C-MER Medical Holdings Limited

希瑪醫療控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：3309



2025

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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SCOPE AND BOUNDARY

This Environmental, Social and Governance ("ESG") Report presents the sustainability performance of C-MER for the reporting period from 1 January 2025 to 31 December 2025 ("Year ended 31 December 2025" or the "Reporting Period"). Unless otherwise specified, the environmental and social data disclosed in this Report have been prepared based on the Group's operational control approach and cover entities, facilities and business operations over which the Group has operational control during the Reporting Period, with reference to the reporting requirements set out in Appendix C2 – Environmental, Social and Governance Reporting Code (the Code) to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("HKEX").

The ESG reporting scope of this Report covers the Group's principal healthcare service operations in Hong Kong and Mainland China. In Hong Kong, the reporting scope includes day surgery centres, satellite clinics, optometry centres, dental clinics, general practice clinic and the oncology centre. In Mainland China, the reporting scope includes eye hospitals located in Shenzhen, Beijing, Shanghai, Guangzhou, Zhuhai, Kunming, Huizhou and Jieyang, operating under the brand of C-MER Dennis Lam, C+ Health (Shenzhen) Hospital, as well as the dental hospital and dental clinics operated under Shenzhen C-MER Aikangjian Group Co., Ltd (the "Shenzhen CKJ Group") and its subsidiaries.

Unless otherwise stated, the reporting boundary, preparation basis and calculation methodology adopted for Year ended 31 December 2025 remain generally consistent with those used in the Group's ESG Report for the year ended 31 December 2024 ("Year ended 31 December 2024"), so as to facilitate meaningful comparison of performance over time. Where any changes in operating scope, business structure or data availability may affect year-on-year comparability, appropriate explanations are provided in the relevant sections of this Report.

範圍及界限

本環境、社會及管治(「環境、社會及管治」)報告呈列希瑪於2025年1月1日至2025年12月31日的報告期(「截至2025年12月31日止年度」或「報告期間」)的可持續發展表現。除非另有說明，本報告所披露的環境及社會數據乃根據本集團的營運控制方法編製，涵蓋本集團於報告期內擁有營運控制權的實體、設施及業務營運，並參照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(「守則」)所載的報告要求。

本報告的環境、社會及管治報告範圍涵蓋本集團於香港及中國內地的主要醫療服務業務。在香港，報告範圍包括日間手術中心、衛星診所、視光中心、牙科診所、全科診所及腫瘤中心。在中國內地，報告範圍包括位於深圳、北京、上海、廣州、珠海、昆明、惠州及揭陽以「希瑪林順潮」品牌營運的眼科醫院、深圳希華愛康健醫院以及由深圳希瑪愛康健口腔集團有限公司(「深圳希瑪愛康健集團」)及其附屬公司營運的牙科醫院及牙科診所。

除非另有說明，截至2025年12月31日止年度所採用的報告範圍、編製基準及計算方法，與本集團截至2024年12月31日止年度(「截至2024年12月31日止年度」)的環境、社會及管治報告所採用者整體一致，以利進行具意義的長期績效比較。倘營運範圍、業務架構或數據可用性之任何變動可能影響年同比的可比性，將於本報告相關章節提供適當說明。

REPORTING STANDARDS

During the Reporting Period, the Group has complied with all applicable disclosure requirements under the Code, including the mandatory disclosure requirements and the "comply or explain" provisions. In preparing this Report, the Group has adopted a structured reporting approach aligned with the four fundamental reporting principles of the Code: Materiality, Quantitative, Balance and Consistency, which collectively guide the scope, depth, and quality of the ESG information disclosed.

Materiality: Materiality assessment forms the foundation of this ESG Report and enables the Group to systematically identify ESG issues that are of significant relevance to our operations and stakeholders during the Reporting Period. Through stakeholder engagement activities involving key stakeholder groups, the Group has evaluated ESG topics based on their potential business impact and stakeholders' levels of concern. The outcomes of this assessment inform the prioritisation of ESG risks and opportunities disclosed in this Report. Details of the assessment methodology, stakeholder engagement process and prioritisation results are presented in the subsection titled "Materiality Analysis".

Quantitative: This ESG Report discloses quantitative environmental and social Key Performance Indicators ("KPIs") that are relevant to the Group's principal healthcare service operations. The reported KPIs are supported by clearly defined measurement boundaries, calculation methodologies, underlying assumptions and applicable conversion or emission factors. Where relevant, internationally recognised standards and emission factors referenced in the ESG Reporting Guidance issued by the HKEX have been adopted in the compilation of environmental performance data to enhance the reliability and comparability of reported metrics.

Balance: The Group endeavours to present ESG performance information in a fair and unbiased manner to provide stakeholders with a comprehensive understanding of our sustainability performance. This Report includes disclosures of both positive developments and areas requiring improvement during the Reporting Period, where applicable. Such balanced presentation supports informed stakeholder assessment of the Group's ESG-related risks, performance and management effectiveness.

報告準則

於報告期間內，本集團已遵守守則下所有適用的披露要求，包括強制性披露要求及「遵守或解釋」條文。在編製本報告時，本集團採用了符合守則四項基本報告原則（重要性、量化、平衡及一致性）的結構化報告方法，該等原則共同指引所披露環境、社會及管治資料的範圍、深度及品質。

重要性：重要性評估是本環境、社會及管治報告的基礎，使本集團能夠系統性地識別於報告期間對營運及持份者具有重大相關性的環境、社會及管治議題。透過與主要持份者群體進行的持份者參與活動，本集團已根據各環境、社會及管治議題的潛在業務影響及持份者的關注程度進行評估。此評估結果為本報告所披露之環境、社會及管治風險及機遇的優先排序提供依據。評估方法、持份者參與流程及優先排序結果的詳情載於「重要性分析」分節。

量化：本環境、社會及管治報告披露了與本集團主要醫療服務營運相關的定量環境及社會關鍵績效指標（「關鍵績效指標」）。所呈報的關鍵績效指標以明確界定的測量範圍、計算方法、基本假設及適用的轉換或排放因數為依據。在編製環境表現數據時，本集團已採用聯交所頒佈的環境、社會及管治報告指引所引用的國際認可標準及排放因數（如適用），以提升所呈報指標的可靠性及可比性。

平衡：本集團致力以公平、不偏不倚的方式呈現環境、社會及管治表現資料，讓持份者能全面了解本集團的可持續發展表現。本報告涵蓋了報告期內的積極進展及需改進之處的披露（如適用）。此種平衡的呈現方式有助持份者就本集團的環境、社會及管治相關風險、表現及管理成效作出知情評估。

Consistency: The Group has adopted a consistent reporting methodology to facilitate meaningful comparison of ESG performance over time. Unless otherwise stated, the preparation basis, measurement methodologies, data calculation approaches and KPIs disclosed in this Report remain consistent with those adopted in the Group's ESG Report for the year ended 31 December 2024. There have been no material changes to the reporting framework, methodologies or key assumptions that would significantly affect the comparability of ESG performance data between reporting periods.

一致性：本集團採用一致的報告方法，以便對環境、社會及管治表現進行有意義的跨期比較。除非另有說明，本報告所披露的編製基準、計量方法、數據計算方式及關鍵績效指標，與本集團截至2024年12月31日止年度的環境、社會及管治報告所採用者保持一致。報告框架、方法或關鍵假設並無任何對各報告期間環境、社會及管治績效數據可比性的重大變更。

FEEDBACK AND OPINIONS

We sincerely welcome your feedback on our ESG Report and our sustainability performance. Please contact us by any of the following means to share your opinions with us:

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Phone: (852) 3997 3266
Fax: (852) 3996 8212
Email: info@hkcmer.com

反饋及意見

我們誠摯歡迎　閣下對我們的環境、社會及管治報告及可持續發展表現作出反饋，請透過以下任何方式聯繫我們，與我們分享　閣下的意見：

地址：
香港中環畢打街1–3號
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COMPANY PROFILE

C-MER Medical Holdings Limited ("C-MER" or the "Company", together with its subsidiaries, the "Group") is a healthcare service provider principally engaged in the provision of ophthalmic, dental and other medical services, sales of vision aid products in Hong Kong and Mainland China under the brand of "C-MER Dennis Lam". The Group's core service offerings include ophthalmic services, dental services, primary healthcare services through general practitioner ("GP") clinics, oncology consultation and treatment support services, endoscopy services as well as preventive and elective healthcare services such as optometry and medical aesthetics services. In addition, the Group engages in clinical and medical research-related activities to support treatment development and service innovation, and provides ancillary healthcare support services through the sale of vision aid products associated with clinical service delivery.

The Group delivers these services through a network of day surgery centres, clinics, optometry centres, dental clinics and hospitals in Hong Kong and Mainland China. Our ophthalmologists and physicians specialise in cataracts, glaucoma, strabismus, refractive surgeries and external eye diseases, while our dentists possess expertise across a wide range of specialist areas, including general dentistry, orthodontics and implantology.

公司概況

希瑪醫療控股有限公司(「希瑪」或「本公司」，連同其附屬公司統稱「本集團」)是一家醫療服務供應商，主要以「希瑪林順潮」品牌在香港及中國內地提供眼科、牙科及其他醫療服務，以及銷售視力輔助產品。本集團的核心服務包括眼科服務、牙科服務、透過全科(「全科」)診所提供的基層醫療服務、腫瘤諮詢及治療支援服務、內視鏡中心服務，以及視光及醫學美容服務等預防及自選醫療服務。此外，本集團亦從事臨床及醫學研究相關活動，以支持治療發展及服務創新，並透過銷售與臨床服務相關的視力輔助產品，提供輔助醫療支援服務。

本集團透過在香港及中國內地設立的日間手術中心、診所、視光中心、牙科診所及醫院網絡提供上述服務。本集團的眼科醫生及內科醫生專精於白內障、青光眼、斜視、屈光手術及眼表疾病，而牙科醫生則具備廣泛的專科領域專業知識，包括一般牙科、牙齒矯正及植牙。

On the other hand, our other medical services in Hong Kong included general practitioner (GP) service, medical aesthetics service, oncology service, endoscopy service and clinical research.

另一方面，我們在香港的其他醫療服務包括全科醫生服務、醫學美容服務、腫瘤科服務、內視鏡服務及臨床研究。

As a provider of clinical healthcare services, the Group recognises that the nature of its operations is closely associated with a range of environmental and social considerations, including patient health and safety, clinical governance, hazardous waste management, energy and resource efficiency, data privacy, employee wellbeing and climate resilience. Accordingly, sustainability considerations have been progressively integrated into the Group's operational decision-making processes, with the aim of delivering accessible and high-quality healthcare services in a responsible and sustainable manner.

作為臨床醫療服務提供者，本集團深知其營運性質與多項環境及社會考量密切相關，包括患者健康與安全、臨床管治、有害廢物管理、能源及資源效率、資料私隱、員工福祉及氣候韌性。因此，本集團已逐步將可持續發展考量納入營運決策流程，旨在以負責任且可持續的方式，提供便捷、優質的醫療服務。

These services are delivered through a network of day surgery centres, clinics, optometry centres, dental clinics and hospitals in Hong Kong and Mainland China. Given the clinical nature of its operations, the Group is committed to managing its environmental footprint, safeguarding patient data privacy, ensuring occupational health and safety for healthcare professionals, and maintaining high standards of clinical governance and ethical conduct. Additionally, we have also expanded our business in Shenzhen, our C+ Health (Shenzhen) Hospital has departments including dentistry, ophthalmology, medical imaging, health check-ups, gynecology, otolaryngology, orthopedics, traditional Chinese medicine, internal medicine and surgery and the Group intends to introduce more departments in subsequent phases.

本集團透過遍佈香港及中國內地的日間手術中心、診所、眼科視光中心、牙科診所及醫院網絡，提供上述服務。鑒於營運的臨床性質，本集團致力於管理環境足跡、保障患者資料私隱、確保醫療專業人員的職業健康與安全，並維持高標準的臨床管治及道德操守。此外，我們亦已將業務拓展至深圳，旗下深圳希華愛康健醫院設有牙科、眼科、醫學影像、健康檢查、婦科、耳鼻喉科、骨科、中醫、內科、外科等部門，本集團計劃於後續階段增設更多部門。

Through the implementation of relevant policies, procedures and internal management measures, the Group strives to balance service accessibility and operational efficiency with responsible resource utilisation, effective waste management and sustainable business practices, thereby supporting its long-term commitment to delivering quality healthcare services while creating value for patients, employees and the wider community.

透過實施相關政策、程序及內部管理措施，本集團致力於在服務可達性及營運效率之間取得平衡，同時實踐負責任的資源利用、有效廢物管理及可持續的商業常規，從而支持其長期承諾，提供優質的醫療保健服務的同時，為患者、員工及更廣泛的社區創造價值。

BOARD STATEMENT

As a responsible healthcare service provider, the Group recognises that sustainability is integral to its long-term development, business resilience and ability to deliver high-quality, accessible and trusted healthcare services. Given the nature of the Group's operations, the Board considers ESG matters to be closely linked to the Group's strategic priorities, operational performance and stakeholder expectations, particularly in relation to patient health and safety, clinical governance, hazardous waste management, energy and resource efficiency, data privacy, employee wellbeing and climate resilience. Accordingly, the Board has overall responsibility for overseeing the Group's ESG strategy, governance, risks, opportunities, disclosures and performance, and for ensuring that ESG considerations are integrated into the Group's business planning and decision-making processes.

The Board oversees the Group's ESG management approach and strategy, including the identification, evaluation, prioritisation and management of material ESG-related issues and risks that may affect the Group's operations, financial performance and long-term value creation. In discharging this responsibility, the Board reviews the outcomes of the Group's annual materiality assessment, which is conducted with reference to stakeholder engagement results, business strategy, operational priorities, industry developments, regulatory expectations and recognised market references. Material ESG topics are assessed based on their relevance to the Group's healthcare business, their potential impact on operations and stakeholders, and their significance to the Group's sustainable development.

To support the Board in discharging its oversight responsibilities, the Group has established an ESG working group ("ESG Working Group") comprising senior management and representatives from relevant functional departments. The ESG Working Group is responsible for coordinating the implementation of the Group's ESG strategy, monitoring progress against ESG-related goals and targets, reviewing ESG data and management information, and reporting material ESG developments to the Board on a regular basis. Functional departments are responsible for implementing relevant measures within their respective areas of responsibility and for executing actions to achieve the Group's ESG-related strategies and targets. This governance structure enables ESG matters to be managed in a structured and accountable manner at both the strategic and operational levels. The Group's ESG governance structure is shown as below:

董事會聲明

作為負責任的醫療服務提供者，本集團深知可持續發展是其長期發展、業務韌性，以及提供優質、可達且值得信賴的醫療服務能力的關鍵要素。鑒於本集團業務的性質，董事會認為環境、社會及管治事務與本集團的戰略重點、營運表現及持份者期望密切相關，特別是在患者健康與安全、臨床管治、有害廢物管理、能源及資源效率、數據私隱、員工福祉及氣候韌性等方面。因此，董事會整體負責本集團的環境、社會及管治策略、治理、風險、機遇、披露及表現及確保將環境、社會及管治考量納入其業務規劃及決策流程。

董事會監督本集團的環境、社會及管治管理方法及策略，包括識別、評估、優先排序及管理可能影響本集團營運、財務表現及長期價值創造的重大環境、社會及管治相關議題及風險。在履行此項職責時，董事會審閱本集團年度重要性評估的結果，該評估參照持份者參與結果、業務策略、營運優先事項、行業發展、監管期望及公認的市場參考基準而進行。重大環境、社會及管治議題的評估，乃基於其與本集團醫療保健業務的相關性、對營運及持份者的潛在影響，以及對本集團可持續發展的重要性。

為支持董事會履行監督職責，本集團已成立由高層管理人員及相關職能部門代表組成的環境、社會及管治工作小組(「環境、社會及管治工作小組」)。環境、社會及管治工作小組負責協調本集團環境、社會及管治策略的實施、監測環境、社會及管治相關目標及指標的進度、審閱環境、社會及管治數據及管理資料，並定期向董事會匯報重大的環境、社會及管治發展動態。各職能部門負責在其職責範圍內實施相關措施，並執行行動以實現本集團的環境、社會及管治相關策略及目標。此治理架構使環境、社會及管治事務得以在策略及營運層面，以有系統且具問責的方式進行管理。本集團的環境、社會及管治的治理架構如下所示：

Governance Structure 管治結構

Board 董事會

- The Board is responsible for the overall decision-making process and overseeing the formulation, administration, and assessment of the ESG system.
- 董事會負責整體決策過程及監督環境、社會及管治系統的制定、管理及評估。

ESG Working Group 環境、社會及管治工作小組

- The ESG Working Group is responsible for assisting the Board in managing and monitoring the ESG matters on a daily basis.
- 環境、社會及管治工作小組負責協助董事會日常管理及監察環境、社會及管治事宜。

Functional Departments 職能部門

- Functional departments are responsible for the execution of measures to achieve the preset ESG-related strategies and targets.
- 職能部門負責執行有關措施以達成既定環境、社會及管治相關策略及目標。

The Board reviews progress against ESG-related goals and targets at least annually, and more frequently where necessary, with reference to the stakeholder engagement results, business strategy, operational priorities, industry developments, regulatory expectations and recognised market references. In particular, the Board reviews environmental and operational KPIs that are relevant to the Group's business, including those relating to greenhouse gas ("GHG") emissions, energy consumption, water consumption and waste management. Where performance deviates materially from the relevant targets, the Board evaluates the underlying causes and considers whether enhanced controls, revised implementation measures or refinements to the Group's ESG strategy are required. These goals and targets are established with regard to the Group's business model, operating emissions and the practical realities of healthcare operations, so as to ensure that they remain relevant, achievable and meaningful to the Group's long-term development.

董事會至少每年一次(必要時更頻繁)參照持份者參與結果、業務策略、營運優先事項、行業發展、監管期望及公認市場基準,審閱環境、社會及管治相關目標及指標的進展。董事會特別會審閱與本集團業務相關的環境及營運關鍵績效指標,包括與溫室氣體(「溫室氣體」)排放、能源消耗、用水及廢棄物管理相關的指標。若表現與相關目標存在重大偏差,董事會將評估根本原因,並考慮是否需要加強管控、修訂實施措施或完善本集團的環境、社會及管治策略。這些目標及指標根據本集團的商業模式、營運排放量及醫療保健營運的實際情況而制定,以確保維持其對本集團的長期發展相關、可實現及具實質意義。

To strengthen the Board's oversight of ESG and climate-related matters, the Group will provide regular capability-building support to the Board through director training, external adviser briefings and regulatory update sessions. These sessions are intended to support the Board in maintaining appropriate knowledge and competencies in relation to ESG developments, climate-related risks and opportunities, and evolving disclosure expectations, and to enhance the Board's ability to exercise informed oversight over the Group's sustainability strategy and reporting and oversee strategies designed to respond to climate-related risks and opportunities.

為加強董事會對環境、社會及管治及氣候相關事務的監督，本集團將透過董事培訓、外部顧問簡報及監管動態更新會議，定期為董事會提供能力建設支援。此類活動旨在協助董事會維持對環境、社會及管治發展、氣候相關風險及機遇，以及不斷演變的披露期望的適當知識、能力，並提升董事會對集團可持續發展策略及報告進行知情監督，以及監督因應氣候相關風險及機遇之策略的能力。

This ESG Report was approved by the Board of the Company on 27 March 2026. For details of the Company's corporate governance, please refer to the Corporate Governance Report of the Company's annual report for the year ended 31 December 2025.

本環境、社會及管治報告已於2026年3月27日由本公司董事會批准。有關本公司的企業管治詳情，請參閱本公司截至2025年12月31日止年度的年報的「企業管治報告」。

CLIMATE-RELATED GOVERNANCE

氣候相關管治

The Board recognises that climate-related risks and opportunities are increasingly relevant to the Group's long-term resilience and to the continuity of its healthcare operations. Climate-related matters are therefore overseen as part of the Group's broader ESG and risk management framework. The Board oversees the identification, assessment and management of material climate-related risks and opportunities, including physical risks such as extreme weather events that may affect clinic and hospital operations, and transition risks arising from regulatory developments, technological change and evolving stakeholder expectations. In overseeing these matters, the Board takes climate-related considerations into account when reviewing the Group's strategy, operational resilience, risk management processes and relevant policies, and takes potential trade-offs into consideration when necessary, having regard to the Group's operational priorities and service requirements.

董事會深知氣候相關風險及機遇對本集團的長期韌性及其醫療保健營運的持續性日益重要。因此，氣候相關事項作為本集團更廣泛的環境、社會及管治及風險管理框架的一部分受到監督。董事會負責監控重大氣候相關風險及機遇識別、評估及管理，包括可能影響診所及醫院營運的極端天氣事件等實體風險，以及因監管發展、技術變革及持份者期望演變而產生的轉型風險。在監督這些事項時，董事會於檢討本集團的策略、營運韌性、風險管理流程及相關政策時，均會將氣候相關因素納入考量，以及於必要時，根據本集團的營運重點及服務要求，將潛在的權衡因素納入考量。

The Board is informed of climate-related risks and opportunities through regular updates from the ESG Working Group and management, including the results of annual climate-related assessments, progress against relevant targets, and material regulatory or operational developments that may affect the Group. During the Reporting Period, climate-related considerations were not formally linked to the remuneration of directors or senior management. The Group will continue to assess whether, and, if so, how climate-related metrics and performance indicators should be incorporated into remuneration and performance evaluation mechanisms in the future. The Board also monitors the setting of climate-related targets and reviews progress made towards such targets in light of the Group's business profile, operating emissions and service requirements.

董事會透過環境、社會及管治工作小組及管理層的定期匯報，獲悉與氣候相關的風險及機遇，內容包括年度氣候相關評估的結果、相關目標的進度，以及可能影響本集團的重要監管或營運發展。於報告期間，與氣候相關的考量因素並未正式與董事或高級管理層的薪酬掛鈎。本集團將持續評估未來是否應將氣候相關指標及績效指標納入薪酬及績效評估機制，以及若納入應如何實施。董事會亦會根據本集團的業務性質、營運排放量及服務要求，監察氣候相關目標的設定，並檢視達成該等目標的進展。

Management, through the ESG Working Group and relevant functional departments, is responsible for supporting the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities on a day-to-day basis. This includes coordinating internal data collection, facilitating risk identification and assessment, monitoring performance against relevant targets, and integrating climate-related considerations into relevant internal functions such as operations, facilities management, compliance and reporting. Through this governance structure, climate-related matters are managed in an integrated manner across the Group's relevant business and support functions.

管理層透過環境、社會及管治工作小組及相關職能部門，負責支援用於日常監測、管理及監督氣候相關風險及機遇的治理流程、控制措施及程序。這包括協調內部數據收集、協助風險識別及評估、監測相關目標達成情況，以及將氣候相關考量納入營運、設施管理、合規及報告等相關內部職能中。透過此治理架構，氣候相關事務得以在集團各相關業務及支援職能部門間進行整合式管理。

The Board will continue to enhance the Group's climate-related governance and strengthen the integration of climate-related considerations into the Group's strategy, operations and reporting. The Group remains committed to maintaining transparent, balanced and decision-useful disclosure, while enhancing its resilience to climate-related risks and its preparedness for the evolving regulatory landscape.

董事會將持續增強本集團的氣候相關管治，並加強將氣候相關考量納入本集團的策略、營運及報告中。本集團仍致力於維持透明、平衡且有助決策的資料披露，同時提升其對氣候相關風險的韌性以及為不斷演變的監管環境做好準備。

STAKEHOLDER ENGAGEMENT

To identify the critical environmental and social issues that hold significance for our Group, we actively engage with a broad spectrum of stakeholders, including but not limited to the Hong Kong Stock Exchange, government, investors, media and public, suppliers, customers, employees, and community. Through ongoing and meaningful communication, we place great importance on listening attentively to the concerns and expectations voiced by each stakeholder. Our objective is to align our ESG strategy with the expectations and concerns of our stakeholders while carefully balancing the interests of both the Group and our stakeholders. By fostering transparent, collaborative relationships, we strive to ensure our ESG initiatives effectively address the most relevant and impactful issues, ultimately contributing to sustainable, responsible business practices that benefit all stakeholders.

持份者參與

為了識別對本集團具有重要意義的關鍵環境及社會問題，我們積極與廣泛的持份者進行溝通，包括但不限於香港聯交所、政府、投資者、媒體及公眾、供應商、客戶、員工及社區。通過持續而有意義的溝通，我們非常重視傾聽各持份者所表達的關切及期望。我們的目標是使我們的環境、社會及管治策略與持份者的期望及關切保持一致，同時謹慎平衡本集團與持份者的利益。我們加強透明及協作關係，致力確保我們的環境、社會及管治措施能夠有效解決最相關及影響最大的問題，最終促進可持續及負責任的商業實踐，使所有持份者受益。

Stakeholders 持份者	Probable Points of Concern 可能關注點	Communication and Responses 溝通及應對
Hong Kong Stock Exchange **聯交所**	• Compliance with Listing Rules • 上市規則合規情況 • Timely and accurate announcements • 適時準確的公告	• Meetings • 會議 • Training • 培訓 • Workshops • 研討會 • Programs • 項目 • Website updates • 網站更新 • Announcements • 公告
Government **政府**	• Compliance with laws and regulations • 法律及法規的合規情況 • Preventing tax evasion • 防止偷稅漏稅 • Social welfare • 社會福利	• Interaction and visits • 互動及訪問 • Government inspections • 政府視察 • Tax returns and other information • 報稅表及其他資料
Investors **投資者**	• Transparency • 透明度 • Corporate governance • 企業管治 • Business strategies and performance • 業務策略及表現 • Sustainable profitability • 持續盈利能力 • Investment returns • 投資回報	• Shareholders' meeting • 股東大會 • Issue financial reports or operation reports for investors and timely disclosure • 為投資者刊發財務報告或經營報告及適時披露
Media and public **媒體及公眾**	• Corporate governance • 企業管治 • Environmental protection • 環保 • Human rights • 人權	• Issue of newsletters on the Company's website • 於本公司網站發佈新聞稿
Suppliers **供應商**	• Payment schedule • 付款時間表 • Stable demand • 穩定需求	• Supplier selection mechanism • 供應商甄選機制 • On-time payment • 按時付款

Stakeholders 持份者	Probable Points of Concern 可能關注點	Communication and Responses 溝通及應對
Customers **客戶**	• Service quality • 服務質量 • Reasonable prices • 合理價格 • Commercial credibility • 商業信譽	• After-sales services • 售後服務 • Client's enquiries handling mechanism • 客戶查詢處理機制 • Client's privacy policies • 客戶私隱政策 • Qualified service provider • 資格服務提供商
Employees **僱員**	• Employees' rights and benefit • 僱員權利及福利 • Compensations • 薪酬 • Training and development • 培訓及發展 • Working environment • 工作環境	• Union activities • 工會活動 • Training • 培訓 • Interviews with employees • 與僱員進行面談 • Employee suggestion boxes • 僱員意見箱
Community **社區**	• Community environment • 社區環境 • Employment opportunities • 就業機會 • Community development • 社區發展 • Social welfare • 社會福利	• Development of community activities • 開展社區活動 • Employee voluntary activities • 僱員義工活動 • Community welfare subsidies • 社區福利補貼

MATERIALITY ANALYSIS

During the Reporting Period, the Group conducted a materiality assessment to identify and prioritise ESG issues that are most relevant to its business and stakeholders. The assessment took into account stakeholder concerns, management input, the Group's business model, industry characteristics, regulatory developments, previous-year assessment results and recognised market references, including healthcare-related sustainability topics. The identified issues were evaluated based on (i) their significance to stakeholders and (ii) their actual or potential impact on the Group's operations, strategy and long-term development. The assessment results were reviewed by management and considered by the Board, and they form the basis of the ESG topics prioritised in this Report.

