APEX ACE
HOLDING LIMITED

Apex Ace Holding Limited
光麗科技控股有限公司 *

(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：6036

Environmental, Social and Governance Report
環境、社會及管治報告
2025



* *For identification purpose only 僅供識別*

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ABOUT THE GROUP

Apex Ace Holding Limited (the "Company" together with its subsidiaries, hereafter referred to as the "Group" or "we" or "us") is a semiconductor and other electronic components distributor. We principally engage in the supply of digital storage products, active and passive general electronic components, self-developed modules as well as complimentary technical supports. Our customers are primarily market players in the Technology, Media & Telecom ("TMT") sector of the People's Republic of China (the "PRC" or "China") and Hong Kong. The electronic components of the Group's supplies are classified into two major segments, including Digital Storage products, which comprises Memory and Data & Cloud products and general components. Since the commencement of our business in 2005, the Group has been focusing on identifying, sourcing, selling and distributing quality electronic components produced by brand name upstream manufacturers which normally conduct sales of their products through electronic components distributors like the Group, except that direct sales channels are established between upstream manufacturers and some sizeable downstream manufacturers.

Our memory products are widely used in multimedia and mobile devices such as mobile phones, set-top boxes, smart TVs and wearables, while our Data & Cloud products are mainly used in data centres such as enterprise-level secured server systems. Besides, we also offer general components including switches, connectors, passive components, main chips, sensors, power semiconductors and analogue to digital converters which apply to mobile and multimedia devices. Apart from supplying digital storage products and general electronic components to our customers, we also provide technical support on a complimentary basis from the pre-sales to post-sales stages.

The pre-sales application engineering support services we provide include advising customers on the compatibility and configuration of electronic components, design-in, installation methods and communicating with upstream manufacturers and/or downstream manufacturers to fine-tune configurations; whilst post-sales technical support services include software upgrading, component replacement and emergency support.

關於本集團

光麗科技控股有限公司(「本公司」,連同其附屬公司,以下統稱為「本集團」或「我們」)是一家半導體和其他電子元件分銷商。我們主要從事供應數碼存儲產品、有源及無源通用電子元件、自主研發模組以及免費技術支援。我們的客戶主要是中華人民共和國(「中國」)及香港的科技、媒體及通訊(「TMT」)行業的市場參與者。本集團供應的電子元件分為兩個主要分部,包括數碼存儲產品(包括記憶體及數據與雲端產品)及通用元件。自二零零五年開展業務以來,本集團一直專注於識別、採購、銷售及分銷由上游品牌製造商生產的優質電子元件,其通常透過如本集團等電子元件分銷商銷售其產品,惟上游製造商會與部分具規模的下游製造商之間建立直接銷售渠道。

我們的記憶體產品廣泛用於多媒體以及移動設備,如手機、機頂盒、智能電視及可穿戴設備,而我們的數據與雲端產品主要用於企業級別安全伺服器系統等數據中心。此外,我們亦提供通用元件,包括應用於移動和多媒體設備的開關、連接器、無源元件、主芯片、傳感器、功率半導體和模擬數碼轉換器。除向客戶供應數碼存儲產品及通用電子元件外,我們亦免費提供售前至售後階段的技術支援。

我們提供的售前應用工程支援服務包括就電子元件的兼容性及配置、設計、安裝方法向客戶提供建議,並與上游製造商及/或下游製造商溝通以微調配置;而售後技術支援服務包括軟件升級、元件更換及緊急支援。

The Group envisions to be the primary and reliable supplier of choice of our customers and develop a mutually trustable relationship with our suppliers and customers so as to achieve a win-win situation in every transaction we engage in. Bearing in mind the values of proactivity, loyalty, responsibility and team spirit, we aspire to provide high-quality products and value-adding services for our business partners and customers.

本集團期盼成為客戶的首要及可靠供應商，與客戶和供應商建立彼此信賴的關係，致力於每項交易達至雙贏局面。本集團謹記積極主動、忠誠實意、各司其職及團隊精神的價值觀，致力為我們的商業夥伴和客戶提供優質產品及增值服務。

Looking forward, China is in pursuit of semiconductor self-sufficiency amid heavy demand for electronic products and the rapid increase in the use of emerging technologies in automotive and industrial electronics. As a result, the Group is optimistic about the overall electronic market over the next couple of years.

展望未來，為滿足電子產品的殷切需求以及應對新興技術於汽車及工業電子的快速普及，中國正追求實現半導體自主化。因此，本集團對於未來數年的整體電子市場抱持樂觀態度。

Since 2020, consumers' shopping habits have changed due to the COVID-19 pandemic, accelerating a shift towards digital economy, creating more online consumers, and propelling global demand for consumer electronics products, computers and digital services. Demand for automotive semiconductors has increased alongside the trend of switching to alternative fuel vehicles including electric cars, which use significantly more power semiconductor content in order to control components. As the next generation of digital products requires more powerful chips, investment in processors and further innovations in materials in terms of performance and durability are expected to continue in future.

