewed annually by our ESG Committee. Our sustainability strategy has been developed with these stakeholder groups in mind, which have been translated into six focus areas. The strategy echoes and reinforces our corporate values, and provides a clear framework for deploying resources, generating positive impacts, and communicating results.

可持續發展策略

我們的可持續概念不僅是指導原則，並且還融合到我們的策略之中，作為我們的營運引導。我們致力為我們的業務、員工、客戶、合作夥伴，以及整個社會和環境取得正面成果。本策略由我們的環境、社會及管治委員會每年審查，制定策略時均考慮到這些持份者群體，並化為六個重點範圍。策略呼應並強化了我們的企業價值，為分配資源、製造正面影響和傳達結果提供了清晰的框架。



Our Sustainable Development
我們的可持續發展

SUSTAINABILITY STRATEGY
可持續發展策略

Customers 客戶

- Enhance service strength to continuously improve quality assurance
  加強服務實力以持續提高質量保證
- Encourage innovative solutions to enhance the operation
  鼓勵創新方案以加強營運
- Respect and safeguard our customers
  尊重和保護我們的客戶
- Establish a sound customer communication mechanism
  建立一個健全的客戶溝通機制

Business 業務

- Regularly monitor, evaluate and improve material sustainability issues, performance and risks
  定期監控、評估和提升重要的可持續性議題、表現與風險
- Operate under high standards of governance, transparency and integrity
  在高標準的管治、透明度和誠信度下營運
- Promote fair competition and sustainable development of the industry
  促進行業公平競爭和行業可持續發展

Community 社區

- Support causes and initiatives that create positive impacts and promote sustainability
  支持對能夠創造正面影響及促進可持續發展的倡議與措施
- Contribute to a loving community
  打造一個充滿關愛的社區

People 員工

- Care for and engage with our employees
  關心並與我們的員工互動
- Promote a safe and healthy work environment
  促進安全健康的工作環境
- Provide professional staff training and assist in career development
  提供專業的員工培訓並協助員工職業發展
- Provide equal opportunities, non-discrimination and human rights
  提供平等機會、反歧視和保障人權

Environment 環境

- Maintain a comprehensive environmental management system with periodic review
  維護全面的環境管理系統並定期審視
- Implement strategic continuous improvements in resource consumption and emissions control
  在資源消耗和排放控制方面作策略性持續改進
- Promote awareness towards environmental protection
  提升環保意識
- Respond to climate change and seize the opportunities brought by climate change
  應對氣候變化，並把握氣候變化帶來的機遇

Partners 夥伴

- Promote the development of green supply chains
  促進安全健康的工作環境
- Collaborate with our supply chain partners in improving sustainability performance
  與供應鏈合作夥伴共同提升可持續發展表現
- Uphold fair and open procurement practices
  堅持公平公開的採購方法

Our Sustainable Development
我們的可持續發展

SUSTAINABILITY GOVERNANCE

Robust governance is fundamental to our business. A strong governance structure with clear lines of accountability enables us to fulfil the commitments outlined in our sustainability strategy. Effective sustainability management requires committed leadership, clear direction and strategic influence. Under the Board's leadership, we endeavour to ensure that our business is conducted in accordance with all applicable laws and regulations, codes and standards and that we live up to our high standards of accountability and transparency.

The Board takes the overarching responsibility of managing the business strategies and activities of the Group. Sustainability issues are planned and managed at the strategic level by the Board, while executed and monitored at the operational level by different committees. The Board is responsible for setting our sustainability strategies and vision and managing the ESG-related performance of the Group. It also arranges annual meetings to discuss ESG-related matters to oversee all ESG-related matters, including the identification, evaluation and management of sustainability risks and opportunities as well as reviewing the Group's performance against ESG-related metrics and targets. The Board is supported by the ESG Committee, the Integrity Monitoring Committee, the Risk Management Committee, as well as the Corporate Occupational Health and Safety Management Committee. In the upcoming years, we aspire to further increase the Board's involvement with ESG issues in a gradual manner.

可持續發展管治

我們的業務建基於穩健的管治。嚴謹的管治架構和清晰的責任分配使我們能履行可持續發展策略中概述的承諾，而有效的可持續發展管理需要堅定的領導、明確的方向和策略性影響力。在董事會的領導下，我們確保業務營運遵守所有適用之規則及法例，並符合適用的守則及標準，致力保持高標準的問責制度和透明度。

董事會肩負為業務策略及整體業務管理制定方針的責任。董事會在策略層面上計劃和管理可持續發展事宜，而在營運層面上則由不同委員會執行和監管。董事會負責制定我們的可持續發展策略和願景，管理本集團與環境、社會及管治相關的表現。其亦安排年度會議討論環境、社會及管治相關事宜以監督所有與環境、社會及管治相關的事務，包括識別、評估及管理可持續發展的風險和機遇以及就環境、社會及管治相關指標及目標檢討本集團的表現。環境、社會及管治委員會、誠信監察委員會、風險管理委員會以及企業職業健康和安全管理委員會全力支持董事會，期望在未來數年，逐步增加董事會對環境、社會及管治事務的參與。



Our Sustainable Development
我們的可持續發展

Integrity Monitoring Committee 誠信監察委員會	• Ensures the Group's operations follow the principles of honesty and integrity 確保本集團在營運上遵循誠實和廉正的原則 • Provides an impartial whistleblowing channel for confidential reports on malpractices 提供公正及保密的渠道以舉報不當行為 • Prevents, detects and responds to potential misconduct 預防、偵查和應對潛在不當的行為 • Reports all matters relating to integrity monitoring to the Audit Committee ("AC") 向審核委員會(「審核委員會」)報告所有與誠信監察有關的事項 • Conducts fair investigations to all potential cases and reports directly to the AC 對所有可疑的個案進行公平調查，並直接向審核委員會匯報
Risk Management Committee 風險管理委員會	• Takes current and emerging risks and risk exposures relating to the Group's business and strategies into consideration, to ensure that appropriate arrangements are in place to control and mitigate the risks effectively 考慮與本集團業務和策略有關的當前和新興風險以及潛在風險，以確保有適當的安排來有效控制和緩解風險 • Facilitates the risk assessment process and timely communication with the AC and the Board 促進風險評估過程並及時與審核委員會和董事會溝通
ESG Committee 環境、社會及管治委員會	• Measures and reviews the sustainability performance of the Group, and reports the progress to the Board annually 量度和審查本集團的可持續發展績效並每年向董事會報告進展 • Controls and provides guidance to staff on sustainable development and operations 控制可持續發展與營運及提供指引予員工 • Assists the Board in approving the process and criteria for identifying and selecting material ESG-related issues (including climate-related risks and opportunities), the collection of pertinent ESG data, and setting out sustainability principles and priorities, through making recommendations to the Board 透過向董事會提出建議，協助董事會批准識別及甄選重大環境、社會及管治相關議題(包括氣候相關風險及機遇)的程序及標準、相關環境、社會及管治數據的收集，以及可持續發展原則和優先事項的制定 • Develops and implements the Group's ESG-related strategies, frameworks and policies to achieve ESG-related targets, and reports to the Board on the progress and effectiveness of their development and implementation 制定並實施本集團的環境、社會及管治相關戰略、框架及政策，以達到環境、社會及管治相關目標，並向董事會報告發展及實施的進展情況及有效性 • Reviews and makes recommendations to the Board for approval on the preparation and disclosure of the Company's ESG report in accordance with all applicable laws, rules and regulations 根據所有適用法律、法規及規例，審閱本公司環境、社會及管治報告的編製及披露，並向董事會提出建議以供批准
Corporate Occupational Health and Safety Management Committee 企業職業健康和安全管理委員會	• Monitors material ESG aspects within the operations 監督營運中的重要環境、社會及管治方面事務

Our Sustainable Development
我們的可持續發展

SUSTAINABILITY STANDARDS

In order to ensure best practices in the industry and effectively regulate our occupational health and safety, operational quality, and environmental management, the Group has implemented numerous policies and management systems, most of which are carried out in accordance with international standards.

可持續發展的標準

為確保在行業內實行最佳的可持續發展，並有效地規管我們的職業健康及安全、營運質素以及環境管理，本集團實施了許多政策和管理系統，其中大部分均按國際標準執行。

Our Sustainability Standards 我們的可持續發展標準	ISO 9001 Quality Management System ISO 9001 品質管理系統 ISO 45001 Occupational Health and Safety Management System ISO 45001 職業健康與安全管理系統 ISO 14001 Environmental Management System ISO 14001 環境管理系統

STAKEHOLDER ENGAGEMENT

The Group openly and actively engages with those who are highly influential to its business and those whom its operations affect significantly. Understanding different stakeholders' opinions, priorities and values helps us to better serve their evolving needs and to recognise their expectations and concerns regarding our governance, management and sustainability.

During the Reporting Year, we continued to implement the Shareholders' Communication Policy, which enables the Board to disseminate information in an effective and timely manner through established engagement channels. In preparing this Report, we also engaged an external consultant to conduct a stakeholder engagement exercise to help identify and prioritise material sustainability topics.

持份者參與

本集團開放並積極地與對我們的業務具有高度影響力的人士以及我們的營運對其產生重大影響的人士聯繫。了解不同持份者的觀點、優次考慮及價值觀，有助我們更好滿足其不斷轉變的需要，並了解其對我們在管治、管理及可持續發展的期望及關注。

於報告年度，我們繼續執行股東通訊政策，讓董事會透過指定的溝通渠道有效及時地傳播資訊。準備本報告時，我們亦聘請了外部顧問舉行持份者參與活動，以助確認並排優次處理重大的可持續發展議題。



Our Sustainable Development
我們的可持續發展

Key stakeholders and related engagement methods include but are not limited to the following:

主要持份者及相關參與方法包括但不限於以下各項：

Shareholders and Investors 股東與投資者

- Annual and interim reports 年報及中期報告
- Corporate website 集團網頁
- General meetings 股東大會
- Press releases, announcements and circulars 新聞發布、公告及通函

Employees 僱員

- Employee engagement activities 員工活動
- ESG surveys 環境、社會及管治問卷
- Intranet 內聯網
- Meetings and conferences 會議及研討會
- New hire orientation programmes 新員工入職培訓計劃
- Employee newsletters 員工通訊
- Performance appraisals 工作表現評核

Customers 客戶

- Call centres and customer hotlines 客戶服務中心及熱線
- Corporate website 集團網頁
- ESG surveys 環境、社會及管治問卷
- Meetings and conferences 會議及研討會

Business Partners (suppliers, contractors, service providers) 業務夥伴（供應商、承建商、服務供應商）

- Contract renewal process and updates 續約及更新
- Business meetings and conferences 商務會議及研討會
- Daily site safety briefing 每日工地安全簡報會
- ESG surveys 環境、社會及管治問卷
- Performance assessments 業績表現評估
- Safety booklets 安全小冊子

Government 政府

- Business meetings and conferences 商務會議及研討會
- Public consultations 公眾諮詢
- Site inspections 現場視察

Community (non-governmental organisations, industry associations, charity organisations) 社區（非政府組織、工會、慈善機構）

- Charity activities 慈善活動
- Meetings and conferences 會議及研討會
- Seminars 講座
- Volunteering activities 義工活動

Media Partners 媒體夥伴

- E-mail 電子郵件
- Interviews 採訪
- Letters 信件
- Meetings and conferences 會議及研討會
- Press releases 新聞發布

Our Sustainable Development
我們的可持續發展

MATERIALITY ASSESSMENT

Material Issues

The Group's continuous efforts in sustainability will only be meaningful and impactful if it focuses on addressing the issues that matter the most. Engaging stakeholders in the materiality assessment process is key to the Group's approach to sustainability. It helps the Group prioritise its focus and resources to the areas where the Group can significantly impact and gain insight into how its sustainability performance can be improved for future development. The coverage of this Report is determined with reference to a detailed materiality assessment.

We are committed to performing this exercise annually to ensure our existing priorities, strategies and policies align with stakeholder expectations, sustainability-related risks and opportunities. During the Reporting Year, we engaged an independent third-party consultant and adopted a 4-step approach to assessing the materiality of key ESG issues.

重要性評估

重要議題

本集團在可持續發展方面的持續努力需專注於解決最重要的議題，才能更具意義及發揮更大影響力。持份者參與重要性評估過程是本集團可持續發展方針的關鍵，有助將重點及資源優先投放於本集團可產生重大影響的範疇，並了解到未來可如何改善可持續發展的表現。本報告的涵蓋範圍是根據詳細的重要性評估而決定的。

我們承諾每年進行一次這項評估，以確保我們現有的優先排序、策略和政策符合持份者的期望以及與可持續發展相關的風險和機遇。於報告年度，我們聘請獨立第三方顧問，採用四個步驟以評估關鍵環境、社會及管治議題的重要性。

STEP 步驟 1 IDENTIFICATION 識別

A list of potential material issues was identified with reference to the following sources:
參照以下資料來源以識別潛在重大議題：

- The Global Reporting Initiatives Standards 全球報告倡議組織準則
- Previous ESG reports of the Group 本集團過往的環境、社會及管治報告
- The United Nations Sustainable Development Goals ("SDGs") 聯合國可持續發展目標（「可持續發展目標」）
- Peer benchmarking 同行基準

The Group identified and defined 20 material issues.
本集團確定並定義了20項重要議題。

STEP 步驟 2 PRIORITISATION 優先次序

Members of management considered the importance of material aspects for the Group's sustainable development. Other stakeholders, constituting members of our staff, suppliers and contractors, ranked the importance of material aspects based on their own preferences and expectations. We used a standard questionnaire to ensure consistent and systematic evaluation of material issues.
管理層成員考慮可持續發展的各重大議題對本集團的重要性。其他持份者，成員包括我們的員工、供應商及承建商，根據他們的偏好和期望排序各重大議題的重要性。我們採用同一標準的問卷以確保對重大議題進行一致且系統化的評估。

STEP 步驟 3 VALIDATION 驗證

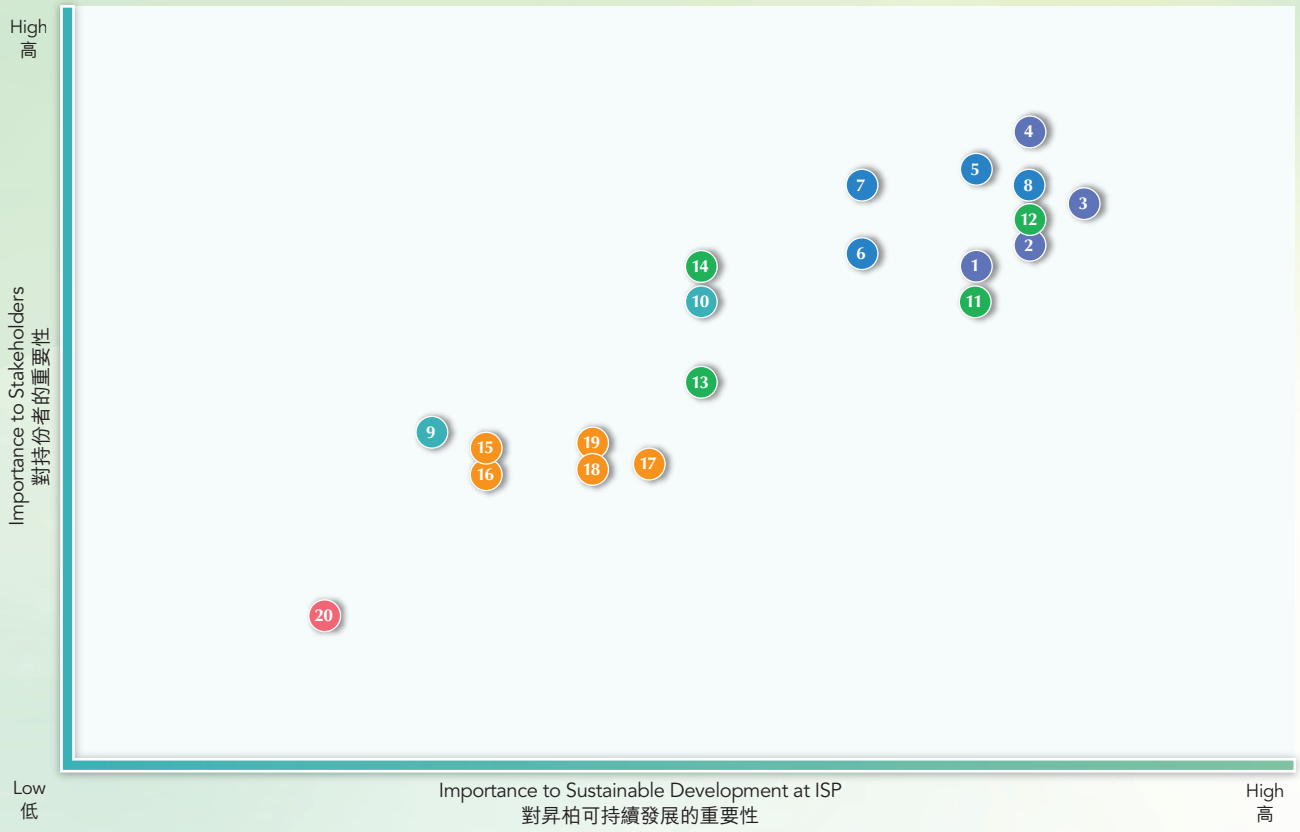
The Group's senior management confirmed the list of material topics for disclosure in this Report. Survey data was plotted in a graph to represent stakeholders' views versus the sustainable development of the Group.
本集團的高層管理人員確認本報告中披露的各項重大議題。調查數據結果以圖表顯示，以表示持份者意見與本集團可持續發展的關係。

STEP 步驟 4 REVIEW 審核

The Board reviewed the material issues, the following materiality matrix, as well as relevant risks and opportunities to ensure an unbiased and balanced view of our sustainability performance and stakeholders' expectations. In addition to overseeing the materiality assessment process, the Board also provided constructive feedback on how the Group should move forward with these results. In particular, the Board provided insight into which issues the Group should focus on improving, as well as which issues pose the greatest ESG-related risks.
董事會審查了重大議題、以下的重要性矩陣，以及相關的風險和機遇，以確保對我們的可持續發展表現和持份者期望保持公正公平的看法。董事會除了監督重要性評估的過程外，還就本集團應如何取得這些成果提供具建設性的意見，建議集團該著重改善的議題，以及指出構成最大環境、社會及管治相關風險的議題。

Our Sustainable Development
我們的可持續發展

Materiality Matrix
重要性矩陣



Business 業務營運

1. Corporate Governance and Risks 企業管治和風險
2. Financial Performance of the Group 本集團業績表現
3. Compliance with Relevant Laws and Regulations 遵守相關的法律法規
4. Ethics and Integrity 道德與操守

Customers 以客為本

5. Customer Health and Safety 客戶的健康與安全
6. Customer Satisfaction 客戶滿意度
7. Customer Privacy Protection 保障客戶私隱
8. Quality Products 優質產品

Partners 夥伴合作

9. Green Procurement 綠色採購
10. Sustainable Performance of Suppliers and Subcontractors 供應商和分判商的可持續表現

People 人才發展

11. Employment Practices 僱傭慣例
12. Occupational Health and Safety 職業健康及安全
13. Employee Training and Development 員工培訓與發展
14. Human Rights Protection 人權保障

Environment 環境管理

15. Energy Management 能源管理
16. Water Management 用水管理
17. Air Emissions 廢氣排放
18. Waste Management 廢物管理
19. Climate Change 氣候變化

Community 社區貢獻

20. Community Engagement and Investment 社區參與和投資

Our Sustainable Development
我們的可持續發展

Sustainability Commitments and Goals

In 2015, the 193 member states of the United Nations resolved to pass a plan to address the world's most pressing social, economic and environmental challenges. The plan covers 17 SDGs which are also known as the Global Goals. The SDGs are universally applicable to all countries and aim to eradicate extreme poverty, fight against inequality and injustice, protect our planet and ensure that all people enjoy peace and prosperity by 2030. The senior management has reviewed the SDGs adopted, the Group's sustainability strategy and business nature, and 7 SDGs were identified as the most material aspects of the Group's business and sustainability strategy for the purpose of optimising the resource allocations. We have presented the list of SDGs identified by the senior management to the Board for approval.

The table below indicates each material issue within the materiality matrix in alignment with relevant sustainable strategies and SDGs.