To better understand the concerns and interests of its stakeholders, the Group reviewed its materiality assessment results in the last reporting year and conducted a thorough analysis of these ESG issues, taking into account multiple factors, including the Group's overarching strategy, development trajectory, and established goals and targets. This assessment rates the identified issues based on their significance and potential impact. This rigorous approach ensures our commitment to addressing the most pertinent and impactful ESG considerations within our operations and stakeholder engagements.

Vital
Customer's Privacy and Data
Hazardous Waste Management
Labour Standard
Employment Welfare

Essential
Occupational Health and Safety
Healthcare Accessibility and Affordability
Anti-corruption
Business Ethics
Protection of Intellectual Property

Important
Energy Management
Climate Change
Supplier Management
Community Investment

重要性分析

於報告期間，本集團進行重要性評估，以識別並優先處理與其業務及持份者最相關的環境、社會及管治議題。該評估綜合考量持份者的關注事項、管理層的意見、本集團的商業模式、行業特點、監管發展、過往年度的評估結果，以及公認的市場參考指標，包括與醫療保健相關的可持續發展議題。所識別出的議題根據(i)其對持份者的重要性，及(ii)其對本集團營運、策略及長期發展的實際或潛在影響進行評估。評估結果經管理層審閱並由董事會考量，構成本報告中環境、社會及管治議題優先順序的基礎。

為更深入理解持份者的關注點及利益，本集團檢視上一報告年度的重大性評估結果，並全面分析這些環境、社會及管治議題，當中考量多項因素，包括本集團的整體策略、發展軌跡以及既定的目標及指標。此評估依據已識別議題的重要性及其潛在影響進行分級。該嚴謹的評估方法確保我們致力於在營運及與持份者的互動中處理最具相關性且影響最深遠的環境、社會及管治考量事項。

至關重要
客戶私隱及資料保護
有害廢物管理
勞工準則
僱傭福利

必要
職業健康與安全
醫療可達性及可負擔性
反貪污
商業道德
保護知識產權

重要
能源管理
氣候變化
供應商管理
社區投資

SUSTAINABILITY APPROACH

As a provider of specialist healthcare services, the Group recognises that sustainability is closely linked to the quality, resilience and long-term viability of its operations. In view of the nature of its healthcare business, the Group is committed to conducting its operations in a responsible manner, with due regard to environmental protection, patient and community wellbeing, operational efficiency and regulatory compliance. The Group believes that a robust sustainability approach supports not only legal and operational risk management, but also the delivery of accessible, quality and trusted healthcare services to patients across Hong Kong and Mainland China.

The Group's sustainability direction is centred on the continuous integration of environmental considerations into business planning and day-to-day operations. In particular, the Group seeks to minimise its environmental impact arising from air emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste, while promoting efficient use of energy, water and other resources across its clinics, day surgery centres, hospitals, dental facilities and supporting offices. This approach is guided by the principles of compliance, prevention, control, monitoring and continuous improvement.

The Group is committed to complying with all applicable environmental laws and regulations that have a significant impact on its operations in Hong Kong and Mainland China. In formulating and implementing its sustainability approach in relation to air emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste, the Group has reference to, and where applicable operates in alignment with, the following laws and regulations:

- Air Pollution Control Ordinance (Cap. 311)
- Waste Disposal Ordinance (Cap. 354)
- Water Pollution Control Ordinance (Cap. 358)
- Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution
- Water Pollution Prevention and Control Law of the People's Republic of China
- Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes

可持續發展方針

作為專業醫療服務提供者，本集團深知可持續發展與營運的品質、韌性及長期可行性息息相關。鑒於醫療業務的特點，本集團致力以負責任的方式開展營運，並充分顧及環境保護、病患及社區福祉、營運效率及法規遵循。本集團相信，一套健全的可持續發展方針不僅有助於法律及營運風險管理，更能為香港及中國內地的病患提供便捷、優質且值得信賴的醫療服務。

本集團的可持續發展方針，核心在於將環境考量持續融入業務規劃及日常營運。本集團特別致力於將因空氣排放、排入水體及土地的廢棄物，以及產生有害與無害廢物所造成的環境影響降至最低，同時在旗下診所、日間手術中心、醫院、牙科設施及支援辦公室中，推動能源、水資源及其他資源高效利用。此方針以合規、預防、控制、監測及持續改進為指導原則。

本集團致力遵守所有對其在香港及中國內地營運產生重大影響的適用環境法律法規。在制定及實施有關空氣排放、排入水體及土地的廢物，以及產生有害與無害廢物的可持續發展方針時，本集團參考並在適用情況下遵循以下法律及法規：

- 空氣污染管制條例（香港法例第311章）
- 廢物處置條例（香港法例第354章）
- 水污染管制條例（香港法例第358章）
- 中華人民共和國大氣污染防治法
- 中華人民共和國水污染防治法
- 中華人民共和國固體廢物污染環境防治法

- Regulation on the Administration of Medical Waste
- Regulation on Urban Drainage and Sewage Treatment
- Law of the People's Republic of China on the Prevention and Treatment of Infectious Diseases
- Measures for Medical Wastes Management of Medical and Health Institutions

- 醫療廢物管理條例
- 城鎮排水與污水處理條例
- 中華人民共和國傳染病防治法
- 醫療衛生機構醫療廢物管理辦法

EMISSIONS

As the Group's core business is the provision of healthcare services, no significant air pollutants are generated from its day-to-day clinical operations. The Group's air emissions primarily arise from fuel combustion by a limited fleet of vehicles used for management transportation and natural gas consumption by cooking stoves. The principal air pollutants emitted from these vehicles are nitrogen oxides (NOx), sulphur oxides (SOx), and particulate matter (PM). To minimise exhaust gas emissions and maintain road safety, all vehicles are subject to regular inspection and maintenance, with a view to improving fuel efficiency and reducing unnecessary emissions at source. The following table sets out the Group's air emissions performance during the Reporting Period.

排放

由於本集團的核心業務為提供醫療服務，其日常臨床營運並未產生顯著的空氣污染物。本集團的空氣排放主要來自用於管理運輸的有限車隊所燃燒的燃料，以及烹飪爐具消耗的天然氣。該等車輛排放的主要空氣污染物為氮氧化物(NOx)、硫氧化物(SOx)及懸浮粒子(PM)。為盡量減少廢氣排放並維持道路安全，所有車輛均須接受定期檢驗及保養，以期提升燃油效率並從源頭減少不必要的排放。下表載列本集團於報告期間的空氣排放表現。

Type of Emissions[1] 排放物類型[1]	Unit 單位	**Year ended 31 December 2025 截至2025年12月31日止年度**	Year ended 31 December 2024 截至2024年12月31日止年度
NOx 氮氧化物	Kg 千克	**250.09**	255.43
SOx 硫氧化物	Kg 千克	**0.41**	0.44
PM 懸浮粒子	Kg 千克	**22.31**	24.23

[1] The air emissions calculation for the Reporting Period is disclosed in accordance with "Appendix 2: Reporting guidance on Environment KPIs" issued by the HKEX.

[1] 本報告期間的空氣排放量計算乃根據聯交所頒佈的《附錄2：環境關鍵績效指標報告指引》予以披露。

During the Reporting Period, the Group recorded lower air pollutant emissions as compared with the previous year, primarily attributable to a decrease in vehicle usage following the closure of certain business units in Mainland China. As a result, the Group achieved the air pollutant reduction target set in the previous year (i.e. maintaining the target of reducing and sustaining exhaust gas emissions within a range of 90% to 120% levels compared to the previous year). This performance demonstrates the effectiveness of the Group's existing control measures over vehicle-related emissions and reflects its continued efforts to manage environmental impacts associated with supporting transportation activities.

於報告期內，本集團的空氣污染物排放量較去年有所下降，主要歸因於中國內地若干業務單位關閉後，車輛使用量減少所致。因此，本集團達成去年設定的空氣污染物減排目標(即維持廢氣排放量較上年減少並維持在90%至120%範圍的目標)。此表現彰顯本集團針對車輛相關排放所採取的現行管控措施成效斐然，亦反映出本集團持續致力於管理與運輸支援活動相關的環境影響。

The Group has established a long-term qualitative target to progressively maintain or reduce 5% of the exhaust gas emissions from its vehicle fleet by 2030, using the year ended 31 December 2025 as the baseline year, with a view to minimising the environmental impact associated with vehicle use and promoting more sustainable operational practices.

本集團已制定一項長期的定性目標，以截至2025年12月31日止年度為基準年，致力於在2030年逐步將車輛廢氣排放量維持或降低5%，旨在將車輛使用所造成的環境影響降至最低，並推動更可持續的營運常規。

To support the achievement of this target, the Group has implemented and will continue to strengthen a range of emission control measures. These include conducting regular vehicle inspections and maintenance to optimise fuel combustion efficiency, restricting vehicle use to genuine business purposes only, reducing unnecessary travel where practicable, and promoting prudent vehicle usage management across relevant functions. Through these ongoing measures, the Group seeks to enhance operational efficiency, minimise avoidable exhaust gas emissions and reinforce its commitment to environmentally responsible operations.

為支持實現此目標，本集團已實施並將持續加強一系列排放控制措施。這些措施包括定期進行車輛檢查與保養以優化燃油燃燒效率、將車輛使用限制於純粹的業務用途、在可行情況下減少不必要的出行，以及在相關職能部門中推廣審慎的車輛使用管理。透過這些持續措施，本集團致力於提升營運效率、將可避免的廢氣排放降至最低，並強化其對環境負責營運的承諾。

The Group will continue to monitor its air emissions performance and review the effectiveness of relevant mitigation measures on a regular basis. The Group also intends to refine its emissions management approach, where appropriate, having regard to changes in operational needs, business development and regulatory expectations, in support of its 2030 emissions management commitment.

本集團將持續監測其空氣排放表現，並定期檢視相關減緩措施的成效。本集團亦擬在適當情況下，因應營運需求、業務發展及監管期望的變化，優化其排放管理方法，以支持其2030年排放管理承諾。

HAZARDOUS WASTE MANAGEMENT

The Group recognises that hazardous waste management is a material environmental and operational issue given the clinical nature of its services. During the Reporting Period, the Group's primary hazardous waste comprised clinical waste generated from its medical and dental operations, and hazardous waste management remained one of the Group's most material ESG topics.

有害廢物管理

鑑於本集團服務的臨床性質，本集團認知到有害廢物管理是一項重大的環境及營運議題。於報告期內，本集團的主要有害廢物包括來自醫療及牙科營運所產生的醫療廢物，而有害廢物管理仍為本集團最重要的環境、社會及管治議題之一。

Hazardous Waste Generated 產生的有害廢物	Unit 單位	Year ended 31 December 2025 截至2025年12月31日止年度	Year ended 31 December 2024 截至2024年12月31日止年度
Clinical Waste 臨床廢物	tonnes 噸	**85.21**	60.43[2]
Total Hazardous Waste Intensity 總有害廢物密度	tonnes per HK$'000 revenue 每千港元收益的噸數	**0.000044**	0.000032

The Group manages hazardous waste in accordance with its internal "Waste Disposal Guidelines", which set out the standard operating procedures for the identification, packaging, labelling, handling, temporary storage and disposal of hazardous waste. In addition, the Group conducts its hazardous waste management practices with reference to the applicable laws and regulations in the jurisdictions where it operates, including the Waste Disposal Ordinance (Cap. 354) of Hong Kong and the Regulations on the Administration of Medical Wastes of Mainland China.

本集團根據其內部《廢物處置指引》管理有害廢物，該指引載列有關識別、包裝、標籤、處理、臨時儲存及處置有害廢物的標準作業程序。此外，本集團在實施有害廢物管理措施時，亦參照其營運所在司法管轄區的適用法律及法規，包括香港的《廢物處置條例》(香港法例第354章)及中國內地的《醫療廢物管理條例》。

Given the nature of the Group's operations, the generation of clinical waste is unavoidable in the ordinary course of business. Nevertheless, the Group seeks to minimise the environmental and public health risks associated with hazardous waste through a controlled handling process and responsible disposal practices. Licensed waste collectors are appointed for the collection, treatment and final disposal of hazardous waste so as to safeguard community health and the environment.

鑒於本集團業務的性質，在日常營運過程中產生醫療廢物在所難免。儘管如此，本集團致力透過受控的處理流程及負責任的處置措施，盡量降低與有害廢物相關的環境及公共衛生風險。本集團委聘持牌廢物收集商負責有害廢物的收集、處理及最終處置，以保障社區健康及環境。

[2] Following an internal data review, the Group noted an inaccuracy in the hazardous waste data reported for one of its operating units for the year ended 31 December 2024. The relevant disclosure has been restated to reflect the corrected information.

[2] 經內部數據審查後，本集團發現其其中一個營運單位於截至2024年12月31日止年度所呈報的有害廢物數據存在不準確之處。相關披露已重列，以反映經更正的資料。

To ensure hazardous waste is handled properly and safely, the Group has established a number of operational control measures under its Waste Disposal Guidelines, including the following:

- Clinical waste containers must not be filled above the warning line, which represents approximately 70% to 80% of the maximum container volume, before sealing.
- Packaging and sealing procedures must be carried out carefully to ensure that no clinical waste adheres to the external surface of the container.
- Each clinical waste container must bear a clearly visible and securely affixed label to facilitate identification and proper handling.
- Hazardous waste is collected and transferred only through licensed waste collectors in accordance with applicable regulatory requirements.

During the Reporting Period, the Group recorded an increase in hazardous waste intensity compared with the previous year. This was primarily attributable to higher demand for surgeries and related clinical services. As a result, the Group falls short of the hazardous waste intensity target established in the previous reporting year (i.e. reducing or maintaining the intensity of clinical waste generated between 90% to 120% of the level of baseline year ended 31 December 2024). The Group has established a long-term target to 2030, using the year ended 31 December 2025 as the baseline year, to progressively maintain or reduce 5% of the intensity of hazardous waste generated from its operations, while continuing to uphold patient safety, infection control standards and full compliance with applicable medical waste regulations.

The Group recognises that, as a provider of specialist outpatient and hospital-related healthcare services, any reduction target for hazardous waste must remain practical, responsible and consistent with clinical needs. To support the achievement of its 2030 hazardous waste management target, the Group has implemented and will continue to strengthen the following measures:

- Staff training on proper clinical waste handling and disposal, with a view to reinforcing awareness, regulatory compliance and correct day-to-day execution of waste control procedures.

為確保有害廢物得到妥善及安全的處理，本集團已根據其《廢物處置指引》制定多項營運控制措施，包括以下：

- 醫療廢物容器在密封前，不得裝滿至警告線以上，該線標示約為容器最大容積的70%至80%。
- 包裝及密封程序須謹慎執行，以確保醫療廢物不會附著於容器外部表面。
- 每個醫療廢物容器必須貼有清晰可見且牢固貼附的標籤，以便識別及妥善處理。
- 有害廢物僅可透過持牌廢物收集商，並依照適用之監管規定進行收集及轉運。

於報告期內，本集團的有害廢物密度較去年有所上升。這主要是由於手術及相關臨床服務的需求上升所致。因此，本集團未能達到上一報告年度所訂立的有害廢物密度目標（即產生的醫療廢物強度降低或維持在截至2024年12月31日之基準年度水平的90%至120%之間）。本集團已訂立至2030年的長期目標，以截至2025年12月31日止年度為基準年，在持續維護患者安全、感染控制標準及全面遵守適用醫療廢物法規的同時，逐步將由營運產生的有害廢物密度維持或降低5%。

本集團深知，作為專科門診及醫院相關醫療服務提供者，任何有害廢棄物的減量目標必須切實可行、負責任，並符合臨床需求。為支持實現2030年有害廢棄物管理目標，本集團已實施並將持續加強以下措施：

- 針對臨床廢棄物妥善處理與處置進行員工培訓，旨在提高意識、確保法規遵循及正確執行日常廢棄物管控程序。

- Strict implementation of packaging, sealing and labelling requirements under the Group's Waste Disposal Guidelines to reduce handling risks and prevent contamination incidents.
- Use of licensed third-party waste collectors for compliant collection, treatment and disposal of hazardous waste.
- Ongoing monitoring of hazardous waste performance data to evaluate the effectiveness of current measures and identify further opportunities for operational improvement.

Through these measures, the Group aims to maintain a robust hazardous waste management system that protects public health, supports regulatory compliance and promotes more resource-conscious healthcare operations over the long term.

NON-HAZARDOUS WASTE MANAGEMENT

Given the nature of the Group's operations, paper use remains necessary in certain clinical and administrative processes, especially where physical documentation, record retention and operational support are required. The Group therefore focuses on reducing non-hazardous waste at source through better document management, process digitalisation and responsible office practices, while continuing to meet operational and regulatory requirements.

The Group's primary non-hazardous waste streams consist of paper waste and commercial waste. Commercial waste refers to general office consumable waste and domestic-type waste generated from outpatient services. All commercial wastes generated are collected and handled through the municipal waste management system. The following table summarises the Group's non-hazardous waste generation performance during the Reporting Period.

- 嚴格執行本集團《廢棄物處置指引》的包裝、密封及標籤要求，以降低處理風險並預防污染事故。
- 委聘持牌第三方廢物收集商，以符合規範的方式進行有害廢物的收集、處理及處置。
- 持續監測有害廢物績效數據，以評估現行措施的成效，並找出進一步改善營運的契機。

透過這些措施，本集團旨在維持健全的有害廢物管理系統，以保護公眾健康、支持法規遵循，並長期推動更具資源意識的醫療保健營運。

無害廢物管理

鑒於本集團營運的性質，在某些臨床及行政流程中，紙張的使用仍屬必要，特別是在需要實體文件、檔案保存及營運支援的情況下。因此，本集團致力於透過更完善的文件管理、流程數碼化及負責任的辦公室作業，從源頭減少無害廢物，同時持續滿足營運及法規要求。

本集團的無害廢物物流包括紙張廢棄物及商業廢棄物。商業廢棄物指一般辦公室消耗性廢棄物，以及門診服務所產生的生活型廢棄物。所有產生的商業廢棄物均透過市政廢棄物管理系統進行收集及處理。下表概述本集團於報告期間的無害廢物產生表現。

Non-hazardous Waste Generated 產生的無害廢物	Unit 單位	Year ended 31 December 2025 截至2025年12月31日止年度	Year ended 31 December 2024 截至2024年12月31日止年度
Wastepaper 廢紙	tonnes 噸	**18.83**	16.47
Commercial Waste[3] 商業廢物[3]	tonnes 噸	**0.17**	N/A 不適用
Total Non-hazardous Waste Generated 產生的無害廢物	tonnes 噸	**19.00**	16.47
Total Non-hazardous Waste Intensity 總無害廢物密度	tonnes per HK$'000 revenue 每千港元收益的噸數	**0.000010**	0.000009

Compared with the previous reporting year, the Group observed an increase in non-hazardous waste generation during the Reporting Period. The increase was primarily attributable to increased demand for clinical services and the associated use of paper-based documentation required for patient records, treatment procedures, and administrative processes, in accordance with regulatory and operational requirements. As certain clinical and governance procedures continue to require physical documentation for compliance and record-keeping purposes, paper consumption increased in tandem with service activity during the Reporting Period. Despite of the increase in absolute non-hazardous waste generation, the Group successfully met the non-hazardous waste intensity target set in the previous Reporting Period (i.e. reducing or maintaining the intensity of paper consumption between 90% and 120% of the baseline year ended 31 December 2024), reflecting continued efforts in waste management efficiency relative to service output.

與上一報告年度相比，本集團於報告期間觀察到無害廢物產生量有所增加。此增長主要歸因於臨床服務需求增加，以及為符合監管及營運要求，在病歷記錄、治療程序及行政流程中所需使用紙本文件。由於某些臨床及管治程序仍需以實體文件形式進行，以符合合規及存檔目的，故於報告期間，紙張消耗量隨服務活動同步增加。儘管無害廢物產生量在絕對值上有所增加，本集團仍成功達成了上一報告期設定的無害廢物密度目標（即將紙張消耗強度維持在截至2024年12月31日基準年度的90%至120%之間），這反映出本集團在服務產出方面的廢棄物管理效率持續提升。

[3] The Group began disclosing commercial waste data starting from this Reporting Period following enhancements to the non-hazardous waste data collection system, which have enabled more comprehensive and accurate tracking of relevant waste streams.

[3] 無害廢物數據收集系統改善後，本集團於本報告期起開始披露商業廢物數據，使相關廢物流追蹤更為全面及準確。

In addition, the Group has established a long-term target to 2030, using the year ended 31 December 2025 as the baseline year, to progressively maintain or reduce 5% of the intensity of non-hazardous waste generated from paper consumption and other commercial waste, while continuing to meet operational, clinical and regulatory documentation requirements applicable to healthcare services. In setting this target, the Group recognises that paper consumption in the healthcare sector is influenced not only by internal administrative practices, but also by external regulatory requirements, medical documentation standards and patient record management needs, and commercial wastes are primarily influenced by patient volume, staff size, administrative operations. Accordingly, the Group's target is designed to support continuous improvement in paper use efficiency and commercial waste generation in a practical and responsible manner, rather than pursuing absolute reductions that may not be compatible with service delivery or compliance needs.

此外，本集團已制定至2030年的長期目標，以截至2025年12月31日的年度為基準年，旨在逐步將因紙張消耗及商業廢物產生的無害廢物密度維持或降低5%，同時持續符合適用於醫療保健服務的營運、臨床及監管文件要求。在設定此目標時，本集團認知到醫療保健領域的紙張消耗不僅受內部行政慣例影響，亦受外部監管要求、醫療文件標準及病患紀錄管理需求所影響；而商業廢棄物則主要受病患量、員工規模及行政運作所影響。因此，本集團的目標旨在以務實且負責任的方式，持續改善用紙效率及商業廢棄物產生量，而非追求可能與服務提供或合規需求不相容的絕對減量。

To support the achievement of this 2030 target, the Group has implemented and will continue to strengthen a range of paper reduction and commercial waste management measures, including the following:

為支持實現此2030年目標，本集團已實施並將持續加強一系列減紙及商業廢物管理措施，包括以下內容：

- Promoting paperless workflows by encouraging the use of electronic documents, digital communication and soft-copy filing in place of printed documents wherever practicable;
- 透過鼓勵使用電子文件、數碼通訊及電子檔案歸檔，在可行情況下取代紙本文件，以推動無紙化工作流程；
- Reducing unnecessary printing through internal reminders and administrative controls, including the promotion of double-sided printing as a standard practice;
- 透過內部提醒及行政管控減少不必要的列印，包括推廣雙面列印作為標準作業；
- Reusing paper internally where appropriate, provided that no confidential or sensitive information is contained on the printed side;
- 在合適情況下於內部重複使用紙張，惟印刷面不得包含任何機密或敏感資訊；
- Encouraging resource-efficient printer settings, such as economic mode, black-and-white printing and the use of recycled paper where operationally suitable;
- 鼓勵採用節能的印表機設定，例如經濟模式、黑白列印，以及在運作上適用的情況下使用再生紙；
- Reviewing paper consumption patterns on an ongoing basis to identify areas where administrative processes may be further digitised, streamlined or centralised;
- 持續檢視紙張消耗模式，以識別行政流程中可進一步數碼化、精簡或集中化的環節；

- Strengthening employee awareness of low-carbon office practices and responsible use of office supplies through internal communication and day-to-day operational guidance; and

- 透過內部溝通及日常營運指引，加強員工對低碳辦公實踐及負責任使用辦公用品的意識；及

- Clearly define segregation requirements between commercial waste and recyclables, identifying key waste sources and continuously refine management measures to achieve long term waste reduction and resource efficiency goals.

- 明確界定商業廢棄物與可回收物的分類要求，識別主要廢棄物來源，並持續優化管理措施，以實現長期減廢及資源效率目標。

ENERGY USE AND MANAGEMENT

The Group recognises that energy management is an important aspect of its environmental performance and operational efficiency. The Group emphasises the importance of environmental protection and actively promotes environmental awareness among its employees. In addition, the Group is committed to implementing efficient resource management practices across energy, water and other natural resources in order to mitigate adverse environmental impacts. By prioritising sustainable practices, the Group strives to minimise its ecological footprint while continuing to deliver safe, reliable and high-quality healthcare services.

During the Reporting Period, the Group's energy consumption comprised direct energy consumption, including fuel consumed by vehicles and natural gas consumption by cooking stoves, and indirect energy consumption, primarily from purchased electricity used in clinics, hospital areas and supporting office operations. The following table sets out the Group's direct and indirect energy consumption performance during the Reporting Period.