自二零二零年以來，由於出現COVID–19疫情，消費者的消費習慣發生改變，加速轉向數碼經濟，創造更多線上消費者及帶動消費電子產品、電腦及數碼服務的全球需求。在轉向電動等替代能源汽車的趨勢下，為控制元件而使用明顯更多的功率半導體含量，汽車半導體需求有所增加。由於下一代的數碼產品要求更強大的芯片，未來對處理器投資及材料在性能及耐用性方面的進一步創新預期持續。

BOARD STATEMENT

The Group is pleased to present the 2025 Environmental, Social and Governance Report (the "Report"), which covers the period between 1 January 2025 and 31 December 2025 (the "Reporting Period"). We put the sustainable development of our business as the core of our long-term development goals, and incorporate climate-related issues and environmental, social and governance ("ESG") elements into our long-term business strategic plan. As the most important leading role of the Group, the board of directors of the Company (the "Director(s)" and the "Board" respectively) has the sole responsibility to oversee, directly manage and monitor the Group's ESG issues and progress.

董事會聲明

本集團欣然提呈二零二五年環境、社會及管治報告(「本報告」)，涵蓋二零二五年一月一日至二零二五年十二月三十一日期間(「報告期間」)。我們將業務的可持續發展視為長期發展目標的核心事項，並將氣候相關議題及環境、社會及管治要素納入我們的長期業務戰略規劃。作為本集團最重要的領導角色，本公司董事會(「董事」及「董事會」)全權負責監督、直接管理及監察本集團的環境、社會及管治議題及進展。

The Group is committed to pursuing excellence in corporate governance and recognises that good governance is essential for implementing business strategies, creating sustainable value for shareholders, and fulfilling the expectations of stakeholders. As an important part of this commitment, the Group operates under a continuously optimised governance framework, implementing a series of ESG policies and risk management practices to ensure compliance with international and local best corporate governance standards, thereby establishing a strong ESG governance approach.

本集團致力追求卓越的企業管治水平，並深諳良好管治對落實業務策略、為股東創造可持續價值，以及滿足持份者期望至關重要。作為此承諾的重要一環，本集團於持續優化的管治架構下運作，實施一系列環境、社會及管治政策及風險管理措施，以確保符合國際及本地最佳企業管治準則，從而建立穩健的環境、社會及管治的管治方針。

The Group strives to ensure the establishment of appropriate and effective risk management and internal control systems to supervise the identification and assessment of ESG, and climate-related risks and opportunities, and to respond to the challenges and impacts of different times. In response to the urgent need for climate action, we have set clear sustainability goals, aimed at reducing emissions and resource consumption. These goals are regularly reviewed and adjusted based on the Group's performance following the implementation of reduction initiatives and measures.

本集團致力確保建立適當有效的風險管理及內部監控制度，監督識別和評估環境、社會及管治及氣候相關風險和機遇，應對不同時期的挑戰及影響。為應對氣候行動的迫切需求，我們已訂立明確的可持續發展目標，致力減少排放及資源消耗。相關目標將根據本集團實施減排措施後的成效定期檢討及調整。

Looking ahead, the Board will continue to review and monitor the environmental, social and corporate governance performance of the Group. We will also continue to provide reliable, consistent and comparable environmental, social and corporate governance material information to our stakeholders.

展望未來，董事會將繼續檢討及監察本集團的環境、社會及企業管治表現。我們亦將繼續為持份者提供可靠、一致及可比較的環境、社會及企業管治之重要資料。

ABOUT THE REPORT

The Company is pleased to present the Report for the year ended 31 December 2025 to provide an overview of the Group's management of significant issues affecting the operations, including ESG issues.

Reporting Period

The Report illustrates the policies and performance regarding the environmental and social aspects for the Reporting Period.

關於本報告

本公司欣然提呈截至二零二五年十二月三十一日止年度的本報告，以概述本集團如何管理對營運構成影響的重大議題，包括環境、社會及管治議題。

報告期間

本報告說明於報告期間有關環境及社會層面的政策及績效。

Reporting Scope and Boundaries

The Report focuses on the two principal business divisions, namely, trading of (i) digital storage products and (ii) general components. The reporting boundary mainly includes the warehouses and offices in Hong Kong and Shenzhen[1]. During the Reporting Period, the reporting scope and boundaries has been slightly expanded. The Report discloses key performance indicators ("KPIs") of the corporate office[2] ("office") which contributed over 71.5% of the Group's total annual revenue. While the Report does not cover all the Group's operations, the Group will continuously upgrade its internal data collection procedures to expand the scope of the disclosure in future.

Reporting Basis

The Report is prepared in accordance with the Environmental, Social and Governance ("ESG") Reporting Code (the "Code") as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules") and on the basis of the four reporting principles — materiality, quantitative, balance and consistency:

- "Materiality" Principle:

  The Group determines material ESG issues by stakeholder engagement and materiality assessment. Details are explained in the section headed "Materiality Assessment". For the purpose of Part D of the Code, the Group discloses information about climate-related risks exposed and opportunities available to the Group with reference to governance, strategy, risk management, and metrics and targets.

- "Quantitative" Principle:

  Information is presented with quantitative measures, whenever feasible, including information on the standards, methodologies, assumptions used and provision of comparative data.