可持續發展承諾及目標

2015年，聯合國193個會員國決議通過一項計劃以應對全球最緊迫的社會、經濟及環境挑戰。該計劃涵蓋17個可持續發展目標，又稱全球目標。可持續發展目標普遍適用於所有國家，旨在消除極端貧困，對抗不平等和不公正現象，保護我們的地球，並確保於2030年前所有人都能共享和平與繁榮。我們的高層管理人員審查了已通過的可持續發展目標、本集團的可持續發展策略和業務性質，並識別了7個對本集團業務和可持續發展戰略最重要的可持續發展目標，以便優化資源配置。我們已匯報經高層管理人員識別的各個可持續發展目標予董事會作批准。

下表列出重要性圖表中的各重大議題，並與相關的可持續策略及可持續發展目標保持一致。

Our Core Value 核心價值	Our Contribution and Measures 我們的貢獻與措施	Material Issues 重要議題	SDGs 可持續發展目標
Business 業務營運	The Group is committed to legal compliance and working with governments to build strong corporate governance and business ethics. Besides, the Group advocates the culture of integrity, establishes a transparent and smooth complaint mechanism, to promote stable and sustainable development. 本集團遵守法律，並與政府機構合作建立穩固的企業管治和商業道德。此外，本集團提倡誠信文化，建立透明、暢通的申訴機制，促進穩健、可持續的發展。 ➤ Monitor, evaluate and improve material sustainability issues, performance and risks regularly 定期監控、評估和提升重要的可持續性議題、表現與風險 ➤ Operate under high standards of governance, transparency and integrity 在高標準的管治、透明度和誠信度下營運	➤ Corporate Governance and Risks 企業管治和風險 ➤ Compliance with Relevant Laws and Regulations 遵守相關的法律法規 ➤ Financial Performance of the Group 本集團的業績表現 ➤ Ethics and Integrity 道德與操守	8 DECENT WORK AND ECONOMIC GROWTH 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Our Sustainable Development
我們的可持續發展

Our Core Value 核心價值	Our Contribution and Measures 我們的貢獻與措施	Material Issues 重要議題	SDGs 可持續發展目標
Customers 以客為本	The Group's competitiveness depends on its ability to ensure that we consistently deliver high-quality services and respond swiftly to the changing preferences and needs of its customers. We have also devoted ample resources to developing new technologies as well as improving our product quality. The Group contributes to resilient infrastructure, and supports urban development, both of which are central to achieving the targets of SDG 9. 本集團致力確保服務維持高質素，並迅速迎合顧客不斷變化的喜好和需求，以保持競爭力。我們亦已投放大量資源來開發新技術及改善我們的產品質素。本集團為有韌性的基礎設施做出貢獻，並支持城市發展，這兩方面對於實現可持續發展目標9的目標都非常重要。 ➤ Enhance product strength to continuously improve quality assurance 加強服務實力以持續提高質量保證 ➤ Respect and safeguard our customers 尊重和保護我們的客戶 ➤ Encourage innovative solutions to enhance our operation, including green technology 鼓勵創新方案，包括綠色科技，以加強營運	➤ Customer Health and Safety 客戶的健康與安全 ➤ Customer Privacy 保障客戶私隱 ➤ Customer Satisfaction 客戶滿意度 ➤ Quality Products 優質服務	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
Partners 夥伴合作	The Group pursues mutual benefit and common growth through win-win cooperation with its partners, and constantly improves the partner management mechanism to create a sustainable supply chain. 本集團追求與合作夥伴互利共贏，共同成長，不斷完善合作商管理機制，打造可持續的供應鏈。 ➤ Collaborate with our supply chain partners in improving sustainability performance 與供應鏈合作夥伴共同提升可持續發展的表現 ➤ Uphold fair and open procurement practices 堅持公平和公開的採購方法	➤ Green Procurement 綠色採購 ➤ Sustainable Performance of Suppliers and Subcontractors 供應商和分判商的可持續表現	8 DECENT WORK AND ECONOMIC GROWTH 11 SUSTAINABLE CITIES AND COMMUNITIES
People 人才發展	The Group promotes a diverse and equal corporate culture, attaches great importance to occupational health and safety, and strives to create a people-oriented working environment. In recent years, apart from providing adequate staff training on topics related to occupational health and safety, vocational skills and environmental protection, the Group has also been committed to raising stakeholders' awareness of sustainability. 本集團倡導多元平等的企業文化，高度重視職業健康及安全，致力營造以人為本的工作環境。近年，本集團除了就與職業健康及安全、職業技能和環境保護相關的主題提供足夠的員工培訓，亦致力於提高持份者對可持續性的意識。 ➤ Care for and engage with our employees 關心並與我們的員工互動 ➤ Promote a safe and healthy work environment 促進安全健康的工作環境 ➤ Provide professional staff training and assist in career development 提供專業的員工培訓並協助員工職業發展	➤ Employment Practices 僱傭慣例 ➤ Occupational Health and Safety 職業健康及安全 ➤ Employee Training and Development 員工培訓與發展 ➤ Human Rights Protection 人權保障	4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH

Our Sustainable Development
我們的可持續發展

Our Core Value 核心價值	Our Contribution and Measures 我們的貢獻與措施	Material Issues 重要議題	SDGs 可持續發展目標
Environment 環境管理	To incorporate sustainability into cities and communities and reduce its environmental impact, the Group is dedicated to developing a comprehensive environmental management system, exploring energy-saving, paper-saving, and waste-reduction measures, as well as improving risk management capabilities for climate change, in order to contribute to the green development of society. 為了將可持續發展融入城市和社區並減少對環境的影響，本集團致力於建立完善的環境管理體系，探索節能、節約用紙、減廢措施，以及提高應對氣候變化的風險管理能力，為社會的綠色發展貢獻力量。 ➤ Maintain a comprehensive environmental management system with periodic review 維護全面的環境管理系統並定期檢查 ➤ Implement strategic continuous improvements in resource consumption and emissions control 在資源消耗和排放控制方面作策略性持續改進 ➤ Promote awareness towards environmental protection 提升環保意識	➤ Energy Management 能源管理 ➤ Water Management 用水管理 ➤ Air Emissions 廢氣排放 ➤ Waste Management 廢物管理 ➤ Climate Change 氣候變化	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 4 QUALITY EDUCATION 11 SUSTAINABLE CITIES AND COMMUNITIES
Community 社會貢獻	The Group's community engagement strategy leverages its internal resources, extensive business network and partnerships with various non-governmental organisations and stakeholders to build strong relationships and trust with the communities. 本集團的回饋社會的策略是透過內部資源、廣泛的業務網絡及與各個非政府組織和持份者的合作，與社區建立緊密互信的關係。 ➤ Support causes and initiatives that create positive impacts and promote sustainability 支持對能夠創造正面影響及促進可持續發展的倡議與措施	➤ Community Engagement and Investment 社區參與和投資	2 ZERO HUNGER 4 QUALITY EDUCATION 11 SUSTAINABLE CITIES AND COMMUNITIES

Business
業務營運

8 DECENT WORK AND ECONOMIC GROWTH

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Robust corporate governance and effective risk management are fundamental to the Group's business and long-term success, as well as promoting and safeguarding the interests of its shareholders and other stakeholders. Accordingly, we have adopted and implemented corporate governance principles and practices that emphasise a high-calibre Board, effective risk management and internal control systems, stringent disclosure practices, transparency and accountability.

穩健的企業管治和有效的風險管理對於本集團的業務和長遠發展，以及促進及保障其股東及其他持份者權益至關重要。為此，我們採納與實施企業管治原則及常規，強調高質素的董事會、有效的風險管理及內部監控制度、嚴格的披露常規、透明度及問責制。

CORPORATE GOVERNANCE

We maintain a solid corporate governance framework to ensure the Group's integrity, which safeguards the interests of our stakeholders and achieves long-term business success.

The Board is responsible for formulating business strategies as well as the overall oversight of our activities with the objective to enhance shareholder value. Under their leadership, we ensure that our businesses are future-proof, comply with all relevant laws and regulations, and that we maintain the highest standards of business integrity through ethical business operations and respecting rights.

Our corporate governance structure allows effective and efficient flow of information between management, departments and business units. As at the publication date of this Report, the Board is composed of six committees:

企業管治

我們繼續以穩健的企業管治框架來確保本集團的誠信，從而維護持份者的利益並取得長期的商業成功。

董事會負責制定業務策略以及對我們的活動進行全面監督，以提升股東價值為目標。在他們的領導下，我們確保我們的業務適應未來的發展及遵守所有相關法律法規，並透過符合道德的業務營運及尊重權利的原則來保持最高的業務誠信標準。

我們的企業管治架構使資訊能於管理層、部門及業務單位之間有效快捷地流通。截至本報告刊發之日，董事會由六個委員會組成：



Further information about our governance structure can be found in the "Corporate Governance Report" in the Group's 2025 Annual Report and on the Company's website http://www.isp-hk.com.hk.

有關我們管治架構的更多資訊，請參閱本集團的2025年年報中的《企業管治報告》及公司網站 http://www.isp-hk.com.hk。

Business
業務營運

RISK MANAGEMENT

The Group attaches great importance to effective risk management. Effective risk management not only reduces the likelihood of risks occurrence and their potential impact, but also strengthens the Group's decision-making process and allows the Group to focus on long-term value creation. ESG-related issues and risks, such as customer satisfaction, supply chain management and talent retention have already been incorporated in our Enterprise Risk Management which is overseen by the Board on an on-going basis. We understand that the potential impact of the climate emergency is a business risk. Therefore, climate-related risks have also been included in the risk assessment.

The Group has established a Risk Management Committee, consisting of senior management and corporate managers. The Risk Management Committee facilitates the risk management process and timely communication with the AC and the Board. In turn, the AC reviews the Risk Management Committee reports biannually and reports its recommendations to the Board. The Risk Management Committee will invite relevant staff to join these meetings when necessary.

The Risk Management Committee formulated the Risk Management Policy in 2016, which provides a consistent framework for the identification, analysis, evaluation, treatment, monitoring and reporting of key risks at all levels across the Group to support the achievement of the Group's overall strategic objectives. The policy illustrates the process used to evaluate, prioritise and manage material ESG issues.

風險管理

本集團非常重視有效的風險管理。有效的風險管理不但降低發生風險的可能性及其潛在影響，同時加強了本集團的決策過程，並使本集團專注於創造長遠價值。我們已將環境、社會及管治相關的議題及風險納入由董事局持續監督的「企業風險管理」框架，包括顧客滿意度、供應鏈管理和人才保留等方面。我們明白氣候危機帶來的潛在影響亦是業務的風險。因此，與氣候相關的風險也被包括在風險評估中。

本集團已成立風險管理委員會，該委員會由高層管理人員和企業經理組成。風險管理委員會促進風險管理的流程，並與審核委員會及董事會適時溝通；審核委員會則每半年審查風險管理委員會報告，並向董事會匯報其建議。有需要時，風險管理委員會亦會邀請相關員工參與會議。

風險管理委員會於2016年建立了風險管理政策，為本集團提供統一框架，以識別、分析、評估、處理、監管和報告各級別的關鍵風險，以支援本集團實現總體策略目標。該政策說明我們評估、優先次序及管理重大環境、社會及管治議題的流程。

RISK MANAGEMENT PROCESS

風險管理流程



Business
業務營運

CORPORATE VALUES AND ETHICS

Legal Compliance

The Group believes that a reputation for honesty, trustworthiness and fair play is an important business asset and is essential to the long-term growth and success of the Company. The Group is committed to complying with all applicable laws and regulations across different levels of our operations, including conflict of interest, bribery, competition and antitrust, privacy compliance, and equal opportunities.

During the Reporting Year, the Group was not aware of any material non-compliance with all applicable laws and regulations. For more information regarding laws and regulations compliance for the Reporting Year, please refer to our Appendix — "Laws and Regulations Compliance".

Anti-Corruption

The Group upholds the highest level of business ethics in its operations, and has zero tolerance for all forms of corruption and bribery along the value chain. The Group has developed robust internal policies and procedures regarding conflicts of interest, insider dealings, anti-competition, and anti-corruption. The Group strictly implements its internal management policies to curb bureaucracy, create a harmonious and good working atmosphere, and urge a work attitude that emphasises responsibility and refuses to corrupt.

As stipulated in the "Staff Handbook" and the "Code of Conduct", soliciting, accepting or offering any advantages, from or to our customers, suppliers, contractors, or any person having a business relationship with the Group, is strictly prohibited. We also strictly prohibit any form of bribery, extortion, fraud, or money laundering. To further eliminate any potential misconduct, due diligence measures are enforced on all gifts and sponsorships. The Group regularly introduces the abovementioned policies to employees during the induction training period to ensure that all employees understand these matters. The "Staff Handbook" and the "Code of Conduct" are reviewed and revised periodically to ensure that we keep abreast of new laws and the constantly evolving regulatory environment.

企業價值與道德

法律合規

本集團確信擁有誠實、可靠及公正的信譽，是一項重要的商業資產，並為本公司長遠發展及取得成功的基石。本集團承諾遵守在各個營運層面上所有適用的法律法規，包括利益衝突、賄賂、競爭與反壟斷、私隱合規、平等機會等。

於報告年度，本集團並不知悉任何嚴重違反有關的適用法律及法規情況。有關本報告年度所遵守法律法規的更多資訊，請參考我們的附錄 —「遵守法律法規」。

反貪污

本集團在營運中秉持最高的商業道德水平，對價值鏈上各種形式的貪污及賄賂行為採取零容忍態度。本集團就利益衝突、內幕交易、反競爭和反貪污制定了健全的內部政策及程序。本集團嚴格實施其內部管理政策，以遏制官僚主義，營造和諧良好的工作氛圍，強調責任、拒絕腐敗的工作態度。

根據《員工手冊》及《道德守則》的規定，員工嚴禁向我們的客戶、供應商、承建商或與本集團有業務關係的任何人徵求、接受或提供任何利益。我們亦嚴禁任何形式的賄賂、勒索、欺詐或洗黑錢。為進一步消除任何潛在的不當行為，所有饋贈和贊助均須經審查。本集團會在入職培訓期間向員工介紹上述政策，以確保所有員工知悉這些事宜。我們定期審查及修訂《員工手冊》及《道德守則》，確保符合最新法例和適用於不斷轉變的監管環境。

Business 業務營運

We consider training an important precautionary measure to remind employees of our commitments and standards of ethical business practices. In an effort to ensure that employees at all levels understand their roles and responsibilities in protecting our business from the risk of bribery and corruption, Directors and general staff participated in one-hour training provided by the Independent Commission Against Corruption during the Reporting Year. During the Reporting Year, 6 Directors and 64 senior management and general staff, including resigned staff, have participated in anti-corruption training sessions.

我們認為培訓是一項重要的預防措施，提醒員工遵守商業道德承諾和標準。為確保各級員工了解他們的角色和責任以保障我們業務避免出現賄賂和貪污風險，董事及一般員工於報告年度參與了廉政公署的一小時培訓。於報告年度，6名董事和64名高級管理人員和一般員工（當中包括已離職員工）參加了反貪污培訓。

The Group has a whistleblowing mechanism for internal and external stakeholders to report any suspected cases of misconduct, malpractice, impropriety, unethical or unfair treatment. The Group also established the Integrity Monitoring Committee. The Integrity Monitoring Committee has set up accountability and transparent communication channels in the workplace that can enable employees to express their voices effectively and safely. In addition, the Integrity Monitoring Committee ensures that all reports are treated in a confidential and sensitive manner and the identity of the whistle-blower is kept confidential to protect against any reprisal, harassment and unfair treatment. In the event of any reported case received, the Integrity Monitoring Committee is responsible for reviewing all reports, initiating investigations, and reporting them to the AC as necessary. The AC is then required to review all referred case reports and report them to the Board for further handling and monitoring. Employees who breach the "Code of Conduct" will be subjected to disciplinary action. During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations that have a significant impact on the Group in relation to bribery, extortion, fraud and money laundering. Besides, zero legal cases regarding corrupt practices have been brought against the Group or its employees during the Reporting Year.

本集團設有舉報機制，供本集團內外的持份者報告任何涉嫌不當行為、舞弊、不合適、不道德或不公平待遇的個案。本集團亦成立了誠信監察委員會。誠信監察委員會在工作場所設立問責制及具透明度的溝通渠道，讓員工能有效及安全地表達聲音。此外，誠信監察委員會確保所有舉報會以保密形式處理，舉報人的身份亦會獲保密以防止任何報復、騷擾及不公平待遇。倘接獲任何舉報案件，誠信監察委員會負責審查所有報告和展開調查，並在有需要時將其報告提交予審核委員會，再由審核委員會審查所有報告事件，並將其遞交給董事會以作進一步處理和監察。違反《道德守則》的員工將受紀律處分。於報告年度，本集團並不知悉在賄賂、勒索、欺詐和洗黑錢等方面有任何嚴重違反的相關法律法規，且對本集團造成重大影響。另外，於報告年度，向本集團或我們僱員提起的貪污指控法律案件為零。

Business
業務營運

Data Privacy Protection

To maintain business integrity and safeguard all confidential information shared with us, we are committed to properly managing data security and ensuring that the information systems are protected. As iterated in the "Staff Handbook" and the "Code of Conduct", employees are required to protect the safety and confidentiality of information received in the course of business and are forbidden to disclose any confidential information about the Group and its clients without prior consent from management. If customer data is needed for marketing or operational purposes, we ensure that formal consent is provided. In particular, the privacy policy statement and personal information collection statement are issued to explain the purpose of data collection and the personnel who will have access to it.

Protecting confidential and sensitive data from accidental disclosure is also important to the Group. We will regularly review our personal data and privacy protection practices to ensure compliance with legal requirements and highlight any areas for improvement. Anyone who breaches customer privacy obligations is subject to disciplinary action, including termination of employment for serious offence. Action is taken immediately if scamming or infringing articles or materials related to the Group are found and, if a criminal offence is suspected, a report is made to the relevant authorities for further action.

During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations that have a significant impact on the Group in relation to business confidentiality and data privacy. Besides, there was no complaint regarding breaches of customer privacy or loss of customer data during the Reporting Year.

保障資料私穩

為維持業務的誠信及保障所有機密資料，我們致力妥善管理網絡安全，確保資訊系統受到保護。根據《員工手冊》和《道德守則》規定，員工必須保障業務過程中收集到的資料安全及保密，未得到管理層同意前，員工嚴禁披露任何有關本集團及其客戶的機密資料。如出於營銷或營運目的需取得客戶資料，我們必須確保得到正式許可。為此，我們設立私隱政策聲明和個人資料收集聲明，解釋收集資料的目的及有權取得資料的人員。

本集團非常重視保障機密及敏感資料免於外洩。我們會定期檢討保護個人資料和私隱的措施，以確保遵守相關法定要求並識別有待改進的地方。違反顧客私隱守則的員工將受到紀律處分，嚴重者或會遭解僱。若發現與集團有關的欺詐或侵權物品或材料，本集團定必立即採取行動；若涉嫌刑事犯罪，本集團將向有關當局報告以進一步採取行動。

於報告年度，本集團並不知悉有關在業務保密及資料私隱方面有任何嚴重違反的相關法律法規，且對本集團造成重大影響。此外，於報告年度本集團並無任何有關違反客戶私隱或遺失客戶資料的投訴。

Business 業務營運

RESPECTING RIGHTS

Human Rights

Child and Forced Labour

We value the concept of ethics, and prohibit any use of child labour and forced labour in our operations by setting our standardised recruitment procedures with comprehensive employment-related policies in place. To demonstrate our commitment to respecting human rights, we have established a series of internal precautionary measures to prevent such activities from occurring. For example, during and upon recruitment, all personnel are required to provide valid personal identification documents. Background checks are also carried out when deemed necessary to prevent illegal use of child labour. If anyone is found to be providing false information or false identity, the recruitment procedure will be terminated immediately. We also value the privacy of employees and avoid asking about personal issues unrelated to work performance during interviews. The information of candidates is only available to those who are involved in the selection for the position. Furthermore, our employees who work overtime due to work needs are entitled to reasonable overtime compensation and relevant allowances in accordance with their employment contracts. In case of any violation of laws and regulations related to labour standards, we will punish the person responsible for the incident according to the severity, analyse the cause of the problem, and review, update and adjust the problems in the existing system or management methods.

During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations that have a significant impact on the Group relating to labour standards. No cases of child or forced labour were reported.

Intellectual Property Rights

The Group respects intellectual property rights, including but not limited to trademarks, patents, copyrights and designs during the preparation of marketing and communication materials. To protect the Group from potential infringement of intellectual property rights, all our logos have been registered in Hong Kong under the "Trademarks Ordinance" (Cap. 559 of the Laws of Hong Kong). We always ensure consent is given by our business partners prior to using any trademarks. During the Reporting Year, the Group was not involved in any dispute or litigation in relation to infringement of any intellectual property rights.

尊重權利

人權

童工及強迫勞動

我們重視道德概念，並透過訂立標準化的招聘程序及完善的僱傭政策，禁止任何業務中聘用童工和強制勞動。為展示我們尊重人權的承諾，我們制定了一系列內部預防措施以防止此類情況發生。例如在招聘期間和招聘時，所有人士都必須提供有效的個人身份證明文件，有需要時會進行背景調查，杜絕違法使用童工的情況出現。如發現任何人虛報資料或身份，將立即終止招聘程序。我們同時重視員工的隱私權，面試時避免提問與工作績效無關的個人隱私問題，而應聘者的資料僅可供與此職位甄選有關的人員查閱。此外，我們的員工因工作需要而超時工作，將可按照其僱傭合約獲得合理超時補償及相關津貼。如發現違反有關勞工準則的法律及法規，我們會視乎情況嚴重程度對事件責任人進行處罰，亦會剖析問題原因，對現有制度或管理辦法存在的問題進行檢視和更新調整。

於報告年度，本集團並不知悉有關在勞動標準方面有任何嚴重違反的相關法律法規，且對本集團造成重大影響，亦沒有收到有關僱用童工或強迫勞動的報告。

知識產權

本集團在準備營銷和傳訊資料時尊重知識產權，包括但不限於商標、專利、版權及設計。為保障本集團的知識產權免受潛在侵犯，我們所有的商標已根據《商標條例》(香港法例第559章)在香港註冊，使用商標前亦會確保已徵得業務合作夥伴的同意。於報告年度，本集團並沒有涉及任何與侵犯知識產權有關的糾紛或訴訟。

Customers
以客為本

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

By putting customers first, the Group is determined to deliver prime products and services to customers. We do our best to meet the needs of our customers, safeguard their rights and protect their health and safety, as well as seek innovative technologies and ideas for continuous improvement.