能源使用及管理

本集團深知能源管理是其環境表現及營運效率的重要環節。本集團強調環境保護的重要意義，並積極提升員工的環保意識。此外，本集團致力於在能源、水資源及其他天然資源方面實施高效的資源管理措施，以減輕對環境的不利影響。透過優先採用可持續常規，本集團力求將生態足跡降至最低，同時持續提供安全、可靠且高品質的醫療保健服務。

於報告期間，本集團的能源消耗包含直接能源消耗，包括車輛燃料消耗及烹飪爐具的天然氣消耗，及間接能源消耗，主要來自診所、醫院區域及支援辦公室營運所使用的外購電力。下表列示本集團於報告期間的直接及間接能源消耗表現。

Types of Energy Consumption 能源消耗類別	Unit 單位	**Year ended 31 December 2025 截至2025年12月31日止年度**	Year ended 31 December 2024 截至2024年12月31日止年度
Direct Energy Consumption 直接能源消耗			
Company Vehicles – Petrol 公司車輛－汽油	kWh 千瓦時	**267,014.94**	288,380.60
Cooking Stoves – Natural Gas 烹飪爐具－天然氣	kWh 千瓦時	**17,738.28**	23,616.17
Indirect Energy Consumption 間接能源消耗			
Purchased Electricity 外購電力	kWh 千瓦時	**8,905,242.38**	7,971,874.83
Total Energy Consumption 總能源消耗	**kWh 千瓦時**	**9,189,995.60**	8,283,871.60
Total Energy Consumption Intensity 總能源消耗密度	**kWh per HK$'000 revenue 每千港元收益的千瓦時**	**4.72**	4.33

During the Reporting Period, the Group's total energy consumption increased compared with the previous year, primarily due to higher demand for surgeries and related clinical services, resulting in increased electricity usage across clinics and hospital areas. Despite the increase in absolute energy consumption, the Group achieved the target set in the previous year (i.e. maintaining or reducing the energy consumption per HK$'000 revenue between 90% to 120% of the baseline year ended 31 December 2024). This reflects the Group's continued efforts to manage energy use responsibly while accommodating operational growth and service demand.

於報告期內，本集團的總能源消耗量較去年有所增加，主要由於手術及相關臨床服務的需求增加，導致各診所及醫院區域的用電量上升。儘管絕對能源消耗量有所增加，本集團仍達成了上年度設定的目標(即維持或降低每千港元收益的能源消耗量為截至2024年12月31日基準年度的90%至120%之間)。這反映本集團在兼顧營運增長與服務需求之際，持續致力於負責任地管理能源使用。

The Group has established a long-term target to 2030, using the year ended 31 December 2025 as the baseline year, to progressively maintain or reduce energy consumption intensity by 5%. In setting this target, the Group recognises that energy consumption in the healthcare sector is influenced by a range of operational factors, including service demand, medical equipment requirements, extended operating hours and the need to maintain a safe and comfortable treatment environment. Accordingly, the Group's target is designed to encourage continuous improvement in energy efficiency in a practical and responsible manner, rather than pursuing absolute reductions that may not be compatible with healthcare service delivery.

本集團已訂立至2030年的長期目標，以截至2025年12月31日止年度為基準年，逐步維持或將能源消耗密度降低5%。在設定此目標時，本集團認知到醫療保健行業的能源消耗受多種營運因素影響，包括服務需求、醫療設備要求、延長的運作時間以及維持安全舒適治療環境的需要。因此，本集團的目標旨在以務實且負責任的方式推動能源效率的持續改善，而非追求可能與醫療服務提供不相容的絕對減排。

To support the achievement of this 2030 target, the Group has implemented and will continue to strengthen a range of energy-saving and operational efficiency measures, including the following:

- Considering power consumption as one of the evaluation criteria when purchasing office electronic devices, and selecting equipment that consumes less electricity;
- Turning off air conditioners and lights when not in use to avoid unnecessary energy consumption;
- Using blinds to insulate heat from outside, thereby helping to protect medical equipment and reduce the power consumption of air-conditioning systems;
- Educating employees on energy saving and the efficient use of resources to strengthen day-to-day awareness and responsible practices;
- Carrying out regular maintenance of vehicles, office facilities and medical equipment to help ensure efficient operation;
- Avoiding the use of the Group's vehicles for non-business purposes in order to reduce unnecessary fuel consumption; and
- Setting office printing machines to energy-saving mode by default to minimise avoidable energy use.

WATER USE AND MANAGEMENT

The Group recognises that responsible water management is an important aspect of its environmental performance and operational resilience. Water resources primarily serve the needs of offices and the daily operations of clinics, centres and hospitals. The Group is committed to managing water use in a prudent and responsible manner, while ensuring that its healthcare services continue to operate safely and efficiently. The Group also seeks to foster a culture of water conservation among employees through practical management measures and day-to-day operational awareness.

為支持實現此2030年目標，本集團已實施並將持續加強一系列節能及營運效率措施，包括以下各項：

- 採購辦公室電子設備時，將耗電量列為評估標準之一，並選用耗電量較低的設備；
- 在不使用時關閉空調及燈光，以避免不必要的能源消耗；
- 使用遮光簾阻隔外部熱量，藉此協助保護醫療設備並降低空調系統的耗電量；
- 對員工進行節能及資源高效利用的教育，以增強日常意識及負責任的實踐；
- 定期對車輛、辦公室設施及醫療設備進行維護，以確保其高效運作；
- 避免將本集團車輛用於非公務用途，以減少不必要的燃油消耗；及
- 將辦公室列印機預設為節能模式，以盡量減少可避免的能源消耗。

用水及管理

本集團深知，負責任的水資源管理是其環境表現及營運韌性的重要環節。水資源主要用於滿足辦公室及診所、醫療中心與醫院的日常營運需求。本集團致力以審慎且負責任的態度管理用水，同時確保醫療服務能持續安全且高效運作。本集團亦透過實質的管理措施及日常營運意識，致力在員工間培養節約用水的文化。

The Group does not encounter any issues or concerns in sourcing water that is fit for purpose, as the current municipal water supply adequately fulfils its daily operational requirements. All water consumed by the Group during the Reporting Period was sourced from municipal supplies and was considered sufficient to support its operational needs across offices, clinics, centres and hospitals. All water discharges generated from our daily operations are managed in accordance with the Group's relevant internal operational guidelines, such as the surgical operating procedures. The following table sets out the Group's water consumption performance during the Reporting Period.

本集團在取得符合用途之用水方面並無任何問題或顧慮，因現行市政供水已充分滿足其日常營運需求。報告期間，本集團所消耗所有用水均來自市政供水，且被視為足以支援各辦公室、診所、中心及醫院的營運需求。我們日常營運產生的所有廢水排放均根據本集團相關內部營運指引進行管理，如外科手術操作規程。下表列載本集團於報告期間的用水表現。

Water Consumption **用水量**	**Unit** **單位**	**Year ended 31 December 2025** **截至2025年12月31日止年度**	Year ended 31 December 2024 截至2024年12月31日止年度
Total water consumption 總耗水量	m^3 立方米	**114,528.34**	110,051.69
Total Water Consumption Intensity 總耗水密度	m^3 per HK$'000 revenue 每千港元收益的立方米	**0.06**	0.06

The slight increase in water consumption during the Reporting Period was primarily attributable to a higher demand for surgeries and related clinical services. Nevertheless, the Group achieved the target set in the previous year (i.e. maintaining or reducing the water consumption per HK$'000 revenue between 90% to 120% of the baseline year ended 31 December 2024), reflecting its continued efforts to manage water use responsibly while supporting operational demand.

報告期內，用水量略有增加，主要歸因於手術及相關臨床服務的需求上升。儘管如此，本集團仍達成了去年設定的目標(即維持或減少每千港元收益的用水量為截至2024年12月31日基準年度的90%至120%之間)，反映本集團在滿足營運需求之餘，持續致力於負責任地管理用水。

The Group has established a long-term qualitative target to 2030, using the year ended 31 December 2025 as the baseline year, to progressively maintain or reduce water consumption intensity by 5%. In setting this target, the Group recognises that water consumption in the healthcare sector is influenced by a range of factors, including patient volume, treatment needs, hygiene standards and facility operations. Accordingly, the Group's target is intended to support continuous improvement in water use efficiency in a practical and responsible manner, rather than pursuing absolute reductions that may not be compatible with healthcare service delivery.

本集團已訂立以截至2025年12月31日止年度為基準年的2030年長期定性目標，旨在逐步維持或將耗水密度降低5%。在設定此目標時，本集團認知到醫療保健行業的用水量受多種因素影響，包括患者人數、治療需求、衛生標準及設施運作。因此，本集團的目標旨在以務實且負責任的方式，持續提升用水效率，而非追求可能與醫療服務提供不相容的絕對減量。

To support the achievement of this 2030 target, the Group has implemented and will continue to strengthen a range of water-saving and efficiency measures, including the following:

- Conducting regular inspections of water pipes and taps by maintenance personnel to ensure their integrity and minimise the risk of leaks and unnecessary water wastage;
- Placing reminders in prominent locations to encourage staff to turn off taps when they are not actively in use;
- Promoting employee awareness of water conservation in order to foster responsible water use behaviours across the Group's operations; and
- Continuing to monitor water consumption trends and review the effectiveness of relevant conservation measures as part of the Group's ongoing resource management efforts.

THE ENVIRONMENT AND NATURAL RESOURCES

As a provider of specialist healthcare services, the Group recognises that, while its operations are not resource-intensive in the same way as heavy industries, they nevertheless give rise to identifiable environmental impacts through daily clinical and administrative activities. The Group's principal environmental and natural resource impacts are associated with energy and water consumption, vehicle fuel use, and the generation of hazardous and non-hazardous waste, including clinical, paper and commercial waste. To minimise such impacts, the Group adheres to applicable environmental laws and regulations and implements relevant internal policies and operational measures for waste handling, energy conservation, water conservation, and green office practices. The Group also monitors the effectiveness of these measures on an ongoing basis and will continue to improve its environmental management approach with reference to its 2030 targets, while maintaining patient safety, infection control and service quality.

為實現此2030年目標，本集團已實施並將持續加強一系列節水及提升效率的措施，包括以下各項：

- 維修人員定期檢查水管及水龍頭，以確保其完好無損，並將漏水及不必要的水資源浪費風險降至最低；
- 在顯眼位置張貼提醒標語，鼓勵員工在不使用水龍頭時關閉水龍頭；
- 提升員工的節水意識，以在集團各營運單位中培養負責任的用水行為；及
- 作為本集團持續資源管理工作的一部分，持續監測用水趨勢並檢視相關節約措施的成效。

環境及天然資源

作為專業醫療服務提供者，本集團明白，儘管其營運不如重工業資源密集，但日常的臨床及行政活動仍會產生可識別的環境影響。本集團對環境及天然資源的主要影響，主要與能源及用水消耗、車輛燃料使用以及產生有害及無害廢物（包括醫療廢棄物、紙張廢棄物及商業廢棄物）有關。為將此類影響降至最低，本集團恪守適用的環境法律法規，並實施相關內部政策及營運措施，涵蓋廢棄物處理、節能、節水及綠色辦公實踐。本集團亦持續監測這些措施的成效，並將參照其2030年目標持續改進環境管理方法，同時維持病患安全、感染控制及服務品質。

CLIMATE CHANGE

The Group has established climate strategies to address the escalating climate-related risks while leveraging opportunities that foster long-term sustainability and business resilience.

To strengthen our approach, and with reference to the Code and the IFRS S2 Climate-related Disclosures Standard, we conducted scenario analysis and risk prioritisation exercises to identify climate-related risks and opportunities that are critical to our business and value chain. This assessment encompassed both financial and non-financial impacts, enabling us to respond to climate challenges in a structured and informed manner.

Strategy

The Group conducts climate scenario analysis to identify and assess potential climate-related physical and transition risks, as well as opportunities to its operations, asset portfolios and value chain over short- to medium-term horizons (2030 and 2035) and medium- to long-term horizons (2050). These timeframes align with the global objective of reducing emissions and achieving net zero by 2050. While projections beyond 2050 involve significant uncertainty due to underlying assumptions, our approach ensures a balance between data reliability and addressing long-term risks.

For physical risks, the assessment begins with a high-level screening of asset types to understand their inherent exposure to acute and chronic climate-related hazards. This is followed by an evaluation of geographical markets in which the Group operates, taking into account spatial and temporal variations in climate hazards under different climate scenarios. The analysis considers the proportion of assets exposed to climate-related risks based on asset characteristics and geographical locations, without factoring in existing adaptation or mitigation measures. Changes in physical risk exposure over time are assessed by combining projected climate conditions under selected scenarios and expected changes in the Group's asset portfolio, providing insight into how physical climate risks may evolve over the long term.

氣候變化

本集團已制定氣候策略，以應對日益加劇的氣候相關風險，同時把握促進長期可持續發展與業務韌性的機遇。

為強化我們的應對策略，並參照氣候相關披露準則及國際財務報告準則「S2號：氣候相關披露」，我們進行情境分析與風險優先排序，以識別對我們的業務及價值鏈至關重要的氣候相關風險及機遇。此評估涵蓋了財務及非財務影響，使我們能夠以有結構且知情的方式應對氣候挑戰。

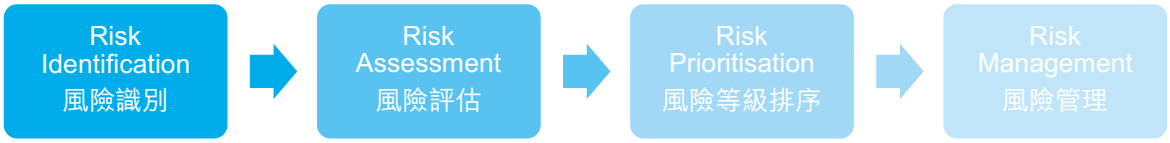
策略

本集團進行氣候情境分析，以識別並評估短期至中期（2030年及2035年）與中長期（2050年）時間框架內，對其營運、資產組合及價值鏈可能產生的氣候相關實體風險、轉型風險及機遇。這些時間框架與全球於2050年前減排並實現淨零排放的目標相契合。儘管2050年後的預測因基礎假設而存在顯著不確定性，但本集團的方法確保在數據可靠性與應對長期風險之間取得平衡。

針對實體風險，評估首先對資產類型進行高層級篩選，以了解其面臨急性與慢性氣候相關災害的固有暴露程度。隨後針對本集團營運的地理市場進行評估，並考量不同氣候情境下氣候災害的時空變動。此分析基於資產特性及地理位置，評估受氣候相關風險影響的資產比例，且不納入現有適應或減緩措施。透過結合選定情境下的預測氣候條件及本集團資產組合的預期變動，評估實體風險暴露隨時間的變化，從而洞悉實體氣候風險在長期內的演變趨勢。

For transition risks, the Group assesses potential impacts arising from the transition to a low-carbon economy, including changes in climate-related policies and regulations, market dynamics, technology developments and stakeholder expectations. The assessment evaluates the sensitivity of key business activities to transition drivers under different climate scenarios. Potential financial and operational impacts are analysed across defined time horizons, with reference to the Group's strategic direction and decarbonisation plans. The outcomes of the climate scenario analysis are used to inform risk management, strategic planning and capital allocation, and to enhance the Group's resilience under a range of plausible climate futures.

針對轉型風險，本集團評估向低碳經濟轉型所衍生的潛在影響，包括氣候相關政策與法規的變動、市場動態、技術發展及持份者的預期。該評估針對不同氣候情境下，關鍵業務活動對轉型驅動因素的敏感度進行分析。我們參照本集團的戰略方向及脱碳計劃，針對既定時間範圍內可能產生的財務及營運影響進行分析。氣候情境分析的結果將用於為風險管理、戰略規劃及資本配置提供信息，並在各種可能的氣候未來情境下提升本集團的韌性。



Steps in the Risk Integration Process
風險整合流程的步驟

To evaluate the potential implications of climate change in our business, we utilised climate pathways developed by globally recognised institutions, including the Intergovernmental Panel on Climate Change ("IPCC") and the International Energy Agency ("IEA"). These scenarios incorporate a broad range of factors – political, environmental, economic, and social indicators. Key variables include projected shifts in population, economic activity, weather patterns, energy usage, land-use patterns, technology, and climate policy. Separate sets of scenarios were applied to physical and transition risks to reflect distinct risk drivers. Insights from this analysis inform our climate strategy by identifying risk hotspots and guiding actions to strengthen long-term resilience.

為評估氣候變化對本集團業務的潛在影響，我們採用了由全球公認機構(包括政府間氣候變化專門委員會(「IPCC」)及國際能源署(「IEA」))所制定的氣候路徑。這些情境涵蓋廣泛因素，包括政治、環境、經濟及社會指標。關鍵變數包括人口、經濟活動、天氣模式、能源使用、土地利用模式、技術及氣候政策的預測變化。針對物理風險及轉型風險分別採用不同的情境組合，以反映各自獨特的風險驅動因素。此分析所得的洞見透過識別風險熱點並指引行動以提高長期韌性，進而為我們的氣候策略提供依據。

To prioritise climate-related risks, we have taken into account both risk likelihood and risk impact to come up with the risk level according to the assessment matrix. Risk likelihood considers the probability of a climate-related risk occurring, while risk impact assesses the potential consequences on the Group's operations, financial performance and service continuity. Based on the combined assessment of likelihood and impact, climate-related risks are assigned different priority levels, which inform management attention, mitigation measures and ongoing monitoring within the Group's overall risk management framework.

為了替氣候相關風險作優先次序評級，我們考慮了風險發生的可能性及影響，並根據評估矩陣訂出風險等級。風險可能性乃考慮氣候相關風險發生的機率；而風險影響則評估對本集團經營、財務表現及服務連續性可能產生的後果。基於對可能性及影響的綜合評估，氣候相關風險被賦予不同的優先等級，並於本集團整體風險管理框架下，用以指導管理層的關注重點、緩解措施的制定及持續監察工作。

Scope of analysis
分析範圍

- Please refer to "SCOPE AND BOUNDARY"
- 請參閱「範圍及邊界」

Scenario used
所採用的情境

Time horizons
時間框架

- Short- to medium-term horizons (2030 and 2035)
- 短期至中期展望(2030年及2035年)
- Medium- to long-term horizons (2050)
- 中長期展望(2050年)

Rationale
理據

- The scenarios developed take reference from IPCC (physical risks) and IEA (transition risks)
- 所建構的場景參考了IPCC(物理風險)及IEA(轉型風險)
- The selected sources model most severe climate futures, enabling us to inform risk mitigation planning, guide capital investment decisions and strengthen operational resilience
- 所選取的資料來源模擬最嚴峻的氣候未來情境，使我們得以制定風險緩解計劃、引導資本投資決策，並強化營運韌性
- The scenarios chosen will help the Group assess the level of exposure from physical and transition risks, and support our future strategic planning
- 所選定的情境將協助本集團評估來自物理風險及轉型風險程度，並支援我們未來的戰略規劃

Climate risks **氣候風險**	**Physical Risks** **物理風險**	**Transition Risks** **轉型風險**
Scenario **情境**	IPCC SSP5–8.5 Scenario IPCC SSP5–8.5情境	IEA Current Policies Scenario (CPS) IEA現行政策情境
Scenario description **情境描述**	A high greenhouse gas emissions scenario driven by rapid economic growth and heavy fossil fuel use, leading to severe climate change with warming of about 4°C by 2100. 一個由快速經濟增長和大量使用化石燃料驅動的高溫室氣體排放情境，將導致嚴重的氣候變化，至2100年全球氣溫上升約4°C。	An energy future based solely on policies already enacted into law, projecting continued growth in fossil-fuel demand and a resulting global temperature rise of roughly 2.9°C by 2100. 一個完全基於已頒佈為法律之政策的能源未來，預測化石燃料需求將持續增長，並導致全球氣溫在2100年前上升約2.9°C。
Risks assessed **所評估的風險**	Acute risk: 急性風險： • Heavy precipitation • 強降水 • Typhoon • 颱風 Chronic risk: 慢性風險： • Rising average temperature • 平均氣溫上升	• Increasing cost from carbon offsets • 碳抵銷成本上升 • Increasing electricity costs • 電力成本上升

Key assumptions for scenario analysis and asset location identification
情境分析及資產選址的關鍵假設

- Expect asset locations to remain the same over the time horizons
- 預期在預測期間內資產選址將保持不變
- No existing adaptation or mitigation measures
- 目前尚無任何調整或減緩措施

Risk Management

To proactively model the most severe possible climate futures, the analysis applied the IPCC SSP5–8.5 scenario, representing a high-emission pathway, to evaluate projected impacts for the assets located in Hong Kong and Mainland China by 2030 and 2050 horizons.

The assessment utilised advanced climate modelling methodologies that integrate historical records with future projections of key climate variables. Geospatial analysis incorporating satellite imagery, topography, vegetation, and building footprints was also employed to assess the likelihood and impact of physical risks to our assets. This science-based, data-driven approach enables us to better anticipate climate risks and design informed resilience strategies.

Three physical risks (i.e. heavy precipitation, typhoon and rising average temperature), assessed as having low impact under the selected climate scenarios, are summarised in the table below, while the supplementary table provides an overview of their potential business and value chain, and financial implications, together with the Group's response and opportunities.

風險管理

為主動模擬最嚴峻的氣候未來情境，分析採用代表高排放路徑的IPCC SSP5–8.5情境，以評估位於香港及中國內地的資產在2030年及2050年時點的預期影響。

評估採用先進的氣候建模方法，將歷史記錄與關鍵氣候變量的未來預測相結合。此外，亦運用整合衛星影像、地形、植被及建築物佔地面積的地理空間分析，以評估資產面臨的物理風險之發生機率及影響。此科學為本、數據驅動的方法，使我們能更有效地預判氣候風險，並制定明智的韌性策略。

下表概述了三項在所選氣候情境下評估為影響程度較低的物理風險（即強降水、颱風及平均氣溫上升），而補充表格則概述其對業務、價值鏈及財務的潛在影響，連同本集團的應對措施及機遇。

Risk Exposure Level 風險水平

Low 低 | Low to medium 低至中 | Medium 中 | High 高

	Heavy precipitation & Typhoon 強降水與颱風	Rising average temperature 平均氣溫上升
	IPCC SSP5–8.5	
Location **地點**	**2030** **2030年**	**2050** **2050年**
Hong Kong **香港**		
Mainland China **中國內地**		

Risk type 風險類型	Acute physical risks 急性物理風險	Chronic physical risks 慢性物理風險
Description **描述**	Heavy precipitation and typhoons may disrupt the Group's clinics, day surgery centres and hospital operations, particularly in locations exposed to adverse weather, affecting service continuity and access to care. 強降雨及颱風可能干擾本集團的診所、日間手術中心及醫院運作，特別是在易受惡劣天氣影響的地區，從而影響服務的連續性及就醫的可及性。	Rising average temperature may gradually increase heat-related stress on employees, raise cooling demand across medical facilities, and place additional pressure on operational resilience over time. 平均氣溫上升可能逐漸增加員工因高溫造成的壓力，提高醫療設施的冷卻需求，並隨時間推移對營運韌性造成額外壓力。

Risk type 風險類型	Acute physical risks 急性物理風險	Chronic physical risks 慢性物理風險
Potential financial impact on business model and value chain **對商業模式及價值鏈的潛在財務影響**	• Temporary suspension or disruption of consultations, procedures and surgeries, leading to reduced service capacity and deferred revenue • 門診、醫療程序及手術的暫時中止或中斷，導致服務能力下降及收入延遲	• Increased occupational health and safety risks for frontline and facility staff, potentially affecting productivity and attendance • 前線及設施人員面臨的職業健康與安全風險增加，可能影響生產力及出勤率
	• Disruption to employee commuting and staff availability, affecting manpower deployment and operational efficiency • 員工通勤受阻及人員出勤受影響，進而影響人力調配及營運效率	• Higher electricity and facility management costs due to increased cooling and ventilation demand across clinics, centres and hospitals • 由於診所、醫療中心及醫院的冷卻及通風需求增加，導致電力及設施管理成本上升
	• Power outages, water ingress or property damage to clinical premises, equipment and supporting facilities, resulting in repair, maintenance or replacement costs • 臨床場地、設備及支援設施發生停電、滲水或財產損毀，導致維修、保養或更換成本增加	• Potential disruptions in upstream procurement and delivery of medical consumables due to heat-related stress in the supply chain • 供應鏈因高溫壓力可能導致醫療耗材的上游採購及配送中斷
	• Delays in logistics and delivery schedules for medical consumables and supplies • 醫療耗材及物資的物流及配送時程延誤	• Increased maintenance burden on temperature-sensitive facilities and equipment, which may raise operating costs over time • 對溫度敏感的設施及設備的維護負擔增加，長期而言可能推高營運成本

Risk type 風險類型	Acute physical risks 急性物理風險	Chronic physical risks 慢性物理風險
Responses and opportunities 應對措施及機遇	• Develop and periodically review business continuity and emergency response plans for extreme weather events, including patient rescheduling, staff communication and site-level contingency arrangements • 制定並定期檢討針對極端天氣事件的業務連續性及應急應變計劃，內容應涵蓋病患預約調整、員工溝通及院區層級的應變安排	• This risk is currently assessed as having a relatively low impact on the Group; nevertheless, the Group will continue to monitor climate conditions and operational exposure on an ongoing basis • 目前評估此風險對本集團的影響相對較低；儘管如此，本集團將持續監測氣候狀況及營運風險
	• Strengthen inspection and maintenance of drainage, power supply and facility protection measures at key operating locations • 加強對主要營運地點的排水、供電及設施保護措施的檢查及維護	• Promote heat-awareness and workplace health measures for employees, particularly those working in facilities with higher exposure to temperature-related stress • 向員工推廣高溫意識及職場健康措施，特別是在易受溫度相關壓力影響的設施中工作的員工
	• Enhance operational flexibility, including staggered appointments and alternative service arrangements where appropriate • 提升營運彈性，包括適時實施錯峰預約及替代服務安排	• Continue improving energy efficiency and cooling management across medical facilities to mitigate cost pressure • 持續改善各醫療設施的能源效率及冷卻管理，以緩解成本壓力
	• Continue monitoring weather-related disruptions and asset exposure to improve operational resilience • 持續監測及天氣相關的干擾及資產風險，以提升營運韌性	• Review whether further contingency planning or adaptation measures are needed as the Group's operations and climate exposure evolve • 隨著本集團的營運及氣候風險風險演變，檢討是否需要進一步的應急規劃或適應措施

To assess transition risks associated with the shift toward a low-carbon economy, the Group focused on its core healthcare operations in Hong Kong and Mainland China, including clinics, day surgery centres, hospitals, dental facilities and supporting office operations. To proactively model a downside baseline climate pathway with limited policy ambition, the analysis applied the IEA Current Policies Scenario (CPS), which assumes continued growth in fossil-fuel demand and high transition risks covering 2035 horizons.

為評估向低碳經濟轉型所帶來的轉型風險，本集團聚焦於香港及中國內地的核心醫療業務，包括診所、日間手術中心、醫院、牙科設施及支援性辦公室營運。為了積極地建立政策要求較低的負面基準氣候路徑模型，分析採用IEA現行政策情境，其假設化石燃料需求持續增長及高轉型風險，涵蓋至2035年的展望。

To complement this analysis, we conducted a qualitative review of local policy trends and regulatory developments in Hong Kong and Mainland China, recognising that global scenarios may lack regional specificity. We also distributed surveys internally to gather practical insights on operational resilience and transition risk exposure across our operations, taking into account policy, economic, and market factors. Additionally, the analysis acknowledges inherent uncertainties, not only from climate modelling assumptions but also those arising from evolving regulatory environments and expert judgments influenced by market sentiment.