1 The site of operations includes the warehouses, offices and dorms in Hong Kong, Shenzhen, Beijing, Jinan and Shanghai.

2 Corporate offices are operated by the Company's subsidiaries Ascent Way International Limited, AVT International Limited, Shenzhen Lisigao Electronics Company Limited* (深圳麗斯高電子有限公司), Shenzhen Zhihaoxin Technology Company Limited* (深圳智浩芯科技有限公司) and Ascent Way International (SZ) Limited* (深圳振啟電子有限公司).

* *The English name is translated for identification purpose only.*

報告範疇及範圍

本報告集中於兩個主要業務分部，分別為：(i)數碼存儲產品及(ii)通用元件之貿易。報告範圍主要包括香港及深圳之倉庫及辦公室[1]。於報告期間，報告範疇及範圍略有擴大。本報告披露佔本集團年收益總額逾71.5%的公司辦公室[2]（「辦公室」）的關鍵績效指標（「關鍵績效指標」）。儘管本報告並未涵蓋本集團所有營運，本集團日後將不斷提升內部數據收集程序並擴大披露範圍。

報告基準

本報告是根據聯交所證券上市規則（「上市規則」）附錄C2所載的環境、社會及管治（「環境、社會及管治」）報告守則（「守則」），按四個報告原則的基準（重要性、量化、平衡及一致性）編製：

- 「重要性」原則：

  本集團按持份者參與及重要性評估釐定重要環境、社會及管治議題。詳情載於「重要性評估」一節。就守則D部分而言，本集團參照治理、策略、風險管理以及指標及目標披露本集團所面臨的氣候相關風險及可把握的機遇。

- 「量化」原則：

  在可行情況下以量化指標呈列資料，包括所用標準、方法、假設及提供比較數據的資料。

1 營運地點包括於香港、深圳、北京、濟南及上海的倉庫、辦公室及宿舍。

2 公司辦公室由本公司附屬公司振啟國際有限公司、香港艾維特國際有限公司、深圳麗斯高電子有限公司、深圳智浩芯科技有限公司及深圳振啟電子有限公司運營。

* *英文名稱翻譯僅供識別。*

- "Balance" Principle:

  The Report identifies the achievements and challenges faced by the Group.

- "Consistency" Principle:

  The Report uses consistent methodologies for meaningful comparisons in the following years unless improvements in methodology are identified.

The Report has complied with all "comply or explain" provisions outlined in the Code. A complete content index of the code is appended to the last section hereof for quick reference.

The information contained herein is sourced from internal documents and statistics of the Group, as well as the combined control, management and operations information provided by the subsidiaries in accordance with the Group's internal management systems. The Report is prepared and published in both Chinese and English at the Stock Exchange's website (www.hkexnews.hk) and the Company's website (http://apexace.com/). In the event of contradiction or inconsistency between the Chinese version and the English version, the English version shall prevail.

Confirmation and Approval

The Report has been confirmed and approved by the Board on 26 March 2026.

Information and Feedback

The Group values the opinion of stakeholders. If you have any questions or suggestions regarding the content of this Report, please contact the Group through the following channels:

Address	Units 2–3, 1/F, Sun Cheong Industrial Building, 1 Cheung Shun Street, Kowloon, Hong Kong
Email	ir@apexace.com
Tel	+852 3725 0131
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- 「平衡」原則：

  本報告識別本集團取得的成果及面臨的挑戰。

- 「一致性」原則：

  除非在已識別之方法上有所改進，否則本報告於其後年度採用一致的方法進行有意義的比較。

本報告已遵守守則所概述的所有「不遵守就解釋」條文。本報告最後一節附有完整的守則內容索引，以供快速參考。

本報告所載資料來自本集團內部文件及統計資料，以及附屬公司根據本集團內部管理體系提供有關控制、管理及營運的綜合資料。本報告以中、英文編製及刊發在聯交所網站(www.hkexnews.hk)及本公司網站(http://apexace.com/)。如中、英文兩個版本有任何抵觸或不相符之處，以英文版本為準。

確認和批准

本報告已於二零二六年三月二十六日經董事會確認和批准。

資料和反饋

本集團重視持份者的意見。 閣下如對本報告的內容有任何問題或建議，謹請經以下渠道與本集團聯絡：

地址：	香港九龍長順街1號新昌工業大廈1樓2–3室
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傳真：	+852 2401 2105

ESG GOVERNANCE STRUCTURE

The Group is committed to integrating environmental, social and governance factors into our business strategy and operations across Hong Kong and Mainland China in order to create shared value for stakeholders and take up the responsibilities as a corporate citizen. Through collective effort and collaboration, we strive to achieve our sustainable development goals as a unified team.

環境、社會及管治的管治架構

本集團致力將環境、社會及管治因素納入我們於香港及中國內地的業務策略及營運中，為持份者創造共享價值，並承擔企業公民的責任。本集團上下同心協力，以團隊精神共同推進可持續發展目標之實現。



Our ESG Policy of the Board outlines the Group's high-level commitment to sustainable development in the sales of electronic components and data storage equipment. As stated in the Policy, the Board bears full responsibility for the Group's environmental, social, and governance strategies, risk management and performance evaluation. The ESG Policy will be reviewed annually to ensure its continued applicability and relevance to the Group.