本集團把客戶放於首位，決心向客戶提供一流的產品和服務。我們盡力滿足客戶的需求，保護他們的權益和健康安全，同時尋求創新技術和理念以不斷改進。

CUSTOMER HEALTH AND SAFETY

Protection of customer health and safety is one of the most critical elements in operating businesses. In addition to complying with all applicable laws and regulations related to health and safety, the Group is also committed to improving our health and safety management system, enhancing safety awareness in the workplace, and promoting the well-being of customers to meet customer needs. During the Reporting Year, the Group has obtained the ISO 45001 Occupational Health and Safety Management System certifications.

Quality Products

The quality of construction has always been a top priority for the Group in order to demonstrate the Group's excellent brand image in the industry. We strictly follow international standards when formulating internal policies, plans and operating procedures. Furthermore, we conduct internal audits on a regular basis to ensure effective system performance and to keep abreast of new updates to the standards. With our continuous efforts to improve the quality of products and the efficiency of the work process, we have obtained a number of management system certifications, such as ISO 9001 Quality Management System and ISO 14001 Environmental Management System. As a construction company, the Group did not consider that product recall procedures were applicable to its operation and no products would be sold or shipped out or subject to recalls for safety and health reasons.

客戶健康與安全

保障客戶健康與安全是營運業務中最關鍵的元素之一。本集團除了遵守所有與健康安全相關的適用法律及法規，同時致力提升我們的健康和安全管理系統、提高工作場所內的安全意識及促進顧客的福祉，以滿足客戶需求。於報告年度，本集團已取得ISO 45001職業健康與安全管理體系認證。

優質產品

為樹立本集團於業內的優良品牌形象，本集團一直視建築質量為首要考慮。在制定內部政策、計劃及營運流程時，我們嚴格遵循國際標準。此外，我們定期進行內部審核，確保系統有效運作並緊貼最新標準。我們不斷努力提高產品質量與工作流程效率，因而獲得多個管理系統的認證，例如ISO 9001質量管理系統及ISO 14001環境管理系統。作為一間建築公司，本集團認為產品回收程序並不適用於我們的營運，我們在營運過程中不會出售或運輸任何產品，亦不會因安全與健康理由而須回收產品。

Customers
以客為本

Complaint Handling

We have a well-established mechanism and procedures for handling and managing complaints, ensuring that all customers' complaints are dealt with in a timely and professional manner. Following the complaint, relevant staff are responsible for evaluating the complaint, investigating their possible causes, and formulating and adopting solutions to ensure that corrective and preventive actions have been implemented for each established customer complaint. Our objective is not only to regain the trust of our customers, but also to review our own operations, and seek continuous improvement. All complaints and requests are systematically recorded and filed. During the Reporting Year, there were no material complaints about products and services.

投訴處理

我們設有完善的處理和管理投訴的機制，保證會適時及專業地處理所有客戶投訴。接到投訴後，相關員工負責評估投訴，調查可能原因，並制定和執行解決方案，確保已因應每宗客戶投訴採取糾正及預防措施。我們的目標不僅是要重獲客戶的信任，還要審查我們的運作，並尋求持續的改進。所有投訴和詢問均有系統地記錄並妥善保存。於報告年度，本集團並無任何有關產品及服務的重大投訴。



People
人才發展

4 QUALITY EDUCATION

8 DECENT WORK AND ECONOMIC GROWTH

We regard our employees as a crucial contributing factor to drive our long-term business success. We respect and protect the legitimate rights and interests of all employees, and are committed to providing employees with a good development platform and creating a harmonious working atmosphere. To attract and retain talents, the Group offers competitive compensation and benefits, together with great development opportunities based on a well-established appraisal and recognition system. We strive to nurture a continuous learning culture to help employees unleash their great potential. We take various initiatives and invest in our employees to promote good work-life balance and to create a supportive and inclusive workplace that embraces employees with diverse interests and backgrounds.

我們視員工為驅動我們長期業務成功的其中一個重要因素。我們尊重並保障所有員工的合法權益，致力於為員工提供良好的發展平台、營造和諧的工作氛圍。為吸引及挽留人才，本集團提供具競爭力的薪酬及福利，以及完善的考核及表揚制度，同時為員工提供各種發展機會。我們致力培育持續學習文化，協助員工激發潛能。我們亦採取多項措施和投放資源，以提倡工作與生活平衡，營造一個支持、包容和接納員工有不同興趣和背景的工作環境。

CASE STUDY 案例

S+ Summit cum Expo
S+ 高峰會暨博覽

The Group actively encourages employees to participate in various expos and events to broaden their perspectives and stay abreast of the latest trends. During the Reporting Year, the Group's employees visited the "S+ Summit cum Expo", gaining insights into how stakeholders from different sectors address social issues through innovative solutions.

本集團積極鼓勵員工參與不同博覽會，藉此擴闊視野、掌握最新趨勢。於報告年度，本集團員工參觀「S+高峰會暨博覽」，藉此了解各界持份者如何透過創新方案回應社會議題。



Visiting the "S+ Summit cum Expo"
參觀「S+ 高峰會暨博覽」

People
人才發展

OCCUPATIONAL HEALTH AND SAFETY

Health and Safety Management System

Adhering to the basic safety management principles of "safety first, prevention-focused", we have established the Corporate Occupational Health and Safety Management Committee to address and minimise the inherent health and safety risks in our industry, and to create a safety-conscious working environment. Each safety committee also actively carried out employee safety training and promotion to improve employees' self-protection awareness to protect their health and safety.

職業健康及安全

健康安全管理系統

堅持「安全第一、預防為主」的安全管理基本原則，我們建立了企業職業健康和安全管理委員會，以解決和減低我們行業固有的健康和安全風險，特別是室內裝飾及特殊項目部門，並創建注重安全的工作環境。各個安全委員亦會積極開展員工安全培訓和宣傳工作，提高員工自我保護意識，保障他們的健康與安全。

Corporate Occupational Health and Safety Management Committee
企業職業健康和安全管理委員會

Roles 角色

- Monitor the implementation of various management systems in various sites
  監管所有工地的安全管理系統的執行情況
- Promote best practice of safety, health and environment management from the industry
  推廣行業職安健環管理的良好模式

Composition 會員

- ISP executives
  室內裝修及特殊項目經理
- Subcontractors
  分判商

Meeting frequency 會議頻率

- 2-3 months
- 2-3 個月

People
人才發展

We have obtained the ISO 45001 Occupational Health and Safety Management System certification for the two subsidiaries of the Group, namely ISP Construction (Engineering) Limited and ISP Interiors Limited, in order to reduce our organisational risk and promote occupational health and safety. Under the system, we identify risks and opportunities among external and internal issues, make substantial efforts to understand the needs and expectations of workers and other stakeholders, as well as encourage workers' participation and consultation. Safety awareness training was also provided to all sites under the ISO 45001 Occupational Health and Safety Management System.

我們已為本集團兩間附屬公司，即昇柏營造廠(工程)有限公司及昇柏室內裝飾有限公司，取得ISO 45001職業健康與安全管理系統認證，藉以降低組織風險並提倡職業健康及安全。根據有關系統，我們從各種外部和內部因素中識別風險和機遇，竭力了解員工及其他持份者的需要及期望，並且鼓勵員工參與和諮詢。我們亦在所有採用ISO 45001職業健康與安全管理系統的工地提供培訓加強安全意識。

ISO 45001 Certificate for ISP Construction (Engineering) Limited
昇柏營造廠(工程)有限公司的ISO 45001證書


Certificate No: S803

This is to certify that the Occupational Health and Safety Management System of

ISP CONSTRUCTION (ENGINEERING) LIMITED
昇柏營造廠(工程)有限公司

complies with the requirements of
ISO 45001 : 2018
OHS management system standard, applicable to:

Construction of buildings
Alteration and additional works, demolition, refurbishment, renovation and maintenance works, site formation

Signed for and on behalf of
ACCREDITED CERTIFICATION INTERNATIONAL LIMITED

Authorised Signatory

Original Certification 19 December 2020 Amendment 31 December 2022 Expiry 19 December 2026


Certificate No: S804

This is to certify that the Occupational Health and Safety Management System of

ISP INTERIORS LIMITED
昇柏室內裝飾有限公司

complies with the requirements of
ISO 45001 : 2018
OHS management system standard, applicable to:

Refurbishment, renovation and maintenance works, site formation, alteration and additional works

Signed for and on behalf of
ACCREDITED CERTIFICATION INTERNATIONAL LIMITED

Authorised Signatory

Original Certification 19 December 2020 Amendment 31 December 2022 Expiry 19 December 2026

ISO 45001 Certificate for ISP Interiors Limited
昇柏室內裝飾有限公司的ISO 45001證書

People
人才發展

The Group has also established robust procedures for the continuous identification and evaluation of health and safety risks. For all projects, our team has identified potential risks that may occur onsite, including employee heat strokes, injuries, and the damaging of materials during transportation. Through the risk assessment exercise, it was concluded that all potential risks were considered as medium risk factors. Accordingly, a set of well-defined safety measures was identified to mitigate each risk.

本集團已建立穩健的程序，可持續識別及評估健康和安全風險。在所有項目中，我們的團隊識別了有機會在工地發生的潛在風險，包括員工中暑、受傷以及材料在運輸過程中損壞。進行風險評估後，結論為全部潛在風險均被視為中等程度風險因素，我們遂制定一套相應且明確的安全措施以減低各風險。

Safety Measures to Mitigate Identified Risks:
減低已識別風險的安全措施

- Distribute personal protective equipment to all workers;
  分發個人防護設備予所有工人；
- Provide storage baskets to all partners, including contractors and subcontractors, to store their personal protective equipment for their workers;
  提供儲物籃予所有合作夥伴，包括總承建商及分判商，以貯存其員工的個人防護設備；
- Maintain a clean and tidy environment;
  保持環境乾淨及整潔；
- Set up the first aid station in the construction sites to provide immediate assistance when an accident occurs;
  在工地設立急救站，當意外發生時提供即時救援；
- Post posters and banners around the construction site and the office in order to remind the staff about the potential risks; and
  於辦公室的安全告示板及地盤外圍張貼海報及橫幅，提醒員工注意潛在風險；及
- Adopt heat stroke prevention measures. For more information, please refer to "Heat Stroke Prevention" under section "Environment" and our safety plan.
  實行預防中暑的措施。有關更多資訊，請參閱《環境管理》中《預防中暑》部份以及我們的安全計劃書。

Commitment to Health and Safety

We take up responsibility for the health and well-being of our employees, and endeavour to develop their careers and skill sets as much as possible. We implement adequate safety policies and measures to ensure the safety of our staff and workers on site, and endeavour to achieve zero safety incidents in our operations. Our policies and operations are in strict compliance with local labour regulations. No work-related fatalities occurred between 1 January 2023 and 31 December 2025. During the Reporting Year, 13 employees of the Group received the Zero Accident Ambassador Award, helping to foster and promote a safety culture on construction sites.

In 2025, the Group signed a "Joint Declaration" for Construction Safety Week which was organised by the Development Bureau and the Construction Industry Council. The declaration signifies a voluntary partnership agreement among stakeholders in the construction industry to join hands collaboratively to pursue the common goal of establishing a safe and healthy environment on construction sites towards achieving the vision of "Zero Accident". Under the declaration, we pledge to work towards the following objectives:

對健康與安全的承諾

我們承擔員工的健康和福祉責任，並儘可能地發展他們的職業和技能。我們實施適當的工地安全政策和措施，以確保我們員工和工人的安全，並努力在我們的營運中實現零安全事故。我們的政策和營運嚴格遵守當地的勞動法規。2023年1月1日至2025年12月31日間沒有發生任何因工死亡事故。於報告年度，本集團共有13名員工榮獲「零意外大使獎」，藉此協助培養並推廣了建築工地安全文化。

於2025，本集團簽署了由發展局與建造業議會舉辦的建造業安全週的《聯合宣言》。有關宣言標誌著建造業持份者以自願合作協議的形式攜手合作，為建立安全健康建築工地環境的共同目標而努力，致力實現「零意外」的願景。我們根據有關宣言承諾達成以下目標：

People
人才發展

Government Level 政府層面

- **Safe Construction:** to accord priority to safety considerations in the design and construction of government projects.
  推行安全建造：在政府工程項目的設計和施工中，優先考慮安全事宜。

- **Monitor and Support:** to ensure that risks to people's safety and health at work are properly managed by legislative and contractual enforcement, education and promotion.
  執行監控和給予支持：透過執行法例及合約要求、教育和推廣，確保作業人員的安全和健康的風險得到妥善管理。

Organisation Level 機構層面

- **Strong Commitment:** to lead by visible and active commitment and leadership from the top management to nurture a proactive safety culture within the organisation.
  作出有力承擔：透過高級管理層清晰和積極的承擔和領導，帶領機構上下培養一個積極的安全文化。

- **Adequate Resources:** to procure adequate human and financial resources for the establishment, maintenance and implementation of a robust safety management system and all associated safety measures, and to manage its performance.
  投放充足資源：投放充足的人力和財力資源，建立、堅守和推行一個健全的安全管理制度及所有相關的安全措施，並管理其效用。

- **Continuous Risk Assessments:** to identify, assess and mitigate construction risks throughout the life cycle of a construction project.
  進行持續的風險評估：於整個建築項目的過程中，持續進行施工風險的識別、評估和消減。

- **Adequate Training and Promotion:** to provide safety training and arrange safety promotion activities for all levels of stakeholders.
  進行適當的培訓和推廣：為所有階層的相關人士提供安全培訓和安排推廣安全活動。

- **Caring Culture:** to foster a caring culture on construction sites.
  培養關懷文化：培養建築工地的關懷文化。

- **Effective Communication:** to maintain effective communication with supervisors and workers throughout the supply chain and engage them in all aspects of safety management.
  促進有效溝通：保持整個供應鏈中與監督人員和工人的有效溝通，並鼓勵他們參與安全管理的工作。

Individual Level 個人層面

- **Strict Compliance:** to follow safety and health instructions and procedures in strict compliance with legal requirements and in-house rules.
  嚴守法規：嚴格遵守法例和機構內部規則中有關安全和健康方面的要求、指引和程序。

- **Active Participation:** to participate actively in safety and health training and promotional activities.
  積極參與：積極參與安全健康的培訓和推廣活動。

- **Communication:** to maintain good communication with their supervisors and co-workers on all safety issues.
  保持溝通：與上司和同事就所有安全事宜保持良好溝通。

- **Responsibility:** to be responsible for the safety of the individual and care about others' safety on construction sites.
  肩負責任：在建築工地中，為個人的安全負責，並關心其他人士的安全。

People
人才發展

Two subsidiaries of the Group, namely ISP Construction (Engineering) Limited and ISP Interiors Limited continued to be commended as organisations under the "Heart Caring Charter" in 2025 which raise the awareness of the risks of cerebro-cardiovascular diseases and encourage healthy lifestyles among the frontline workers in the construction. The "Heart Caring Charter" is implemented by the Labour Department and the Occupational Safety and Health Council. By signing the "Heart Caring Charter", the Group shows support for the statement "we pledge to build a healthy workplace with active engagement of management and staff in preventing cerebro-cardiovascular diseases". By signing the "Heart Caring Charter", we commit to the following actions:

- Promote the prevention of cardiovascular and cerebrovascular diseases in the workplace;
- Participate in actual activities, including forwarding cardiovascular and cerebrovascular disease information and setting up devices including body fat scales, blood pressure monitors and other equipment in the workplace;
- Complete different action items in each area under (A) Heart Care Action, (B) Healthy Lifestyle and (C) Spiritual and Mental Health; and
- Submit an annual action brief to demonstrate the work for heart caring.

本集團兩間附屬公司(昇柏營造廠(工程)有限公司及昇柏室內裝飾有限公司)於2025繼續獲嘉許為《護心約章》下的機構，向建造業前線員工推廣關注心腦血管病風險，鼓勵他們建立健康生活模式。《護心約章》由勞工處與職業安全健康局推行。本集團透過簽署《護心約章》表明對宣言「我們承諾積極建構健康工作間，鼓勵管理層與員工攜手預防心腦血管疾病」的支持。我們簽署《護心約章》代表我們承諾進行以下行動：

- 在工作間推廣預防心腦血管病；
- 實際參與活動，包括轉發心腦血管病資訊和在工作間設置體脂磅、血壓計等設備等；
- 於(A)護心行動、(B)健康生活模式和(C)精神及心理健康下每個範疇完成不同的行動項目；及
- 每年提交行動簡報，以展示護心方面的工作。

People
人才發展



We set up the Health Corner at the workplace. There is a scale for body monitoring, which can measure data including body weight, body mass index, fat percentage and muscle weight, and a blood pressure meter in the Health Corner.
我們在工作間設置健康閣。健康閣設有身體監控磅，可監測體重、體重指標、脂肪百分比、肌肉重量等數據，還有血壓計。

CASE STUDY 案例

"Love • Smoke-Free" Smoking Cessation Programme in Workplace for Frontline Employees
「愛 • 無煙」前線企業員工戒煙計劃

In 2025, one of the Group's subsidiaries, ISP Construction (Engineering) Limited, participated in the "Love • Smoke-Free" Smoking Cessation Programme for Frontline Employees organised by Lok Sin Tong (Kowloon) and was awarded the "Hong Kong Smoke Free Company" certification logo. Through concrete actions, the Group demonstrated its commitment to employees' physical and mental well-being, promoted a smoke-free culture, and encouraged employees to adopt healthy lifestyles.

於2025，本集團其中一間附屬公司(昇柏營造廠(工程)有限公司)參與了由九龍樂善堂舉辦的「愛 • 無煙」前線企業員工戒煙計劃，並獲「香港無煙企業」嘉許標誌。本集團透過實際行動關懷員工身心健康，推動無煙文化，並鼓勵員工建立健康的生活模式。



Employees participated in the "Love • Smoke-Free" Smoking Cessation Programme for Frontline Corporate Employees
員工參與「愛 • 無煙」前線企業員工戒煙計劃

People
人才發展

Instilling Safety in Mind

We consider occupational health and safety a top priority and acknowledge that managing occupational health and safety and its risks and opportunities is an integral part of our daily operations. We are committed to complying with all local occupational health and safety legislation, codes of practice and contractual obligations as the basic standard. To mitigate the hazard, our safety officer will apply control measures including ensuring that workers use proper personal protective equipment and that all equipment used is inspected by qualified persons prior to use. If a work-related incident occurs in the construction sites, the safety officer will conduct a formal inspection with relevant parties to document the incident, including causes of the incident as well as recommendations and follow-up actions to prevent similar incidents from happening in the future. Inspection findings from work-related incidents will be communicated to the Corporate Occupational Health and Safety Management Committee during regular meetings.

灌輸安全意識

本集團將職業健康及安全置於首位，並認同管理職業健康和安全及其風險與機遇是我們日常營運不可或缺的一部分。我們致力遵守所有本地職業健康和安全法規、業務守則和合約責任，並以其為我們的基本標準。安全主任會採取防控措施，包括確保工人妥善配戴個人防護設備，以及所有設備在使用前，均須經由合資格人士檢查，以減低風險。假若建築工地發生與工作相關安全事故，安全主任會就事故與相關單位進行正式調查，包括記錄事故起因、建議預防措施及跟進方式，避免日後再發生同類事件。工作事故的調查結果會於企業職業健康和安全管理委員會例會上進行討論。

CASE STUDY 案例

Construction Industry Safety Award Scheme
建築業安全獎勵計劃

In 2025, 15 employees of the Group took part in the Construction Industry Safety Award Scheme organised by the Labour Department, which included a quiz on safety regulations and awareness. 2 employees received awards, highlighting their strong knowledge of safety and commitment to construction safety.

於2025，本集團共有15名員工參與勞工處舉辦的「建造業安全獎勵計劃」，該計劃包含安全規例與意識的測驗環節。其中，2名員工榮獲獎項，彰顯其對安全知識的深厚理解與對建造業安全的承諾。



Employees participated in the Construction Industry Safety Award Scheme
員工參與建築業安全獎勵計劃

People
人才發展

CASE STUDY 案例

"Life First Walk the Talk on Safety" Webinar
「生命第一行出安全」網上研討會

A total of 51 employees of the Group participated in the 2025 "Life First, Walk the Talk on Safety" Webinar organised by the Construction Industry Council, with the aim of enhancing their safety awareness and professional knowledge. The webinar covered six key topics, including safety of truss-out bamboo scaffolds, safety in building design, smart site safety, protection measures for working in hot weather, lifting and transportation safety on construction sites, and the code of practice for bamboo scaffolding safety. This training not only strengthened employees' capabilities in risk identification, emergency response and compliance with safe work procedures, but also reinforced the Group's overall construction site safety management framework.