為補充此分析，我們針對香港及中國內地的當地政策趨勢及監管發展進行了定性審閱，此乃考慮到全球情境可能缺乏區域特性。我們亦在內部發放問卷調查，以蒐集關於各營運單位在營運韌性及轉型風險方面的常規見解，當中綜合考量了政策、經濟及市場因素。此外，本分析亦承認存在固有不確定性，其不僅源自氣候建模假設，亦來自不斷演變的監管環境以及受市場情緒影響的專家判斷。

The findings are summarised in the following table, detailing the identified transition risks, their potential financial impact on business and value chain, and the Group's corresponding response and opportunities. The Group dose not have a specific climate-related transition plan for now, and is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant information will be disclosed once the supporting information is available for reliable disclosure.

結果概述於下表，詳列已識別的轉型風險、其對業務及價值鏈的潛在財務影響，以及本集團的相應應對措施及機遇。本集團目前尚無具體的氣候相關轉型計劃，且正在改善相關評估架構、數據收集及內部審查流程。一旦獲得可靠的佐證資料，相關資料將予以披露。

Risk Exposure Level 風險水平

Low 低 | Low to medium 低至中 | Medium 中 | High 高

	Increasing cost from carbon offsets 碳抵銷成本上升	Increasing electricity costs 電力成本上升
	IEA Current Policies Scenario IEA現行政策情境	
Location 地點	2035 2035年	
Hong Kong 香港		
Mainland China 中國內地		

Description **描述**	**Increasing cost from carbon offsets may arise as carbon pricing mechanisms, regulatory expectations and market norms continue to evolve in Hong Kong and Mainland China, which could increase the cost of managing the Group's carbon footprint over time. As a healthcare service provider operating clinics, day surgery centres and hospitals, the Group may face greater pressure to strengthen decarbonisation efforts while maintaining service quality and operational resilience.** **隨著香港及中國內地碳定價機制、監管預期及市場規範持續演變，碳抵銷成本可能隨之上升，這可能導致本集團管理碳足跡的成本隨時間推移而增加。作為經營診所、日間手術中心及醫院的醫療服務供應商，本集團在維持服務品質及營運韌性的同時，可能面臨加強減碳措施的更大壓力。**
Potential financial impact on business model and value chain **對商業模式及價值鏈的潛在財務影響**	• Increased business uncertainty arising from evolving carbon-related regulations, disclosure expectations and market trends, which may affect strategic planning and investment decisions. • 因碳相關法規、披露要求及市場趨勢不斷演變而導致的業務不確定性增加，這可能影響戰略規劃及投資決策。 • Potential increase in operating and capital expenditure associated with carbon pricing, carbon offset requirements or additional decarbonisation measures. • 與碳定價、碳抵銷要求或額外減碳措施相關的營運及資本支出可能增加。 • Additional costs for capability building, internal training and policy adaptation to ensure that relevant functions remain prepared for changes in climate-related regulatory and market expectations. • 為確保維持相關職能可應對氣候相關法規及市場預期的變化，需投入額外成本進行能力建設、內部培訓及政策調整。 • Greater pressure to allocate capital towards emissions reduction initiatives across facilities and operations, particularly where purchased electricity represents a significant portion of the Group's emissions profile. • 在各設施及營運中，將資本分配至減排計劃的壓力加劇，特別是在購電量佔本集團排放總量相當大比例的情況下。
Response and opportunities **應對措施及機遇**	• Assess the Group's potential exposure to carbon pricing and carbon-related compliance costs, and identify practical pathways to reduce emissions at source. • 評估本集團在碳定價及碳相關合規成本方面的潛在風險，並找出從源頭減少排放的實際途徑。 • Prioritise decarbonisation measures that also support operational efficiency, such as energy-saving initiatives across clinics, centres and hospitals. • 優先實施同時有助於提升營運效率的脫碳措施，例如在診所、醫療中心及醫院推行節能計劃。 • Leverage available government incentives, sustainability-linked financing or green financing opportunities to support decarbonisation-related investments. • 善用現有的政府激勵措施、可持續發展掛鈎融資或綠色融資機會，以支持與脫碳相關的投資。 • Continue monitoring regulatory developments and market practices relating to carbon pricing in order to strengthen financial preparedness and long-term resilience. • 持續監測與碳定價相關的監管發展及市場慣例，以增強財務準備及長期韌性。

Description 描述	**Increasing electricity costs may affect the Group as purchased electricity is required to support the daily operations of clinics, day surgery centres, hospitals and offices, including lighting, air-conditioning, ventilation and the use of medical and supporting equipment. Rising electricity tariffs or greater price volatility could therefore increase the Group's operating cost over time.** **電費成本上升可能對本集團造成影響，因為診所、日間手術中心、醫院及辦公室的日常運作(包括照明、空調、通風以及醫療和輔助設備的使用)均需購買電力。因此，電費上漲或價格波動加劇，可能會隨時間推移增加本集團的營運成本。**
Potential financial impact on business model and value chain **對商業模式及價值鏈的潛在財務影響**	• Direct increases in utility expenditure, particularly given the Group's reliance on purchased electricity to support clinical operations and facility management. • 公用事業開支直接增加，特別是鑒於本集團依賴購電以支援臨床運作及設施管理。 • Higher operating costs arising from increased electricity tariffs, which may affect the cost efficiency of clinics, centres and hospital operations. • 電費上漲導致營運成本增加，可能影響診所、醫療中心及醫院營運的成本效益。 • Reduced cost competitiveness compared with peers that have already invested in energy efficiency measures, low-carbon equipment or cleaner energy solutions. • 與已投資能源效益措施、低碳設備或更潔淨能源解決方案的同業相比，成本競爭力下降。 • Greater price volatility may complicate budgeting, long-term planning and capital investment appraisal, thereby increasing forecasting uncertainty. • 價格波動加劇可能使預算制定、長期規劃及資本投資評估更加複雜，從而增加預測的不確定性。 • Potential indirect pressure on service delivery costs where cooling demand, ventilation needs and equipment usage remain essential to maintaining a safe and reliable healthcare environment • 在維持安全可靠的醫療環境方面，製冷需求、通風需求及設備使用仍屬必要，這可能對服務提供成本造成潛在的間接壓力
Response and opportunities **應對措施及機遇**	• Continue to improve energy efficiency across the Group's operations through equipment upgrades, energy-saving controls and responsible electricity use at clinics, centres and hospitals. • 透過診所、醫療中心及醫院的設備升級、節能控制及負責任的用電方式，持續改善集團各營運單位的能源效率。 • Explore Renewable Energy Certificates ("RECs") or other low-carbon electricity procurement options, where suitable, to support longer-term price stability and decarbonisation objectives. • 探索可再生能源證書(「可再生能源證書」)或其他低碳電力採購選項(視乎情況合適與否)，以支持長期價格穩定及脫碳目標。 • Consider electrification, process optimisation or operational redesign measures that improve energy efficiency while supporting future low-carbon competitiveness. • 考慮採用電氣化、流程優化或營運重塑措施，以提升能源效率，同時支持未來的低碳競爭力。 • Monitor electricity market developments and tariff trends, and incorporate relevant assumptions into budgeting and capital planning processes. • 密切關注電力市場發展及電價趨勢，並將相關假設納入預算制定及資本規劃流程

Metrics and Targets

The Group's GHG emissions are mainly attributable to three key sources, including:

(i) fuel consumption from company-owned vehicles and natural gas consumption by cooking stoves (Scope 1);

(ii) purchased electricity (Scope 2); and

(iii) Category 5 (waste generated in operations) and Category 6 (business travel), in accordance with the GHG Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

指標及目標

本集團的溫室氣體排放主要來自三個主要來源，包括：

(i) 集團自有車輛的燃料消耗及烹飪爐具的天然氣消耗（範圍1）；

(ii) 外購電力（範圍2）；及

(iii) 根據溫室氣體協議：企業價值鏈（範圍3）會計及報告準則的第5類（營運產生的廢棄物）及第6類（商務差旅）。

GHG Emissions Generated[4] 產生的溫室氣體排放量[4]	Source of Emission Factors 排放因子來源	Unit 單位	Year ended 31 December 2025 截至2025年12月31日止年度	Year ended 31 December 2024 截至2024年12月31日止年度
Direct GHG Emissions – Scope 1[5] **直接溫室氣體排放－範圍1[5]**				
Company Vehicles – Petrol and Cooking Stoves – Natural Gas 公司車輛－汽油及烹飪爐具－天然氣	• "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEX • 聯交所發佈的《如何編製環境、社會及管治報告－附錄2：環境關鍵績效指標匯報指引》	tCO_2e 噸二氧化碳當量	**77.16**	79.37
Energy Indirect GHG Emissions – Scope 2[6] **能源間接溫室氣體排放－範圍2[6]**				
Purchased Electricity 購電	• The "Sustainability Report 2024" published by the HK Electric Investments Limited • 港燈電力投資有限公司發佈的《2024年可持續發展報告》 • Announcement on the Release of the 2024 Electricity Carbon Footprint Emission Factors (關於發佈2024年電力碳足跡因子數據的公告) by the Ministry of Ecology and Environment of the People's Republic of China • 中華人民共和國生態環境部《關於發佈2024年電力碳足跡因子數據的公告》	tCO_2e 噸二氧化碳當量	**5,413.60**	4,495.03

4 Greenhouse gas emissions cover key greenhouse gases including carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O), measured in carbon dioxide equivalent (CO_2e).

5 Scope 1 Greenhouse gas emissions are calculated by multiplying amount of fuel consumed by the corresponding emission factor, stated in "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEX

6 Scope 2 Greenhouse gas emissions are calculated by multiplying the quantity of purchased electricity by the corresponding emission factor, stated in "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEX

4 溫室氣體排放涵蓋主要溫室氣體，包括二氧化碳（CO_2）、甲烷（CH_4）及一氧化二氮（N_2O），以二氧化碳當量（CO_2e）計量。

5 範圍1溫室氣體排放量按將燃料消耗量乘以相應的排放因子計算，該因子載於聯交所發佈的《如何編製環境、社會及管治報告－附錄2：環境關鍵績效指標匯報指引》

6 範圍2溫室氣體排放量按將購買的電力用量乘以相應的排放因子計算，該因子載於聯交所發佈的《如何編製環境、社會及管治報告－附錄2：環境關鍵績效指標匯報指引》

GHG Emissions Generated[4] 產生的溫室氣體排放量[4]	Source of Emission Factors 排放因子來源	Unit 單位	Year ended 31 December 2025 截至2025年12月31日止年度	Year ended 31 December 2024 截至2024年12月31日止年度
Other Indirect GHG Emissions – Scope 3 **其他間接溫室氣體排放－範圍3**				
Category 5: Waste Generated in Operations 第5類：營運產生的廢棄物	• Please refer to "Scope 3 Reporting Boundary" • 請參閱「範圍3報告邊界」	tCO_2e 噸二氧化碳當量	**115.59**	79.05
Category 6: Business Travel 第6類：商務差旅		tCO_2e 噸二氧化碳當量	**9.03**	11.63
Carbon Removal – Newly Planted Trees 除碳－新種植樹木	• "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEX • 聯交所發佈的《如何編製環境、社會及管治報告－附錄2：環境關鍵績效指標匯報指引》	tCO_2e 噸二氧化碳當量	**N/A** **不適用**	(0.02)
Total GHG Emissions **溫室氣體總排放量**		tCO_2e 噸二氧化碳當量	**5,615.38**	4,665.06
GHG Emissions Intensity **溫室氣體排放密度**		tCO_2e/HK$'000 revenue 每千港元收益的噸二氧化碳當量	**0.0029**	0.0024

Scope 3 Reporting Boundary ***範圍3報告邊界***

Scope 3 category 範圍3類別	Relationship with the Group 與本集團的關係	Calculation and emission factors 計算及排放因子
Category 5: Waste Generated in Operations **第5類：營運產生的廢棄物**		
Emissions from the disposal and treatment of waste generated 廢棄物處置及處理所產生的排放	Among the waste produced, the most significant sources of emission are identified as wastewater, commercial waste treatment and wastepaper to landfills 在產生的廢棄物中，已確認的主要排放源為廢水、商業廢棄物處理以及送往填埋場的廢紙	• Assessed using waste-type-specific method • 採用針對特定廢棄物類型的方法進行評估 • It is calculated by multiplying the amount of waste generated by the Group by the corresponding emission factor, considering the method of disposal • 計算方式為將本集團產生的廢棄物量乘以對應的排放因子，當中計及處置方式 • The source of emission factors: "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEX, and the 2024 UK Government GHG Conversion Factors for Company Reporting • 排放因子來源：聯交所發佈的《如何編製環境、社會及管治報告－附錄2：環境關鍵績效指標匯報指引》，以及英國政府2024年公司報告溫室氣體轉換因子

Scope 3 category 範圍3類別	Relationship with the Group 與本集團的關係	Calculation and emission factors 計算及排放因子
Category 6: Business Travel **第6類：商務差旅**		
Emissions from the transportation of employees for business-related activities 因業務相關活動運送員工所產生的排放	The most significant sources of emission are identified as air travel, high-speed train travel and passenger car travel 主要排放來源為航空旅行、高鐵旅行及乘用車旅行	• Air travel emissions are estimated using the ICAO Carbon Emissions Calculator published by the International Civil Aviation Organization ("ICAO"), based on relevant flight information, including the IATA airport codes of departure and arrival, cabin class, number of passengers, and whether the journey is one-way or round-trip • 航空旅行的排放量是根據國際民用航空組織(「ICAO」)發佈的ICAO碳排放計算器，並基於相關航班資訊(包括IATA起飛及抵達機場代碼、艙等級、乘客人數，以及旅程屬單程或往返)進行估算 • High-speed rail travel emissions are calculated using a distance-based method by multiplying the relevant railway type, travel distance and number of passengers by the corresponding emission factor provided by the GHG Emissions from Transport or Mobile Sources Tool under the GHG Protocol, where applicable • 高鐵旅行的排放量採用基於距離的方法計算，即將相關鐵路類型、旅行距離及乘客人數，乘以《溫室氣體協議》下「運輸或移動源溫室氣體排放工具」所提供的相應排放因子(如適用) • Passenger car travel emissions are estimated based on travel distance and the relevant fuel consumption indicator with reference to the Energy Utilisation Index – Transport Sector published by the Electrical and Mechanical Services Department ("EMSD"), in order to estimate fuel consumption, which is then multiplied by the applicable emission factor with reference to "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by HKEX • 乘用車旅行的排放量是根據旅行距離及相關燃油消耗指標，並參考機電工程署(「機電署」)發佈的《能源使用指數－運輸業》估算燃油消耗量，再乘以聯交所發佈的《如何編製環境、社會及管治報告－附錄2：環境關鍵績效指標匯報指引》所載適用排放因子

The increase in the Group's total GHG emissions during the Reporting Period was primarily attributable to higher purchased electricity consumption, driven by increased demand for surgeries and related clinical services across the Group's healthcare operations. With the increase in absolute emissions, the Group almost met the target set in the previous year in relation to GHG emissions intensity management (i.e. reducing and maintaining the total greenhouse gas emission intensity between 90% to 120% of the level of the baseline year ended 31 December 2024), as the GHG emissions intensity increased by 120.8%.

本集團於報告期內溫室氣體總排放量的增加，主要歸因於本集團醫療業務中手術及相關臨床服務需求增加，導致購電量上升。隨著絕對排放量的增加，本集團的溫室氣體排放密度上升120.8%，幾乎達到去年就溫室氣體排放密度管理所訂立的目標（即將溫室氣體總排放密度降低及維持為截至2024年12月31日止基準年度水平的90%至120%之間）。

To support ongoing GHG reduction and emissions management, the Group has continued to implement a range of operational control and energy-efficiency measures. These include considering electricity consumption as one of the evaluation criteria when procuring office electronic equipment, turning off lighting and air-conditioning when not in use, using blinds to reduce heat gain and lower cooling demand, educating employees on energy saving and efficient use of resources, carrying out regular maintenance of vehicles, office facilities and medical equipment, restricting the use of vehicles to business purposes only, and setting office printers to energy-saving mode by default. Further details of these measures are set out in the section headed "Energy Use and Management".

為支持持續的溫室氣體減排及排放管理，本集團持續實施一系列營運控制及能源效益措施。這些措施包括：在採購辦公室電子設備時將用電量列為評估標準之一、不使用時關閉照明及空調、使用百葉窗以減少熱能吸收並降低製冷需求、教育員工節約能源及有效利用資源、定期維修車輛、辦公室設施及醫療設備、限制車輛僅限於公務用途，以及將辦公室列印機預設為節能模式。有關該等措施的進一步詳情，載於「能源使用及管理」一節。

***GHG Emissions Target*[7]**

***溫室氣體排放目標*[7]**

Target information 目標資料		Target setting 目標設定	
Target setting **目標設定**	By FY2030, the near-term target is to reduce Scope 1 and Scope 2 GHG emissions by approximately 17% compared to Year ended 31 December 2025, the benchmark year. 至2030財年，短期目標是將範圍1及範圍2的溫室氣體排放量，相較於基準年截至2025年12月31日止年度減少約17%。	**Scope 1 and 2: GHG emissions (tCO_2e)** **範圍一與範圍二：溫室氣體排放量（噸二氧化碳當量）**	**Decrease compared to the benchmark year (%)** **相較基準年的減幅(%)**

[7] (i) The target and the methodology for setting the target are not validated by a third party; (ii) all emission target refers to total emission on a gross basis; and (iii) the emission target was not derived using a sectoral decarbonisation approach.

[7] (i)目標及訂立目標的方法未經第三方驗證；(ii)所有排放目標均指以總額計算的排放量；及(iii)排放目標並非採用行業脫碳方法得出。

Target information 目標資料		Target setting 目標設定		
Type of target (absolute/ intensity) 目標類型（絕對值／密度）	Absolute 絕對值	**Total emissions – benchmark year (2025) 總排放量－基準年（2025年）**	5,490.76	/
Aim of target 目標宗旨	In line with the Practical Net-Zero Guide for Business published by the HKEX, the target was established after the Group analysed the GHG-reduction potential of the value chain and identified all practical actions. 根據聯交所發佈的《企業淨零排放實用指引》，本目標為本集團分析價值鏈的溫室氣體減排潛力並確定所有可行措施後訂立。	**Total emissions – target (2030) 總排放量－目標（2030年）**	4,557.33	▼17%
Progress monitoring 進度監控	The Board reviews the target and performance of Scope 1 and Scope 2 GHG emissions annually and evaluates whether any revisions are needed. 董事會每年檢討範圍1及範圍2溫室氣體排放的目標及表現，並評估是否需要任何修訂。			
Target scope 目標範圍	Please refer to "SCOPE AND BOUNDARY" 請參閱「範圍及界限」			

Current progresses 當前進度		
	Scope 1 and 2: GHG emissions (tCO_2e) 範圍1範圍2：溫室氣體排放（噸二氧化碳當量）	**Decrease compared to the benchmark year (%) 相較基準年的減幅(%)**
2025 2025年	5,490.76	/

Internal Carbon Pricing

The Group has not yet applied an internal carbon price in its decision-making processes during the Reporting Period, including investment appraisal, capital allocation, transfer pricing or scenario analysis, and no price per metric tonne of GHG emissions was used to assess the cost of the Group's emissions.

Nevertheless, the Group recognises that internal carbon pricing may, over time, become a useful management tool to support climate-related decision-making, risk assessment and the evaluation of decarbonisation opportunities. As part of its evolving climate-related management approach, the Group will continue to assess the potential applicability of internal carbon pricing with reference to, among other factors, regulatory developments, industry trends, market practices, stakeholder expectations and the operational characteristics of its healthcare service business.

The Group will continue to monitor developments in climate-related disclosure requirements and broader market practice, and will consider whether and how an internal carbon pricing mechanism may be developed and applied in the future where appropriate.

內部碳定價

於報告期間內，本集團尚未在其決策過程中（包括投資評估、資本配置、轉讓定價或情境分析）採用內部碳定價，亦未採用每噸溫室氣體排放量的定價來評估本集團排放的成本。

儘管如此，本集團明白，內部碳定價或將隨著時間推移成為支援氣候相關決策、風險評估及評估脱碳機會的有用管理工具。作為其不斷演進的氣候相關管理方法的一部分，本集團將繼續評估內部碳定價的潛在適用性，並參考包括監管發展、行業趨勢、市場慣例、持份者期望及其醫療服務業務的營運特徵在內的各項因素。

本集團將持續關注氣候相關披露要求的發展及更廣泛的市場慣例，並將在適當情況下，評估未來是否及如何建立及應用內部碳定價機制。

Carbon Offset

During the Reporting Period, the Group did not use, and does not currently plan to rely on, carbon credits to offset GHG emissions for the purpose of achieving any net GHG emissions target. The Group's current climate-related approach remains focused primarily on emissions monitoring, operational efficiency and emissions reduction at source.

The Group recognises that carbon credits may play a complementary role in corporate climate strategies as carbon markets continue to develop. Accordingly, the Group will continue to assess the potential role of carbon credits within its longer-term climate strategy with reference to evolving regulatory expectations, market developments, industry trends and recognised market resources, including relevant guidance and market developments associated with Hong Kong Stock Exchange's Core Climate and other recognised carbon market frameworks. The Group will continue to review relevant developments and enhance its disclosures in future reporting periods where appropriate.

碳抵銷

於報告期間，本集團並未使用碳信用額度以抵銷溫室氣體排放，亦無計劃以此作為達成任何淨溫室氣體排放目標之手段。本集團現行氣候相關策略仍主要聚焦於排放監測、營運效率及源頭減排。

本集團深知，隨著碳市場持續發展，碳信用額度可能在企業氣候策略中發揮輔助作用。因此，本集團將參考不斷演變的監管期望、市場發展、行業趨勢及公認的市場資源（包括與聯交所的核心氣候及其他公認碳市場框架相關的指引及市場發展），持續評估碳信用額度在其長期氣候策略中的潛在作用。本集團將持續檢視相關發展，並在未來的報告期間加強披露（如情況合適）。

EMPLOYMENT

The Group recognises that its employees are fundamental to the delivery of high-quality healthcare services and to its long-term business development. We are committed to maintaining fair, lawful and people-oriented employment practices, and to fostering a respectful, inclusive and supportive workplace for all employees. Our employment management approach is guided by internal policies, including the Employee Handbook and relevant attendance and leave management provisions, which set out the Group's standards and requirements in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, anti-discrimination, diversity, and employee benefits and welfare.

During the Reporting Period, the Group complied with the relevant laws and regulations relating to employment in Hong Kong and Mainland China that have a significant impact on its operations, including, but not limited to, the Employment Ordinance, the Minimum Wage Ordinance and the Employees' Compensation Ordinance of Hong Kong, as well as the Labour Contract Law of the People's Republic of China and the Labour Law of the People's Republic of China in Mainland China. These laws and regulations govern key employment matters including compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

As at 31 December 2025, the Group employed a total of 2,200 employees (2024: 2,041 employees). The Group regularly reviews its workforce profile and employment practices with reference to business needs, operational development and applicable legal and regulatory requirements. Details of the Group's workforce composition by gender, age group, geographical region and employment type are set out in the table below.

僱傭

本集團深知，員工是提供優質醫療服務及推動長期業務發展的基石。我們致力於維持公平、合法及以人為本的僱用常規，並為所有員工營造一個相互尊重、包容及支持的工作環境。本集團的僱用管理方針以內部政策為指引，包括《員工手冊》及相關的出勤與休假管理規定，其中載列本集團在薪酬及解僱、招聘及晉升、工作時間、休息時間、平等機會、反歧視、多元化以及員工福祉以及福利方面的標準及要求。

於報告期間，本集團遵守對其營運有重大影響的香港及中國內地相關僱傭法規，包括但不限於香港的《僱傭條例》、《最低工資條例》及《僱員補償條例》，以及中國內地的《中華人民共和國勞動合同法》及《中華人民共和國勞動法》。該等法律及法規規範了關鍵的僱傭事宜，包括薪酬及解僱、招聘及晉升、工作時間、休息時間、平等機會、多元化、反歧視，以及其他福利與保障。

截至2025年12月31日，本集團共僱用2,200名員工（2024年：2,041名員工）。本集團參照業務需求、營運發展及適用的法律及監管要求，定期檢討其員工結構及僱傭常規。本集團按性別、年齡組別、地理區域及僱傭類別劃分的員工組成詳情載於下表。

	Unit 單位	2025 2025年	2024 2024年
Employees by Gender **按性別劃分的僱員人數**			
Male 男性	person 人	**600**	528
Female 女性	person 人	**1,600**	1,513
Employees by Age Group **按年齡組別劃分的僱員人數**			
<25 25歲以下	person 人	**256**	321
25–29 25–29歲	person 人	**489**	523
30–39 30–39歲	person 人	**856**	708
40–49 40–49歲	person 人	**361**	288
≥50 50歲及以上	person 人	**238**	201
Employees by Geographical Region **按地區劃分的僱員**			
Hong Kong 香港	person 人	**448**	332
Mainland China 中國內地	person 人	**1,752**	1,709
Employees by Employment Type **按僱傭類別劃分的僱員**			
Full Time 全職	person 人	**2,046**	1,965
Part Time 兼職	person 人	**154**	76

The Group is committed to merit-based and fair recruitment and promotion practices. Our recruitment process is standardised and designed to select qualified candidates based on their skills, experience, competence and suitability for the role. To support fair hiring decisions and reduce bias, background checks are conducted where appropriate, and candidates are assessed according to objective selection criteria. Employment contracts entered into with employees set out key terms and conditions of employment, including remuneration, bonuses, employee benefits, workplace safety, confidentiality obligations, non-competition obligations and grounds for termination. The Group also maintains a performance appraisal mechanism to support talent development, promotion and reward decisions, and outstanding employees may be eligible for promotion, recognition and discretionary bonuses.

本集團致力於實施基於實績且公平的招聘及晉升制度。我們的招聘流程已標準化，旨在根據應徵者的技能、經驗、能力及職位適配度來篩選合資格人選。為支持公平的聘用決策並減少偏見，我們會在適當情況下進行背景調查，並依據客觀的甄選標準評估應徵者。與員工簽訂的僱傭合約載明僱傭的主要條款及條件，包括薪酬、花紅、員工福利、工作場所安全、保密義務、競業禁止義務及解僱事由。本集團亦設有績效評估機制，以支援人才發展、晉升及獎勵決策，表現優異的員工可獲晉升、表揚及酌情發放的花紅。

The Group adopts a people-oriented approach in managing compensation, benefits and employee welfare. In accordance with internal policies and applicable legal requirements, eligible employees are entitled to statutory holidays, paid annual leave, Mandatory Provident Fund contributions in Hong Kong, basic social insurance in Mainland China, and other benefits and welfare arrangements as applicable. The Group also provides compensated leave for eligible overtime work in accordance with its internal policies and operational arrangements. Through regular performance review and employee management mechanisms, the Group seeks to provide fair remuneration and appropriate recognition to employees based on their performance and contributions.