董事會的環境、社會及管治政策概述了本集團在電子元件和數據存儲設備銷售方面，對可持續發展的高度承諾。如該政策所述，董事會全面負責本集團的環境、社會及管治策略、風險管理以及績效評估。環境、社會及管治政策將每年進行審查，以確保其對本集團而言始終具有適用性及相關性。

The Board oversees the preparation of the annual ESG Report, ensuring the report provides transparent and accurate disclosure of our performance and progress. During the Reporting Period, 1 board meeting was held to discuss ESG matters, including approving the annual ESG Report and reviewing our performance and progress regarding ESG-related and climate-related risks and opportunities. Additionally, the Board regularly monitors and reviews the effectiveness of management, including reviewing the Group's ESG performance, reviewing ESG and climate-related strategies and policies, overseeing ESG-related and climate-related risks and opportunities, and adjusting corresponding action plans as necessary. To support these duties, the Board is kept informed of the latest

董事會監督年度環境、社會及管治報告的編製，確保報告以透明、準確的方式披露我們的表現及進展。於報告期間，本集團舉行了一次董事會會議討論環境、社會及管治事宜，包括批准年度環境、社會及管治報告及審視我們在環境、社會及管治相關及氣候相關風險與機遇方面的表現及進展。此外，董事會定期監察及檢討管理成效，包括審視本集團環境、社會及管治表現、檢討環境、社會及管治及氣候相關策略與政策、視察環境、社會及管治相關及氣候相關風險與機遇，並按需要調整相關行動方案。為

trends and developments on climate change through 2 online climate-related training sessions, which share insights on the development of carbon credit trading markets and updates on the climate-related disclosure requirement. The day-to-day ESG responsibilities are delegated to the Company's executive management committee (the "Executive Management Committee") and ESG working group (the "ESG Working Group").

支持履行該等職責，董事會透過兩次線上氣候相關培訓課程，了解氣候變化的最新趨勢及發展，該等課程分享了有關碳信用交易市場發展的見解及氣候相關披露規定的最新情況。日常環境、社會及管治工作則由本公司行政管理委員會(「行政管理委員會」)及環境、社會及管治工作小組(「環境、社會及管治工作小組」)負責落實。

Successful execution of ESG policies requires cross-departmental collaboration. We have established an interdepartmental ESG Working Group. This group coordinates efforts across departments, enhances cooperation, and ensures consistent performance to meet stakeholders' expectations. Composed of core members from across the Group, the ESG Working Group is responsible for driving the adoption of ESG strategies and policies, collecting ESG-related information, and overseeing relevant tasks. The ESG Working Group is also responsible for identifying, evaluating and determining the ESG-related risks and opportunities, including climate-related risks and opportunities, of the Group and ensuring that the Group has established applicable measures and effective system to manage and control ESG-related risks and opportunities.

成功執行環境、社會及管治政策須實現跨部門協作。我們已成立跨部門環境、社會及管治工作小組。該小組負責統籌各部門工作、加強協作，並確保表現一致以符合持份者期望。環境、社會及管治工作小組由本集團各核心部門成員組成，專責推動環境、社會及管治策略及政策之實施、蒐集環境、社會及管治相關資料，以及監督相關工作。環境、社會及管治工作小組亦負責識別、評估及釐定本集團的環境、社會及管治相關風險及機遇(包括氣候相關風險及機遇)，並確保本集團設立適用措施及有效系統，以管理及控制環境、社會及管治相關風險及機遇。

The ESG Working Group regularly reports to the Executive Management Committee on the implementation of ESG initiatives, as well as the ESG and operational performances of the business units, including climate-related matters. During the Reporting Period, 2 meetings were convened for the ESG Working Group to report on the Group's climate-related and ESG-related performances, covering areas including energy efficiency, GHG emissions and staff training. The Working Group also coordinated work plans for various ESG initiatives across different departments during the meetings. After reviewing the insights from the ESG Working Group, the Executive Management Committee will hold meetings with the Board and provide recommendations and updates on ESG issues to the Board timely.

環境、社會及管治工作小組定期向行政管理委員會匯報環境、社會及管治措施之推行情況、各業務部門之環境、社會及管治及營運表現，包括氣候相關事宜。於報告期間，環境、社會及管治工作小組召開了兩次會議，以匯報本集團在氣候相關及環境、社會及管治相關的表現，涵蓋範圍包括能源效率、溫室氣體排放及員工培訓。該工作小組亦於會議期間協調各部門多項環境、社會及管治措施的工作計劃。行政管理委員會經審議環境、社會及管治工作小組提交之分析後，將與董事會舉行會議，及時就環境、社會及管治事宜向董事會提供建議及最新進展。

All functional departments and business units within the Group will follow the ESG policies and regulations established by senior management and the ESG Working Group, ensuring compliance with ESG standards in their daily operations.