本集團共有51名員工參與建造業議會舉辦的2025「生命第一，行出安全」網上研討會，以提升員工的安全意識及專業知識。該研討會涵蓋懸空式竹棚架安全、建築設計安全、安全智慧工地、酷熱天氣作業防護、工地運輸吊運安全及竹棚架安全守則六大重要主題。本次培訓不僅強化了員工的風險識別、應急處置與規範作業能力，更加強本集團轄下各工地的安全管理框架。

We have general duties with regard to the health and safety of working on construction sites and are responsible for providing regular safety training to the employees. We hope to convey our importance to occupational health and safety through safety training. Daily training is provided to our workers to refresh their awareness of everyday work procedures on our construction sites and common safety concerns. If any incident occurs, the safety officer will mention the incident and corresponding preventive measures during the training. Fire drills are also regularly conducted, and relevant data is recorded to evaluate the effectiveness and efficiency of the drill. We also place the latest information, policies and industry guidelines on notice boards, in different languages to increase awareness of occupational health and safety. For more information regarding the safety procedures, please refer to "Sustainable Supply Chain Management" under section "Partners".

我們對於建築工地的工作健康和安全責無旁貸，並有責任向僱員提供定期的安全培訓。我們希望以安全培訓傳達我們對職業健康及安全的重視。我們每天都為建築工地的工人提供培訓，以提高他們對日常工作程序的認識及常見的安全隱憂。如果發生任何事故，安全主任將在培訓中會提及事件及相應的預防措施。我們亦定期進行消防演習，並記錄相關數據以評估演習的效用和效率。我們亦會在通告板上張貼不同語言版本的最新資訊、政策和行業指引，提升員工具備職業健康及安全意識。有關我們的安全程序的更多資訊，請參閱《夥伴合作》中《可持續供應鏈管理》部分。

People
人才發展

During the Reporting Year, we conducted a fire drill on one of our construction sites. The site supervisor first explained the importance of fire prevention at construction sites and the fire drill arrangement to the site workers during the morning safety briefing. The drill then commenced with the immediate cessation of work and the orderly evacuation of the site workers, who were directed to the "emergency assembly". Finally, the site supervisor demonstrated the proper use of a powder fire extinguisher. The drill was successfully completed.

於報告年度，我們在一個工地進行了地盤火警演習。工地主管首先在晨間安全簡報會上，向工地人員講解了建築工地防火的重要性及消防演習安排。隨後，演習正式開始，所有工地人員立即停止工作，並在指引下有秩序地撤離至「緊急集合點」。最後，工地主管示範了粉劑滅火筒的使用方法。整個演習順利完成。



The site supervisor instructed the construction site workers on proper fire extinguisher procedures and methods
工地主管向施工現場的員工指導正確的滅火器程序和方法

People
人才發展

VALUE AND CARE FOR EMPLOYEES

Employees are the backbone of our business operations. The Group puts great emphasis on the protection of the legitimate rights and interests of all employees and complies with all relevant employment laws and regulations in Hong Kong. The Group has also formulated internal human resources policies such as the "Staff Handbook", covering various aspects such as anti-discrimination, anti-child labour and anti-forced labour, health and safety, remuneration and welfare, working time, performance assessment, code of conduct and occupational training, effectively protecting employees' basic rights. Such policies are subject to regular review and will be revised, where necessary, to ensure continuous improvement of its employment standards.

Recruitment, Promotion, Remuneration and Dismissal

The Group strives to provide a fair and motivating working environment. The Group ensures its employees are recruited, remunerated and promoted based on their merits, qualifications, competence, suitability and contributions, ensuring that it treats and evaluates employees and applicants in a fair way.

The basis for compensation and promotion are job-related skills, qualifications and performances, ensuring that the Group fairly treats and evaluates employees and applicants and compensates employees in line with the industry and local labour markets in which the Group operates. Performance appraisal and counselling for all staff are conducted at least once a year by Department Heads or Executive Directors before the annual salary review.

Unreasonable dismissal under any circumstances is forbidden in the Group. The dismissal process will only proceed on a reasonable basis.

Within the reporting scope of this Report, the Group's ISP Business in Hong Kong had a total of 65 employees as at 31 December 2025 (2024: 78 employees). More detailed information about different categories of the Group's employee structure can be found in the KPI Data Summary.

重視及關懷員工

僱員是我們業務營運的骨幹。我們注重保護全體員工的合法權益，嚴格遵守香港所有有關僱傭的法例及法規。本集團還制定了《員工手冊》等內部人力資源政策，涵蓋各個方面，例如反歧視、反童工和反強迫勞動、健康與安全、薪酬福利、工作時間、績效考核、行為準則及職業培訓，切實保障員工基本權益。本集團定期審視有關政策，並於有需要時作出修訂，確保其僱傭標準持續提升。

招聘、晉升、薪酬及解僱

本集團致力提供公平及激勵人心的工作環境。本集團確保根據優勢、資歷、能力、適合性及貢獻進行僱員招募、支薪及晉升，確保公平對待及評估僱員及應聘者。

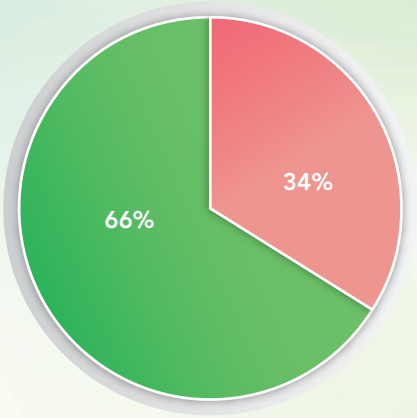
薪酬及晉升的基礎是根據與工作相關的技能、資格及表現，確保本集團一視同仁地對待及評估僱員和應徵者，並根據本集團營運所在行業及當地勞動市場去補償僱員。部門主管或執行董事每年在開始年度薪酬檢討之前對所有僱員進行至少一次表現評估及諮詢。

本集團禁止任何情況下的不合理解僱。解僱程序只會在合理的基礎上進行。

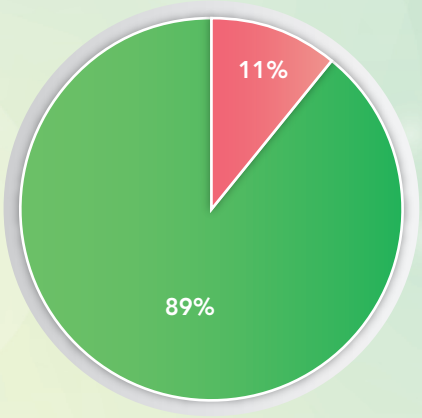
在本報告的報告範圍內，截至2025年12月31日，本集團在香港室內裝飾及特殊項目業務的員工總數為65人（2024：78人）。有關本集團僱員架構的不同類別的詳情，請參閱績效數據總結。

People
人才發展

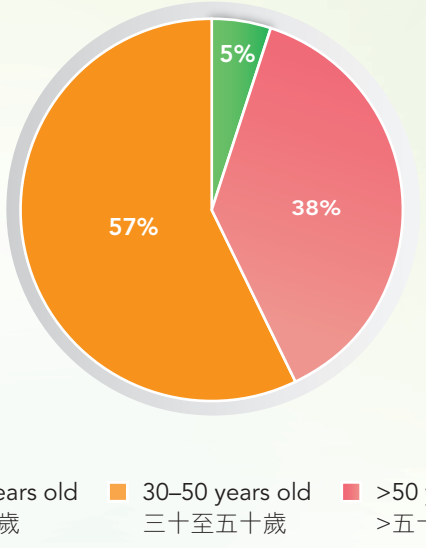
Workforce by Gender
按性別劃分的員工人數



Workforce by Employment Type
按僱傭類別劃分的員工人數



Workforce by Age
按年齡劃分的員工人數



People
人才發展

Diversity, Equal Opportunity and Anti-discrimination

The Group is committed to creating and maintaining an inclusive and collaborative workplace culture in which all can thrive. The Group is dedicated to providing equal opportunities in all aspects of employment and maintaining a workplace that is free from discrimination against any individual based on age, race, family background, region, nationality, gender, sexual orientation, disability, ethnicity, religion and political beliefs. Discriminatory acts of any kind will not be tolerated in the Group. In addition, the Group provides equal employment opportunities for the disabled, ensures equal opportunities for all people, strives to eliminate discrimination or arbitrary dismissal of employees, and encourages effective collaboration among employees in a multi-cultural atmosphere.

多元化、平等機會及反歧視

本集團致力於創造及維持包容及協作的工作場所文化，讓所有人都可以茁壯成長。本集團致力在僱傭方面提供平等機會，以及保持工作環境，不會因年齡、種族、家庭背景、地區、國籍、性別、性取向、殘疾、族裔、宗教及政治信仰而對任何人產生歧視。本集團絕不容忍任何形式的歧視行為。此外，本集團為殘障人士提供平等就業機會，確保向所有人士提供平等機會，努力消除因歧視或隨意解僱員工的行為，鼓勵員工在多元化文化氛圍下有效協作。

Working Hours and Rest Periods

The Group has formulated policies for determining the working hours and rest periods for employees which comply with local employment laws.

工時及假期

本集團已遵照當地僱傭法律制定有關釐定僱員工時及假期的政策。

Benefits and Welfare

The purpose of the Group's remuneration policy is to attract, retain and motivate outstanding employees. Through annual appraisals, employees with excellent performance are encouraged to keep up with their good work, while employees who fail to meet performance standards are advised to improve themselves to maintain a high-quality and efficient corporate culture. We provide competitive remuneration packages, which include basic salaries, discretionary year-end bonuses, overseas business insurance, medical benefits, as well as contributions to provident funds. Moreover, the Group also offers paid holidays and leave, including annual, wedding, maternity, paternity, work injury, bereavement, birthday and sick leaves. These are all communicated in the "Staff Handbook".

員工福利與待遇

本集團薪酬政策旨在吸引、保留及激勵表現優秀的僱員。透過年度評估，鼓勵績效優秀的僱員繼續做好工作，同時激勵績效未達標的僱員盡力提升，維持高品質與高效率的企業文化。我們給予員工具競爭力的薪酬待遇，包括基本薪酬、酌情年終獎金、海外商業保險、醫療福利以及強制性公積金供款。此外，本集團還設有薪假期及休假，包括年假、婚假、產假、侍產假、工傷假、喪假、生日假和病假，均列於《員工手冊》中。

Employee Communication

Effective employee communication can not only maintain workplace harmony, but also encourage innovation, increase interdepartmental cooperation and help manage a diverse workplace. Therefore, we provide communication channels between employees and management, allowing them to have an open and continuous dialogue. During the Reporting Year, the Group has conducted various staff engagement programs, such as staff meetings and staff activities.

員工溝通

有效的員工溝通不僅可以維持工作場所的和諧，還可以鼓勵創新，增加部門間的合作並有助於管理多元化的工作場所。因此，我們為員工和管理層之間提供溝通渠道，讓他們有公開和持續的對話。於報告年度，本集團舉辦各種員工參與計劃，例如員工會議和各種員工活動。

People
人才發展

Diversified Staff Activities

By placing our employees at the core of our business, we aim to keep them actively and passionately engaged, develop a strong sense of identity and community within the Group and create a shared understanding among employees on important corporate values. Our "We Care We Share" talent management policy aims to help our staff maintain proper work-life balance, and keep their mental and physical health in check by organising a diverse array of activities.

多元化的員工活動

我們視員工為業務核心，旨在他們能積極和熱情地投入工作，於本集團建立強烈的認同感和歸屬感，令員工有共同的企業價值觀。我們的「盡展關懷共享成果」的人才管理計劃，旨在達透過組織各種活動來幫助員工保持適當的工作與生活平衡，確保他們身心健康。

CASE STUDY 案例

Herbal Flower Tea Workshop
寧神花茶工作坊

On 20 June 2025, a total of 26 staff participated in a "Herbal Flower Tea Workshop" organised by the Occupational Safety and Health Council, featuring a professional instructor as the guest speaker. During the session, the instructor introduced various common herbal flower teas and explained how to select the most suitable ones based on individual constitution and needs. Through this workshop, we aimed to enable employees to learn how to use herbal flower teas to soothe the mind and body, while mastering practical daily self-care methods to promote overall well-being.

於2025年6月20日，我們共有26位員工參與職業安全健康局所舉辦的「寧神花茶工作坊」，邀請專業導師主講。活動中，導師介紹了多種常見的安神花茶，並講解如何依據個人體質選擇合適的花茶。我們希望透過此工作坊，讓員工能夠學習如何利用花茶來舒緩身心，並掌握日常實用的自我護理方法，以促進身心健康。

People
人才發展

TRAINING AND DEVELOPMENT

Employee training and development is essential for the long-term success of the Group. The Group emphasises ongoing development and training, and is dedicated to supporting its employees to undertake lifelong learning and enhancing their work-related skills and knowledge. The Group has designed and provided various types of tailor-made training programmes for its employees to provide them with continuing education and personal development opportunities, as well as to upgrade their overall skillset. During the Reporting Year, the training offered primarily focused on practical skills.

We continued to deliver learning opportunities and courses. Through its online platforms, the Group adopted webinar and video formats for new hire orientation and various job training. Online learning provides engagement through interactive exercises, discussions and sharing sessions, while also offering the benefits of overcoming geographical restrictions and eliminating travelling time. Some training materials, such as the introduction of the history, culture and the "Code of Conduct" of the Group in the induction training, are prepared by our internal employees.

To further enhance the professional skills of our employees and meet our development goals, our employees are strongly encouraged to attend external training courses and professional qualification examinations. Employees who have passed professional qualification examinations and successfully obtained vocational qualification certificates can receive reimbursements from the Group.

During the Reporting Year, there were a total of approximately 501.37 training hours. The overall training percentage of the Group was approximately 70.10% and the average training hours per employee was approximately 5.17 hours.

培訓與發展

員工培訓和發展為集團長遠成功的關鍵。本集團強調持續發展及培訓，並致力於支持員工進行終身學習，提升與工作相關的技能及知識。本集團為員工設計及提供各類量身定制的培訓計劃，為他們提供持續學習和個人發展機會，以及提升員工的整體技能。於報告年度，提供的培訓主要集中於實用技能的掌握。

我們持續提供的學習機會和課程。通過我們的電子平台，本集團以網絡研討會和視頻形式為新入職員工提供迎新培訓和各種工作培訓。透過互動練習、討論和分享環節，讓同事能投入網上學習。與此同時，網上學習亦可消除地域限制並節省交通時間。部分培訓材料由我們的內部員工準備，例如入職培訓中本集團的歷史、文化和《道德守則》的簡介。

為進一步提升員工的專業技能，實現我們的發展目標，我們十分鼓勵員工參加外部培訓課程並參加專業資格考試。通過專業資格考試並成功取得職業資格證書的員工將可向本集團報銷費用。

於報告年度，總培訓時長為約501.37小時。本集團的整體培訓比例為約70.10%，而每名員工的平均培訓時間約為5.17小時。

Community
社會貢獻

2 ZERO HUNGER
4 QUALITY EDUCATION
11 SUSTAINABLE CITIES AND COMMUNITIES

The Group strives to fulfil its social responsibilities to return to society while developing its business. As such, the Group has long been committed to making the communities where it operates a better place to live and particularly contributing to the development of an inclusive and environmentally conscious society. We seek to effect change by investing in initiatives that contribute to a better community. During the Reporting Year, the Group donated HK$63,000 in total to multiple non-governmental organisations in contributing to their charity work that benefits the community, such as supporting children from lower-income families.

本集團致力履行社會責任，務求在發展業務的同時可以回饋社會。因此，本集團竭力促使其業務所在社區成為更好的居住環境，特別是為發展共融和環保的社會作出貢獻。我們希望透過投資社區計劃，為社區帶來正面改變。於報告年度，本集團向多個非政府機構合共捐款港幣63,000元，協助其惠及社會的慈善工作，例如資助低收入家庭的兒童。

We also encourage employees to actively participate in various philanthropic activities and help those in need in local communities, so as to express our care for and contribute to society with practical actions.

我們鼓勵員工踴躍參與各項社會公益活動並幫助本地社區及有需要人士，以實際行動表達我們對社會的關愛及作出貢獻。



Community
社會貢獻

SHARING LOVE

Fostering Social Inclusion

The Group actively supports social enterprise activities and is committed to fostering a harmonious and heartwarming community, to create a positive impact where we operate. During the Reporting Year, we participated in the activities organised by the Evangelical Lutheran Church Social Service of Hong Kong and Ten Percent Donation Scheme Foundation, including "Little Gifts for Mom and Themselves", "Cultural Exploration in West Kowloon Cultural District" and "Annual Charity Ball" to serve the community. During the Reporting Year, the Group was awarded the Caring Company designation, and three of its employees were recognised as Caring Ambassadors.

分享愛

促進社會共融

本集團積極支持社企活動，致力於打造一個和諧和暖心的社區，在我們營運業務的地方產生積極的影響。於報告年度，我們參與了基督教香港信義會社會服務部及十分關愛基金會舉辦的活動，包括「贊助給媽媽和自己的小禮物」、「童你遊西九文化探索之旅」及「週年慈善晚會」，回饋社區。於報告年度，本集團獲頒「商界展關懷」標誌，並有三名員工獲表揚為「商界展關懷大使」。



Caring Company Certificate
「商界展關懷」證書

Community
社會貢獻

Little Gifts for Mom and Themselves

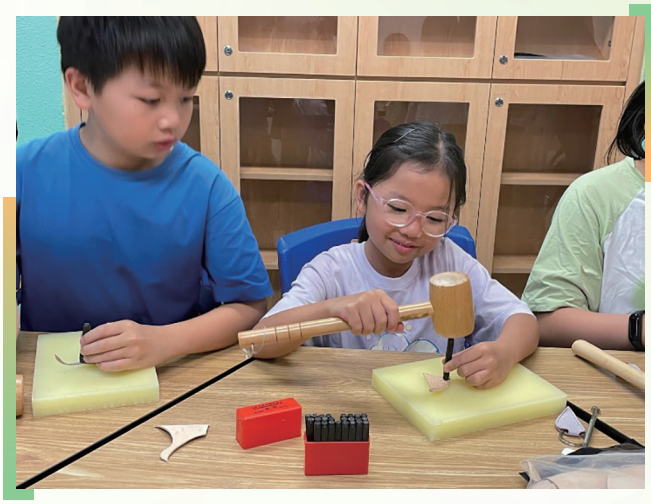
As Mother's Day approaches, the Group sponsored and organised a workshop titled "Little Gifts for Mom and Themselves", in partnership with the North District Integrated Youth Services Centre of the Evangelical Lutheran Church Social Service of Hong Kong, involving 2 employees. The initiative aimed to assist 12 children in engaging in the activity and crafting handmade leather gifts for their mothers.

Professional instructors were invited to teach leather crafting techniques, guiding the children in creating handmade gifts that convey respect and love for their mothers. This event helps cultivate children's creativity, crafting skills, and emotional communication abilities. Additionally, participating employees experienced community care and familial warmth through their involvement.

贊助給媽媽和自己的小禮物

臨近母親節，本集團贊助並帶領2名員工參加與基督教香港信義會北區青少年綜合服務中心合辦的「給媽媽和自己的小禮物」工作坊，協助12名兒童投入活動並製作皮革手工禮物給他們的母親。

活動邀請專業導師指導皮革製作技巧，引導兒童發揮創意製作手工禮物，向母親傳達敬意與愛心。此活動有助培養兒童的創意、手作能力及情感溝通技巧；同時，參與員工亦從中體驗社區關懷與家庭溫暖。





Mother's Day Leather Craft Workshop
母親節皮革工藝工作坊

Community
社會貢獻

Cultural Exploration in West Kowloon Cultural District

On 18 July, 2025, we sponsored and sent a team of volunteers to participate in the "Cultural Exploration in West Kowloon Cultural District" event, collaborating with the North District Integrated Youth Services Centre of the Evangelical Lutheran Church Social Service of Hong Kong. Through guided tours and interactive activities, the event aimed to help children to explore art, history, and culture, broadening their horizons and cultivating their interests. The activities included visits to the M+ Museum and the Hong Kong Palace Museum in the West Kowloon Cultural District, helping participants to immerse in the exhibits and understand the cultural significance. With a light-hearted and pleasant atmosphere, children learned through discovery and developed greater confidence through social exchange.

The event benefited approximately 24 participants, including 16 children and 8 volunteers, comprising 2 institutional volunteers and 6 employees from the Group. The children gained knowledge about history and art, and improved their communication skills and social abilities, while the volunteers also experienced the joy of helping others. Through this event, we demonstrated our commitment to corporate social responsibility, bringing positive impact to the community and fostering the growth and development of children.