本集團在薪酬、福利及員工福利的管理方面採取以人為本的方針。根據內部政策及適用法律規定，合資格員工享有法定假日、有薪年假、香港強制性公積金供款、中國內地基本社會保險，以及其他適用的福祉及福利安排。本集團亦根據內部政策及營運安排，就合資格的超時工作提供有薪假期。透過定期的表現評核及員工管理機制，本集團致力根據員工的表現及貢獻，提供公平的薪酬及適當的認可。

The Group is committed to providing equal opportunity in recruitment, promotion and other employment practices, and does not tolerate discrimination or unfair treatment in the workplace. With reference to the Code of Practice on Employment under the Disability Discrimination Ordinance and the Sex Discrimination Ordinance of Hong Kong, the Group seeks to ensure that employment-related decisions are made on a fair and merit-based basis, without discrimination on the grounds of race, religion, skin colour, national origin, marital status, age, sex, disability, political preference, sexual orientation or philosophical belief. We believe that an inclusive workplace helps attract and retain talent and supports the sustainable development of our business.

本集團致力於在招聘、晉升及其他僱用慣例方面提供平等機會，並絕不容忍工作場所內的歧視或不公平待遇。參照香港《殘疾歧視條例》及《性別歧視條例》下的《僱傭實務守則》，本集團致力確保僱傭相關決策均以公平及按才任用為原則，絕不基於種族、宗教、膚色、國籍、婚姻狀況、年齡、性別、殘疾、政治取向、性取向或哲學信仰而作出歧視。我們相信，一個具包容性的工作環境有助於吸引及留住人才，並支持我們業務的可持續發展。

The Group values stable and respectful employer-employee relations and handles termination and dismissal matters prudently and in accordance with applicable laws, regulations and internal requirements. Except in cases involving violation of the law or the Group's code of conduct, employees who are subject to dismissal are provided with proper notice or compensation in accordance with the relevant legal and contractual requirements. The Group also monitors employee turnover as part of its human capital management, and the breakdown of employee turnover rates by gender, age group and geographical region is disclosed in the table below.

本集團重視穩定且相互尊重的僱傭關係，並謹慎處理解僱及開除事宜，同時遵守適用法律、法規及內部規定。除涉及違反法律或本集團行為守則的情況外，面臨解僱的員工將根據相關法律及合約要求獲得適當的通知或補償。本集團亦監控員工流失率，作為其人力資本管理的一環。下表披露按性別、年齡組別及地理區域劃分的員工流失率明細。

	Unit 單位	2025 2025年	2024 2024年
Employees Turnover Rate[8] **僱員流失率[8]**			
Total employee turnover rate 總僱員流失率	%	**23**	30
Employee Turnover Rate by Gender **按性別劃分的僱員流失率**			
Male 男性	%	**23**	30
Female 女性	%	**23**	29
Employee Turnover Rate by Age Group **按年齡組別劃分的僱員流失率**			
<25 25歲以下	%	**42**	48
25–29 25–29歲	%	**32**	33
30–39 30–39歲	%	**17**	21
40–49 40–49歲	%	**13**	25
≥50 50歲及以上	%	**16**	28

[8] Employee turnover rate by category = Total number of employees leaving employment by category during the financial year / Total number of employees by category at the end of the financial year *100%.

[8] 按類別劃分的僱員流失率=該財政年度各類別離職僱員總數／財政年度末各類別僱員總數* 100%。

	Unit 單位	2025 2025年	2024 2024年
Employees by Geographical Region **按地理區域劃分的僱員**			
Hong Kong 香港	%	**16**	31
Mainland China 中國內地	%	**24**	29

To support continuous improvement in employment management, the Group reviews its employment policies and practices on an ongoing basis with reference to regulatory developments, operational needs and employee feedback. The Group remains committed to maintaining lawful, fair and responsible employment practices, while fostering a workplace culture that supports employee wellbeing, professional development and long-term organisational resilience.

為支持僱傭管理的持續改善，本集團參照法規發展、營運需求及員工反饋，持續檢視其僱傭政策及常規。本集團始終致力於維持合法、公平且負責任的僱傭常規，同時培育一種支持員工福祉、專業發展及長期結構韌性的職場文化。

HEALTH AND SAFETY

The Group is committed to providing and maintaining a safe, healthy and hygienic working environment for its employees, and to protecting staff from occupational hazards arising from its healthcare operations. Given the clinical nature of the Group's business, occupational health and safety remains an important area of operational management, covering workplace safety, infection control, handling of chemicals and clinical materials, fire safety, and employee awareness of safe working practices. The Group has established relevant occupational health and safety measures and internal procedures to support the identification, prevention and mitigation of workplace hazards across its operations.

健康與安全

本集團致力為員工提供並維持安全、健康及衛生的工作環境，並保護員工免受醫療營運造成的職業危害。鑒於本集團業務的臨床性質，職業健康與安全始終是營運管理的重要環節，涵蓋工作場所安全、感染控制、化學品及臨床物料處理、消防安全，以及員工對安全工作慣例的認知。本集團已制定相關的職業健康與安全措施及內部程序，以協助識別、預防及減輕各營運業務中的工作場所危害。

During the Reporting Period, the Group complied with all relevant laws and regulations relating to occupational health and safety that have a significant impact on its operations, including, but not limited to, the Occupational Safety and Health Ordinance of Hong Kong. During the Reporting Period, there were 2 work-related injuries and 30 lost days due to work injuries. The Group recorded no work-related fatalities in the past three years, including the Reporting Period. The work-related injuries recorded mainly involved physical accidents such as bruises and traffic incidents. In accordance with applicable requirements, the Group reimbursed employees' medical expenses arising from work-related injuries.

於報告期內，本集團遵守所有對其營運有重大影響的職業健康與安全相關法規，包括但不限於香港《職業安全及健康條例》。報告期內，共發生2宗工傷事故，並因工傷導致30個工作日損失。本集團過去三年內未錄得任何工傷死亡事故，包括報告期間。所記錄的工傷事故主要涉及瘀傷及交通意外等身體意外。本集團已根據適用規定，向員工報銷因工傷所產生的醫療費用。

To support the effective implementation of occupational health and safety management, the Group has adopted a structured management approach comprising risk assessment, policy and procedure development, employee training and education, regular inspection and audit, as well as feedback collection and continuous improvement. Through this management cycle, the Group seeks to identify potential workplace hazards in a timely manner, strengthen preventive controls, and enhance employees' occupational safety awareness and compliance in day-to-day operations.

為支持職業健康與安全管理的有效實施，本集團已採納一套結構性的管理方法，內容涵蓋風險評估、政策及程序制定、員工培訓及教育、定期檢查及審計，以及意見收集及持續改進。透過此管理週期，本集團致力於及時識別潛在工作場所危害、加強預防性管控，並提升員工在日常營運中的職業安全意識及合規。

The Group has incorporated relevant guidance and safety bulletins published by the Occupational Safety and Health Council into its internal occupational health and safety practices, where appropriate. These internal requirements apply to relevant employees and operational settings, and include, among others, requiring staff to wear suitable work shoes based on the nature of work and workplace environment, ensuring chemicals, disinfectants and bactericides are properly labelled and stored in designated areas, requiring the use of appropriate personal protective equipment such as masks, goggles and gloves when handling patients' blood or body fluids, reinforcing hand hygiene practices after removing protective clothing or gloves, and requiring used syringes to be disposed of carefully in designated sharps containers in order to reduce the risk of needlestick injuries and blood-borne infection.

本集團已將職業安全健康局公佈的相關指引及安全通告，納入內部職業健康與安全實務(如適用)。這些內部要求適用於相關員工及營運環境，包括但不限於要求員工根據工作性質及工作場所環境穿著合適的工作鞋；確保化學品、消毒劑及殺菌劑標示正確並存放於指定區域；要求在處理病患血液或體液時使用適當的個人防護裝備(如口罩、護目鏡及手套)，並在脫下防護服或手套後加強手部衛生措施，以及要求將使用過的注射器謹慎丟棄於指定的銳器容器中，以降低針刺傷及經血液傳播感染的風險。

In addition, the Group has established a Fire Safety Policy to support workplace safety and emergency preparedness. Under the policy, fire extinguishing systems are subject to regular inspection, with inspection dates and relevant information properly marked on fire extinguishers and related equipment. Fire extinguishers are required to be placed in prominent and unobstructed locations, and staff are provided with fire safety training covering, among other things, evacuation routes and the proper use of fire extinguishers.

此外，本集團已制定《消防安全政策》，以支持工作場所安全及應急準備。根據該政策，消防系統須定期接受檢查，並在滅火器及相關設備上妥善標示檢查日期與相關信息。滅火器須放置於顯眼且無障礙的位置，並為員工提供消防安全培訓，內容涵蓋疏散路線及滅火器的正確使用方法等。

The implementation and effectiveness of occupational health and safety measures are monitored through regular inspections and audits, supervisory oversight, employee communication and ongoing review of workplace practices. The Group also places importance on employee feedback as part of its continuous improvement process, with a view to enhancing safety controls and strengthening workplace safety culture over time. During the Reporting Period, supervisors reminded employees of the importance of workplace safety, and the Group planned to organise relevant safety training sessions to further reinforce occupational health and safety awareness among staff.

本集團透過定期檢查及審計、主管監督、員工溝通及持續檢視工作場所常規，以監控職業健康與安全措施的實施情況及成效。本集團亦重視員工反饋作為持續改進流程的一部分，旨在逐步提升安全管控措施並加強工作場所安全文化。於報告期間，主管們提醒員工工作場所安全的重要性，本集團亦籌劃舉辦相關安全培訓課程，以進一步加強員工的職業健康與安全意識。

The Group will continue to review and refine its occupational health and safety policies and procedures with reference to operational needs, workplace risks, regulatory developments and practical implementation experience, in order to maintain a safe working environment and support the wellbeing of its employees.

本集團將繼續參考營運需求、工作場所風險、法規發展及實際實施經驗，檢討並完善其職業健康與安全政策及程序，以維持安全的工作環境，保障員工的福祉。

DEVELOPMENT AND TRAINING

To support employees in discharging their duties effectively, the Group has established training arrangements covering onboarding, technical development, practical supervision and management capability building. Upon joining the Group, nurses and other medical and healthcare staff receive induction training to familiarise themselves with the Group's service standards, internal policies and operational procedures. Newly joined physicians and nurses are also supported through mentoring arrangements, under which they acquire practical knowledge and clinical techniques under the supervision of experienced physicians and nursing personnel. In addition, the Group conducts regular performance reviews to assess staff competencies and identify development needs, while administrative and management personnel receive relevant training in management skills and business operations.

發展及培訓

為協助員工有效履行職責，本集團已建立涵蓋入職培訓、專業發展、實務監督及管理能力建設的培訓機制。護士及其他醫療保健人員加入本集團後將接受入職培訓，以熟悉本集團的服務標準、內部政策及運作程序。新入職的醫生及護士亦透過導師制度獲得支援，在資深醫生及護理人員的督導下，習得實務知識和臨床技術。此外，本集團定期進行績效評估，以檢視員工能力並識別發展需求；行政及管理人員則接受管理技能與業務營運的相關培訓。

Training activities are implemented with regard to the operational and regulatory requirements of the Group's different business locations. In Hong Kong, monthly training sessions and regular workshops are provided to clinical staff to keep them abreast of the latest medical standards, treatment procedures and technologies adopted in the Group's centres and hospitals. In Mainland China, physicians and other medical personnel receive regular technical training on the operation of medical devices, treatment procedures, and relevant technological developments in their respective professional fields. Through these arrangements, the Group seeks to promote continuous professional development and ensure that employees remain equipped with up-to-date knowledge and skills relevant to their job functions.

培訓活動的實施均符合本集團各營運地點的營運及監管要求。在香港，本集團為臨床人員提供每月培訓課程及定期工作坊，使其掌握本集團各中心及醫院採用的最新醫療標準、治療程序及技術。在中國內地，醫生及其他醫護人員會定期接受有關醫療儀器操作、治療程序，以及各自專業領域相關技術發展的技術培訓。透過這些安排，本集團致力推動持續專業發展，並確保員工持續掌握與其職務相關的最新知識及技能。

During the Reporting Period, the Group provided a total of 11,400.10 training hours to its workforce of 2,200 employees. The percentage of employees trained was 43.89%, and the average training hours per employee was 5.88 hours. These training initiatives reflect the Group's ongoing commitment to workforce capability building and support the delivery of quality healthcare services across its operations.

於報告期間，本集團為其2,200名員工共提供11,400.10小時的培訓。接受培訓的員工比例為43.89%，每位員工的平均培訓時數為5.88小時。該等培訓措施體現了本集團對提升員工能力的持續承諾，並有助於在各營運據點提供優質的醫療保健服務。

	Unit 單位	2025 2025年	2024 2024年
Percentage of Trained Employees[9] **受訓僱員比例[9]**			
Total 總計	%	**43.89**	62.03
Percentage of Trained Employees by Gender[10] **按性別劃分的受訓僱員比例[10]**			
Male 男性	%	**29.73**	19.75
Female 女性	%	**70.27**	80.25
Percentage of Trained Employees by Employment Category **按僱傭類別劃分的受訓僱員比例**			
Junior Staff 初級僱員	%	**70.86**	69.75
Senior Staff 高級僱員	%	**20.92**	21.01
Management 管理層	%	**8.23**	9.24
Average Training Hours[11] **平均培訓時數[11]**			
Per employees 每名僱員	Hours/person 小時／每人	**5.88**	9.31

9 Total percentage of employees trained = Total number of employees trained during the financial year / Total number of employees at the end of the financial year*100%

10 Percentage of employees trained among employees participated in training = Number of employees trained by category during the financial year / Total number of employees trained during the financial year*100%.

11 Average training hours completed per employee = Total number of training hours completed during the financial year / Total number of employees at the end of the financial year.

9 總受訓僱員比例=該財政年度內接受培訓的僱員總數／該財政年度末的僱員總數*100%

10 參與培訓的僱員中的受訓僱員比例=該財務年度各類別受訓僱員人數／該財政年度受訓僱員總數*100%。

11 每位僱員平均完成培訓時數=該財政年度內完成的培訓總時數／該財政年度末的僱員總數。

	Unit 單位	2025 2025年	2024 2024年
Average Training Hours by Gender[12] **按性別劃分的平均培訓時數[12]**			
Male 男性	Hours/person 小時／每人	**7.77**	9.33
Female 女性	Hours/person 小時／每人	**5.23**	9.30
Average Training Hours by Employment Category **按僱傭類別劃分的平均培訓時數**			
Junior Staff 初級僱員	Hours/person 小時／每人	**4.83**	7.22
Senior Staff 高級僱員	Hours/person 小時／每人	**10.14**	20.74
Management 管理層	Hours/person 小時／每人	**9.50**	14.85

[12] Average training hours = Number of training hours completed by category during the financial year / Number of employees by category at the end of the financial year.

[12] 平均培訓時數=該財政年度各類別完成的培訓時數／該財政年度末各類別的僱員人數。

SCIENTIFIC RESEARCH AND INNOVATION

Shenzhen CKJ Group Dentists Honoured as Dual Fellows of ICD and WSI

In April 2025, at the 10th Annual Conference of Section XV of the International College of Dentists (ICD) held in Penang, Malaysia, 9 dentists from Shenzhen CKJ Group were simultaneously honored as Fellows of both the International College of Dentists (ICD) and the World Society of Interdisciplinary Dentistry (WSI), becoming the focus of industry attention.

The International College of Dentists is a highly influential global dental organization, and fellowship requires rigorous review, representing one of the highest recognitions of professional achievement in dentistry. This achievement of multiple physicians reaching the international stage simultaneously not only represents high recognition of their individual academic status and clinical skills, but also demonstrates Shenzhen CKJ Group's strong capabilities in professional talent cultivation and international discipline development, injecting new momentum for promoting the integration of Greater Bay Area dental care with international standards.

科研創新

深圳愛康健集團牙醫榮獲國際牙醫學院與世界跨學科牙醫學會雙重院士頭銜

2025年4月，在馬來西亞檳城舉行的國際牙醫學院第十五分會第十屆年會上，深圳愛康健集團的9位牙醫同時獲頒國際牙醫學院及世界跨學科牙醫學會的院士頭銜，成為業界矚目的焦點。

國際牙醫學院(International College of Dentists)是極具影響力的全球性牙科組織，其院士資格需經過嚴格審查，代表著牙科領域中對專業成就的最高認可之一。此次多位醫師同時躋身國際舞臺，不僅代表著他們個人學術地位與臨床技能獲得高度認可，更彰顯了深圳愛康健集團在專業人才培育及國際學科發展方面的強大實力，為推動大灣區牙科醫療與國際標準的融合注入新動力。



C-MER Research Team Approved for Provincial Key Laboratory Research Project

C-MER research team's project application "Targeting TAK1-MAPK Signaling Network to Inhibit EMT: Mechanism Study of Sophocarpine in Treating Subretinal Fibrosis in nAMD" has been successfully approved as an open project for 2025 by the Guangdong Provincial Key Laboratory of Ophthalmology and Visual Science.

This project focuses on the key mechanisms of subretinal fibrosis in neovascular age-related macular degeneration (nAMD), a major eye disease, and has significant clinical translation potential. This approval marks C-MER's recognition by a provincial key platform in basic ophthalmic research and industry-academia integration, also demonstrating the team's innovative potential in cutting-edge drug mechanism research.

希瑪研究團隊獲批省級重點實驗室研究項目

希瑪研究團隊的項目申請「靶向TAK1–MAPK信號網絡抑制EMT：槐果堿治療nAMD視網膜下纖維化的機制研究」，成功獲廣東省眼科視覺科學重點實驗室批准為2025年度開放課題立項。

本項目聚焦於一種主要眼科疾病，即新生血管性老年性黃斑部病變(nAMD)視網膜下纖維化的關鍵機制，具有顯著的臨床轉化潛力。此次獲批標誌著希瑪在眼科基礎研究及產學融合領域獲得省級重點平台認可，同時彰顯該團隊在前沿藥物機制研究方面的創新潛力。

Introduction of ZEISS New Generation Robotic SMILE pro All-Femtosecond Laser System

Following the introduction of SMILE Pro at C-MER in 2023, in June 2025, Shenzhen C-MER became one of the first in China and among the first batch in Shenzhen to introduce ZEISS's new generation robotic all-femtosecond laser system, which was immediately put into operation for surgeries.

This upgrade and launch of the SMILE Pro technology represents a major breakthrough for Shenzhen C-MER in the field of refractive surgery, and is an important milestone in the collaborative development of C-MER's Hong Kong and mainland divisions, marking the official entry of myopia correction technology in Shenzhen and even nationwide into the "10-Second Smart Vision Correction" new era.

C-MER's Dr. LAM Shun Chiu Dennis and Zhang Jingfa Selected for "2025 World's Top 2% Scientists List"

On September 19, Stanford University released the "2025 World's Top 2% Scientists List." C-MER's Dr. LAM Shun Chiu Dennis and Professor Zhang Jingfa were both selected based on their international academic influence in the ophthalmology field. Dr. LAM Shun Chiu Dennis was ranked in both the "Career-long Impact Rankings" and the "Single-year Impact Rankings," while Professor Zhang Jingfa was selected for the "Single-year Impact Rankings." This selection represents high recognition from the international academic community of the two professors' research capabilities, demonstrating C-MER's continuous commitment and innovative potential in promoting basic ophthalmic research and clinical translation.

引進ZEISS新一代機器人SMILE pro全飛秒激光系統

繼2023年希瑪引進SMILE Pro後，2025年6月，深圳希瑪成為中國首批、深圳地區首批引進ZEISS新一代機器人全飛秒激光系統的機構之一，該系統立即投入手術運用。

此次SMILE pro技術的升級及啟用，標誌著深圳希瑪在屈光手術領域取得重大突破，亦是希瑪香港與內地分部協同發展的重要里程碑，宣告深圳、乃至全國的近視矯正技術正式邁入「10秒智慧視力矯正」新時代。

希瑪林順潮醫生與張敬法教授入選「2025年全球前2%科學家名單」

於9月19日，斯坦福大學公佈了「2025年全球前2%科學家名單」。希瑪的林順潮醫生及張敬法教授憑藉其在眼科領域的國際學術影響力，雙雙入選該榜單。林順潮醫生同時入選「職業生涯影響力排行榜」及「年度影響力排行榜」，而張敬法教授則入選「年度影響力排行榜」。此次入選代表國際學術界對兩位教授研究能力的高度肯定，彰顯希瑪在推動眼科基礎研究及臨床轉化方面的持續投入及創新潛力。

C-MER Research Team Wins Awards at "Maker in China" Shenzhen Competition for Two Consecutive Years

In the 10th "Maker in China" Shenzhen SME Innovation and Entrepreneurship Competition, after multiple rounds of fierce competition, the Blinding Eye Disease Innovative Research Team led by Dr. LAM Shun Chiu Dennis, Professor Zhang Jingfa, and Dr. Zhang Chaoyang from The Chinese University of Hong Kong (Shenzhen) Benya International Eye Research Institute, stood out from numerous participating teams with their project "Construction of Translational Research Medical Research System for Refractory Diabetic Macular Edema (DME)," winning the Third Prize in the Entrepreneurship Group. This marks the second consecutive year that the team has achieved excellent results in this competition.

The Chinese University of Hong Kong (Shenzhen) Benya International Eye Research Institute was jointly established by The Chinese University of Hong Kong (Shenzhen) and C-MER. The institute aims to develop investigational new drugs, advance clinical trials and industrial translation, and is committed to building a translation platform centered on innovative drug research and development.

希瑪研究團隊連續兩年憑藉項目榮獲「創客中國」深圳大賽獎項

在第十屆「創客中國」深圳中小企業創新創業大賽中，經多輪激烈角逐，由香港中文大學(深圳)犇亞國際眼科研究所林順潮教授、張敬法教授、張朝陽博士帶領的致盲性眼病創新研究團隊憑藉其項目「難治性糖尿病黃斑水腫轉化研究醫學研究體系構建」，從眾多參賽團隊中脫穎而出，榮獲創業組三等獎。這標誌著該團隊連續第二年在該大賽取得優異成績。

香港中文大學(深圳)犇亞國際眼科研究所由香港中文大學(深圳)與希瑪共同成立。該研究中心致力於開發臨床試驗新藥、推進臨床試驗及行業轉化，並致力於建立以創新藥物研發為核心的轉化平台。



C-MER and Wenzhou Medical University Affiliated Eye Hospital Co-hosted "Vision China 2025 Greater Bay Area Special Conference"

In June 2025, the "Vision China 2025 Greater Bay Area Special Conference – Eye Care Innovation Development Conference" co-hosted by C-MER and Wenzhou Medical University Affiliated Eye Hospital successfully held in Xi'an. Conference Chairman Professor Qu Jia pointed out that both parties have achieved multiple clinical application results through cooperation; Dr. LAM Shun Chiu Dennis stated that the consecutive years of co-hosting the Greater Bay Area special conference is an important practice for deepening cooperation and gathering wisdom. The conference featured thematic reports on cutting-edge precision diagnosis and treatment in ophthalmology, continuing to build the Vision China Greater Bay Area special conference brand and contributing to the promotion of eye care innovation development.

希瑪與溫州醫科大學附屬眼視光醫院聯合主辦「2025年視覺健康Vision China 2025大灣區特色會議」

於2025年6月，由希瑪與溫州醫科大學附屬眼視光醫院聯合主辦的「Vision China 2025大灣區特色會議－眼科護理創新發展國際會議」在西安圓滿舉辦。大會主席瞿佳教授指出，雙方透過合作已取得多項臨床應用成果；林順潮教授表示，連續多年共同主辦大灣區特色會議，是深度合作、匯聚智慧的重要實踐。會議聚焦眼科前沿精準診斷與治療的主題報告，持續打造「Vision China視覺健康大灣區特色會議」品牌，並為推動眼科護理創新發展貢獻力量。



Shenzhen CKJ Group Hosts Solventum Bracket Clinical Application Special Seminar

In September 2025, Shenzhen CKJ Group successfully co-hosted the Solventum Bracket Clinical Application Special Seminar with Solventum China. The conference focused on cutting-edge progress and clinical practice in bracket technology in the orthodontic field, inviting industry experts to conduct in-depth exchanges on topics such as precise bracket positioning, mechanical control, and personalized treatment plan design.

As a well-known dental chain brand in the Greater Bay Area, Shenzhen CKJ Group is always committed to introducing international advanced technology and promoting the standardization and precision of orthodontic diagnosis and treatment. This seminar not only provided a valuable learning platform for young doctors but also further consolidated its professional influence in the field of orthodontics.

深圳愛康健集團主辦Solventum托槽臨床應用專題研討會

2025年9月，深圳愛康健集團與Solventum中國成功聯合舉辦了Solventum托槽臨床應用專題研討會。本次會議聚焦正畸領域托槽技術的前沿進展與臨床實踐，特邀業界專家就托槽精準定位、機械控制及個性化治療方案設計等議題進行深度交流。

作為大灣區知名的牙科連鎖品牌，深圳愛康健集團始終致力於引進國際先進技術，推動正畸診斷與治療的標準化及精準化。本次研討會不僅為年輕醫師提供了寶貴的學習平台，更進一步鞏固了其在正畸領域的專業影響力。

Dr. LAM Shun Chiu Dennis Leads Development of Multiple International Consensus Guidelines for Major Eye Diseases

Over the past year, led by Dr. LAM Shun Chiu Dennis, with participation from more than 280 international experts from 28 countries/regions, 20 international consensus guidelines for major eye diseases have been developed, of which 12 have been published in international ophthalmology journals such as "Progress in Retinal and Eye Research (PRER)."

The international consensus guidelines for major eye diseases include the "International Consensus on Diabetic Macular Edema (DME)" (published in PRER), "International Consensus on Polypoidal Choroidal Vasculopathy (PCV)" (published in APJO), "International Consensus on Endophthalmitis after Cataract Surgery" (published in AJO), "International Consensus on Small Incision Lenticule Extraction (SMILE)" (published in APJO).