本集團所有職能部門及業務單位均須遵循高級管理層及環境、社會及管治工作小組制定之環境、社會及管治政策及規章，確保日常營運符合環境、社會及管治標準。

STAKEHOLDER ENGAGEMENT

Stakeholders' opinion provides a solid foundation for the Group's sustainable development and success. The stakeholder engagement helps the Group to develop a business strategy that meets the needs and expectations of stakeholders, enhances the ability to identify risks and strengthens important relationships. Stakeholders can express their opinions on ESG aspects through various channels. The relevant stakeholders of the Group and their engagement platforms are as follows:

持份者參與

持份者的意見為本集團的可持續發展和成就奠定堅實的基礎。持份者參與有助本集團制訂符合持份者需要及期望的業務策略，提高識別風險的能力和鞏固重要關係。持份者可通過各種渠道表達對環境、社會及管治方面的意見。本集團的相關持份者及其參與平台如下：

Stakeholders 持份者	Concerns and Expectations 關注及期望	Engagement Platforms 參與平台
Government and regulatory agencies **政府及監管機構**	• Compliance with laws and regulations 遵守法律及法規 • Proper tax payment 正當交稅 • Promoting local economic development and employment 促進當地經濟發展及就業	• Annual reports, interim reports, ESG reports and other public information 年報、中期報告、環境、社會及管治報告以及其他公開資料 • Press release and announcements 新聞稿及公告 • Emails, telephone communications and Company's website 電郵、電話溝通及公司網站
Shareholders and investors **股東及投資者**	• Risk Management 風險管理 • Return on investment 投資回報 • Compliance operation 合規營運 • Information transparency and effective communication 資訊透明及有效溝通	• Annual general meetings and other general meetings of shareholders 股東週年大會及其他股東大會 • Emails, telephone communications and Company's website 電郵、電話溝通及公司網站 • Press release and announcements 新聞稿及公告 • Annual reports, interim reports, ESG reports and other public information 年報、中期報告、環境、社會及管治報告以及其他公開資料
Peer Industry **同業**	• Formulation of industrial standards 制定行業標準 • Promoting industrial developments 促進行業發展	• Exhibition and trade fair 展覽及貿易展覽會 • Meetings 會議 • Seminars 研討會

Stakeholders 持份者	Concerns and Expectations 關注及期望	Engagement Platforms 參與平台
Employees **僱員**	• Employees' rights and interests 僱員權益 • Health and safety 健康與安全 • Remuneration and benefits 薪酬與福利 • Training and development 培訓與發展 • Humanistic care 人文關懷	• Training and workshops 培訓及研討會 • Social gatherings 社交聚會 • Intranet 內聯網 • Yearly review 年度檢討
Customers **客戶**	• High-quality products and services 優質產品及服務 • Health and safety 健康與安全 • Business ethics 商業道德 • Customer's information and privacy protection 客戶資料及私隱保護	• Customer service hotline 客戶服務熱線 • Meetings 會議 • Exhibition and trade fair 展覽及貿易展覽會 • Regular visits 定期造訪
Suppliers **供應商**	• Fair procurement 公平採購 • Long-term cooperation 長期合作 • Mutual benefits 互惠互利	• Screening and assessments 甄選及評估 • Meetings 會議 • Performance review 表現檢討 • Regular visits 定期造訪
Community and the public **社區及公眾**	• Promoting community development 促進社區發展 • Participation in public welfare 參與公益事業	• Community services 社區服務 • Volunteering 義工活動

MATERIALITY ASSESSMENT

When preparing the Report, the Group directly engaged with various stakeholders as part of the materiality assessment process to identify and prioritise the issues to be included in the Report which the Board believes would have significant impact on the Group's business and its stakeholders.

重要性評估

於編製本報告時，作為重要性評估流程的一部分，本集團直接與以下持份者群體溝通，以識別本報告中包括董事會認為會對本集團業務及其持份者有重大影響的議題並加以排序。

Process

流程

Stage 1 - Identification
階段1 - 識別

A selection of ESG issues that may reasonably be considered important for the Group and its stakeholders from various sources, including Listing Rules requirement, industry trends and internal policies. 28 issues were identified and grouped into 4 categories: Environment, Employment and Labour Practices, Operating Practices and Community.

從各種來源（包括上市規則規定、行業趨勢及內部政策）選出本集團及其持份者可能合理認為屬重要的環境、社會及管治議題。我們已識別出28個議題並將劃分為四類：環境、僱傭及勞工常規、營運常規及社區。

Stage 2 - Prioritisation
階段2 - 排序

Conducted online surveys to rate the importance of each issue from the perspective of a stakeholder and the Group using a scale of 1 to 5.

進行線上意見調查，從持份者及本集團的角度對每個議題的重要性進行評分，評分範圍為1至5分。

Developed the materiality matrix based on the scores of the surveys, set the threshold for materiality (i.e. at a score of average) and prioritised a list of sustainability issues.

根據意見調查的分數建立重要性矩陣，設定重要性的閾值（即平均分），並對可持續發展議題排序。

Stage 3 - Validation
階段3 - 驗證

Management reviewed the materiality matrix and the threshold for materiality. ESG issues, with as core of average or above from the perspective of a stakeholder and the Group, were prioritised as the most important sustainability issues for the Group to address and report on.