童你遊西九文化探索之旅

於2025年7月18日，我們贊助並派出義工團隊參與了「童你遊西九文化探索之旅」活動，攜手基督教香港信義會北區青少年綜合服務中心，透過導賞及互動活動，讓兒童接觸藝術與歷史文化，擴闊視野，培養興趣。活動涵蓋參觀西九文化區的M+博物館及香港故宮文化博物館，協助參加者更投入地欣賞館內的展品及了解背後的文化意義。活動氣氛輕鬆愉快，兒童在探索中學習，在交流中建立信心。

此次活動惠及約24名參與者，包括16名兒童及8名義工（涵蓋2位機構義工及6位本集團員工）。孩子們不僅增長了歷史與藝術的知識，更提升了溝通能力與社交技巧，而義工們也在服務中體會到助人的喜悅。我們透過此次活動，展現了企業對社會責任的擔當，為社區注入正能量，同時促進了兒童的成長與發展。



Volunteers for the Hong Kong Palace Museum & M+ Cultural Exploration Tour
故宮&M+文化探索之旅義工

Community
社會貢獻

Ten Percent Donation Scheme Foundation Annual Charity Ball

We had the privilege of attending the charity dinner hosted by the Ten Percent Donation Scheme Foundation. The charity dinner, a night of solidarity and shared purpose, brought together individuals from diverse walks of life, all united by a common goal: to empower the next generation of bright minds. We were deeply moved by the stories of resilience and determination of the children who, despite facing immense challenges, had not lost sight of their dreams. Moved by the noble cause of the Ten Percent Donation Scheme Foundation, we were delighted to contribute HK$50,000 towards supporting children from lower-income families. Our donation aims to provide essential resources, educational opportunities, and a brighter future for these deserving young individuals. It was an excellent experience to be part of such a meaningful event, knowing that our contribution will make a tangible difference in the lives of those in need.

十分關愛基金會週年慈善晚會

我們很榮幸能參加由十分關愛基金會主辦的慈善晚宴。慈善晚宴，一個凝聚力和共同目標的夜晚，將來自不同行業的人聚集在一起，他們都為了一個共同的目標而團結在一起：培育下一代優秀人才。孩子們的堅韌和決心的故事深深打動了我們，儘管他們面臨著巨大的挑戰，但他們並沒有放棄自己的夢想。被十分關愛基金會的崇高事業所感動，我們很高興捐贈港幣50,000元來支持低收入家庭的兒童。我們的捐贈旨在為這些值得幫助的年輕人提供必要的資源、教育機會和更光明的未來。能夠參與如此有意義的活動是一次非常好的經歷，因為我們知道我們的貢獻將為有需要的人的生活帶來實際的改變。



Ten Percent Donation Scheme Foundation Annual Charity Ball
十分關愛基金會週年慈善晚會

Partners
夥伴合作

11 SUSTAINABLE CITIES AND COMMUNITIES

8 DECENT WORK AND ECONOMIC GROWTH

The Group recognises the importance of supply chain management in mitigating environmental and social risks. A rigorous vendor management system is in place to review and monitor our vendors' performance on environmental protection, labour rights and health and safety. To monitor suppliers' performance, on-site inspections are conducted regularly. Furthermore, we are committed to making smarter and more sustainable procurement decisions. To strengthen our influence and supplier alignment with our sustainability strategy and environmental policy, we have revised our procurement policy to take greater account of environmental and social considerations when procuring goods and services.

本集團明白供應鏈管理對減輕環境及社會風險相當重要。我們設有嚴格的供應商管理系統，以檢討及監察供應商在環境保護、勞工權利及健康和安全方面的表現。為監察供應商的表現，我們定期進行實地視察。同時，我們致力制定更明智、更可持續的採購決策。為加強我們的影響力，並確保供應商遵守我們的可持續發展策略和環境政策，我們已修訂採購政策，在採購商品和服務時加強考慮環境和社會因素。

FAIR AND OPEN PROCUREMENT PRACTICES

The Group has established procedures and guidelines in the selection of suppliers to ensure that the suppliers and distributors can compete in an open and fair way. The Group does not differentiate or discriminate against certain suppliers and it strictly monitors and prevents all kinds of business bribery. Employees or personnel who have an interest relationship with the supplier will not be allowed to be involved in the related business activity.

公平和公開的採購措施

本集團已制定甄選供應商的程序及指引，確保供應商及分銷商可進行公開及公平的競爭。本集團不會歧視個別供應商或作出差別待遇，且嚴格監控並預防各種形式的商業賄賂。與供應商有利益關係的僱員或人員不得參與相關的業務活動。



Partners
夥伴合作

Supplier Engagement Process

供應商參與流程



The Group maintains a list of approved suppliers and subcontractors to ensure the quality of our procured materials and services. Legal and regulatory compliance, work safety track records and material quality are some of the criteria that are considered when selecting these suppliers and subcontractors. To ensure the genuineness of our suppliers and subcontractors, they are required to provide relevant insurance policies, as well as environmental, safety and quality assurance certifications, and inventory management practices. Their performance is assessed biannually based on a number of criteria, including service and material quality, delivery efficiency, and information accessibility. We also strive not to over-rely on a specific supplier, to ensure the stability of the supply chain.

本集團有一份認可的供應商和分判商名冊，以確保我們採購材料和服務的質素。我們於甄選供應商或分判商時，會考慮法律及法規合規、工作安全往績記錄和材料質量等準則。為確保供應商和分判商的可靠性，他們需提供相關的保險單、連同環境、安全和質量保證證明以及庫存管理方法。他們的表現亦會每半年按多個準則來評估，包括服務及物料質素、交付效率及資料的可獲得性。我們亦致力不過度依賴單一供應商，確保供應鏈維持穩定。

During the Reporting Year, the Group had approximately 98 suppliers and 412 subcontractors, all of whom were located in Hong Kong. All the approved suppliers and contractors are engaged through our standardised procurement procedure.

於報告年度，本集團共有約98家供應商和412家分判商，他們都位於香港。所有經批准的供應商和承建商均通過我們的標準化採購程序進行聘用。

Partners
夥伴合作

SUSTAINABLE SUPPLY CHAIN MANAGEMENT

Managing Environmental Risks in Supply Chain

Environmental assessments are one of the criteria for selecting suppliers and subcontractors. They are more likely to be selected if they are certified with ISO 14001 or other environmental certifications. Staff are encouraged to select subcontractors with good compliance with environmental legal requirements. We have also adopted the "Environmental Protection Assessment Form for Subcontractor and Supplier" to evaluate their performance on environmental protection. Moreover, we have included an "Environmental Protection" section in the contract with our suppliers to encourage them to take environmental measures in their operations. In the future, we aim to encourage all suppliers and subcontractors to obtain ISO 14001 certification for their Environmental Management Systems.

Our environmental representatives conduct regular site visits at all project locations to ensure that subcontractors' environmental practices align with relevant laws and regulations. An environmental checklist is utilised during the site visit to review aspects relating to air, noise, water and waste management. Besides, we require our subcontractors to follow the General Terms of the Subcontracting Project, including the "Code of Conduct for Environmental Protection", and we will periodically assess their performance according to our "Operation Control Procedure" and "Environmental Procedure". We also oversee and encourage responsible resource consumption in order to minimise our environmental footprint. During the Reporting Year, we continued to incentivise subcontractors with a recognised cash reward and penalty mechanism to limit their wastage below 3% of the total resource consumption. Furthermore, subcontractors were also encouraged to provide all environmental certifications to demonstrate their commitment to environmental sustainability.

可持續供應鏈管理

在供應鏈中管理環境風險

環境評估是我們選擇供應商和分判商的準則之一。如果承建商已通過ISO 14001或其他環境認證，則更有可能被選中。我們鼓勵員工選擇遵守環境法律要求的分判商，並制定了《分判商及供應商環保表現評核表》，審視他們在環境保護上的表現。此外，我們在與供應商的合同中包含了「環境保護」部分，鼓勵他們在其營運中實行環境措施。未來，我們的目標是鼓勵所有供應商和分判商獲得ISO 14001環境管理系統認證。

我們的環境代表會定期實地視察所有項目，以確保分判商的環保工序符合相關法律法規，於實地視察期間利用環境檢查表來審查廢氣、噪音、污水和廢物管理方面的表現。此外，我們要求分判商遵守《分包工程合約通用條款》，包括其中的《環保守則》，並按照我們的《運行控制程序》及《環保程序》定期監察他們的表現。我們亦監督和鼓勵負責任的資源消耗，以盡量減少環境足印。於報告年度，我們繼續使用現金獎勵和罰款機制，鼓勵分判商將浪費限制在總資源消耗的3%以內。此外，我們亦鼓勵分判商提供所有環境認證，以證明其對環境可持續性的承諾。

Partners
夥伴合作

Green Procurement

The Group advocates that all business units and operations procure environmentally friendly products, and thus gives priority to suppliers who provide environmentally friendly products and services. To support the local economy and reduce carbon emissions from transportation, local suppliers are prioritised in the selection process. During the Reporting Year, all of our major suppliers and subcontractors were based in Hong Kong.

In our construction projects, we have purchased certified softwood sourced from managed forests instead of natural forests, showing our value on sustainability.

環保採購

本集團提倡所有業務單位及營運採購環保產品，因此會優先選擇提供環保產品及服務的供應商。為支持當地經濟並減少運輸中的碳排放，我們在甄選過程中優先考慮本地供應商。於報告年度，我們所有的主要供應商和分判商都位於香港。

我們在一些項目中選購了獲得認證的環保木，這些木材是來自管理森林，而不是來自原始森林的，證明我們對可持續發展的重視。

We also purchase as needed and prevent over-purchasing. In order to reduce the purchasing need, we have implemented the following measures:
我們也會按需採購，防止過度採購。為了減少採購需求，我們實施了以下措施：

1. Reviews the needs and stock availability before requesting for purchasing;
申請採購前檢查需求和庫存狀況；

2. Purchases products manufactured in Hong Kong or Asia to reduce shipping mileage;
購買在香港或亞洲製造的產品以減少運輸里程；

3. Properly records all purchase requisitions to ensure that resources will not be overused; and
妥善記錄所有採購申請表，確保不會過度使用資源；及

4. Purchases in bulk to minimise resource utilisation and packaging wastes.
批量採購，減少資源使用和浪費包裝。

Partners
夥伴合作

Managing Social Risks in Supply Chain

The Group expects its business partners and suppliers to act in accordance with the highest standards of ethical conduct and professionalism. In particular, the Group's business partners and suppliers are required to implement anti-corruption policies and programmes, and to verify that such policies and programmes are complied with. Bribery or corruption in any form is strictly and expressly prohibited in the tendering process for construction projects.

The Group encourages its business partners and suppliers to abide by the standards and conditions in ensuring a fair and equitable workplace environment that is free from any form of harassment or discrimination; implementing clear, uniformly applied disciplinary practices and grievance procedures that include providing a work environment that pays due consideration to safety and minimises any health hazards or harm to employees, complying with regulation or legislation on working hours and minimum wage payments and ensuring that employees are provided with freedom of association and the right to collective bargaining.

The Group is committed to ensuring health and safety across the supply chain. Our subcontractors are required to attend daily safety and toolbox training and are inspected by management on a regular basis. The training is designed to promote a safe culture within the workplace, heighten their awareness of potential occupational hazards and relevant regulations, as well as facilitate health and safety discussions among our contracted and subcontracted partners.

Charter on Preferential Appointment of OSH Star Enterprise

During the Reporting Year, the Group has subscribed to the "Charter on Preferential Appointment of OSH Star Enterprise", demonstrating its commitment to giving preferential appointment to OSH Star Enterprise which implemented an effective safety management system and passed OSHC's stringent safety audit to carry out repair, maintenance, alteration and addition works, so as to enhance the safety performance of the industry.

管理供應鏈中的社會風險

本集團期望其業務夥伴及供應商按照最高標準的道德操守及專業精神行事。特別是，本集團的業務夥伴及供應商必須執行反腐政策及方案，並查核有關政策及方案是否得到遵守。我們嚴禁建築項目投標過程中一切賄賂或貪污行為。

本集團鼓勵其業務夥伴及供應商遵守以下標準及條件，確保公平及公正的工作場所環境，不受任何形式的騷擾或歧視；實施清晰、統一的紀律處分及申訴程序，包括提供一個充分考慮安全的工作環境，盡量減少對僱員健康造成危害或傷害、遵守有關工作時間及最低工資的規例或法例，以及確保僱員享有結社自由及集體談判權。

本集團致力於確保整個供應鏈的健康和安全。我們室內裝飾及特殊項目業務分判商必須每天接受安全及工具箱培訓，並接受管理層的定期檢查。培訓旨在促進工作場所的安全文化，提高他們對潛在職業危害和相關法規的認識，並促進我們與承建商及承建商合作夥伴之間的健康與安全討論。

優先選用職安健星級企業約章

於報告年度，本集團參與「優先選用職安健星級企業約章」，展示我們對優先選用職安健星級企業的承諾。職安健星級企業均已實施有效的安全管理制度，並通過職安局嚴格的安全審核以進行保養、維修、改建及加建工程，從而加強施工安全表現。

Environment
環境管理



The Group stays abreast of the tightening standards and strictly adheres to environmental laws and regulations applicable to our business operations. For more information, please refer to "Laws and Regulations Compliance". Moreover, environmental performance, risks and control measures are carefully monitored and evaluated, in order to ensure that our environmental management system and policies align with the respective strategies of the Hong Kong Government, including the Government's Climate Action Plan 2050. We are committed to continuously reducing the possible impact of operations on the environment. Therefore, we appropriately allocate resources to address material environmental issues including energy efficiency, waste management and resource consumption. We also raise environmental awareness and communicate green values to employees, suppliers and customers through different channels such as volunteer services and posters.

本集團緊貼不斷收緊的標準，並嚴格遵守適用於我們業務營運的環境法律及法規，詳情請參考「遵守法律法規」一節。此外，我們會仔細監察及評估環境表現、風險及監控措施，確保我們的環保措施符合香港政府的相應策略，包括《香港氣候行動藍圖2050》。我們致力持續減少營運對環境可能造成的影響。因此，本集團適當地調配資源以解決重要環境議題，包括能源效益、廢物管理和資源耗用。我們亦通過不同渠道，例如義工活動和宣傳海報來提高環保意識，並向員工、供應商和客戶傳遞綠色價值觀。

ENVIRONMENTAL MANAGEMENT SYSTEM AND POLICIES

With our group-wide environmental management system in place, we aim to reduce the environmental impact of the Group's activities, as well as to establish goals, processes and procedures that are in alignment with global standards, including ISO 14001. In addition, we have formulated specifications and standards for resource consumption management, guiding, supervising, inspecting and assessing the resources consumption management of the Group's business operations, as well as for the statistics, analysis of energy consumption and implementation of various resource conservation measures of the projects.

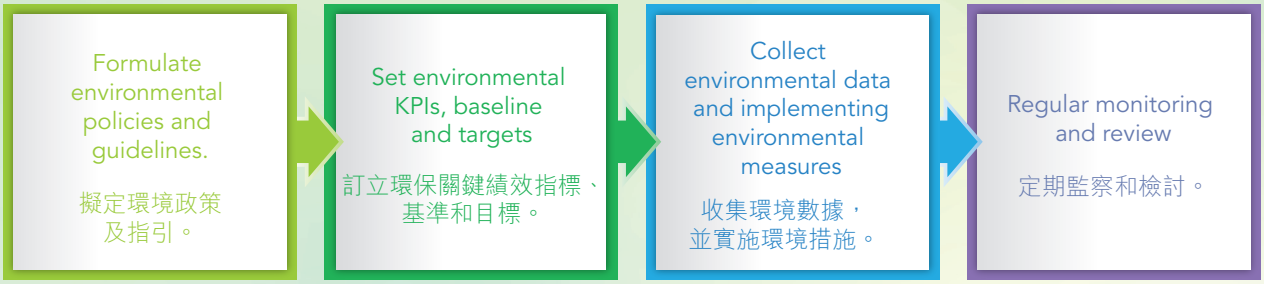
環境管理系統及政策

透過在全集團範圍內使用環境管理系統，我們希望可減少因本集團活動對環境產生的影響，並設立符合全球標準包括ISO 14001的目標、流程和程序。此外，我們已制定資源管理規範及標準，對本集團不同業務運作的資源管理工作進行指導、監督、檢查與考核，並負責項目能源消耗情況的統計、分析以及各項資源節約措施的落實。

Environment
環境管理

Our Environmental Management Flow

我們的環境管理流程



Our environmental management system was formulated in accordance with ISO 14001 and is reviewed regularly to continuously improve their efficiency and effectiveness, incorporate prevailing best practices adopted in the industry, as well as fulfil their compliance with the standard. The environmental management system allows us to manage different environmental aspects, reduce the associated impacts and improve our environmental performance.

我們的環境管理系統按照ISO 14001制定，並定期審核，以持續提高其效率和效能，結合行業中採用的最佳做法，並符合標準。環境管理系統有助管理不同層面的環境事宜、減低相關影響並改善我們的環境表現。

The Group has implemented the "Environmental Protection Policy" to highlight our commitment to conserve resources, and manage and mitigate environmental impacts of our operations. To supplement the "Environmental Protection Policy", we have established an "Energy Management Policy" covering energy-related aspects and developed a target setting strategy to stipulate our commitment and approach to addressing carbon emissions. These policies are communicated to our stakeholders including our employees and customers and will be reviewed by the ESG Committee periodically.

本集團已落實《環境保護政策》，以表明我們致力保育資源，並致力管理及降低營運對環境所造成的影響。作為《環境保護政策》的補充，我們亦制定了涵蓋能源相關層面的《能源管理政策》，並已採取目標設定策略，定下我們對處理碳排放問題的承諾與方法。我們已向持份者（包括僱員及客戶）闡述有關政策，而環境、社會及管治委員會將定期檢討有關政策。

Progress of ESG Target

The Group has set multiple medium-to-long-term targets, outlining a wider range of environmental commitment. Meanwhile, we ensure that our targets are thoroughly met through contractual obligations, stringent site management and regular review. The following table is a summary of the aspects relating to the targets, defined targets and the progress made by the Group against the targets in 2025:

環境、社會、管治的目標進度

本集團已訂立多個中長期目標，概述範圍更廣的環境承諾。同時，我們亦確保透過合約義務、嚴格的工地管理和定期審查徹底實現我們的目標。下表概述與目標相關的範疇、已確立的目標及於2025本集團在實現目標方面取得的進展：

Environment
環境管理

Aspects 範疇	Defined Targets 已確立的目標	Progress in 2025 於2025的進展
Emissions 排放	➤ Replace all company vehicles with electric vehicles to reduce vehicle fuel consumption and GHG emissions by 2030. 於2030或之前，將所有公司車輛更換為電動車輛，減少車輛燃料消耗及溫室氣體排放。	➤ The Group conducted studies to investigate the approach to replacing company vehicles with electric vehicles. 本集團進行了研究，探討以電動車取代公司車輛的方法。
Waste Reduction 減少廢棄物	➤ In 2030, reduce the non-hazardous waste intensity by 10% as compared with the level in 2022 (approximately 26.52 tonnes per person). 於2030，將無害廢棄物密度從2022的水平（每人約26.52噸）降低10%。 ➤ Achieve 100% waste separation in 2050. 於2050，達到100%廢物分類。	➤ In progress. The Group will continue to implement various waste reduction measures to lower the non-hazardous waste intensity. 進行中。本集團將繼續實施不同的減廢措施來降低無害廢棄物密度。 ➤ In 2025, the total recycling rate of non-hazardous waste was approximately 35%. 於2025，無害廢棄物的總回收率為約35%。
Energy Efficiency 能源效益	➤ In 2030, reduce the energy consumption intensity by 10% as compared with the level in 2022 (approximately 4.17 kWh'000 per person). 於2030，將能源消耗密度從2022的水平（每人約4.17千個千瓦時）降低10%。 ➤ Install motion sensors in the Group's headquarters to automatically control the switching of lights by 2025. 於2025或之前，於本集團總部安裝動態感應器，自動控制照明開關。 ➤ Change all lighting in its operations to energy-saving lighting by 2025. 於2025或之前，將各營運地點的所有照明更換為節能照明。	➤ In 2025, the Group's energy consumption intensity by workforce was approximately 3.60 kWh'000 per person, representing a reduction of approximately 14%. The Group will strive to continue the progress. 於2025，本集團的按員工計的能源消耗密度約為每人3.60千個千瓦時，下降約14%。本集團將致力繼續進步。 ➤ The Group conducted studies to investigate the approach to installing motion sensors and remains committed to completing the installation by 2030. 本集團進行了研究，探討安裝動態感應器的方法，並致力於2030或之前完成安裝。 ➤ In 2025, all lighting of the Group was changed to energy-saving lighting. 於2025，本集團所有照明已被更換為節能照明。
Water Efficiency 節約用水	➤ In 2030, reduce the water consumption intensity by 10% as compared with the level in 2022 (approximately 5.94 m^3 per person). 於2030，將耗水密度從2022的水平（每人約5.94立方米）降低10%。	➤ In 2025, the Group's water consumption intensity by workforce was approximately 5.62 m^3 per person, representing a reduction of approximately 5%. The Group will strive to continue the progress. 於2025，本集團的按員工計的耗水密度約為每人5.62立方米，下降約5%。本集團致力繼續進步。
Environmental Awareness of Employees 員工環保意識	➤ From 2023 onwards, the Group will conduct at least 3 annual activities to raise awareness of environmental protection among employees. 自2023起，本集團將每年至少舉辦3次活動，提高員工的環保意識。	➤ Met the target in 2025 and will continue the progress. 於2025達標，並將繼續保持進度。

Environment
環境管理

RESOURCE EFFICIENCY

Enhance Energy Efficiency to Reduce Our Carbon Footprint

In the face of increasingly serious climate change, society has paid more attention to environmental protection and resource conservation. The Group is committed to improving resource consumption efficiency of energy, water, and paper to reduce our overall environmental footprint, as well as continue to identify and review the implementation of energy conservation and emission reduction measures so as to reduce the environmental impact from business activities.