林順潮醫生主導制定多項重大眼科疾病國際共識指引

過去一年，在林順潮醫生的帶領下，匯集來自28個國家及地區的280多位國際專家，共同制定了20份針對主要眼科疾病的國際共識指引，其中12份已發表於《視網膜與眼科研究進展》(PRER)等國際眼科期刊。

針對主要眼科疾病的國際共識指引包括《糖尿病黃斑水腫國際共識》(發表於《PRER》)、《多發性脈絡膜血管病變國際共識》(發表於《APJO》)、《白內障手術後眼內炎國際共識》(發表於《AJO》)、《微創透鏡摘除術國際共識》(發表於《APJO》)等。



LABOUR STANDARDS

The Group adopts a zero-tolerance approach to child labour and forced labour and is committed to upholding lawful, ethical and responsible employment practices across its operations. During the Reporting Period, the Group complied with all relevant laws and regulations relating to the prevention of child labour and forced labour that have a significant impact on its operations, including, but not limited to, the Employment Ordinance of Hong Kong, the Provisions on the Prohibition of Using Child Labour, and the Labour Law of the People's Republic of China.

To prevent child labour, the Human Resources and Administration Department implements screening and verification procedures as part of the recruitment process. These measures include conducting detailed interview screening, verifying the personal information provided by candidates, examining original identity documents, and making appropriate enquiries where necessary to confirm that all employees meet the applicable minimum working age requirements. To prevent forced labour, the Group sets out employees' working hours, rest periods and related employment entitlements in the Employee Handbook, so as to safeguard employees from involuntary, coercive or unfair labour practices.

The Group also reviews its employment practices through established internal controls and reporting mechanisms. If any irregularity is identified, including the provision of false personal information or any suspected unauthorised labour practice, the Group will immediately investigate the matter and, where substantiated, take appropriate disciplinary action against the parties concerned. In addition, employees may report concerns or suspected misconduct through the Group's whistleblowing channels, and management will promptly investigate reported cases and take follow-up actions where necessary.

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations relating to the prevention of child labour and forced labour. The Group will continue to monitor and review its employment practices to maintain compliance with applicable legal requirements and uphold responsible labour standards across its operations.

勞工準則

本集團對童工及強迫勞動採取零容忍態度，並致力於在其所有營運中恪守合法、合乎道德且負責任的僱傭常規。於報告期間，本集團遵守所有對其營運有重大影響的防止童工及強迫勞動相關法規，包括但不限於《香港僱傭條例》、《禁止使用童工規定》及《中華人民共和國勞動法》。

為防止童工，人力資源及行政部在招聘過程中實施篩選及核實程序。措施包括進行詳細的面試篩選、核實應徵者提供的個人資料、查驗身份證件正本，並在必要時進行適當查詢，以確認所有員工均符合適用的最低工作年齡要求。為防止強迫勞動，本集團於《員工手冊》中訂明員工的工作時間、休息時間及相關僱傭權益，以保障員工免受非自願、強迫或不公平勞動行為之侵害。

本集團亦透過既定的內部控制及報告機制，審查其僱傭常規。若發現任何不當行為，包括提供虛假個人資料或任何涉嫌未經授權的勞動慣例，本集團將立即調查此事，並在證實屬實後，對相關當事人採取適當的紀律懲處。此外，員工可透過本集團的舉報渠道通報疑慮或涉嫌的不當行為，管理層將迅速調查所通報的個案，並在必要時採取後續行動。

於報告期間，本集團並未察覺任何涉及違反防止童工及強迫勞工相關法規的重大違規情況。本集團將持續監控及檢視其僱傭常規，以確保符合適用法律要求，並在所有營運中恪守負責任的勞工準則。

SUPPLY CHAIN MANAGEMENT

The Group recognises that effective supply chain management is essential to maintaining service quality, regulatory compliance and operational resilience. In light of the nature of its healthcare operations, the Group has established policies and procedures to manage environmental and social risks arising along its supply chain. These are primarily governed by the Group's Supply Chain Management Risk Prevention guidelines, under which suppliers are assessed with reference to regulatory compliance, product quality, environmental performance, business ethics, and health and safety requirements. The Group's supply chain risk management practices apply to all suppliers within the reporting scope.

The Group adopts a standardised procurement and supplier engagement process to ensure that suppliers are selected and managed in a consistent and controlled manner. During the supplier onboarding stage, the procurement function verifies relevant qualifications, licences, permits and certifications, including business licences and, where applicable, GMP and/or GSP certificates. In addition, suppliers are assessed using internal tools such as the Supplier Appraisal Record Form and the Supplier Evaluation and Selection Principle, which consider factors including product quality, service capability, pricing and delivery performance. Suppliers approved through this process are included in the Group's approved supplier lists, including the Drug Vendor List where relevant.

To identify and manage environmental and social risks along the supply chain, the Group conducts systematic supplier assessments, with particular focus on distributors of pharmaceuticals, medical consumables and intraocular lenses. The assessment process reviews whether suppliers have established appropriate controls and management measures in key risk areas, including environmental authorisation, waste and discharge management, spill and leak prevention, and restricted substances control. Suppliers are expected to obtain and maintain all required environmental permits, licences and regulatory approvals relevant to their operations, and to implement appropriate systems for the handling, storage and disposal of medical and general waste, wastewater management, and hazardous materials control in accordance with applicable laws and regulations.

供應鏈管理

本集團深知，有效的供應鏈管理對於維持服務品質、法規遵循及營運韌性至關重要。鑒於醫療保健業務的性質，本集團已制定政策及程序，以管理供應鏈中產生的環境及社會風險。這些主要受本集團《供應鏈管理風險預防指引》規範，據此會參照法規遵從、產品品質、環境表現、商業道德以及健康與安全要求對供應商進行評估。本集團的供應鏈風險管理實務適用於報告範圍內的所有供應商。

本集團採用標準採購及供應商合作流程，以確保供應商的甄選與管理能以一致且受控的方式進行。在供應商入職階段，採購部門會核實相關資格、牌照、許可證及認證，包括營業執照，以及在適用情況下的GMP及／或GSP證書。此外，本集團亦運用內部工具，如《供應商考核記錄表》及《供應商評估及挑選原則》，對供應商進行評估，考量因素包括產品品質、服務能力、定價及交貨表現。經此流程核准的供應商將列入本集團的核准供應商名單，其中相關者亦將列入《藥品供應商名單》。

為識別及管理供應鏈中的環境及社會風險，本集團進行系統性的供應商評估，並特別關注藥品、醫療耗材及人工晶體的分銷商。評估流程將審查供應商是否已在關鍵風險領域建立適當的管控及管理措施，包括環境許可、廢棄物與排放管理、洩漏與溢出預防，以及受限物質管控。供應商須取得並維持其營運所需的所有環境許可證、執照及監管批准，並須依照適用法律法規，實施適當的系統以處理、儲存及處置醫療廢棄物及一般廢棄物、管理廢水，以及控制有害物質。

The Group also seeks to promote environmentally preferable products and services through its supplier selection process. In evaluating potential suppliers, preference is given, where practicable, to environmentally friendly and high-quality products that meet the Group's clinical and operational requirements. Environmental compliance forms part of the supplier review process, and suppliers are expected to demonstrate responsible resource management practices and compliance with applicable environmental requirements. Through this approach, the Group aims to support sustainable procurement while safeguarding patient care quality and service reliability.

本集團亦致力透過供應商甄選流程，推廣對環境友善的產品及服務。在評估潛在供應商時，在可行情況下，將優先選擇符合本集團臨床及營運要求，且兼具環保特性與高品質的產品。環境合規性是供應商審查流程的一部分，供應商須展現負責任的資源管理實踐，並遵守適用的環境要求。透過此方法，本集團旨在支持可持續發展採購，同時保障病患照護品質及服務可靠性。

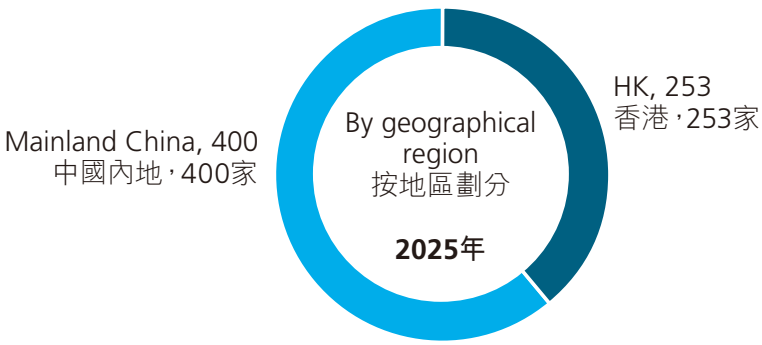
Supplier performance is monitored on an ongoing basis through periodic reviews and assessments conducted by management, with a view to ensuring continued compliance with the Group's standards on business ethics, environmental protection, and health and safety. This monitoring mechanism enables the Group to identify potential supply chain risks in a timely manner, maintain oversight of supplier performance, and support the long-term sustainability and integrity of its procurement practices.

管理層透過定期審查及評估，持續監控供應商表現，以確保其持續遵守本集團在商業道德、環境保護及健康與安全方面的標準。此監控機制使本集團能及時識別潛在的供應鏈風險、維持對供應商表現的監督，並支持其採購實務的長期可持續發展及誠信。

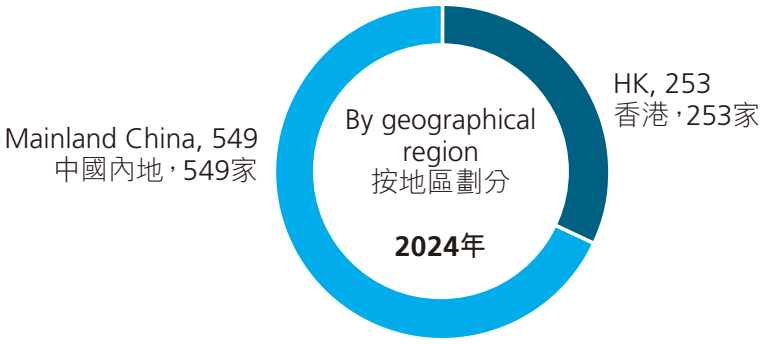
As at 31 December 2025, the Group had 653 approved suppliers (2024: 802), and the relevant supplier engagement and monitoring practices were implemented across this supplier base within the reporting scope. Of these approved suppliers, 253 were located in Hong Kong and 400 were located in Mainland China.

截至2025年12月31日，本集團共有653家經批准供應商（2024年：802家），並已於報告範圍內的供應商群體中實施相關供應商參與及監控措施。該等經批准供應商中，253家位於香港，400家位於中國內地。

Number of Suppliers by Geographical Region in FY 2025
2025財年按地理區域劃分的供應商數量



Number of Suppliers by Geographical Region in FY 2024
2024財年按地理區域劃分的供應商數量



PRODUCT AND SERVICE RESPONSIBILITY

As a provider of specialist healthcare services, the Group places strong emphasis on patient safety, service quality, professional integrity and regulatory compliance across its healthcare operations in Hong Kong and Mainland China. The Group has established policies, procedures and internal controls to govern matters relating to health and safety, advertising and labelling, complaint handling and methods of redress, service quality assurance, consumer data protection and privacy, and intellectual property rights. During the Reporting Period, 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 health and safety, products and services provided, advertising, labelling, privacy matters and methods of redress.

Advertising and Labelling

The Group complies with applicable laws and regulations relating to advertising and labelling in the jurisdictions where it operates. In particular, the Group has made reference to Mainland China's Measures for the Administration of Medical Advertisements and Hong Kong's Undesirable Medical Advertisements Ordinance, which regulate medical advertising content and seek to prevent improper or misleading promotion of healthcare-related services. The Group also monitors the sale and labelling of pharmaceutical products and medicines in accordance with the Pharmacy and Poisons Ordinance in Hong Kong. Under the applicable regulatory framework, pharmacists practising in Hong Kong are required to be duly registered and hold valid practising certificates.

產品及服務責任

作為專業醫療服務提供者，本集團非常重視在香港及中國內地醫療營運中的患者安全、服務質素、專業操守及合規事宜。本集團已制定政策、程序及內部控制措施，以規範與健康與安全、廣告及標籤、投訴處理及補救方法、服務品質保證、消費者資料保護及私隱，以及知識產權相關的事宜。於報告期間，本集團並無知悉任何對本集團在健康與安全、所提供之產品及服務、廣告、標籤、私隱事宜及補救方法方面構成重大影響的相關法規重大違規情況。

廣告及標籤

本集團遵守其營運所在司法管轄區內有關廣告及標籤的適用法律及法規。具體而言，本集團已參照中國內地的《醫療廣告管理辦法》及香港的《不良廣告(醫藥)條例》，該等法規旨在規範醫療廣告內容，並防止對醫療保健相關服務進行不當或誤導性的推廣。本集團亦根據香港《藥劑業及毒藥條例》監管藥品及醫藥產品的銷售及標籤事宜。根據適用監管框架，在香港執業的藥劑師須已正式註冊並持有有效的執業證書。

To support compliance in practice, the Group applies internal review and monitoring procedures over relevant promotional materials, product information and labelling practices, with the aim of ensuring that communications with patients and customers are accurate, responsible and compliant with applicable legal and professional requirements.

為支持實務上的合規，本集團針對相關宣傳資料、產品資訊及標籤常規實施內部審查及監控程序，以求確保與病患及客戶的溝通內容準確、負責，並符合適用的法律及專業要求。

Complaint Handling and Methods of Redress

The Group values feedback from patients and clients and regards complaint handling as an important component of service accountability and continuous improvement. To facilitate timely and structured handling of complaints and disputes, the Group has established complaint management and medical dispute handling procedures across its operations in Hong Kong and Mainland China. These procedures provide guidance on complaint intake, documentation, escalation, investigation, follow-up and resolution, and are designed to ensure that complaints are handled in a fair, consistent and traceable manner.

投訴處理及申訴途徑

本集團重視來自患者及客戶的意見，並視處理投訴為服務問責及持續改進的重要環節。為促進及時且有系統地處理投訴及爭議，本集團已在香港及中國內地的營運網絡建立投訴管理及醫療爭議處理程序。該等程序就投訴的接收、記錄、上報、調查、跟進及解決提供指引，確保投訴得以公平、一致且可追溯的方式處理。

In Mainland China, the Group's eye centres and hospitals in Mainland China have implemented Medical Complaint/Dispute/Accident Handling Procedures. Complaints received are documented through the Hospital Complaint Registration Form for follow-up and record-keeping. Where necessary, unresolved matters are escalated to the Medical Dispute/Accident Mediation Leadership Team for further investigation, mediation and resolution.

在中國內地，本集團位於中國內地的眼科中心及醫院已實施醫療投訴／糾紛／事故處理流程。接獲的投訴會透過《醫院投訴登記表》進行記錄，以便後續跟進及備案。如有需要，未解決的事項將上報至醫療糾紛／事故調解領導小組，以進一步調查、調解及解決。

In Hong Kong, the Group has established a Handling Client Enquiries and Complaints procedure. Complaints are handled by the clinic manager, documented in writing and submitted to designated senior management for review and follow-up recommendations. Except for matters involving medical incidents or alleged negligence, the Group aims to resolve complaints within one month from the date of receipt and to communicate the outcome and follow-up response to the relevant client. During the Reporting Period, the Group recorded 22 patient complaints, all of which were resolved through coordination and, where appropriate, legal support.

在香港，本集團已制定《處理客戶查詢及投訴程序》。投訴由診所經理處理，並以書面記錄，提交予指定的高層管理人員進行審閱及提出跟進建議。除涉及醫療事故或涉嫌疏忽的事宜外，本集團致力於在收到投訴後一個月內解決，並向相關客戶通報結果及跟進回應。於報告期內，本集團共錄得22宗病人投訴，所有投訴均透過協調及在適當情況下尋求法律支援而獲得解決。

Service Quality Assurance and Recall Procedures

The Group is committed to maintaining high standards of service quality and professional practice across its healthcare operations. In Hong Kong, all practising medical practitioners are required to be registered with the Medical Council of Hong Kong under the Medical Registration Ordinance, and all dentists are required to be registered with the Dental Council of Hong Kong under the Dentists Registration Ordinance. Nurses and other allied health professionals are also required to comply with the applicable professional codes of conduct and disciplinary requirements. In Mainland China, the Group's medical professionals are registered in accordance with the relevant healthcare administrative requirements.

To support service quality assurance, the Group carries out regular checks and maintenance of medical service systems and equipment to help ensure their normal functionality and operating efficiency. Environmental conditions in operating rooms, including temperature and humidity, are maintained within appropriate ranges to support clinical operations and patient safety. In addition, the Group obtains customer feedback through satisfaction questionnaires to support service enhancement and continuous improvement. During the Reporting Period, the Group received an overall customer satisfaction rating of over 9.3 out of 10.

Given the nature of its operations, the Group also maintains procedures to respond to product- or service-related safety issues where necessary. During the Reporting Period, the Group was not involved in any product recall for safety or health reasons.

服務品質保證及召回程序

本集團致力於在所有醫療保健業務中維持高水準的服務品質及專業執業。在香港，根據《醫生註冊條例》，所有執業醫生均須向香港醫務委員會註冊；根據《牙醫註冊條例》，所有牙醫均須向香港牙醫管理委員會註冊。護士及其他專職醫療人員亦須遵守適用的專業操守守則及紀律規定。在中國內地，本集團的醫療專業人員均根據相關醫療行政規定進行註冊。

為確保服務品質，本集團定期檢查及維護醫療服務系統及設備，以確保其正常運作及運作效率。手術室的環境條件(包括溫度和濕度)均維持在適當範圍，以支援臨床運作及保障病人安全。此外，本集團透過滿意度問卷收集客戶意見，以促進服務提升及持續改進。於報告期內，本集團獲得的整體客戶滿意度評分達10分中的9.3分以上。

鑒於其營運性質，本集團亦制定相關程序，以便在必要時應對產品或服務相關的安全問題。於報告期間，本集團並未因安全或健康原因而進行任何產品召回。

Consumer Data Protection and Privacy

The Group recognises that the protection of patient, customer and business information is fundamental to maintaining trust and fulfilling its professional and legal responsibilities. The Group has established Client Privacy Policies to govern the collection, use, access, handling, storage and protection of personal data and medical records. These policies are designed with reference to Hong Kong's Personal Data (Privacy) Ordinance and Mainland China's Personal Information Protection Law, as well as relevant codes of practice and guidance issued by the Privacy Commissioner for Personal Data in Hong Kong.

Under these policies, personal data is collected in a lawful and fair manner for specified purposes, and access is restricted to designated personnel on a need-to-know basis. The Group has implemented access controls at workstations to reduce the risk of unauthorised access to confidential information. Important data is regularly backed up to reduce the risk of data loss, and operating systems and software are updated regularly to strengthen cybersecurity protection and reduce the risk of unauthorised intrusion or misuse.

The Group's privacy requirements are reinforced through internal procedures and employee conduct requirements. The Handling Client Enquiries and Complaints procedure provides guidance on protecting patient confidentiality when handling enquiries through different communication channels. In addition, the Employee Handbook requires employees to protect confidential and personal information obtained in the course of their duties and prohibits unauthorised disclosure to third parties unless such disclosure is necessary and properly authorised. Where breaches are identified, the Group may impose disciplinary, administrative or legal actions against the parties concerned in accordance with applicable requirements.

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations relating to customer data protection and privacy, nor any material incidents involving unauthorised access to or leakage of customer personal data that had a significant impact on the Group.

消費者資料保護及私隱

本集團深知，保護病人、客戶及業務資料是維繫公信力及履行專業與法律責任的基石。本集團已制定《客戶私隱政策》，以規範個人資料及醫療紀錄的收集、使用、查閱、處理、儲存及保護。該等政策乃參照香港《個人資料(私隱)條例》及中國內地《個人信息保護法》，以及香港個人資料私隱專員發出的相關實務守則及指引而制定。

根據這些政策，個人資料會以合法及公平的方式為特定目的而收集，且僅限於有需要知悉的指定人員查閱。本集團已在工作站實施存取控制，以降低機密資料遭未經授權存取的風險。重要資料會定期備份以減少資料遺失的風險，並定期更新作業系統及軟件，以加強網絡安全防護，並降低未經授權入侵或濫用的風險。

本集團透過內部程序及員工行為規範，進一步強化隱私保護要求。《處理客戶查詢及投訴程序》就透過不同通訊渠道處理查詢時如何保護病患隱私提供指引。此外，《員工手冊》要求員工保護在履行職責過程中獲取的機密及個人資料，並禁止未經授權向第三方披露，除非該披露屬必要且已獲適當授權。若發現違規情況，本集團可根據適用規定對相關當事人採取紀律、行政或法律行動。

於報告期間，本集團並未察覺任何涉及客戶資料保護及隱私權之相關法律法規的重大違規情況，亦未發生任何對本集團造成重大影響的客戶個人資料未經授權存取或洩漏之重大事件。

Intellectual Property Rights

The Group recognises the importance of intellectual property rights to its business operations and brand value. The Group has registered trademarks that are material to its business and regularly monitors whether such trademarks are being infringed. The Group is committed to observing and protecting intellectual property rights in the course of its daily operations and seeks to manage such rights with due care and appropriate oversight.

知識產權

本集團深知知識產權對其業務營運及品牌價值的重要性。本集團已為其業務中具重要性的商標進行註冊，並定期監控該等商標是否遭侵權。本集團致力於在日常營運中遵守及保護知識產權，並力求以應有的謹慎及適當的監督，管理該等權利。

ANTI-CORRUPTION

The Group is committed to upholding high standards of business ethics, integrity and corporate governance across its operations. We adopt a zero-tolerance approach to bribery, extortion, fraud and money laundering, and are committed to conducting our business in a lawful, honest and responsible manner in Hong Kong and Mainland China. During the Reporting Period, the Group complied with all relevant laws and regulations relating to anti-corruption and anti-money laundering that have a significant impact on its operations, including, but not limited to, the Prevention of Bribery Ordinance of Hong Kong, the Criminal Law of the People's Republic of China, and the Anti-Money Laundering Law of the People's Republic of China.

反貪污

本集團致力於在所有營運中恪守高標準的商業道德、誠信及企業管治。我們對賄賂、勒索、欺詐及洗錢採取零容忍態度，並承諾在香港及中國內地以合法、誠實及負責任的方式開展業務。於報告期內，本集團遵守所有對其營運有重大影響的反貪污及反洗錢相關法規，包括但不限於香港《防止賄賂條例》、《中華人民共和國刑法》及《中華人民共和國反洗錢法》。

To embed these principles into its day-to-day operations, the Group has established an "Anti-bribery and Anti-corruption Regulations", which set out the standards of conduct expected of all directors and employees in preventing bribery, extortion, fraud and money laundering. These requirements are reinforced through the Employee Handbook, which is distributed to employees upon commencement of employment and reminds staff not to use information obtained through their work to solicit or accept improper benefits from third parties. Specific anti-corruption requirements also apply to personnel in higher-risk functions, including hospital executives, procurement personnel, marketing personnel and finance staff, who are expressly prohibited from offering, soliciting or accepting bribes or other improper advantages. Any breach of the Group's anti-corruption requirements may result in disciplinary action and, where appropriate, legal action.

為將這些原則融入日常營運，本集團已制定《反賄賂、反貪污管理規定》，其中載明所有董事及員工在防止賄賂、勒索、欺詐及洗錢方面應遵循的行為準則。這些要求透過《員工手冊》進一步增強，該手冊於員工入職時發放，並提醒員工不得利用工作所獲取的資料向第三方索取或接受不當利益。針對高風險職能人員（包括醫院高管、採購人員、行銷人員及財務人員），亦適用特定的反貪污要求，明確禁止其提供、索取或接受賄賂或其他不當利益。任何違反本集團反貪污規定的行為，均可能導致紀律處分，並在適當情況下採取法律行動。

The Group has implemented a range of preventive and monitoring measures to support the effective implementation of its anti-corruption framework. These include conducting annual audits and evaluations of relevant personnel and functions for anti-corruption and anti-bribery purposes, with a view to identifying potential causes, risk areas and hidden vulnerabilities that may give rise to commercial bribery or other misconduct. Through these ongoing review mechanisms, the Group seeks to strengthen internal controls, reinforce accountability and enhance the effectiveness of its anti-corruption management approach on a continuous basis.

本集團已實施一系列預防及監控措施，以支持其反貪污框架的有效實施。這些措施包括由針對反貪污及反賄賂目的，對相關人員及職能進行年度審計及評估，旨在識別可能導致商業賄賂或其他不當行為的潛在原因、風險領域及隱藏弱點。透過這些持續的檢討機制，本集團致力於持續加強內部控制、增強問責，並提升其反貪污管理方法的成效。

To facilitate the timely reporting of suspected misconduct, the Group has established multiple whistle-blowing channels, including a dedicated post box, hotline and email address, through which employees may raise concerns and report suspected corruption-related matters in good faith. The Group is committed to protecting whistle-blowers from retaliation, punishment or unfair treatment in accordance with its established procedures. These channels also enable management to be informed of potential misconduct at an early stage, thereby supporting timely follow-up actions and strengthening the Group's internal control and risk management processes.

為促進及時舉報涉嫌不當行為，本集團已設立多個舉報渠道，包括專用信箱、熱線及電子郵件地址，員工可透過這些管道善意地提出疑慮及舉報涉嫌貪腐相關事宜。本集團致力於依照既定程序，保護舉報者免受報復、懲處或不公平待遇。這些渠道亦使管理層能及早獲悉潛在的不當行為，從而支持及時採取後續行動，並改善本集團的內部控制及風險管理流程。

During the Reporting Period, the Group was not aware of any concluded legal cases regarding corrupt practices brought against the Group or its employees. The Group also recognises the importance of promoting a culture of integrity through ongoing training and awareness-building. All Directors have received corporate governance training provided by the Group to ensure that they clearly understand their responsibilities and fiduciary duties. In addition, anti-corruption and employee ethics are covered in induction training for new employees. The Group will continue to monitor regulatory developments and arrange relevant anti-corruption training for directors and employees, where appropriate, to maintain awareness of evolving compliance expectations and reinforce ethical conduct across the organisation.

於報告期間，本集團並無知悉任何針對本集團或其員工提出的涉及貪腐行為且已結案的法律訴訟。本集團亦深知透過持續培訓及提升意識來推廣誠信文化的重要性。全體董事均已接受本集團提供的企業管治培訓，以確保其清楚理解自身職責及受信責任。此外，新員工入職培訓亦涵蓋反貪污及員工道德規範內容。本集團將持續關注監管動態，並在適當情況下為董事及員工安排相關反貪污培訓，以維持對不斷演變的合規期望的認知，並增強整個組織的道德行為。

Through the above policies, controls and reporting mechanisms, the Group aims to foster a culture of openness, accountability and integrity among directors and employees, and to maintain a sound anti-corruption governance framework that supports its long-term sustainable development.