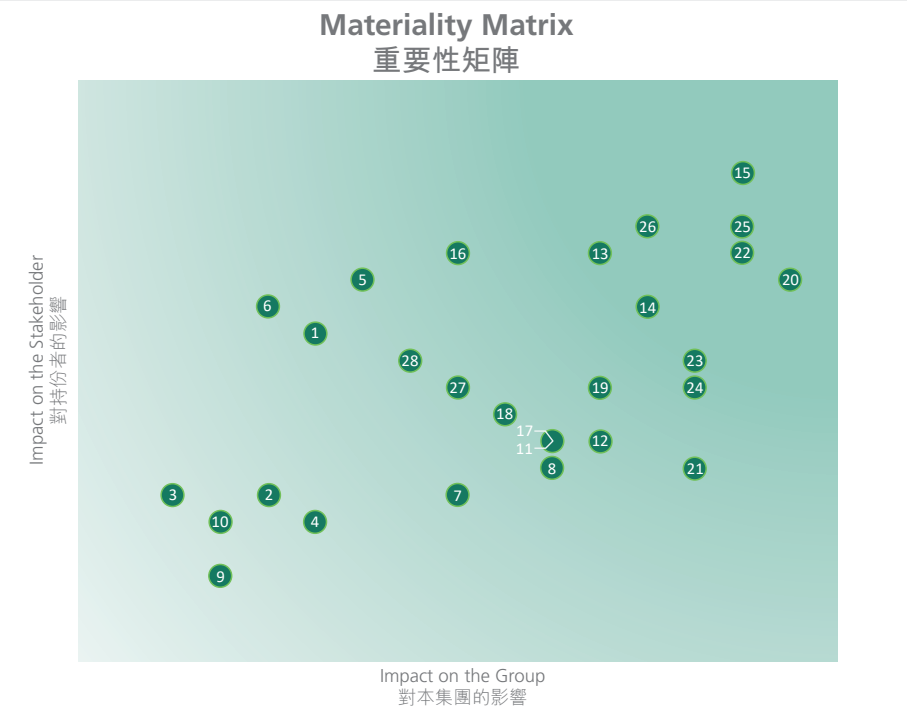
管理層檢討重要性矩陣及重要性閾值。從持份者及本集團的角度出發，分數為平均分或以上的環境、社會及管治議題被列為本集團需處理及就此作出匯報的最重要的可持續發展議題。

Materiality Matrix

Based on the materiality matrix, the Board believes that the most pertinent sustainability issues which are material to both the Group and its stakeholders include the following:

重要性矩陣

基於重要性矩陣，董事會認為對本集團及其持份者而言屬重大的最相關可持續發展議題包括以下各項：



During the Reporting Period, the identified material topics are as follows:

於報告期間，已識別的重要性議題如下：

Topics of high importance 高度重要性議題	13 Anti-discrimination 反歧視 14 Staff occupational health and safety 員工職業健康與安全 15 Staff development and training 員工發展及培訓 20 Customers' privacy and confidentiality 客戶私隱及保密性 22 Intellectual property 知識產權 23 Safety of services/products 服務／產品安全性 25 Business ethics 商業道德 26 Anti-corruption training for management and employees 管理層及僱員的反貪污培訓

Topics of medium importance 中度重要性議題	1 Air emissions 廢氣排放 5 Energy efficiency 能源效率 6 Water efficiency 用水效率 8 Environmental regulations compliance 環境法規合規性 11 Employment practices 招聘常規 12 Diversity and equal opportunities 多元化及平等機會 16 Prohibition of child labour and forced labour 禁止童工及強制勞工 17 Responsible supply chain management 負責任的供應鏈管理 19 Compliance with regulations on marketing, product and service labelling 遵守市場推廣、產品和服務標籤的法規 21 Customer satisfaction 客戶滿意度 24 Quality of services/products 服務／產品質量 28 Communication and connection with local community 與當地社區溝通及聯繫
Topics of lower importance 低度重要性議題	2 Greenhouse gas ("GHG") emissions 溫室氣體(「溫室氣體」)排放 3 Effluents management 污水管理 4 Waste management 廢物管理 7 Use of raw materials and packaging materials 原材料及包裝材料的使用 9 Land use, pollution and restoration 土地使用、污染及恢復 10 Climate change 氣候變化 18 Environmental friendliness on products or service purchased 採購產品或服務的環境友好性 27 Contributions to the society 社會貢獻

ENVIRONMENTAL ASPECTS

Environmental sustainability is a key focus of the Group's corporate social responsibility. We are committed to promote responsible e-waste management and energy efficiency in our offices and data centres. The Group has formulated the Sustainable Development Policy and Environmental Protection Policy Statement to demonstrate its determination to protect the environment.