In daily operations, we encourage our employees to live with low carbon footprints. To promote a low-carbon lifestyle, we have posted different posters with specific and feasible suggestions in different aspects, namely energy saving, reducing waste and reducing emissions.

資源效率

提升能源效益推動低碳營運

面對日益嚴重的氣候變化，社會愈來愈重視環境保護與節約資源。本集團致力提高能源、水源和紙張方面的資源消耗效率，以減少整體環境足印，並持續辨識與審視各項節能減排措施的實施情況，以減少業務活動對環境的影響。

在日常運作中，我們鼓勵我們的員工進行低碳生活。為了推廣低碳生活模式，我們張貼了不同的海報，從不同方面，即節能、減廢及減排，提出具體及可行的建議。



Environment
環境管理

Energy Usage and Management

We endeavour to avoid excess energy consumption and hence reduce our GHG emissions to achieve greater corporate social responsibility. The Group's energy usage is derived from petrol and diesel consumption used for the powering of the Group's generator, machinery and mobile vehicles, as well as electricity consumption from our headquarters and construction sites. The total energy consumption of the Group during the Reporting Year was 233.85 kWh'000, which was approximately 36% higher than that of 2024. This is due to higher electricity usage arising from increased operating activity levels and the inclusion of crane operations.

能源使用與管理

我們致力避免過多的能源消耗，從而減少排放溫室氣體，以實現更佳的企業社會責任。本集團的能源消耗來自為發電機、機械及車輛提供動力時所消耗的汽油和柴油，以及公司總部及工地的電力消耗。於報告年度，本集團的總能源消耗量為233.85千個千瓦時，較2024增加約36%。該增幅主要由於營運活動增加導致用電量上升，以及納入起重機運作所致。

To reduce energy consumption, the Group has adopted several energy-saving practices, including but not limited to:
為降低能源消耗，本集團已採取多項節能措施，包括但不限於：

1. Employs automation devices such as motion sensors and timers to enhance energy efficiency at our operation sites and offices where appropriate;
在適當情況下，使用人體感應器和計時器等自動化設備，提高營運地點和辦公室的能源效益；
2. Replaces all lamps and high electricity consumption office appliances with those with energy-saving labels;
將所有電燈及耗電量高的辦公設備更換為附有節能標籤的設備；
3. Puts stickers around the office to remind employees to turn off electrical appliances when they are not using;
貼上貼紙提醒員工在沒有使用設備時關上電源；
4. Uses video conferencing to reduce unnecessary business travel;
使用視頻會議，減少不必要的出差；
5. Encourages employees to use public transportation during business trips;
鼓勵員工在商務旅行期間使用公共交通工具；
6. Optimises route planning for transportation; and
優化交通路線規劃；及
7. Posts green tips at offices to raise employees' awareness on energy saving.
於辦公室張貼綠色提示，提高員工的節能意識。

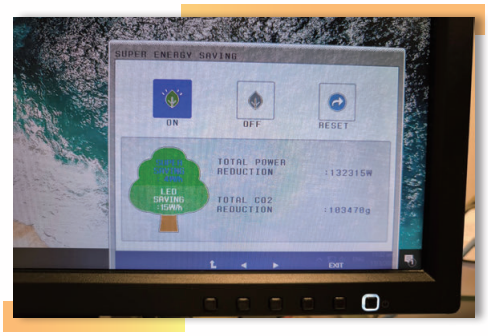
Environment
環境管理

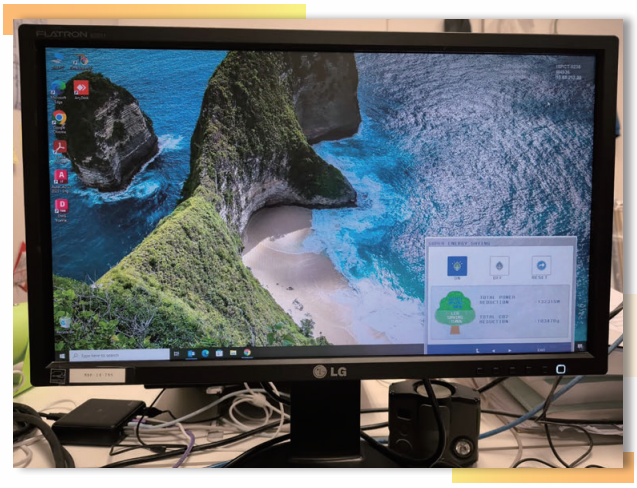
CASE STUDY 案例

Monitor Energy Saving
顯示器節能措施

As part of our commitment to sustainability, the Group has implemented Super Saving Mode across all computer monitors in our offices and construction sites. This feature optimises energy efficiency by reducing screen brightness and adjusting display settings to minimise power consumption without compromising usability. By defaulting monitors to this mode, we have significantly lowered energy usage, contributing to both cost savings and environmental conservation. This initiative not only reduces our electricity consumption but also decreases our carbon footprint, aligning with our broader goals of promoting energy efficiency and reducing carbon emissions.

作為我們對可持續發展承諾的一部分，本集團已在辦公室和建築工地的所有電腦顯示器上啟用了超級節能模式。此功能通過降低屏幕亮度和調整顯示設置來優化能源效率，從而最大限度地減少電力消耗，同時不影響使用體驗。通過將顯示器默認設置為此模式，我們顯著降低了能源使用量，為成本節約和環境保護做出了貢獻。這項舉措不僅減少了我們的電力消耗，還降低了碳足跡，與我們推動能源效率和減少二氧化碳排放的長期目標保持一致。





Monitor Energy Saving
顯示器節能措施

Environment
環境管理

Water Management

Water scarcity and water crises have been deemed as top global risks. Recognising this, we are devoted to using water responsibly and sustainably. We strive to conserve water through active engagement with our customers, subcontractors, partners as well as staff. Promoting awareness of water conservation helps protect water resources and ensure a sustainable water supply to support business operations and the communities in which we operate.

In our headquarters, we regularly maintain our pipes and taps to prevent water leakages. Relevant reminders are also displayed in pantries and washrooms to reinforce a water-saving culture. At our construction sites, our subcontractors are also reminded to consume water in a conscious manner through environmental posters displayed on the notice boards.

用水管理

水資源缺乏和水危機已被視為全球主要危機。有見及此，我們致力以負責任和可持續發展的方式使用水資源。我們通過與客戶、分判商、合作夥伴以及員工積極合作，努力節約用水。提高節約用水意識有助保護水資源和確保維持可持續供水，以配合業務營運及業務所在社區的需要。

在我們的總部中，我們定期保養水管和水龍頭，防止漏水。茶水間和洗手間亦有張貼相關提示，加強節約用水的文化。在我們的工地，我們亦在告示板上張貼環保海報，提醒分判商謹慎用水。



Water-saving Reminder at the Construction Site
施工現場的節約用水提醒



Environment
環境管理

Saving Paper

One of the primary materials consumed by the Group is paper for administrative purposes. As paper products can cause deforestation and global warming, to minimise the use of paper, we currently adopt an e-procurement system, e-recruitment system, electronic documentation and filing system, intranet or internal communication system, as well as a human resource management system. Internal publications are also digitised. The electronification of the procurement process helps minimise resource usage, and maintains procurement records accurately and securely.

In support of environmental protection, the Group adopted the arrangement to dispatch our Annual Report, Interim Report and other corporate documents through electronic means. To promote paper saving efforts among our shareholders, we recommend all shareholders elect the website version option. The number of printed copies of our corporate documents was substantially reduced after the adoption of the arrangement.

Furthermore, we set duplex printing as the default mode for most network printers, and use only FSC, PEFC certified paper, or 100% post-consumer recycled paper. All of the shredded paper was subsequently recycled.

減少用紙

用作行政用途的紙張是本集團消耗的主要材料之一。由於紙產品可導致森林砍伐和全球暖化，為減少用紙，我們目前採用電子採購系統、電子招聘系統、電子文檔和存檔系統、內聯網或內部通訊系統以及人力資源管理系統。內部出版物亦已改成電子版。電子化採購過程大大減少資源使用，並能準確、安全地保留採購記錄。

為支持環保，本公司採用電子方式發送年度報告、中期報告及其他公司文件。為促進股東節約用紙，我們建議所有股東選擇網站版本。這項安排使我們印刷的公司文件數量大大減少。

此外，我們將雙面打印設置為打印機的默認模式，並且僅採用森林管理委員會及森林認證體系認可計劃認證的紙張或100%消費後的再生紙，亦會回收所有碎紙。

Environment
環境管理

EMISSIONS MANAGEMENT

Exhaust Gas Emissions

The Group's exhaust gas emissions primarily stem from the operation of corporate and employee vehicles, that generate direct air pollutants, including nitrogen oxides ("NOx"), sulphur oxides ("SOx") and particulate matter ("PM"). Some of the employee vehicles are subsidised through a transportation subsidy by offering corporate fuel cards to specific employees.

排放管理

廢氣排放

本集團的廢氣排放主要來自公司及員工車輛直接產生的空氣污染物，包括氮氧化物(「NOx」)、硫氧化物(「SOx」)和懸浮粒子(「PM」)。部分員工車輛受惠於公司向特定員工提供公司油卡之交通補貼。

To reduce emissions at the source, the Group has established policies and actively implemented various emissions reduction measures, among which, drivers are responsible for taking the following measures:
為從源頭上減少廢氣排放，本集團已制定相關政策並積極採取減排措施。當中，駕駛員須負責以下的車輛保養維護工作：

1. Turn off the engine when the vehicle is not in use;
在車輛不使用時關閉引擎；
2. Use unleaded fuel and low-sulphur fuel according to the laws and regulations;
根據法律規定使用無鉛燃料及低硫燃料；
3. Eliminate non-compliant vehicles in accordance with national emission policy regulations; and
根據國家排放政策規定淘汰不達標車輛；及
4. Optimise operational procedures to improve fleet efficiency.
優化營運流程，以提高車隊效率。

The employees' awareness of reducing exhaust gas emissions has been increased through the above measures.
通過以上措施，員工的減排意識得以提高。

Environment
環境管理

Waste Management

The Group's solid waste primarily comes from construction sites and offices. As part of our commitment to minimise our environmental footprint, we seek to reduce material consumption and maximise recycling to effectively use resources in our business activities.

At our construction sites, construction materials and waste constitute one of the main environmental impacts. Hence, at the procurement level, materials are only purchased based on precise calculations with a specified margin. We have also adopted a "Waste Management Guideline" to guide our staff on how to dispose of different kinds of waste. At our sites, we also practise waste separation for inert, non-inert, and other recyclables. In which, recyclable construction waste include metals, glass, plastic and rubber; renewable construction materials include timber, bamboo and paper, while non-renewable materials include concrete, steel, glass, prefabricated units, aluminium formwork and other metals. All the above materials and waste are clearly labelled and separated at each site, in order to be recycled and reused as much as possible. The waste of all projects are collected and handled by professional licensed third parties 1–2 times per week in a proper and responsible manner.

廢物管理

本集團的固體廢棄物主要來自建築工地和辦公室。為進一步實現減少生態足跡的承諾，我們致力減少材料消耗和盡可能地將其回收利用，以在業務活動中有效利用資源。

在我們的工地，建築材料和廢物是構成環境影響的主要源頭之一。因此，在採購方面，我們精確計算需要採購的物料。我們還制定了《廢物管理指引》，指導我們的工人如何棄置各種廢物。在工地，我們對惰性、非惰性和其他可回收的廢物進行分類。其中，可回收的建築廢料包括金屬、玻璃、塑膠及橡膠；可再生建築廢料包括木材、竹和紙；不可再生廢料包括混凝土、鋼鐵、玻璃、預製組件、鋁模板和其他金屬。每個工地均會對上列的所有材料和廢物作清晰標記和分類，以便盡可能作回收及重用。所有項目的廢物均由專業、得到許可的第三方以適當和盡責方式每週收集和處理一至兩次。





Separation of Non-Inert Waste at the Construction Site
建築工地上的非惰性廢物分類



Recycling Station at the Construction Site
建築工地上的回收站

Environment
環境管理

In our office, there is a designated area for office waste and recyclables. Staff are actively encouraged to recycle and reuse waste electrical and electronic equipment, printer cartridges, and packaging materials, to avoid the disposal of plastic materials. A "Chemical Handling Policy" has also been implemented to properly handle and avoid hazardous waste. For example, rechargeable batteries containing toxic chemicals such as cadmium are strictly forbidden, while low phosphate cleaning agents are widely adopted. Office wastes are regularly monitored and the records and progress are shared among staff and relevant stakeholders.

我們的辦公室設有指定區域用作存放辦公室廢物和可回收物品。我們積極鼓勵員工回收和再利用廢棄的電器和電子設備、打印機墨盒和包裝材料，以減少棄置塑料材料。我們亦實施《處置化學品政策》，以正確處理和避免產生危險廢物，如嚴格禁止使用含有毒化學物質如鎘的可充電電池，廣泛採用低磷酸鹽的清潔劑。我們定期監察辦公室廢物，並向員工和相關持份者分享記錄和進度。

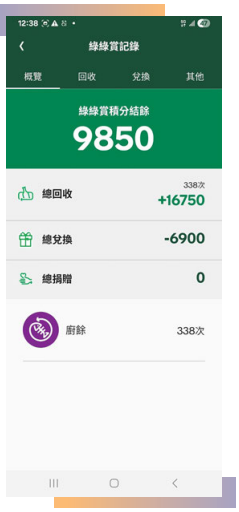
CASE STUDY 案例

Green @Community Rewards Scheme
綠在區區獎勵計劃

To support the environmental recycling policy across Hong Kong, the Group implemented the "Green Incentive Scheme" 2025 for all employees to participate in, following the "GREEN Points Programme" under the "Green Community" initiative. Employees can earn GREEN Points by submitting recyclables at designated facilities set by the Environmental Protection Department, using a mobile application or points card. These points serve as a record of participation and a basis for internal evaluation, which will determine the awards granted. Since the programme's launch, it has proven effective, significantly raising employee awareness of waste sorting and recycling, while contributing to environmental protection efforts.

為支持全港環保回收政策，本集團參照「綠在區區」下的「綠綠賞積分計劃」，於2025推行全體員工參與「綠在區區獎勵計劃」。員工於環保署指定回收設施提交可回收物後，即可透過手機應用程式或積分卡賺取綠綠賞積分。積分作為參與記錄及內部評分的依據，並據此進行獎勵頒發。計劃推行以來成效理想，不僅顯著提高員工對廢物分類及回收的意識，並為環境保護作出貢獻。





Green@Community Rewards Scheme
綠在區區獎勵計劃

Environment
環境管理

Sewage Discharge

We do not generate any industrial wastewater in the course of office operation, but only domestic wastewater. Therefore, all wastewater is discharged to the urban sewage pipe network directly.

On the other hand, sewage is generated and discharged at our projects' sites during the operations. To fully utilise our water resources, wastewater is collected and processed for reuse, such as reusing for watering plants. To handle our sewage in a sustainable manner, we have adopted the "Water Pollution Control Guideline", classifying different kinds of wastewater and listing out the corresponding waste treatment. A sewage treatment system is also installed in the construction site to filter the wastewater before discharging it to public sewers.

廢水排放

我們的辦公室營運過程中不產生任何工業廢水，只產生生活廢水。因此，所有廢水均直接排入城市污水管網。

另一方面，我們的項目工地在營運過程中會產生和排放污水。為了充分利用我們的水資源，我們收集廢水並進行處理以便再利用，例如用於澆灌植物。為了以可持續的方式處理我們的污水，我們制定了《水污染控制指引》，將廢水分類並列明相應的處理程序。我們的建築工地還安裝了污水處理系統，將污水過濾後排放到城市污水管。

Noise Emissions

Our construction projects inevitably generate construction noise in the surrounding neighbourhoods. Noise emissions are produced mainly by the operation of onsite machinery. At our construction sites, we strive to minimise noise impacts generated by mechanical machinery by opting for construction equipment with noise barriers and the Quality Powered Mechanical Equipment label, which is notably quieter and environmentally friendly. Furthermore, we ensure that construction works are performed at reasonable hours of the day, usually from 7 am to 7 pm. These noise control procedures are detailed in our "Safety Manual" and "Environmental Management Manual", which are made available to all staff.

噪音排放

我們的建築項目無可避免地會於鄰近社區產生建築噪音。噪音排放主要來自工地的機器運作。在我們的工地，我們使用隔音板及選用帶有「優質機動設備」標籤的建築設備，這些設備較環保和操作時較安靜，可盡量減低機械設備所製造的噪音。此外，我們確保在合理時間施工，通常於上午7時至晚上7時進行工程。有關噪音控制程序詳細列於《安全手冊》及《環境管理手冊》，所有員工均可閱覽。



Noise Barriers Are Installed Onsite to Control Noise
在地盤使用隔音圍板控制噪音



Environment
環境管理

Dust Control

The Group strictly implements the responsibility system of dust control. We continue to strengthen dust prevention measures at construction sites by setting closed enclosures, strengthening material management, and strengthening monitoring and other work procedures. We have established an "Air Pollution Control Guideline", which guides our staff on the procedures to prevent, control and remove dust according to the types of processes and projects.

We recognise that air pollution of dust generated from construction activities may cause disturbance and nuisance to nearby residents. Therefore, we continue to strengthen our construction management and actively take the following dust control measures:

- Sets barriers during earthworks, structural construction, decoration and installation, and temporary building removal;
- Equips the construction site with corresponding sprinkler facilities, and take spraying and sprinkling measures during the construction process to keep the soil surface moist and prevent dust generation; and
- Stores powdery materials in closed containers and covered piled materials that are prone to dust.

In addition, subcontractors are strictly instructed to use air purifying systems, water sprinkling techniques, vehicle wheel washing, and dust prevention covers.

揚塵控制

本集團嚴格執行揚塵管控的責任制，我們通過設置封閉圍擋、加強物料管理和加強監控等工作環節，不斷加強施工現場的揚塵防範措施。我們制定了《空氣污染控制指引》，指導我們的工人根據工程及工序的類型預防、控制及清理塵埃的程序。

我們明白建築活動所產生的灰塵帶來的空氣污染，會對附近居民造成干擾及滋擾。因此，我們會繼續加強工程管理並積極採取以下揚塵控制措施：

- 在進行土方工程、結構工程、裝飾和安裝及拆除臨時建築物時，設置屏障；
- 於建築工地配備相應的灑水設施，並於施工過程中採取噴水及灑水措施，保持泥土表面濕潤，避免揚塵擴散；及
- 封閉存放粉末狀材料，並覆蓋易產生揚塵的堆放材料。

此外，我們嚴格指示分判商使用空氣淨化系統、灑水技術、清洗車輪及設置防塵罩。



Cover the Stockpile of Dusty Materials
覆蓋易生塵埃的物料堆

Environment
環境管理

CLIMATE CHANGE

Governance

Climate change is the defining issue of our time. The Group recognises that climate change has direct impacts on our business and the broader community, as well as the associated risks and opportunities presented to our operations. Building on the Group's overall ESG governance framework set out in the section headed "Sustainability Governance", our Board oversees climate-related issues and risks and ensures that they are incorporated into our strategy, supported by our ESG Committee and other standing committees. Meanwhile, we have been consolidating resources to strengthen governance, developing long-term resilient strategies, expanding our climate-risk management capabilities and improving the management of related performance.

The Board ensures that appropriate skills and competencies are maintained through a combination of expertise, ongoing training, and engagement with external consultants when required to oversee climate-related issues. The Board is kept informed of climate-related issues through stakeholder engagement, regular meetings, and at least one review annually. In this capacity, the Board considers material climate-related risks and opportunities when overseeing the Group's business strategy, decisions on major transactions and risk management processes. As with other material risks, the Group applies the same risk management and internal control procedures to identify, evaluate, and manage climate-related risks and opportunities, with oversight from the ESG Committee and regular reporting to the Board.

The management of climate-related issues is overseen by the ESG Committee, which is appointed by the Board, comprises at least one executive director and one independent non-executive director, and has its responsibilities set out in its Terms of Reference. The ESG Committee supports the Board's role by acting as the Group's main internal coordination mechanism for planning, implementing, and integrating climate-related considerations into the Group's strategies and operations, while also monitoring performance against climate-related targets and related action plans. The ESG Committee gathers necessary information from different departments for internal reporting and provides updates on material climate-related issues and developments to the Board at least annually, and on an ad hoc basis where appropriate. Relevant controls and procedures are reviewed regularly by the Board to ensure effectiveness.