透過上述政策、監控措施及報告機制，本集團旨在於董事及員工之間培養開放、問責及誠信的文化，並維持健全的反貪污治理框架，以支持其長期的可持續發展。

COMMUNITY INVESTMENT

The Group recognises that meaningful community engagement is an integral part of its commitment to responsible corporate citizenship and sustainable development. As a healthcare service provider, we seek to understand the needs and expectations of the communities in which we operate and to ensure that our community investment initiatives are aligned with local interests and social well-being. By encouraging our employees to participate in community and medical outreach activities, the Group strengthens its connection with the community, gains a better understanding of local health-related needs and concerns, and contributes its professional expertise to promote public wellbeing.

During the Reporting Period, the Group's community investment efforts were primarily focused on health and community wellbeing, with particular emphasis on eye health education, preventive screening, community medical outreach and support for vulnerable groups. Leveraging our professional capabilities in ophthalmic and healthcare services, the Group organised and participated in a wide range of public welfare and community outreach activities in Mainland China and Hong Kong.

During the Reporting Period, the Group organised and participated in a total of 491 volunteering activities in Mainland China, to which our employees contributed approximately 10,404.00 volunteer hours. These activities covered community eye health education, free screening and consultation services, public health talks and outreach programmes for residents, corporate employees, veterans and other community groups.

In addition to employee volunteering, the Group also contributed financial resources to support community wellbeing and charitable causes. During the Reporting Period, the Group donated approximately HKD370,000 in total to charitable and community organisations, including Smiling Stars Limited in support of the "Welcoming the National Games Together: 'Burn Fat, Gain Health' Weight Management and Chronic Disease Prevention Slogan Competition Award Presentation Ceremony cum Health Carnival", the Asian Pacific Osteoporosis Foundation, the Hong Kong Cancer Fund, GX Foundation Company Limited, and the Yan Chai Hospital Year Fund for relief efforts related to the Tai Po fire incident. In addition, the Group donated approximately RMB22,000 to the Shenzhen Voluntary Service Foundation and the Guangdong Population Foundation.

社區投資

本集團深知，有意義的社區參與是我們履行負責任企業公民義務及推動可持續發展不可或缺的一部分。作為醫療服務提供者，我們致力於了解營運所在社區的需求與期望，並確保我們的社區投資計劃符合當地利益及社會福祉。透過鼓勵員工參與社區及醫療外展活動，本集團不僅加深與社區的連結，更深入了解當地與健康相關的需求與關切，並運用專業知識促進公眾福祉。

於報告期間，本集團的社區投資工作主要聚焦於健康及社區福祉，並特別著重眼科健康教育、預防性篩查、社區醫療外展及對弱勢群體的支援。憑藉我們在眼科及醫療服務方面的專業能力，本集團於中國內地及香港組織並參與了廣泛的公益及社區外展活動。

於報告期間，本集團在中國內地共籌辦及參與了491項義工活動，員工共貢獻了約10,404.00小時的義工服務。這些活動涵蓋社區眼科健康教育、免費篩查及諮詢服務、公共衛生講座，以及針對居民、企業員工、退伍軍人及其他社區群體的外展計劃。

除員工志願服務外，本集團亦提供資金資源以支持社區福祉及慈善事業。於報告期內，本集團共向慈善及社區組織捐款約370,000港元，包括捐贈予方圓之星有限公司以支持「共迎全運『燃脂有物』控體重－防慢病標語創作比賽頒獎典禮暨健康嘉年華」、亞太骨質疏鬆基金會、香港癌症基金會、共享基金會有限公司，以及仁濟醫院年度基金，以支援大埔火災事故救援工作。此外，本集團亦向深圳志願服務基金會及廣東省人口基金會捐款約人民幣22,000元。

Through these initiatives, the Group aims to create positive social value by contributing both time and financial resources to areas that are relevant to community needs and aligned with the Group's expertise. Looking ahead, the Group will continue to promote employee participation in meaningful community programmes and explore further opportunities to support public health, community wellbeing and sustainable social development in the regions where it operates.

透過這些舉措，本集團期望透過投入時間及資金資源，為符合社區需求且與本集團專業知識相符的領域作出貢獻，從而創造正面的社會價值。展望未來，本集團將繼續推動員工參與有意義的社區計劃，並探索更多機會，以支持其營運地區的公共衛生、社區福祉及可持續社會發展。

During the Reporting Period, the Group continued to receive external recognition from industry bodies and organisations for its service quality, customer engagement capabilities and contribution to cross-boundary healthcare development. In particular, the Group's ophthalmic service brand, C-MER Eye Center, was recognised as a Premier Service Brand by the Hong Kong Brand Development Council, reflecting market recognition of the Group's long-standing commitment to providing professional, safe and reliable one-stop ophthalmic medical services.

於報告期內，本集團憑藉其服務質素、客戶互動能力及對跨境醫療發展的貢獻，持續獲得業界機構及組織的外部認可。其中，本集團的眼科服務品牌「希瑪眼科中心」獲香港品牌發展局評為「卓越服務名牌」，反映市場對本集團長期致力提供專業、安全及可靠的一站式眼科醫療服務的認可。

In addition, the Group received a Certificate of Appreciation under the Greater Bay Area Information Outreach Initiative, "Greater Bay Area Together Community Engagement", from HKFTU Greater Bay Area Social Service. This recognition reflected the Group's support for community engagement and the dissemination of practical information relevant to the Greater Bay Area, contributing to stronger public awareness and regional social development.

此外，本集團榮獲香港工聯會大灣區社會服務社頒發「灣區同行社區躍進」感謝狀。此項殊榮彰顯本集團對社區參與及推廣大灣區實用資訊的支持，提升公眾意識及區域社會發展。



The Group's dental and cross-boundary healthcare operations were also recognised under the HKEJ GBA Brand Awards of Excellence 2025, where Shenzhen CKJ Group and C+ Health CKJ (Shenzhen) Hospital received the Outstanding Greater Bay Area Dental Healthcare Institution Award and the Outstanding Cross-boundary Integrated Healthcare Brand Award, respectively. These recognitions highlighted the Group's service capabilities, operational standards and brand influence in the Greater Bay Area healthcare market.

本集團的牙科及跨境醫療業務亦獲得信報財經新聞「大灣區品牌卓越大獎2025」肯定，其中深圳愛康健集團及深圳希華愛康健醫院分別榮獲「卓越大灣區牙科醫療服務機構獎」及「卓越跨境聯合醫療服務品牌獎」。這些殊榮彰顯了本集團在大灣區醫療市場的服務能力、營運標準及品牌影響力。





Furthermore, the Group received the Excellence in Enhanced Customer Experience Award from WATI, recognising its efforts to strengthen customer engagement, service responsiveness and overall user experience through digital communication technologies and customer-centric service practices.

此外，本集團榮獲WATI頒發的「卓越客戶體驗提升獎」，以表彰其透過數碼通訊技術及以客戶為中心的服務常規，致力加強客戶參與、服務反應速度及整體使用者體驗。



The Group received recognition from various organisations including HKCSS – The Caring Company Scheme, "Best ESG Award – Gold" from CTgoodjobs and "Best Growth in HR Initiative Award – Recruitment" from Jobsdb by SEEK for its efforts and commitment in adopting ESG initiatives in business operations.

本集團因在業務營運中推行環境、社會及管治措施所付出的努力及承諾，獲得了香港社會服務聯會－商界展關懷、CTgoodjobs的「Best ESG Award – Gold」以及SEEK旗下Jobsdb的「Best Growth in HR Initiative Award – Recruitment」獎項等多家機構的認可。







Shenzhen-Hong Kong Resource Coordination, Cross-border Public Welfare Warms Both Sides

In October 2025, C-MER joined hands with the Hong Kong Chinese Dental Association to jointly establish the "Greater Bay Area Oral International Education and Training Centre," with the Fuheng Dental Clinic at Futian Port as the digital demonstration base, building a "Digital Intelligent Oral Ecosystem Diagnosis and Treatment System." The simultaneously launched "Smile Shenzhen-Hong Kong Healthy Futian" Public Welfare Festival fully utilized the resource advantages of both Shenzhen and Hong Kong to provide residents with free oral screening, dental subsidies, and health education services.

深港資源協調，跨境公益暖心兩地

2025年10月，希瑪攜手香港華人牙醫工會，共同成立「大灣區口腔國際教育培訓中心」，並以福田口岸富亨牙醫診所作為數碼示範基地，建構「數碼智能口腔生態診治系統」。同期啟動的「微笑深港 · 健康福田」公益節，充分發揮深港兩地的資源優勢，為居民提供免費口腔篩查、牙科補助及健康教育服務。



Rural Medical Revitalization Action: Donation of Medical Equipment to Shangping Town Central Health Center, Lianping County, Heyuan City

In March 2025, responding to the Shenzhen Municipal Committee Hong Kong and Macao Affairs Office's call to support the "Hundred Counties, Thousand Towns, Ten Thousand Villages Project" and serve rural grassroots medical care, C-MER actively responded to the rural medical revitalization action by donating a batch of medical equipment worth approximately RMB100,000 to Shangping Town Central Health Center in Lianping County, Heyuan City, including dental chairs, ophthalmoscopes, and ECG machines, providing hardware support for improving grassroots medical service capabilities. This donation marks the second time the Group has extended assistance to rural grassroots health centers in the Heyuan area.

鄉村醫療振興行動：向河源市連平縣上坪中心衛生院捐贈醫療設備

於2025年3月，響應深圳市港澳事務辦公室支持「百縣千鎮萬村工程」並服務基層鄉村醫療，希瑪積極響應鄉村醫療振興行動，向河源市連平縣上坪中心衛生院捐贈一批價值約人民幣100,000元的醫療設備，包括牙科椅、眼底鏡及心電圖機，為提升基層醫療服務能力提供硬件支援。此次捐贈是該集團第二次向河源地區的基層衛生中心伸出援手。



Partnership with Shenzhen Women and Children's Development Foundation to Launch "Little Sun" Eye Care Public Welfare Plan

In June 2025, C-MER joined hands with the Shenzhen Women and Children's Development Foundation to officially launch the "Little Sun" Eye Care Public Welfare Plan. Focusing on children's and adolescents' eye health, C-MER dispatched 14 senior ophthalmologists to form a public welfare lecturer team, going deep into 40 communities in Futian, Nanshan, and Luohu districts to carry out youth myopia prevention and control science popularization actions.

攜手深圳婦女兒童發展基金會啟動「小太陽」護眼公益計劃

2025年6月，希瑪與深圳婦女兒童發展基金會攜手，正式啟動「小太陽」護眼公益計劃。聚焦兒童及青少年眼健康，希瑪派遣14位資深眼科醫師組成公益講師團隊，深入福田、南山、羅湖區的40個社區，開展青少年近視防治科普行動。

As an important measure for C-MER to fulfill social responsibility, the "Little Sun" Eye Care Public Welfare Plan adopts a "Family-Community-Society" three-party collaborative eye care network, popularizing scientific eye care knowledge to parents and children, and contributing to youth myopia prevention and control.

作為希瑪履行社會責任的重要舉措，「小太陽」護眼公益計劃採用「家庭、社區、社會」三方協作的眼科護理網絡，向家長和兒童普及科學的護眼知識，為青少年近視防治貢獻力量。



Launch of "Xiangzhou Care for Children Month," Free Glasses for 200 Children in Difficult Situations

In June 2025, Xiangzhou District Charity Association and C-MER jointly launched the "Xiangzhou Care for Children Month – Future Guardian Plan Vision Health Care Action." C-MER donated ophthalmic diagnosis and treatment services and glasses materials worth approximately RMB150,000, providing free glasses for 200 eligible children in difficult situations and Tibetan class students.

After screening, the first batch completed personalized glasses fitting for 79 Tibetan class students with vision abnormalities from Zhuhai No. 4 Middle School. The activity adopted a three-dimensional model of "Public Welfare Vision Screening + Free Glasses + Eye Health Education," building a vision health protection network for children.

啟動「香洲關愛兒童月」，為200名困境兒童贈送免費眼鏡！

2025年6月，香洲區慈善會與希瑪眼科共同啟動「香洲關愛兒童月－未來守護者計劃之視力健康關愛行動」。希瑪捐贈了價值約人民幣150,000元的眼科診治服務及眼鏡材料，為200名符合資格的困境兒童及藏班學生提供免費眼鏡。

經篩檢後，首批為珠海市第四中學79名視力異常的藏班學生完成了定制配鏡服務。本次活動採用「公益視力篩檢＋免費配鏡＋眼健康教育」的三維模式，為兒童構建視力健康防護網。



"Bright Eyes & Shiny Teeth" Health Initiative

From May to July 2025, C+ Health (Shenzhen) Hospital, together with the Democratic Alliance for the Betterment and Progress of Hong Kong (DAB), the Hong Kong Island Federation of Associations, the Hong Kong China Law Society, the Guangdong-Hong Kong Chiu Chow Association, the Guangxi Association of Hong Kong, the Hong Kong Women's Association Representatives Association, the Guangxi Association of Hong Kong (Hong Kong Island District) Service Center, the Hong Kong Zhuhai Association, and the Sham Shui Po District Residents Association, launched the "Bright Eyes, Healthy Teeth" Health Initiative, providing eye examinations, teeth cleaning, physical examinations, and other medical health services, benefiting thousands of Hong Kong citizens.

「明眸皓齒」健康大行動

2025年5月至7月期間，深圳希華愛康健醫院聯合民建聯、香港島各界聯合會、香港中律協、粵港潮聯、香港廣西社團、港區婦聯代表聯誼會、香港廣西社團、香港廣西(港島區)服務中心、香港珠海社團總會、深水埗區居民聯會等開展「明眸皓齒健康大行動」，提供驗眼、洗牙、體檢等醫療健康服務，數百名香港市民將受惠。

Hongling Middle School High School Students Summer Study Tour

In July 2025, 30 teachers and students from the high school department of Hongling Middle School went to C+ Health (Shenzhen) Hospital for a summer "Bright Eyes, Healthy Teeth" study tour. In September 2025, the Hongling Education Group awarded C+ Health (Shenzhen) Hospital the "2025 Outstanding Social Practice Base."

紅嶺中學高中生暑期研習旅

2025年7月，紅嶺中學高中部30名師生前往深圳希華愛康健醫院，開啓暑期「明眸皓齒大健康」研學之旅。2025年9月，紅嶺教育集團授予深圳希華愛康健醫院「2025年度傑出社會實踐基地」稱號。

Integrated Chinese and Western Medicine Prevention and Treatment of Chikungunya Fever – Hong Kong-wide Mosquito Prevention and Elimination Campaign

In August 2025, the "Integrated Chinese and Western Medicine Prevention and Treatment of Chikungunya Fever – Hong Kong-wide Mosquito Prevention and Elimination Campaign" was launched in Hong Kong, hosted by the Democratic Alliance for the Betterment and Progress of Hong Kong (DAB) and the Hong Kong Registered Chinese Medicine Practitioners Association, with full support from Shenzhen CKJ Group donated 15,000 sets containing mosquito repellent, natural non-toxic mosquito repellent traditional Chinese medicine sachets, and mosquito prevention information leaflets to assist citizens in mosquito prevention.

「中西醫結合 • 預治基孔肯雅熱－全港防蚊滅蚊大行動」

2025年8月，由香港民建聯及香港註冊中醫學會主辦的「中西醫結合 • 預治基孔肯雅熱－全港防蚊滅蚊大行動」在香港正式啟動，並獲深圳希華愛康健醫院全力支持，捐贈了15,000套防蚊套裝，內含驅蚊劑、天然無毒的中藥防蚊香包及防蚊宣傳單張，以協助市民進行防蚊工作。

Shenzhen's First "Hong Kong-style Port Comprehensive Hospital" – C+ Health (Shenzhen) Hospital Officially Launched at Luohu Port, Creating a New Paradigm for Shenzhen-Hong Kong Medical Integration

On 15 January 2025, Shenzhen's first "Hong Kong-style Port Comprehensive Hospital," C+ Health (Shenzhen) Hospital, officially opened at Luohu Port. This project was marking a new milestone in Shenzhen-Hong Kong medical cooperation, helping to promote the "Three Connects" (drug and device connect, talent connect, data connect) of Shenzhen-Hong Kong medical services, and providing high-quality and cost-effective medical services for Hong Kong, Shenzhen, and Greater Bay Area residents.

Since opening, the hospital has reached strategic cooperation with more than ten Hong Kong institutions including DAB, exploring an "Insurance + Medical" integration model, and becoming one of the first pilot institutions for Shenzhen-Hong Kong Chinese and Western medicine cross-border referral.

深圳首家「港式口岸綜合醫院」－希華愛康健醫院於羅湖口岸正式啟用，開創深港醫療融合新模式

於2025年1月15日，深圳首家「港式口岸綜合醫院」希華愛康健醫院於羅湖口岸正式開幕。該項目標誌著深港醫療合作的新里程碑，有助於推動深港醫療服務的「三通」（藥械通、人才通、數據通），為香港、深圳及大灣區居民提供優質且具成本效益的醫療服務。

自開業以來，醫院已與包括民建聯在內的十餘家香港機構達成戰略合作，探索「保險+醫療」綜合模式，並成為深港中西醫跨境轉診的首批試點機構之一。



C-MER and BOC Life Sign Strategic Cooperation, "Insurance + Medical" Jointly Build New Cross-border Medical Ecosystem in Greater Bay Area

In May 2025, C-MER and BOC Life recently reached strategic cooperation to jointly create a high-quality "Insurance + Medical" cross-border comprehensive solution and build a new medical ecosystem in the Greater Bay Area. Both parties will leverage their respective advantages, focus on elderly care financial services in the Greater Bay Area, rely on medical resources such as Shenzhen CKJ Group at Luohu Port, and combine with BOC Life's insurance products to provide customers with high-quality cross-border medical comprehensive services.

希瑪與中銀人壽簽署戰略合作協議，攜手打造「保險＋醫療」大灣區跨境醫療新生態

希瑪與中銀人壽近期於2025年5月達成戰略合作，共同打造高品質的「保險+醫療」跨境綜合解決方案，在粵港澳大灣區構建全新的醫療生態系統。雙方將發揮各自優勢，聚焦大灣區養老金融服務，依託羅湖口岸的深圳愛康健集團等醫療資源，結合中銀人壽的保險產品，為客戶提供高品質的跨境醫療綜合服務。



C-MER and Johnson & Johnson Vision Sign 2026 Strategic Cooperation Agreement

At the 8th China International Import Expo, C-MER and global ophthalmic medical giant Johnson & Johnson Vision signed a 2026 strategic cooperation agreement. This cooperation will focus on the introduction and application of cutting-edge ophthalmic technology, relying on C-MER's medical network layout in the Greater Bay Area to promote the localization of internationally leading ophthalmic equipment, intraocular lenses, and diagnosis and treatment solutions. Both parties aim to further improve the level of precision ophthalmic diagnosis and treatment through in-depth cooperation, provide internationally synchronized eye health services for patients in the Greater Bay Area and even nationwide, and jointly contribute to the high-quality development of China's ophthalmic medical cause.

希瑪與強生視力健簽署2026年戰略合作協議

在第八屆中國國際進口博覽會上，希瑪集團與全球眼科醫療巨頭強生視力健(Johnson & Johnson Vision)簽署了2026年戰略合作協議。此次合作將聚焦尖端眼科技術的引進及應用，依託希瑪在大灣區的醫療網絡佈局，推動國際領先的眼科設備、人工晶體及診治方案的本土化。雙方旨在透過深度合作，進一步提升眼科精準診治水平，為大灣區乃至全國患者提供與國際同步的眼科醫療服務，並共同推動中國眼科醫療事業的高品質發展。



C-MER Awarded First Batch of "Family-Friendly Workplace" Title in Shenzhen

At the second Family-Friendly Workplace Practice Exchange Conference hosted by the Shenzhen Women and Children's Development Foundation, C-MER was awarded the first batch of "Family-Friendly Workplace" title in Shenzhen and was granted membership in the "Family-Friendly Alliance." This honor fully affirms C-MER's long-term practice of the "Family Culture" philosophy and care for employees' family welfare.

As a Hong Kong-funded medical institution, C-MER has always emphasized the balance between employees' work and life, creating a warm and caring working environment through humanized management systems, family care initiatives, and comprehensive welfare systems.

希瑪榮獲深圳市首批「家庭友好型工作場所」稱號

在由深圳市婦女兒童發展基金會主辦的第二屆家庭友好型工作場所實踐交流會上，希瑪榮獲深圳市首批「家庭友好型工作場所」稱號，並獲授「家庭友好聯盟」成員資格。此項殊榮充分肯定了希瑪長期踐行「家庭文化」理念，以及對員工家庭福祉的關懷。

作為一間港資醫療機構，希瑪向來重視員工的工作及生活平衡，透過人性化的管理制度、家庭關懷措施及全面的福利制度，營造出溫暖且充滿關懷的工作環境。



C-MER Selected for 2025 Future Healthcare 100 Strong Innovation List

At the 2025 Future Healthcare and Medicine 100 Strong Exhibition (2025 VBEF), C-MER was awarded "Private Eye Care Innovative Service Institution" in the "2025 Future Healthcare 100 Strong Innovation Awards" list released by the conference, based on its excellent smart medical service system and industry influence.

This honor not only demonstrates C-MER's positive performance in technological innovation, service models, and social responsibility, but also affirms its continuous efforts in promoting the high-quality development of China's ophthalmic medical care.

希瑪入選「2025未來醫療百強創新榜」

在「2025未來醫療醫藥百強展會」上，希瑪憑藉其卓越的智能醫療服務體系及行業影響力，榮獲大會發佈的「2025未來醫療百強創新獎」名單中的「民營眼科創新服務機構」殊榮。

此項殊榮不僅彰顯了希瑪在技術創新、服務模式及社會責任方面的優異表現，更肯定了其推動中國眼科醫療高品質發展的持續努力。



"Greater Bay Area Brand Excellence Awards 2025" by Hong Kong Economic Journal

In the "Greater Bay Area Brand Excellence Awards 2025" selection hosted by Hong Kong's "Hong Kong Economic Journal," two major brands under C-MER both won awards: C-MER Aikangjian Dental Group was honored with the "Excellence Greater Bay Area Dental Medical Service Institution Award" for its deep cultivation and quality service in the Greater Bay Area oral medical field; Shenzhen C-MER Aikangjian Hospital was awarded "Excellence Cross-border Comprehensive Medical Service Brand" for its unique location advantage at Luohu Port and Shenzhen-Hong Kong integration innovation model.

This award is high recognition of C-MER's promotion of Greater Bay Area medical integration and brand building. As a benchmark for Shenzhen-Hong Kong medical cooperation, C-MER Aikangjian Dental and C-MER Aikangjian Hospital will continue to leverage the synergistic advantages of "Hong Kong-style Service + Mainland Resources" to provide high-quality, seamless cross-border medical experiences for Bay Area residents.

《信報》「大灣區品牌卓越大獎2025」

在由香港《信報》主辦的「大灣區品牌卓越大獎2025」評選中，希瑪旗下的兩個主要品牌均獲獎：希瑪愛康健口腔集團憑藉在大灣區口腔醫療領域的深耕與優質服務，榮獲「大灣區卓越牙科醫療服務機構」獎；深圳希華愛康健醫院憑藉羅湖口岸的獨特區位優勢及深港融合創新模式，榮獲「卓越跨境綜合醫療服務品牌」獎。

此獎項高度肯定了希瑪在推動大灣區醫療融合及品牌建設方面的成就。作為深港醫療合作的標竿，希瑪愛康健口腔及希華愛康健醫院將持續發揮「港式服務＋內地資源」的協同優勢，為大灣區居民提供高品質、無縫銜接的跨境醫療體驗。



C-MER Listed in "2025 Shenzhen Top 500 Enterprises" for Five Consecutive Years

On 28 October 2025, the Shenzhen Enterprise Confederation and Shenzhen Entrepreneurs Association officially released the "2025 Shenzhen Top 500 Enterprises" list. C-MER was listed in the Shenzhen Top 500 for five consecutive years based on its stable operating strength, continuous innovation, and deep layout in the Greater Bay Area, and also entered the "International Development TOP 100 List" and the "Modern Service Enterprise TOP 100 List."

希瑪連續五年入選「2025年深圳500強企業」

2025年10月28日，深圳市企業聯合會與深圳市企業家協會正式公佈了「2025年深圳500強企業」榜單。憑藉穩健的營運實力、持續的創新以及在大灣區的深度佈局，希瑪連續五年入選「深圳500強」，同時亦躋身「國際化發展百強」及「現代服務業企業百強」。

Five consecutive years on the list marks C-MER's continued authoritative recognition in scale growth, industry influence, and social contribution. The selection for the two sub-lists further demonstrates C-MER's unique advantages as a Hong Kong-funded medical enterprise in cross-border medical integration and international resource docking, as well as its deep achievements in the high-end medical service field.

連續五年入選，標誌著希瑪在規模增長、行業影響力及社會貢獻方面持續獲得權威認可。入選這兩項子榜單，進一步彰顯了希瑪作為港資醫療企業在跨境醫療融合與國際資源對接方面的獨特優勢，以及其在高端醫療服務領域的深厚成就。



Dr. LAM Shun Chiu Dennis Tops First "21st Century Asia-Pacific Ophthalmology Leaders List"

At the 40th Asia-Pacific Academy of Ophthalmology Annual Academic Congress (APAO 2025 Congress), the first "21st Century Asia-Pacific Ophthalmology Leaders List" was simultaneously announced. C-MER founder Dr. LAM Shun Chiu Dennis topped the list for his outstanding contributions in clinical ophthalmology, scientific research innovation, and international academic exchange.

林順潮醫生榮登首屆「21世紀亞太眼科領袖榜」榜首

在第40屆亞太眼科學會年度學術大會(APAO 2025)上，首屆「21世紀亞太眼科領袖榜」同步揭曉。希瑪創辦人林順潮醫生憑藉其在臨床眼科、科研創新及國際學術交流方面的傑出貢獻，榮登榜首。

As one of the main leaders in the Asia-Pacific ophthalmology community, Dr. LAM Shun Chiu Dennis has been selected for the "World's Top 100 Ophthalmologists" for seven consecutive times to date. This topping of the "21st Century Asia-Pacific Ophthalmology Leaders List" is high recognition of his decades of efforts in promoting Asia-Pacific ophthalmology academic development and talent cultivation.

作為亞太眼科界的主要領袖之一，林順潮醫生迄今已連續七次入選「全球百大眼科醫師」。此次榮登「21世紀亞太眼科領袖榜」榜首，正是對其數十年來致力推動亞太眼科學術發展與人才培育的極高肯定。

CEO LI Xiaoting Wins KPMG "Future Extraordinary Women Entrepreneur" Award

On 24 October 2025, the inaugural KPMG "Future Entrepreneur Awards" ceremony was held in Shenzhen. Ms. LI Xiaoting, Vice Chairman of the Board and CEO of C-MER Medical Group, won the "Future Extraordinary Women Entrepreneur" award for her outstanding performance in strategic foresight, technological innovation, and social responsibility.