To help achieve and secure a sustainable future, the Group also advocates carbon reduction, and is committed to achieving sustainable operations. To this end, we have set clear emission reduction targets, compared with the 2019 baseline year, and strive to achieve the following targets:

- Reduce air emission by 2% in 2027 and 3% in 2032;
- Reduce electricity consumption per MWh of square feet by 2% in 2027 and 3% in 2032;
- Reduce water consumption per approximate tonne of employee by 2% in 2027 and 3% in 2032;
- Increase the amount of recycled waste paper by 2% in 2027 and 3% in 2032; and
- Reduce waste disposal by 2% in 2027 and 3% in 2032.

Emissions

Since the business activities covered by this Report mainly involve office operations, there was no emission that would have significant environmental impacts other than GHG generated indirectly in the course of electricity consumption. Domestic wastewater generated by the Group was discharged through a local pipe network to a sewage treatment plant.

The Group is committed to the following:

— Minimise emissions of air pollutants and GHGs;

— Adopt internationally recognised standards or equivalent local standards in assessing and disclosing the emissions of GHGs in its operations;

環境層面

環境可持續性是本集團企業社會責任的重點。我們致力於在辦公室及數據中心推廣負責任的電子廢物管理及提升能源效率。本集團已制訂可持續發展政策及環境保護政策聲明，以展現其保護環境的決心。

為協助實現和確保可持續發展的未來，本集團亦倡導減少碳排放，並致力於實現可持續經營。為此，我們已訂立明確的減排目標，與二零一九年基準年相比，力爭實現以下目標：

- 二零二七年廢氣排放減少2%及二零三二年減少3%；
- 二零二七年每平方呎兆瓦時的耗電量減少2%及二零三二年減少3%；
- 二零二七年每概約噸員工用水量減少2%及二零三二年減少3%；
- 二零二七年廢紙回收量增加2%及二零三二年增加3%；及
- 二零二七年廢物處理減少2%及二零三二年減少3%。

排放

由於本報告涵蓋的業務活動主要涉及辦公室營運，因此並不會產生對環境構成顯著影響的排放，惟用電過程中間接產生的溫室氣體除外。本集團產生的日常起居廢水通過當地管網排放至污水處理廠。

本集團致力於以下各方面：

— 盡量減少空氣污染物和溫室氣體的排放；

— 在評估和披露其營運中的溫室氣體排放時，採用國際公認的標準或同等的地方標準；

— Prevent and minimise hazardous and non-hazardous waste; and

— Properly discharge hazardous and non-hazardous waste generated in its operations.

— 防止和減少有害廢棄物和無害廢棄物；及

— 妥善清理其營運中產生的有害廢棄物和無害廢棄物。

As the Group's business activities mainly include office operations with no material manufacturing of products, there is no significant environmental laws and regulations that have a significant impact on the Group.

由於本集團的業務活動主要包括辦公室營運而並無重大之製造產品運作，因此並無重大環保法律及規例對本集團產生顯著影響。

Wastes

The wastes generated from our operations are generally domestic wastes, office paper, paper board and toner. We have engaged with recycling companies to recycle the wastes. The details of the wastes generated are as follows:

廢物

營運產生的廢物通常是家庭廢物、辦公室用紙、紙板及碳粉。我們委聘回收公司以回收廢物。所產生的廢物詳情如下：

Wastes 廢物	Treatment Method 處置方法	Unit 單位	2025 二零二五年	2024 二零二四年
Non-Hazardous waste **無害廢物**				
General Unclassified Wastes 一般未分類廢物	Disposed to Landfill 堆填區處置	kg 千克	**725.0**	810.0
Office Paper 辦公室用紙	Recycled or Reused 回收或再利用	kg 千克	**275.0**	320.0
Total **總計**		kg 千克	**1,000.0**	1,130.0
Intensity[3] 密度[3]		kg/employee 千克／僱員	**7.6**	8.0
Hazardous waste **有害廢物**				
Toner 碳粉	Recycled 回收	kg 千克	**3.1**	2.1
Total **總計**		kg 千克	**3.1**	2.1
Intensity[3] 密度[3]		kg/employee 千克／僱員	**0.02**	0.01

[3] The total number of employees were 132 and 141 as at the end of December 2025 and as at the end of December 2024 respectively.

[3] 於二零二五年十二月末及於二零二四年十二月末，僱員總數分別為132及141。

During the Reporting Period, we further implemented document digitisation measures to reduce the need for paper printing and physical document storage. Consequently, office paper consumption has decreased, leading to a reduction in general unclassified waste generated from paper handling and an overall decline in non-hazardous waste. On the other hand, we transferred some shipping and document printing tasks originally handled in Hong Kong to our Shenzhen office. While the Hong Kong office still needs to print documents for record-keeping purposes, this operational shift has increased the demand for printing equipment and toner cartridges in the Shenzhen office, resulting in higher toner cartridge consumption and waste.

於報告期間，我們進一步實施文件數字化措施，以減少紙張打印及實體文件存儲的需求。因此，辦公室用紙量減少，從而減少了因處理紙張而產生的一般未分類廢物，並使無害廢物量總體下降。另一方面，我們將原本於香港處理的部分運輸及文件打印工作轉移至深圳辦公室。儘管香港辦公室仍需打印文件作記錄之用，但此項營運方面的轉變增加了深圳辦公室對打印設備及碳粉盒的需求，導致碳粉盒耗用量及廢棄量增加。

To reduce paper consumption and wastage of paper, we encourage our employees to:

- Consider purchasing recycled paper mainly made up of recycled content and with minimal Chlorine bleaching;
- Reuse envelopes and folders for sending internal documents and letters; and
- Adopt electronic communication and filing.