氣候變化

管治

氣候變化是現今的重要議題。本集團認識到氣候變化對我們的業務和整個社區的直接影響，以及給我們的營運帶來的相關風險和機遇。在「可持續發展管治」章節所列出的本集團整體ESG治理框架的基礎上，我們環境、社會及管治委員會和其他委員會的支持下，我們的董事會監督與氣候相關的問題和風險，並確保它們被納入我們的策略。同時，我們一直在整合資源以加強治理，制定長期彈性策略，擴大氣候風險管理能力，改善相關績效管理。

董事會透過結合相關專業知識、持續培訓，並在有需要時聘請外部顧問，以確保具備適當的技能及勝任能力，以監督與氣候相關的議題。董事會透過持份者參與、定期會議，並至少每年進行一次檢討，以掌握與氣候相關的議題。在此職能下，董事會於監督本集團業務策略、重大交易決策及風險管理流程時，會考慮重大與氣候相關的風險及機遇。與其他重大風險一致，本集團採用相同的風險管理及內部監控流程，以識別、評估及管理與氣候相關的風險及機遇，並由環境、社會及管治委員會監督及定期向董事會匯報。

氣候相關議題之管理由環境、社會及管治委員會監督。該委員會由董事會委任，並至少包括一名執行董事及一名獨立非執行董事，其職責載列於其職權範圍內。環境、社會及管治委員會透過擔任本集團主要的內部協調機制，以支援董事會職能，負責規劃、推行及整合氣候相關考量至本集團的策略及營運之中，同時監察氣候相關目標及相關行動計劃的績效表現。環境、社會及管治委員會從各部門收集所需資料以作內部匯報，並至少每年一次，以及在適當情況下按需要，向董事會匯報重大氣候相關議題及最新發展。董事會會定期檢討相關控制及程序，以確保其有效性。

Environment
環境管理

The Group has not yet established a formal climate-related transition plan. The Group will continue to assess the feasibility of establishing a quantitative and absolute GHG emissions reduction target, with a view to incorporating such target into its climate-related transition plan. The Group has not yet linked climate-related performance metrics or targets to its remuneration policies. The Group remains committed to monitoring developments with a view to informing the future integration of such metrics.

本集團尚未制定正式的氣候相關轉型計劃。本集團將持續評估制定量化及絕對溫室氣體排放減排目標的可行性，並擬將該等目標納入其氣候相關轉型計劃。本集團目前尚未將氣候相關績效指標或目標與其薪酬政策掛鈎。本集團將持續留意相關發展，並為日後整合該等指標提供依據。

Strategy

To address the opportunities and risks of climate change, with reference to the International Financial Reporting Standards S2 Climate-related Disclosures framework, a scenario analysis has been conducted in 2025 with the support of an external consultant based on the available information. Given that the employees and suppliers of the Group are located in Hong Kong where it mainly operates, the climate-related risks and opportunities are mainly concentrated in Hong Kong. The study enabled us to identify climate-related risks and opportunities across short-term (1 to 3 years), medium-term (3 to 10 years, up to 2035), and long-term (10 to 30 years, up to 2050) time horizons, in line with the Group's short-term strategic planning and the medium to long-term decarbonisation objectives under Hong Kong's Climate Action Plan. The scenario analysis evaluated physical risks under the Intergovernmental Panel on Climate Change ("IPCC") Representative Concentration Pathway ("RCP") 8.5 scenario and transition risks under the Network for Greening the Financial System ("NGFS") Net Zero 2050 scenario for the Group's operations in Hong Kong.

策略

為應對氣候變化所帶來的機遇和風險，我們參考國際財務報告準則S2號氣候相關披露框架，在外部顧問的協助下基於可用的信息於2025進行了情景分析。鑑於本集團的僱員及供應商主要位於其主要營運地香港，氣候相關風險及機遇主要集中於香港。該研究使我們能夠識別短期（1至3年）、中期（3至10年，至2035年）和長期（10至30年，至2050年）時間範圍內的氣候相關風險和機遇，這與本集團的短期策略規劃以及根據香港氣候行動計劃設定的中長期脱碳目標相符。情景分析針對本集團在香港的營運，於氣候變化政府間專門委員會（「IPCC」）代表性濃度途徑（「RCP」）8.5情景下評估了實體風險，並於綠色金融體系網絡（「NGFS」）2050年淨零排放情景下評估了轉型風險。

The climate-related risks and opportunities identified through the scenario analysis across the short-, medium-, and long-term horizons with corresponding measures are outlined below:

透過情景分析於短期、中期及長期期間識別的氣候相關風險及機遇，以及相應的措施，載列如下：

Environment
環境管理

Risks/opportunities 風險／機遇	Time horizon 時間範圍	Impact level 影響程度	Measures 措施
Physical risk (acute risk): 實體風險（急性風險）： Extreme weather events (e.g. typhoons and heavy rain) may have financial implications for the Group, including direct damage to assets and indirect impacts arising from supply chain disruptions. The Group further recognises that such events pose risks to the health and safety of employees and customers, while increasing daily property operation and maintenance costs. 極端天氣事件（例如颱風及暴雨）可能對本集團造成財務影響，包括資產的直接損毀，以及供應鏈中斷所引致的間接影響。本集團亦認識到，此類事件會對僱員及客戶的健康與安全構成風險，並增加日常物業營運及維修保養成本。	Medium- to long-term 中至長期	Medium 中	The Group has issued a set of guidelines on precautionary measures to be adopted before and after extreme weather events to prepare our operations and people to react to extreme weather events. To monitor the risks associated with extreme weather, including typhoons and black rainstorms, we have provided employees with the Pre- & Post-Typhoon/ Rainstorm Site Precautionary Measure Checklist to investigate the availability of different items before and after the typhoon and rainstorm, such as the scaffold, emergency power and so on. Moreover, we have also established an "Emergency Response Guideline" in the "Environmental Protection Guideline" as well as a "Procedure of Emergency Preparation and Response" in the "Environmental Protection Procedure" for the sake of handling the chemical leakage associated with extreme weather. 本集團發布一套關於極端天氣事件前後應採取的預防措施的指南以協助其營運和員工應對極端天氣事件做好準備。為了監控極端天氣帶來的風險，包括颱風及黑色暴雨，我們為員工提供了颱風／暴雨前後地盤防護措施檢查表，評估不同項目如棚架和緊急電源等於颱風／暴雨前後的可用性。此外，我們亦分別於《環保指引》及《環保程序》中制定了《緊急應變指引》和《應急準備及應變程序》，以應付因極端天氣導致的化學品洩漏。
Physical risk (chronic risk): 實體風險（慢性風險）： Rising temperatures may increase energy demand for cooling, resulting in higher operating costs. The Group also acknowledges that sustained high temperatures could also potentially affect labour productivity, as well as health and safety in the workplace. 氣溫上升可能增加降溫用能需求，從而提高營運成本。本集團亦知悉，持續高溫亦可能影響勞動生產力，並對工作場所的健康與安全構成潛在影響。	Medium- to long-term 中至長期	Medium 中	The Group has established relevant contingency plans to enhance preparedness and response capabilities. The Group has also arranged insurance coverage to help alleviate potential negative impacts arising from extreme weather events, and implemented appropriate measures aimed at preventing heatstroke under conditions of sustained high temperatures. 本集團已制定相關應急預案，以提升應對準備及反應能力。本集團亦已安排保險保障，以協助緩解極端天氣事件可能帶來的負面影響，並在持續高溫情況下推行適當措施，以預防中暑。

Environment
環境管理

Risks/opportunities 風險／機遇	Time horizon 時間範圍	Impact level 影響程度	Measures 措施
Transition risk (policy and legal risk): 轉型風險（政策及法律風險）： The Group may be subject to more stringent emission reduction requirements and evolving climate-related laws, regulations and regulatory expectations, including relevant guidance and disclosure requirements issued by the Stock Exchange, which may increase compliance obligations and result in higher operating costs. 本集團可能面對更嚴格的減排要求，以及不斷演變的氣候相關法律、法規及監管期望（包括聯交所發布的相關指引及披露要求），從而增加合規責任並導致營運成本上升。	Short-term 短期	Medium 中	The Group will closely monitor current and emerging trends, policies, and regulations pertaining to climate change. This will help us anticipate significant changes and ensure that we address them promptly, maintaining compliance with applicable standards and potential future regulatory requirements. 本集團將密切監察與氣候變化相關的現行及新興趨勢、政策及法規，以協助我們預視重大變化並及時作出應對，從而維持符合適用標準及潛在未來監管要求。
Transition risk (market risk): 轉型風險（市場風險）： We recognise that the shift in market preferences is leading to a greater demand for environmentally-friendly services and an increased emphasis on environmental criteria in tender evaluations, which may have potential financial implications for the Group, including increased operating costs. 我們認識到，市場偏好正轉向更嚴格的環保服務標準，在評審標書時亦會考慮更多環保因素。這可能對本集團產生潛在財務影響，包括營運成本上升。	Medium- to long-term 短至長期	Medium 中	To outperform peers in capturing the shift in market preference and maintain market share, the Group has prepared the climate and environmental plan during the tendering process of the recent projects in showing its commitment to combating climate change. 為抓緊市場喜好，在同業中脫穎而出並維持市場佔有率，本集團在近期項目的投標過程中編製了氣候與環境計劃，以展示其對應對氣候變化的決心。
Opportunity (resource efficiency): 機遇（資源效率）： The Group can capitalise on opportunities arising from climate change to optimise energy management, reduce its carbon footprint and energy costs, thereby enhancing resilience to the climate-related risks identified above. 本集團可把握氣候變化帶來的機遇，優化能源管理，降低碳足跡及能源成本，從而提升對上述已識別氣候相關風險的韌性。	Medium- to long-term 中至長期	Low 低	The Group has actively participated in the Energy Saving Charter, demonstrating its commitment to enhancing energy efficiency and promoting sustainable practices across its operations, including the implementation of energy-saving initiatives and ongoing monitoring of energy performance. 本集團積極參與節能約章，展示其致力提升能源效益並於營運中推動可持續實踐的承諾，包括推行節能措施及持續監察能源表現。

Environment
環境管理

The scenario analysis is based on certain assumptions and information available at the time of preparation, which may or may not materialise, and is subject to factors beyond those considered; accordingly, the scenarios do not represent definitive or actual future outcomes. With reference to the results of the scenario analysis, climate-related risks and opportunities are not expected to have a material impact on the carrying amounts of assets and liabilities in the next reporting period, nor to require significant changes to its core business model and strategy. Based on the impact levels of the identified risks and opportunities, the Group will prioritise its adaptation and mitigation efforts and strengthen resilience by regularly reviewing the effectiveness of precautionary and emergency response measures, to support sustainable business operations over the long term. The Group's capacity to adapt its strategy over time is supported by the operational and planning flexibilities embedded within its current business model.

情景分析乃基於編製時所作的若干假設及當時可得的資料，而該等假設及資料未必會實現，且亦可能受到超出本集團所考慮因素以外的影響；因此，相關情景並不代表確定或實際的未來結果。參考情景分析結果，預期氣候相關風險及機遇於下一個報告期內不會對資產及負債賬面價值造成重大影響，亦不會需要對本集團的核心業務模式及策略作出重大調整。根據已識別風險及機遇的影響程度，本集團將相應推進適應與減緩措施，並透過定期檢討預防及應急應對措施的成效來加強自身韌性，以支持長期可持續的業務營運。本集團隨時間調整策略的能力，乃受惠於其現有業務模式中所具備的營運及規劃彈性。



Environment
環境管理

Heat Stroke Prevention 預防中暑

We implement the following measures to prevent the worker in the project sites from heat stroke:
我們採取下列措施，以防止工程現場的工人中暑：

- Strengthens promotion and execution work on heatstroke prevention and cooling, and enhances the safety awareness of workers by posting posters;
  加強防暑降溫的宣傳和執行工作，通過張示宣傳海報，提高工人的安全意識；
- Provides workers with appropriate protective clothing and equipment, such as hats, portable fan, and fan-cooling jackets;
  為工人提供適當的防護服和設備，如帽子、便攜風扇和降溫風扇衫；
- Establishes labour and rest system for high-temperature operation in summer and avoids operation during high-temperature hours;
  建立夏季高溫作業的勞動和休息制度，避免在高溫時段作業；
- Provides canvas sunlight shielding at construction sites during construction in hot seasons and reminds the workers to take regular breaks in a cool, shaded area;
  在高溫季節施工時，在施工現場設置遮陽帆布，提醒工人定期到陰凉處休息；
- Encourages workers to drink plenty of water while drinking water and electrolyte drink were supplied; and
  鼓勵工人多，同時提供飲用水和電解質飲品；及
- Makes adjustments and improvements once physical or psychological diseases arising from high-temperature or overload construction are discovered.
  一旦發現因高溫或超負荷施工引起的身體或心理疾病，要及時調整和改進。



Conducting Heat Stroke Prevention Promotion Activities and posting posters
進行防中暑推廣活動及張示宣傳海報





Environment
環境管理

Precautionary Measures 預防措施

BEFORE AN EXTREME WEATHER EVENT
極端天氣發生前

- Remove loose materials near scaffolding and outdoor area and fix all loose things securely
  清除棚架和室外範圍附近的鬆散物料，並固定所有鬆散物料
- Check and clear any blockage in the site drainage system to ensure effective discharge of surface water run-off
  檢查並清除工地排水系統中的任何堵塞物，確保能有效排出地面水流
- Check the condition of existing trees on site and stabilise them as appropriate
  檢查工地現有樹木的狀況，並適當地固定
- Ensure the stability of scaffolding, catch fan, formwork, nylon mesh, safety net, hoarding and temporary structure, and remove tarpaulin from scaffolding as appropriate to avoid the adverse impact of strong wind
  確保棚架、斜柵、模板、尼龍網、安全網、圍板和臨時支架穩定，並從棚架上適當移除防水布，以避免加劇強風影響
- Check and clear any blockage in the site drainage system to ensure effective discharge of surface water run-off
  檢查並清除工地排水系統中的任何堵塞物，確保能有效排出地面水流
- Cease work on external walls, lower and park gondolas to the lowest position securely
  停止外牆工作，降低吊船，停泊於最低位置
- Stop unnecessary electricity supply and enhance the protection of external electricity distribution boards
  停止不必要的供電，加強配電箱的外部保護
- Closely monitor the latest weather conditions issued by the Hong Kong Observatory, cease all site work and evacuate all workers before the no. 8 typhoon signal is hoisted
  密切留意香港天文台發出的最新天氣情況，當八號颱風信號懸掛前，停止所有工地工作並撤離工人

AFTER AN EXTREME WEATHER EVENT
極端天氣發生後

- Inspect the site, report damages and repair damaged facilities back to safe condition prior to work commencement
  開始工作前檢查工地情況，報告損壞並修復損壞設施，使其恢復安全狀態
- Inspect and certify scaffoldings, lifting appliances, electricity facility, and other equipment and machinery to ensure that they are all in safe working condition before use
  檢查並確定棚架、起重設備、電力設施以及其他設備和機械的狀況，在使用前確保它們均處於安全的工作狀態
- Check the temporary structure and soil condition of excavation to ensure stability
  檢查及確保挖掘的臨時支架和土壤狀況穩定

Environment
環境管理

The existing climate mitigation and adaptation measures in response to climate change, as well as those implemented to achieve the targets set out in this section and in the sections headed "Metrics and Targets" and "Promoting Environmental Awareness" continue to be implemented, consistent with 2024, with relevant resources allocated through the Group's operational budgets. The Group remains committed to continuously monitoring climate-related issues that may significantly affect its business and operations. This will help safeguard current activities and facilitate the evolution of the Group's business model, supported by the allocation of necessary resources to address climate risks and pursue emerging opportunities.

現有為應對氣候變化而採取的氣候減緩及適應措施，以及為實現所列目標而實施的措施（見本節及「指標與目標」和「提升環境意識」章節），均與2024保持一致並持續推行，相關資源已透過本集團的營運預算分配。本集團將繼續致力於持續監察可能對其業務及營運產生重大影響的氣候相關議題。這將有助於保障現行業務運作，並促進本集團商業模式的演進，同時透過配置必要資源應對氣候風險並把握新興機遇，為此提供支持。

The Group currently does not possess sufficient skills, capabilities and resources to identify and quantify the amount and proportion of assets or business activities exposed to climate-related risks or aligned with climate-related opportunities, nor to assess the anticipated effects and related changes. The Group will continue to enhance its expertise and capabilities and, where appropriate, allocate additional resources over time. There were no investment and disposal plans, or planned sources of funding regarding climate-related risks and opportunities.

本集團目前尚未具備足夠的技能、能力及資源，以識別及量化暴露於氣候相關風險或與氣候相關機遇相符的資產或業務活動的金額及比例，亦未能評估其預期影響及相關變化。本集團將持續提升其專業知識及能力，並在適當情況下隨時間分配額外資源。目前並無就氣候相關風險及機遇制定任何投資或處置計劃，亦無相關的計劃資金來源。

Risk Management

Climate-related risks are addressed as part of our risk management along with other types of risk such as strategic, financial, compliance, and operational risks. The Group identifies, assesses and monitors climate-related risks and opportunities on an ongoing basis, taking into account operational performance, regulatory developments and market trends.

風險管理

氣候相關風險與策略、財務、合規及營運等其他類型風險一併納入本集團的風險管理範疇。本集團持續識別、評估及監察氣候相關風險與機遇，並考慮營運表現、監管發展及市場趨勢等因素。

The Group assesses the impact levels of identified climate-related risks and opportunities with reference to the results of the scenario analysis, and evaluates them qualitatively based on their likelihood and potential financial and operational impacts, taking into account historical data and information reasonably available during the Reporting Year. This evaluation of impact levels relies on two key factors: likelihood (the probability of the risk or opportunity materialising within a given time horizon) and severity (the magnitude of potential consequences for the Group). The combined assessment results are used to categorise risks into three impact levels, with higher risk events and related mitigation measures reported to the Board at least annually.

本集團參考情景分析結果，評估已識別氣候相關風險與機遇的影響程度，並根據其發生可能性及潛在財務與營運影響進行定性評估，同時考慮報告年度的歷史數據及合理可得資料。影響程度的評估基於兩項關鍵因素：可能性（即風險或機遇在特定時間範圍內發生的概率）及嚴重性（即對本集團可能造成後果的程度）。綜合評估結果將風險劃分為三個影響等級，並至少每年向董事會匯報較高風險事件及相關緩解措施。

Environment
環境管理

Metrics and Targets

With regard to GHG emissions, Scope 1 direct GHG emissions are largely derived from the combustion of fossil fuels used in our corporate vehicles and cranes. Scope 2 energy indirect GHG emissions can be traceable to the fossil fuels used to generate electricity we use in our operations. Scope 3 other indirect GHG emissions can be attributed to the methane gas generation at landfill in Hong Kong due to disposal of paper waste.

During the Reporting Year, our total GHG emissions were approximately 85.61 tonnes of carbon dioxide equivalent ("tCO_2-e") (2024: approximately 66.97 tCO_2-e). During the Reporting Year, our total GHG emissions intensity by workforce was approximately 1.32 tCO_2-e per person (2024: approximately 0.86 tCO_2-e per person). The Group did not utilise carbon credits to offset its emissions in 2025. Please refer to the sections "Exhaust Gas Emissions" and "Resource Efficiency" for details on our emissions reduction initiatives. Looking forward, the Group will continue to assess, record and annually disclose its GHG emissions, as well as evaluate the effectiveness of current measures to further improve our environmental sustainability.

Although the Group has not established a quantitative GHG emission reduction target at this time, it has set out several qualitative targets to support progress towards its strategic environmental commitment, as detailed in the section headed "Progress of ESG Targets". The Group did not adopt an internal carbon pricing mechanism during the Reporting Year; however, it will continue to monitor developments in market carbon prices and carbon tax regulations to mitigate potential climate-related risks.

指標與目標

就溫室氣體而言，我們於範圍一直接溫室氣體排放主要來自使用化石燃料的公司車輛及起重機、範圍二的能源間接溫室氣體排放則來自我們營運時的用電，需用化石燃料來發電、範圍三的其他間接溫室氣體排放來自廢紙在香港堆填區所產生的甲烷。

於報告年度，我們的總溫室氣體排放量為約85.61噸二氧化碳當量（「噸二氧化碳當量」）（2024：約66.97噸二氧化碳當量）。於報告年度，我們的按員工計的總溫室氣體排放量密度為約每人1.32噸二氧化碳當量（2024：約每人0.86噸二氧化碳當量）。本集團於2025未採用碳抵銷額度抵銷其排放量。有關我們更多的減排措施，請參閱「廢氣排放」及「資源效率」部分。展望未來，本集團將繼續評估、記錄及每年披露其溫室氣體排放，以及評估現行措施的效用，以進一步改善我們的環境可持續發展。

儘管本集團目前尚未制定量化的溫室氣體排放減排目標，但已訂立多項定性目標，以支持其策略性環境承諾的推進，詳情載於「環境、社會，管治的目標進度」一節。本集團於報告年度內並未採用內部碳定價機制；然而，將持續關注市場碳價及碳稅法規的發展，以減輕潛在的氣候相關風險。

Environment
環境管理

PROMOTING ENVIRONMENTAL AWARENESS

Promoting environmental awareness is an easy way to become an environmental steward and participate in creating a brighter future for our future generations. We do this by distributing environmental posters and green tips, organising environmental seminars, as well as participating in environmental activities.