行政總裁李肖婷榮獲畢馬威「未來非凡巾幗企業家」獎

2025年10月24日，首屆畢馬威「未來企業家大獎」頒獎典禮在深圳舉行。希瑪醫療集團董事會副主席兼行政總裁李肖婷女士，憑藉其在戰略前瞻、技術創新及社會責任方面的卓越表現，榮獲「未來非凡巾幗企業家」獎項。

This selection underwent several months of strict screening and professional evaluation. Ms. LI Xiaoting stood out with her innovative medical model and flexible leadership. She led the promotion of Shenzhen-Hong Kong medical integration, introduced international cutting-edge technology, and was committed to building an inclusive and diverse organizational culture, fully demonstrating the key role of new-era women entrepreneurs in promoting industrial innovation and sustainable development.

此次評選歷經數月嚴格篩選與專業評審。李肖婷女士憑藉其創新的醫療模式與靈活的領導風格脱穎而出。彼引領推動深港醫療融合，引進國際尖端技術，並致力於構建包容多元的組織文化，充分展現了新時代女性企業家在推動行業創新及可持續發展中的關鍵作用。



First Batch of "Quality Merchants Serving Overseas Tourists"

In July 2025, the "Dual-city Linkage Cultural Tourism Symbiosis" – Shenzhen-Hong Kong Cultural Tourism Cooperation Development Exchange Conference and 2025 Luohu Shenzhen-Hong Kong Cultural Month Opening Ceremony was held at the Luohu Shenzhen-Hong Kong Integration Exchange Development Center. C+ Health (Shenzhen) Hospital, as one of the first batch of quality enterprises, was awarded "Quality Merchants Serving Overseas Tourists."

首批「服務境外人士旅遊優質商家」

2025年7月，「雙城鏈動文旅共生」深港文旅合作發展交流會暨2025羅湖深港文化月開幕儀式在羅湖深港融合交流發展中心舉行。深圳希華愛康健醫院作為首批優質企業之一，榮獲「服務境外人士旅遊優質商家」稱號。



Project Vision – Ophthalmology Center Project of Jinyang County People's Hospital

In 2025, the project recorded approximately 2,500 outpatient visits, conducted about 2,000 public welfare screenings, and completed 133 ophthalmic surgeries, including 103 cataract surgeries. Through specialist mentorship and training, the project strengthened local ophthalmic services while supporting public functions such as visual disability assessments and ophthalmic health examinations.

亮睛工程－金陽縣人民醫院眼科中心項目

2025年，該項目共接診門診約2,500人次，開展公益篩查約2,000人次，並完成133例眼科手術，其中包括103例白內障手術。透過專科醫師的指導培訓，該項目不僅提高當地眼科醫療服務，同時支援了視力障礙評估及眼科健康檢查等公共服務。

Project Vision – Aohan Banner Ophthalmology Center Project in Inner Mongolia

The project recorded approximately 5,649 outpatient visits, conducted around 2,900 cataract screenings, and completed 61 surgeries in 2025. Through medical outreach services, specialist engagement, and training programs, the initiative promoted more balanced access to ophthalmic healthcare at the community level.

亮睛工程－內蒙古敖漢旗眼科中心項目

2025年，該計劃共接待約5,649人次門診，進行約2,900次白內障篩檢，並完成61例手術。透過醫療外展服務、專科醫師參與及培訓計劃，此項計劃促進社區層級眼科醫療資源的均衡分配。







Eastern Guangdong Charity Bright Vision Initiative – Phase II

Launched in 2025 with RMB500,000 in designated community investment funding, the project aims to benefit up to 1,000 elderly cataract patients. By the end of 2025, 669 cataract sight-restoration surgeries had been successfully completed, demonstrating steady progress and growing social impact.

粵東慈善光明行項目－第二階段

本計劃於2025年啟動，運用人民幣500,000元的指定社區投資資金，目標是惠及多達1,000名老年白內障患者。截至2025年底，已成功完成669例白內障視力恢復手術，展現出穩步進展與日益增長的社會影響力。

Project Vision – Sunflower Program

Focusing on youth vision health, the program invests in community eye care through school-based vision screenings and eyeglasses donations. During the reporting period, a total of 534 pairs of prescription glasses were donated, benefiting students across multiple schools and supporting myopia prevention and correction.

亮睛工程－向日葵項目

該計劃聚焦青少年視力健康，透過校園視力篩檢及眼鏡捐贈，投資社區眼科照護。在報告期間，共捐贈534副處方眼鏡，惠及多所學校的學生，並支持近視預防及矯正工作。





Project Vision – Elderly Bright Vision Initiatives – Beijing and Zhuhai

Through partnerships with designated hospitals, the initiatives completed a total of 188 cataract surgeries in Beijing and Zhuhai by October 2025, contributing to improved visual health and quality of life among elderly community members.

亮睛工程－長者光明行項目－北京及珠海

透過與指定醫院合作，該計劃截至2025年10月已在北京及珠海完成共188例白內障手術，有助於提升社區長者的視力健康與生活品質。

Future in Focus – Bright Eyes Project

Targeting children with strabismus from disadvantaged families, the project completed corrective surgeries for 31 children by July 2025 and was successfully concluded in line with project objectives.

聚焦未來－亮睛工程

該計劃針對弱勢家庭的斜視兒童，截至2025年7月已為31名兒童完成矯正手術，並按計劃目標圓滿完成。

HKEX ESG REPORTING CODE INDEX

聯交所《環境、社會及管治報告守則》索引

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
A1. Emissions **A1. 排放物**		
Information on the policies and compliance with relevant laws and regulations relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的政策及遵守相關法律及規例的資料。	SUSTAINABILITY APPROACH 可持續發展方式 HAZARDOUS WASTE MANAGEMENT 有害廢物管理 WATER USE AND MANAGEMENT 用水及管理	
KPI A1.1 The types of emissions and respective emissions data. 關鍵績效指標A1.1排放物種類及相關排放資料。	EMISSIONS 排放物	
KPI A1.3 Total hazardous waste produced (tonnes) and intensity (e.g. per unit of production volume, per facility). 關鍵績效指標A1.3所產生有害廢棄物總量(以噸計算)及密度(如以每產量單位、每項設施計算)。	HAZARDOUS WASTE MANAGEMENT 有害廢物管理	
KPI A1.4 Total non-hazardous waste produced (tonnes) and intensity (e.g. per unit of production volume, per facility). 關鍵績效指標A1.4所產生無害廢棄物總量(以噸計算)及密度(如以每產量單位、每項設施計算)。	NON-HAZARDOUS WASTE MANAGEMENT 無害廢物管理	
KPI A1.5 Description of emissions targets set and steps taken to achieve them. 關鍵績效指標A1.5描述所訂立的排放量目標及為達到這些目標所採取的步驟。	EMISSIONS 排放物	
KPI A1.6 Description of how hazardous and non-hazardous wastes are handled, and a description of reduction targets set and steps taken to achieve them. 關鍵績效指標A1.6描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	HAZARDOUS WASTE MANAGEMENT 有害廢物管理 NON-HAZARDOUS WASTE MANAGEMENT 無害廢物管理	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
A2 Use of Resources **A2. 資源使用**		
Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	ENERGY USE AND MANAGEMENT 能源使用及管理 WATER USE AND MANAGEMENT 用水及管理	
KPI A2.1 Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 關鍵績效指標A2.1按類型劃分的直接及/或間接能源總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	ENERGY USE AND MANAGEMENT 能源使用及管理	
KPI A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility). 關鍵績效指標A2.2總耗水量及密度(如以每產量單位、每項設施計算)。	WATER USE AND MANAGEMENT 用水及管理	
KPI A2.3 Description of energy use efficiency targets set and steps taken to achieve them. 關鍵績效指標A2.3描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	ENERGY USE AND MANAGEMENT 能源使用及管理	
KPI A2.4 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 關鍵績效指標A2.4描述求取適用水源上可有任何問題,以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	WATER USE AND MANAGEMENT 用水及管理	
KPI A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, per unit produced. 關鍵績效指標A2.5製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	Not applicable 不適用	The Group's principal business involves the provision of specialist healthcare services, and it does not engage in manufacturing activities or the sale of finished products that would involve significant packaging material consumption. 本集團的主要業務為提供專業醫療服務,且未從事任何製造活動或銷售成品,並未涉及大量包裝材料消耗。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
A3 Environmental and Natural Resources **A3. 環境及天然資源**		
Policies on minimizing the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	THE ENVIRONMENT AND NATURAL RESOURCES 環境及天然資源	
KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 關鍵績效指標A3.1描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	THE ENVIRONMENT AND NATURAL RESOURCES 環境及天然資源	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
B1 Employment **B1. 僱傭**		
Information on the policies and compliance with laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策及遵守相關法律及規例的資料。	EMPLOYMENT 僱傭	
KPI B1.1 Total workforce by gender, employment type, age group and geographical region. 關鍵績效指標B1.1按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	EMPLOYMENT 僱傭	
KPI B1.2 Employment turnover rate by gender, age group and geographical region. 關鍵績效指標B1.2按性別、年齡組別及地區劃分的僱員流失比率。	EMPLOYMENT 僱傭	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
B2 Health and Safety **B2. 健康與安全**		
Information on the policies and compliance with laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境以及保障僱員避免職業性危害的政策及遵守相關法律及規例的資料。	HEALTH AND SAFETY 健康與安全	
KPI B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 關鍵績效指標B2.1過去三年(包括報告年度)每年因工亡故的人數及比率。	HEALTH AND SAFETY 健康與安全	
KPI B2.2 Lost days due to work injury. 關鍵績效指標B2.2因工傷損失工作日數。	HEALTH AND SAFETY 健康與安全	
KPI B2.3 Description of occupational health and safety measures adopted, and how they are implemented and monitored. 關鍵績效指標B2.3描述所採納的職業健康與安全措施，以及相關執行及監察方法。	HEALTH AND SAFETY 健康與安全	
B3 Development and Training **B3. 發展及培訓**		
Policies on improving employees' knowledge and skills for discharging duties at work; description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	DEVELOPMENT AND TRAINING 發展及培訓	
KPI B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management) 關鍵績效指標B3.1按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	DEVELOPMENT AND TRAINING 發展及培訓	
KPI B3.2 The average training hours completed per employee by gender and employee category 關鍵績效指標B3.2按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	DEVELOPMENT AND TRAINING 發展及培訓	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
B4 Labour Standards **B4. 勞工準則**		
Information on the policies and compliance with relevant laws and regulations relating to preventing child and forced labour. 有關防止童工或強制勞工的政策及遵守相關法律及規例的資料。	LABOUR STANDARDS 勞工準則	
KPI B4.1 Description of measures to review employment practices to avoid child and forced labour. 關鍵績效指標B4.1描述檢討招聘慣例的措施以避免童工及強制勞工。	LABOUR STANDARDS 勞工準則	
KPI B4.2 Description of steps taken to eliminate such practices when discovered. 關鍵績效指標B4.2描述在發現違規情況時消除有關情況所採取的步驟。	LABOUR STANDARDS 勞工準則	
B5 Supply Chain Management **B5. 供應鏈管理**		
Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	SUPPLY CHAIN MANAGEMENT 供應鏈管理	
KPI B5.1 Number of suppliers by geographical region. 關鍵績效指標B5.1按地區劃分的供應商數目。	SUPPLY CHAIN MANAGEMENT 供應鏈管理	
KPI B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are implemented, and how they are implemented and monitored. 關鍵績效指標B5.2描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	SUPPLY CHAIN MANAGEMENT 供應鏈管理	
KPI B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 關鍵績效指標B5.3描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	SUPPLY CHAIN MANAGEMENT 供應鏈管理	
KPI B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 關鍵績效指標B5.4描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	SUPPLY CHAIN MANAGEMENT 供應鏈管理	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
B6 Product Responsibility **B6. 產品責任**		
Information on the policies and compliance with relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided, and method of redress. 有關所提供產品和服務的健康與安全、廣告、標簽及私隱事宜以及補救方法的政策及遵守相關法律及規例的資料。	PRODUCT AND SERVICE RESPONSIBILITY 產品及服務責任	
KPI B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons. 關鍵績效指標B6.1已售或已運送產品總數中因安全與健康理由而須回收的百分比。	PRODUCT AND SERVICE RESPONSIBILITY 產品及服務責任	
KPI B6.2 Number of product and service-related complaints received and how they are dealt with. 關鍵績效指標B6.2接獲關於產品及服務的投訴數目以及應對方法。	PRODUCT AND SERVICE RESPONSIBILITY 產品及服務責任	
KPI B6.3 Description of practices relating to observing and protecting intellectual property rights. 關鍵績效指標B6.3描述與維護及保障知識產權有關的慣例。	PRODUCT AND SERVICE RESPONSIBILITY 產品及服務責任	
KPI B6.4 Description of quality assurance process and recall procedures. 關鍵績效指標B6.4描述質量檢定過程及產品回收程序。	PRODUCT AND SERVICE RESPONSIBILITY 產品及服務責任	
KPI B6.5 Description of consumer data protection and privacy policies, how they are implemented and monitored. 關鍵績效指標B6.5描述消費者資料保障及私隱政策，以及相關執行及監察方法。	PRODUCT AND SERVICE RESPONSIBILITY 產品及服務責任	
B7 Anti-corruption **B7. 反貪污**		
Information on the policies and compliance with relevant laws and regulations relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的政策及遵守相關法律及規例的資料。	ANTI-CORRUPTION 反貪污	
KPI B7.1 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 關鍵績效指標B7.1於報告期間對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	ANTI-CORRUPTION 反貪污	
KPI B7.2 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 關鍵績效指標B7.2描述防範措施及舉報程序，以及相關執行及監察方法。	ANTI-CORRUPTION 反貪污	
KPI B7.3 Description of anti-corruption training provided to directors and staff. 關鍵績效指標B7.3描述向董事及員工提供的反貪污培訓。	ANTI-CORRUPTION 反貪污	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
B8 Community Investment **B8. 社區投資**		
Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure activities consider community interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	COMMUNITY INVESTMENT 社區投資	
KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 關鍵績效指標B8.1專注貢獻範圍(如教育、環境事宜、勞工需求、健康、文化、體育)。	COMMUNITY INVESTMENT 社區投資	
KPI B8.2 Resources contributed (e.g. money or time) to the focus areas. 關鍵績效指標B8.2在專注範圍所動用資源(如金錢或時間)。	COMMUNITY INVESTMENT 社區投資	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
(I) Governance **(I) 管治**		
19. An issuer shall disclose information about: 19. 發行人須披露有關以下方面的資料： (a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: (a) 負責監督氣候相關風險和機遇的治理機構(可包括董事局、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊： (i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (i) 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略； (ii) how and how often the body(s) or individual(s) is informed about climate related risks and opportunities; (ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	CLIMATE-RELATED GOVERNANCE 氣候相關管治	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; (iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估； (iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and (iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及		
(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：	CLIMATE-RELATED GOVERNANCE 氣候相關管治	
(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (i) 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及		
(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. (ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。		

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
(II) Strategy **(II) 策略**		
Climate-related risks and opportunities **氣候相關風險和機遇**		
20. An issue shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 20. 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須： (a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; (a) 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇； (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (b) 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險； (c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and (c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及 (d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. (d) 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。	CLIMATE CHANGE 氣候變化	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
Business model and value chain **業務模式和價值鏈**		
21. An issue shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 21. 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露： (a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and (a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及 (b) a description of where in the issuer's business model and value chain climate related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). (b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。	CLIMATE CHANGE 氣候變化	
Strategy and decision-making **策略和決策**		
22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: 22. 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露： (a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: (a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候重大風險及機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：	CLIMATE CHANGE 氣候變化	Partially disclosed 部分披露 The Group is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant quantitive information will be disclosed once the supporting information is available for reliable disclosure. 本集團目前正加強相關評估框架、數據收集及內部審閱過程。相關資料將於支持資料可獲取以作可靠披露時予以披露。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D.氣候信息披露**		
(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; (i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動；		
(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); (ii) 已經或預期將進行的任何適應或減緩工作(直接或間接)；		
(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and (iii) 發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明；及		
(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and (iv) 發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標(如有))；及		
(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). (b) 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。		
23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 23. 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	CLIMATE CHANGE 氣候變化	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
Financial position, financial performance and cash flows **財務狀況、財務表現及現金流量**		
24. An issuer shall disclose qualitative and quantitative information about: 24. 發行人須披露以下定性和量化資料： (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and (a) 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及 (b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. (b) 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	Not yet disclosed 尚未披露	The Group is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant information will be disclosed once the supporting information is available for reliable disclosure. 本集團目前正加強相關評估框架、數據收集及內部審閱過程。相關資料將於支持資料可獲取以作可靠披露時予以披露。
Anticipated financial effect **預期財務影響**		
25. The issuer shall provide qualitative and quantitative disclosures about: 25. 發行人須披露以下定性和量化資料： (a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: (a) 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務表現在短期、中期及長期內將如何變化： (i) its investment and disposal plans; and (i) 其投資及處置計劃；及 (ii) its planned sources of funding to implement its strategy; and (ii) 其為實施策略所需的資金的計劃資金來源； (b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. (b) 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	CLIMATE CHANGE 氣候變化	Partially disclosed 部分披露 The Group is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant quantitive information will be disclosed once the supporting information is available for reliable disclosure. 本集團目前正加強相關評估框架、數據收集及內部審閱過程。相關資料將於支持資料可獲取以作可靠披露時予以披露。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
Climate resilience **氣候韌性**		
26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 26. 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情境分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露： (a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (a) 發行人截至匯報日對其氣候韌性的評估，其有助於了解： (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (i) 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情境分析中確定的影響； (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (ii) 發行人對氣候韌性的評估中考慮的重大不確定因素的範圍；及 (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; (iii) 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；	CLIMATE CHANGE 氣候變化	Partially disclosed 部分披露 The Group is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant quantitive information will be disclosed once the supporting information is available for reliable disclosure. 本集團目前正加強相關評估框架、數據收集及內部審閱過程。相關資料將於支持資料可獲取以作可靠披露時予以披露。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		

(b) how and when the climate-related scenario analysis was carried out, including:

(b) 如何及何時進行氣候相關情境分析，包括：

(i) information about the inputs used, including:

(i) 使用的輸入數據，包括：

(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;

(1) 發行人在分析中使用的氣候相關情境及其來源；

(2) whether the analysis included a diverse range of climate-related scenarios;

(2) 分析是否涵蓋多種不同的氣候相關情境；

(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;

(3) 分析所使用的氣候相關情境是否與氣候相關轉型風險或氣候相關物理風險有關；

(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;

(4) 發行人在其情境中是否使用了與最新氣候變化國際協議相一致的情境；

(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;

(5) 發行人為何認為所選擇的氣候相關情境與評估其氣候相關變化、發展或不確定性的韌性相關；

(6) time horizons the issuer used in the analysis; and

(6) 發行人在分析中所使用的時間範圍；及

(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);

(7) 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；

(ii) the key assumptions the issuer made in the analysis; and

(ii) 發行人在分析中所作的關鍵假設；及

(iii) the reporting period in which the climate-related scenario analysis was carried out.

(iii) 進行氣候相關情境分析的匯報期。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
(III) Risk Management **(III) 風險管理**		
27. An issue shall disclose information about: 27. 發行人須披露以下資訊： 氣候變化 (a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: (a) 發行人用於識別、評估氣候相關風險和機遇，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊； (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (i) 發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）； (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (ii) 發行人可有及如何使用氣候相關情境分析來識別氣候相關風險； (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iii) 發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）；	CLIMATE CHANGE 氣候變化	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D.氣候信息披露**		

(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;
(iv) 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；

(v) how the issuer monitors climate-related risks; and
(v) 發行人如何監察其氣候相關風險；

(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;
(vi) 與上一個匯報期相比，發行人可有及如何改變其使用的流程；

(b) the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and
(b) 發行人用於識別、評估氣候相關風險和機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情境分析來確定氣候相關機遇的資訊)；及

(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.
(c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
(IV) Metrics and Targets **(IV) 指標及目標**		
Greenhouse gas emissions **溫室氣體排放**		
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as: 28. 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示),並分為:	CLIMATE CHANGE 氣候變化	
(a) Scope 1 greenhouse gas emissions; (a) 範圍1溫室氣體排放;		
(b) Scope 2 greenhouse gas emissions; and (b) 範圍2溫室氣體排放;及		
(c) Scope 3 greenhouse gas emissions. (c) 範圍3溫室氣體排放。		
29. An issuer shall: 29. 發行人須:	CLIMATE CHANGE 氣候變化	
(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; (a) 除非管轄機關或發行人上市之另一交易所另有要求,否則發行人須根據《溫室氣體核算體系:企業核算與報告標準(2004年)》計量其溫室氣體排放;		
(b) disclose the approach it uses to measure its greenhouse gas emissions including: (b) 披露其用於計量溫室氣體排放的方法,包括:		
(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (i) 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設;		

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D.氣候信息披露**		

(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and

(ii) 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及

(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;

(iii) 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；

(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and

(c) 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解發行人之範圍2溫室氣體排放的任何所需合約文書的資訊；及

(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

(d) 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
Climate-related transition risks **氣候相關轉型風險**		
30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 30. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	Not yet disclosed 尚未披露	The Group is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant information will be disclosed once the supporting information is available for reliable disclosure. 本集團目前正加強相關評估框架、數據收集及內部審閱過程。相關資料將於支持資料可獲取以作可靠披露時予以披露。
Climate-related physical risks **氣候相關物理風險**		
31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 31. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。	Not yet disclosed 尚未披露	The Group is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant information will be disclosed once the supporting information is available for reliable disclosure. 本集團目前正加強相關評估框架、數據收集及內部審閱過程。相關資料將於支持資料可獲取以作可靠披露時予以披露。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
Climate-related opportunities **氣候相關機遇**		
32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 32. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	Not yet disclosed 尚未披露	The Group is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant information will be disclosed once the supporting information is available for reliable disclosure. 本集團目前正加強相關評估框架、數據收集及內部審閱過程。相關資料將於支持資料可獲取以作可靠披露時予以披露。
Capital deployment **資本運用**		
33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 33. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	Not yet disclosed 尚未披露	The Group is currently enhancing the relevant assessment framework, data collection and internal review processes. The relevant information will be disclosed once the supporting information is available for reliable disclosure. 本集團目前正加強相關評估框架、數據收集及內部審閱過程。相關資料將於支持資料可獲取以作可靠披露時予以披露。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
Internal carbon prices **內部碳定價**		
34. An issuer shall disclose: 34. 發行人須披露如下： (a) an explanation of whether and how the issuer is applying a carbon price in decision making (for example, investment decisions, transfer pricing, and scenario analysis); and (a) 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情境分析）；及 (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; (b) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價； or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	CLIMATE CHANGE 氣候變化	
Remuneration **薪酬**		
35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 35. 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	CLIMATE-RELATED GOVERNANCE 氣候相關管治	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
Industry-based metrics **以行業為基礎的指標**		
36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry based metrics associated with disclosure topics described in the IFRS S2 Industry based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 36. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	Not yet disclosed 尚未披露	The Group are considering the applicability of the industry-based metrics associated with disclosure topics and will disclose it once appropriate. 本集團目前正考慮披露主題所涉及行業相關指標的適用性，將於合適時予以披露。
Climate-related targets **氣候相關目標**		
37. An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 37. 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露： (a) the metric used to set the target; (a) 用以設定目標的指標； (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (b) 目標的目的（例如減緩、適應或以科學為基礎的舉措）； (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (c) 目標的適用範圍（例如目標是適用於發行人整個集團還是部分（如僅適用於某個業務單位或地理區域））；	CLIMATE CHANGE 氣候變化	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
(d) the period over which the target applies; (d) 目標的適用期間； (e) the base period from which progress is measured; (e) 衡量進度的基準期間； (f) milestones or interim targets (if any); (f) 階段性目標或中期目標（如有）； (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (g) 如屬量化目標，其屬絕對目標還是強度目標；及 (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. (h) 最新氣候變化國際協議（包括該協議產生的司法承諾）如何為發行人設定目標提供資訊。		
38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 38. 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括： (a) whether the target and the methodology for setting the target has been validated by a third party; (a) 目標本身及設定目標的方法是否經第三方驗證； (b) the issuer's processes for reviewing the target; (b) 發行人審核目標的程序； (c) the metrics used to monitor progress towards reaching the target; and (c) 用於監察達標進度的指標；及 (d) any revisions to the target and an explanation for those revisions. (d) 任何修訂目標的內容及原因。	CLIMATE CHANGE 氣候變化	
39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 39. 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	CLIMATE CHANGE 氣候變化	

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D. 氣候信息披露**		
40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 40. 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露： (a) which greenhouse gases are covered by the target; (a) 目標涵蓋哪些溫室氣體； (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (c) 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標； (d) whether the target was derived using a sectoral decarbonisation approach; and (d) 目標是否是採用行業脱碳方法得出的；及 (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露： (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (i) 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式； (ii) which third-party scheme(s) will verify or certify the carbon credits; (ii) 該碳信用將由哪些第三方計劃驗證或認證；	CLIMATE CHANGE 氣候變化	The Group's greenhouse gas emissions reduction target currently covers Scope 1 and Scope 2 greenhouse gas emissions. The Group is in the process of identifying and assessing relevant Scope 3 emission categories and will consider expanding the scope of its targets once data availability and data quality are further enhanced. 本集團的溫室氣體減排目標目前涵蓋範圍1及範圍2的溫室氣體排放。本集團正識別及評估相關的範圍3排放類別，並將在數據可取得性及數據品質進一步提升後，考慮擴大其目標的涵蓋範圍。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節	Remarks 備註
D. Climate-related Disclosure **D.氣候信息披露**		
(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iii) 碳信用的類型，包括相關抵銷是否是基於自然還是基於科技的碳消除，以及相關抵銷是過減碳還是碳消除實現；及		
(iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). (iv) 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵銷效果的假設）。		
Applicability of cross-industry metrics and industry-based metrics **跨行業指標及行業特定指標的適用性**		
41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 41. 發行人為符合第21至26段及第37至38段之要求而編製披露資料時，應參照並考量以下各項之適用性：(i)跨行業指標（參見第28至35段）及(ii)行業特定指標（參見第36段）。	Not yet disclosed 尚未披露	The Group will review the internal information and disclose it at the proper time to ensure transparency and compliance. 本集團將審閱內部資料及於合適時間披露以確保透明及合規。

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