Green Tips

In order to promote environmental awareness among our employees, green tips are regularly shared with our staff members through emails, bulletin boards, newsletters, intranet, seminars and other means. We utilise environmental posters to effectively and efficiently spread ideas about various environmental conservation measures. The environmental posters are displayed in our construction sites well as communicated via email to our staff members in the corporate office. Moreover, orientation training on green office best practices is provided to new employees.

Environmental Conservation

We spare no efforts in engaging in activities related to environmental protection. To reduce waste and to advocate recycling in daily life, we regularly organise collection programmes in our office during festive seasons such as the Mid-Autumn Festival. During the Reporting Year, we arranged a special recycling programme for mooncake boxes. All staff, subcontractors and partners could bring their boxes back to our designated collection points after consuming mooncakes. After collection, the boxes were handed over to recycling service operators approved by the Environmental Protection Department for recycling. Despite the response from the collection was encouraging, we still reminded our colleagues to avoid unnecessary consumption and reduce waste at source.

Commitment to Energy Efficiency and Energy Saving

The Group's subsidiary ISP Construction (Engineering) Limited signed the Energy Saving Charter 2025. By signing the Energy Saving Charter 2025, we have made a commitment to increase our efforts to improve energy conservation. In support of the Energy Saving Charter 2025, we are committed to actions including maintaining an average indoor temperature between 24-26°C during the summer months, switching off electrical appliances and systems when not in use and procuring energy-efficient products and systems. In addition, the Group continued to participate in the annual "Earth Hour" organised by the World Wide Fund during the Reporting Year, raising employees' awareness about energy conservation and climate change.

提升環境意識

宣揚環保意識是成為環境管理者及參與為下一代創造美好將來的簡易方法。我們通過分發環保海報和綠色提示，組織環保研討會以及參加環保活動來做到這一點。

綠色提示

為了提高員工的環保意識，我們定期通過電子郵件、公告欄、新聞通訊、企業內部網、研討會和其他方式與員工分享環保貼士。我們利用環保海報有效地傳達各種環保措施的理念。這些環保海報在我們的建築工地上展示，並通過電子郵件向辦公室員工傳達。此外，我們還向新員工提供有關綠色辦公室實踐方法的入職培訓。

環境保護

我們在參與環保活動方面不遺餘力。為了於日常生活中減少浪費及提倡回收，我們會在節日期間於辦公室舉辦回收活動，例如在中秋節。於報告年度，我們特別安排了月餅盒回收活動。所有員工、分判商及合作夥伴在享用月餅後，可將月餅盒拿到指定收集點回收。收集完成後，月餅盒交由獲環境保護署批准回收的回收服務營運商處理。儘管收集活動反應熱烈，我們仍提醒員工避免不必要的消耗及實行源頭減廢。

對能源效益及節約能源的承諾

本集團的附屬公司昇柏營造廠(工程)有限公司簽署了節能約章2025。通過簽署節能約章2025，我們作出承諾，為提升節約能源加大力度。為支持節能約章2025，我們致力進行包括將在夏季期間將平均室內溫度維持在攝氏24至26度之間、關掉不使用的電器及系統和採購具能源效益的產品及系統的行動。此外，本集團於報告年度繼續參加了由世界自然基金會舉辦的「地球一小時」年度活動，提高員工對能源節約和氣候變化的意識。

Environment
環境管理



Poster of the Recycling Programme for Mooncake Boxes
月餅盒回收活動海報



Lai See Envelope Recycling Campaign Poster
利是封回收行動海報

Energy Saving Charter
節能約章



Poster of Earth Hour
「地球一小時」海報



Laws and Regulations Compliance
遵守法律法規

Business 業務營運

- Prevention of Bribery Ordinance
  (Cap. 201 of the Laws of Hong Kong)
  《防止賄賂條例》(香港法例第201章)
- Competition Ordinance
  (Cap. 619 of the Laws of Hong Kong)
  《競爭條例》(香港法例第619章)
- Trade Marks Ordinance
  (Cap. 559 of the Laws of Hong Kong)
  《商標條例》(香港法例第559章)
- Employment of Children Regulations
  (Cap. 57B of the Laws of Hong Kong)
  《僱用兒童規例》(香港法例第57B章)
- Employment of Young Persons (Industry) Regulations (Cap. 57C of the Laws of Hong Kong)
  《僱用青年(工業)規例》(香港法例第57C章)

Customers 以客為本

- Trade Descriptions Ordinance
  (Cap. 362 of the Laws of Hong Kong)
  《商品説明條例》(香港法例第362章)
- Personal Data (Privacy) Ordinance
  (Cap. 486 of the Laws of Hong Kong)
  《個人資料(私隱)條例》(香港法例第486章)
- Fire Services Ordinance
  Cap. 95 of the Laws of Hong Kong)
  《消防條例》(香港法例第95章)

People 人才發展

- Occupational Safety and Health Ordinance
  (Cap. 509 of the Laws of Hong Kong)
  《職業安全及健康條例》(香港法例第509章)
- Factories and Industrial Undertakings Ordinance
  (Cap. 59 of the Laws of Hong Kong)
  《工廠及工業經營條例》(香港法例第59章)
- Employees Compensation Ordinance
  (Cap. 282 of the Laws of Hong Kong)
  《僱員補償條例》(香港法例第282章)
- Sex Discrimination Ordinance
  (Cap. 480 of the Laws of Hong Kong)
  《性別歧視條例》(香港法例第480章)
- Disability Discrimination Ordinance
  (Cap. 487 of the Laws of Hong Kong)
  《殘疾歧視條例》(香港法例第487章)
- Family Status Discrimination Ordinance
  (Cap. 527 of the Laws of Hong Kong)
- 《家庭崗位歧視條例》(香港法例第527章)
- Race Discrimination Ordinance
  (Cap. 602 of the Laws of Hong Kong)
  《種族歧視條例》(香港法例第602章)
- Employment Ordinance
  (Cap. 57 of the Laws of Hong Kong)
- 《僱傭條例》(香港法例第57章)
- Minimum Wage Ordinance
  (Cap. 608 of the Laws of Hong Kong)
- 《最低工資條例》(香港法例第608章)
- Mandatory Provident Fund Schemes Ordinance
  (Cap. 485 of the Laws of Hong Kong)
- 《強制性公積金計劃條例》(香港法例第485章)

Environment 環境管理

- Air Pollution Control Ordinance
  (Cap. 311 of the Laws of Hong Kong)
  《空氣污染管制條例》(香港法例第311章)
- Noise Control Ordinance
  (Cap. 400 of the Laws of Hong Kong)
  《噪音管制條例》(香港法例第400章)
- Code of Practice on Good Management Practice to Prevent Violation of the Noise Control Ordinance (Cap. 400 of the Laws of Hong Kong) for Construction industry
  防止違反《噪音管制條例》(香港法例第400章)
  良好管理業務守則
- Waste Disposal (Chemical Waste) (General) Regulation
  (Cap. 354C of the Laws of Hong Kong)
  《廢物處置(化學廢物)(一般)規例》(香港法例第354C)
- Waste Disposal (Charges for Disposal of Construction Waste) Regulation (Cap. 354N of the Laws of Hong Kong)
  《廢物處置(建築廢物處置收費)規例》(香港法例第354N章)
- Water Pollution Control Ordinance
  (Cap. 358 of the Laws of Hong Kong)
  《水污染管制條例》(香港法例第358章)
- Ozone Layer Protection Ordinance
  (Cap. 403 of the Laws of Hong Kong)
  《保護臭氧層條例》(香港法例第403章)
- Hazardous Chemicals Control Ordinance
  (Cap. 595 of the Laws of Hong Kong)
  《有毒化學品管制條例》(香港法例第595章)
- Motor Vehicle Idling (Fixed Penalty) Ordinance
  (Cap. 611 of the Laws of Hong Kong)
  《汽車引擎空轉(定額罰款)條例》(香港法例第611章)
- Land (Miscellaneous Provisions) Ordinance
  (Cap. 28 of the Laws of Hong Kong)
  《土地(雜項條文)條例》(香港法例第28章)
- Public Health and Municipal Services Ordinance
  (Cap. 132 of the Laws of Hong Kong)
  《公眾衞生及市政條例》(香港法例第132章)
- Dumping at Sea Ordinance
  (Cap. 466 of the Laws of Hong Kong)
  《海上傾倒物料條例》(香港法例第466章)
- Summary Offences Ordinance
  (Cap. 228 of the Laws of Hong Kong)
  《簡易程序治罪條例》(香港法例第228章)
- Public Health and Municipal Services Ordinance
  (Cap. 132 of the Laws of Hong Kong)
  《公眾衞生及市政條例》(香港法例第132章)



KPI Data Summary
績效數據總結

Key Performance Indicator 關鍵績效指標	Unit 單位	Total 總和	
Environmental 環境		**2025**	2024
Air Emissions[1] 廢氣排放[1]			
NOx Emissions NOx 排放	kg 公斤	26.31	32.66
SOx Emissions SOx 排放	kg 公斤	0.20	0.13
PM Emissions PM 排放	kg 公斤	2.45	3.04
GHG Emissions[2] 溫室氣體排放[2]			
GHG Emission — Scope 1 溫室氣體排放 — 範圍一	tCO_2-e 噸二氧化碳當量	33.02	22.12
GHG Emission — Scope 2 溫室氣體排放 — 範圍二	tCO_2-e 噸二氧化碳當量	47.23	37.87
GHG Emission — Scope 3[3] 溫室氣體排放 — 範圍三[3]	tCO_2-e 噸二氧化碳當量	5.36	6.98
Total GHG Emissions 溫室氣體排放總量	tCO_2-e 噸二氧化碳當量	85.61	66.97
Total GHG Emission Intensity by Revenue[4] 按收入計的溫室氣體排放密度[4]	tCO_2-e/HK$'million 噸二氧化碳當量／港幣百萬元	0.57	0.63
Total GHG Emission Intensity by Workforce[5] 按員工計的溫室氣體排放密度[5]	tCO_2-e/person 噸二氧化碳當量／人	1.32	0.86

1. The calculation of air emissions data is based on the "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.
廢氣排放數據乃按照聯交所發布的《如何準備環境、社會及管治報告 — 附錄二：環境關鍵績效指標匯報指引》計算。
2. The reported GHG emissions, comprising Scope 1, location-based Scope 2, and Scope 3 Category 5 emissions, cover the Group's operations in Hong Kong under its operational control. GHG emissions data is presented in terms of carbon dioxide equivalent and are based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Bank Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, and the "Global Warming Potential Values" from the IPCC Sixth Assessment Report (AR6), the Sustainability Report 2024 published by the HK Electric Investments and HK Electric Investments Limited, the ESG Data Hub created by CLP Holdings Limited. In 2025, the Group's data collection includes crane-related data due to project needs. The Group's methodology for measuring GHG emissions in 2025 remained consistent with the methodology used in 2024.
所呈報的溫室氣體排放量涵蓋範圍一、以地域為基準的範圍二及範圍三類別五排放量，包含於本集團在香港受其營運控制的業務。溫室氣體排放資料乃按二氧化碳當量呈列，並參照包括但不限于世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》、聯交所發布的《如何準備環境、社會及管治報告 — 附錄二：環境關鍵績效指標匯報指引》、以及政府間氣候變化專門委員會發布的《第六次評估報告》的全球升溫潛能值、港燈電力投資與港燈電力投資有限公司發布的《2024年可持續發展報告》以及中電控股有限公司設立的環境、社會及管治數據庫。於2025，因應項目需要，本集團的數據收集涵蓋起重機相關數據。本集團於2025用於計量溫室氣體排放的方法與於2024保持一致。
3. The calculation of Scope 3 GHG Emission includes indirect GHG emissions arising from methane gas generation at landfill in Hong Kong due to disposal of paper waste.
範圍三溫室氣體排放的計算包括源自廢紙在香港堆填區所產生的甲烷的間接溫室氣體排放。
4. In 2025, the Group recorded a revenue of approximately HK$149.19 million (2024: HK$105.49 million). This data is used for calculating other intensity data.
於2025，本集團錄得收入約港幣149.19百萬元（2024：港幣105.49百萬元）。該數據用於計算其他密度數據。
5. As at 31 December 2025, the Group's ISP Business in Hong Kong recorded a workforce of 65 people (As at 31 December 2024: 78 people). This data is used for calculating other intensity data.
截至2025年12月31日，本集團在香港的室內裝飾及特殊項目業務錄得的員工人數為65（截至2024年12月31日：78）人。該數據用於計算其他密度數據。

KPI Data Summary
績效數據總結

Key Performance Indicator 關鍵績效指標	Unit 單位	Total 總和	
Environmental 環境		**2025**	2024
Energy Use[6] 能源用量[6]			
Diesel Usage 柴油用量	kWh'000 千個千瓦時	131.44	85.98
Electricity Usage[7] 耗電量[7]	kWh'000 千個千瓦時	102.41	85.86
Total Energy Usage 總能源用量	kWh'000 千個千瓦時	233.85	171.84
Energy Usage Intensity by Revenue 按收入計的能源密度	kWh'000/HK$' million 千個千瓦時／港幣百萬元	1.57	1.63
Energy Usage Intensity by Workforce 按員工計的能源密度	kWh'000/person 千個千瓦時／人	3.60	2.20

6. The calculation of unit conversion refers to the "Energy Statistics Manual" issued by the International Energy Agency.
直接能源消耗數據的單位換算方法乃根據國際能源署所發布之《能源數據手冊》計算。
7. Electricity consumption data only includes the electricity bills paid by the Group. In some projects, such data were not available since the electricity bills were covered by the landlord and main contractors without installing a separate meter.
耗電數據只包括本集團支付電費的部分。在一些項目中，由於電費是由業主及承包商承擔，並無獨立儀表。因此，無法提供相關數據。

KPI Data Summary
績效數據總結

Key Performance Indicator 關鍵績效指標	Unit 單位	Total 總和	
Environmental 環境		**2025**	2024
Water Use 耗水			
Water Usage[8] 耗水量[8]	m^3 立方米	365.00	1,998.00
Water Usage Intensity by Revenue 按收入計的耗水密度	m^3/HK$'million 立方米／港幣百萬元	2.45	18.94
Water Usage Intensity by Workforce 按員工計的耗水密度	m^3/person 立方米／人	5.62	25.62
Waste Disposal[9] 廢物處理[9]			
Construction Waste 建築廢料	Tonnes 噸	5,350.90	5,057.40
Paper waste 紙廢料	Tonnes 噸	1.12	1.45
Plastic waste 塑膠廢料	Kg 千克	–	1.40
Metal waste 金屬廢料	Tonnes 噸	19.97	27.23
Non-Hazardous Waste 無害廢棄物	Tonnes 噸	5,371.99	5,086.08
Non-Hazardous Waste Intensity by Revenue 按收入計的無害廢棄物處理密度	Tonnes/HK$' million 噸／港幣百萬元	36.01	48.21
Non-Hazardous Waste Intensity by Workforce 按員工計的無害廢棄物處理密度	Tonnes/ person 噸／人	82.65	65.21
Hazardous Waste[10] 有害廢棄物[10]	Tonnes 噸	0.08	0.11
Hazardous Waste Intensity by Revenue 按收入計的有害廢棄物處理密度	Tonnes/HK$' million 噸／港幣百萬元	0.0005	0.0010
Hazardous Waste Intensity by Workforce 按員工計的有害廢棄物處理密度	Tonnes/person 噸／人	0.001	0.001

8. Water consumption data only includes the water bills paid by the Group. In some projects and offices, such data were not available since the water bills were covered by the landlord and main contractors without installing a separate meter.
耗水數據只包括本集團支付水費的部分。在一些項目及辦公室中，由於水費是由業主及承包商承擔，並無獨立儀表。因此，無法提供相關數據。
9. Construction waste is calculated based on the amount diverted to landfill, the paper waste is calculated based on the purchase amount, while other types of wastes are calculated based on the recycled amount.
建築廢料的計算是根據轉移到堆填區的數量，紙廢料的計算是根據採購量，而其他類型的廢物則是基於回收量計算。
10. Hazardous waste in our operations is non-material to the Group. Nonetheless, we ensure proper disposal of all waste in a safe and effective manner.
營運過程中的廢棄物處置對本集團而言並不重大，但我們仍致力確保以安全有效的方式適當處置所有廢棄物。

KPI Data Summary
績效數據總結

Key Performance Indicators 關鍵績效指標	Unit 單位	Total 總計	
Social 社會		**As at 31 December 2025 截至 2025年 12月31日**	As at 31 December 2024 截至 2024年 12月31日
Workforce by Gender 按性別劃分的員工數目			
Female 女性	Person 人	22	30
Male 男性	Person 人	43	48
Workforce by Age 按年齡劃分的員工數目			
<30 Years Old <三十歲	Person 人	3	2
30–50 Years Old 三十至五十歲	Person 人	37	44
>50 Years Old >五十歲	Person 人	25	32
Workforce by Employment Type 按受聘類別劃分的員工數目			
Permanent Staff 長期員工	Person 人	58	72
Contract Staff 合約員工	Person 人	7	6
Workforce by Employee Category 按就業類別劃分的員工數目			
Executive and Director-Grade 行政及董事級	Person 人	3	3
Manager-Grade 經理級	Person 人	20	20
Officer-Grade 主任級	Person 人	29	31
General Staff 一般員工	Person 人	13	24
Workforce by Geographical Region 按地區劃分的員工數目			
Hong Kong 香港	Person 人	65	78

KPI Data Summary
績效數據總結

Key Performance Indicators 關鍵績效指標	Unit 單位	Total 總計	
Social 社會		2025	2024
Employee Turnover Rate by Gender[11] 按性別劃分的僱員流失率[11]			
Female 女性	%	63.64	20.00
Male 男性	%	41.86	12.50
Employee Turnover Rate by Age Group[11] 按年齡組別劃分的僱員流失率[11]			
<30 Years Old <三十歲	%	33.33	50.00
30–50 Years Old 三十至五十歲	%	29.73	13.64
>50 Years Old >五十歲	%	80.00	15.63
Employee Turnover Rate by Geographical Region[11] 按地區劃分的僱員流失率[11]			
Hong Kong 香港	%	49.23	15.38

11. The employee turnover rate (by category) = Number of employees who resigned during the financial year (by category) ÷ Number of employees at the end of the financial year (by category) ×100%.
（按類別劃分）員工流失率＝於財政年度（按類別劃分）離職員工人數 ÷ 於財政年度末（按類別劃分）員工人數 ×100%。

KPI Data Summary
績效數據總結

Key Performance Indicators 關鍵績效指標	Unit 單位	Total 總計	
Social 社會		2025	2024
Breakdown of Trained Employee by Gender[12] 按性別分類的已培訓員工明細[12]			
Female 女性	%	35.29	34.21
Male 男性	%	64.71	65.79
Breakdown of Trained Employee by Employee Category[12] 按僱員類別分類的已培訓員工明細[12]			
Executive and Director-Grade 行政及董事級	%	4.41	3.95
Manager-Grade 經理級	%	27.94	25.00
Officer-Grade 主任級	%	47.06	46.05
General Staff 一般員工	%	20.59	25.00
Average Training Hour by Gender[13] 按性別劃分平均培訓時間[13]			
Female 女性	Hours 小時	4.93	2.63
Male 男性	Hours 小時	5.31	6.89

12. The breakdown of employees trained (by category) = Number of employees trained during the financial year (by category)÷Total number of employees trained during the financial year ×100%.
（按類別劃分）已培訓員工明細=於財政年度（按類別劃分）已培訓員工人數÷於財政年度已培訓員工總人數×100%。
13. Average training hours completed per employee (by category) = Training hours during the financial year (by category)÷Number of employees during the financial year (by category), including those who left employment.
每名（按類別劃分）員工平均完成培訓時間=於財政年度（按類別劃分）培訓時間÷於財政年度內（按類別劃分）的員工人數，包括已離職員工。

KPI Data Summary
績效數據總結

Key Performance Indicators 關鍵績效指標	Unit 單位	Total 總計	
Social 社會		2025	2024
Average Training Hour by Gender by Employee Category[13] 按僱員類別劃分平均培訓時間[13]			
Executive and Director-Grade 行政及董事級	Hours 小時	6.68	5.50
Manager-Grade 經理級	Hours 小時	7.44	5.30
Officer-Grade 主任級	Hours 小時	6.89	8.23
General Staff 一般員工	Hours 小時	1.63	1.55
Work-related Incident 工傷			
Employee's Injury Rate 工傷率	Per 1,000 Employees 以每千名工人計	0	0
Lost Days due to Work-Related Injury 由工傷所導致的工作日數損失	No. of Days 日數	0	0
Work Fatalities 因工死亡	Person 人	0	0
Work-related Fatality Rate 因工死亡率	%	0	0
Volunteering Hours 義工時數			
Corporate Responsibility & Social Harmony 企業責任與社會和諧	Hour 小時	84.0	80.0

ISP HOLDINGS LIMITED
昇柏控股有限公司

3/F., Hay Nien Building, No. 1 Tai Yip Street
Kwun Tong, Kowloon, Hong Kong
Tel : (852) 2635 8290
Fax: (852) 2811 8401

香港九龍觀塘大業街 1 號禧年大廈 3 樓
電話：(852) 2635 8290
傳真：(852) 2811 8401

www.isp-hk.com.hk