為減少紙張消耗及浪費，我們鼓勵僱員：

- 考慮購買主要以回收成分製成且氯漂白最少的再造紙；
- 發送內部文件和信件時重用信封和文件夾；及
- 採用電子通訊和存檔方式。

The Group will continuously monitor the waste production to see if any detailed measures can be formulated in future for more effective management of emissions.

本集團將持續監察廢棄物產生的情況，以確定日後是否可制訂任何更有效管理排放的詳細措施。

The Group abided by the relevant laws and regulations that apply to its sites of operations, including but not limited to the Air Pollution Control Ordinance (Cap. 311), Water Pollution Control Ordinance (Cap. 358) and Waste Disposal Ordinance (Cap. 354) of Hong Kong and the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution (《中華人民共和國大氣污染防治法》), Law of the People's Republic of China on the Prevention and Control of Water Pollution (《中華人民共和國水污染防治法》), Law of the People's Republic of China on the Prevention and Control of Environment Pollution Caused by Solid Wastes (《中華人民共和國固體廢物污染環境防治法》). During the Reporting Period, there was no non-compliance with the relevant laws and regulations that have a significant impact on the Group relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

本集團恪守適用於其營運地點的相關法律及規例，包括但不限於香港的《空氣污染管制條例》（第311章）、《水污染管制條例》（第358章）及《廢物處置條例》（第354章）以及《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》及《中華人民共和國固體廢物污染環境防治法》。於報告期間，並無涉及對本集團產生重大影響的廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢物相關法律法規的不合規情況。

Use of Resources

The Group is well aware that reasonable use of resources is essential to sustainable development. The Group is committed to the following:

- Adopt the principles of reduce, reuse and recycle to increase the consumption efficiency of energy, paper, water, high-quality plastic stretch film (packaging materials) and other resources in its business operations;
- Nurture the culture of environmental protection within the Group to increase the environmental awareness of employees;
- Formulate achievable and measurable goals with regard to environmental protection;
- Maintain continuous communication with employees with regard to environmental protection policies;
- Regularly review the implementation of the Environmental Protection Policy Statement to ensure effective execution;
- To avoid employees from generating excessive paper waste, towels are now provided in the toilets of the Group for the need of employees as well as to encourage paper conservation;
- Adopt second-hand pallets for shipment and recycle pallets after use;
- Maintain or replace malfunctioning equipment; and
- Prioritise the choices of environmentally friendly products or materials in the procurement process.

The Group seeks to encourage its employees to adopt efficiency measures in the use of lighting, computer, water, paper, and packaging materials.

Energy Management

The major energy source of the Group is electricity. We have implemented various measures to mitigate the consumption regarding the use of lighting, air conditioner and computer, such as labels with message of switching off all electronic devices when not in use are placed next to switches of electronic devices.

資源使用

本集團深明合理使用資源對可持續發展至關重要。本集團致力於以下各方面：

- 採用減少、再利用和回收的原則，提高其業務營運中的能源、紙張、水、優質塑料拉伸膜（包裝材料）和其他資源的消耗效率；
- 在本集團內培育環保文化，提高員工的環保意識；
- 制訂有關環保的可實現和可計量目標；
- 在環保政策方面，與員工保持持續溝通；
- 定期審視環保政策聲明的實施，以確保其有效執行；
- 為避免員工浪費過多紙張，本集團現因應員工的需要而於洗手間提供毛巾，並鼓勵節約用紙；
- 採用二手墊板裝運，並在使用後回收托盤；
- 維護或更換故障設備；及
- 在採購過程中優先選擇環保產品或材料。

本集團致力鼓勵員工以符合效率的方式使用照明、電腦、水、紙張及包裝材料。

能源管理

本集團能源的主要來源是電力。我們已實行多項措施以減低有關使用照明、空調及電腦的消耗，例如在電子設備的開關旁邊放置標籤，提醒在不使用電子設備時應關掉所有電子設備。

Lighting

- Switch off unnecessary lighting in public areas (such as reception area, pantry, lavatory and corridors) during less busy hours (such as lunch-time and non-business hours);
- Divide space into zones with the individual lighting control system to provide flexibility; and
- Select light colours for the paint of office walls and ceilings to reduce unnecessary lighting.

照明

- 在較為空閒的時間(如午膳時段和非營業時間)關掉公共區域(如接待處、茶水間、洗手間和走廊)的非必要照明;
- 將空間劃分為設有個別照明控制系統之區域以靈活控制照明安排;及
- 辦公室牆壁和天花板選用淺色塗料,以減少不必要的照明。

Air Conditioning

- Switch off unnecessary air-conditioners during less busy hours (such as lunch time and non-business hours);
- Switch on the air-conditioner only when the meeting room is occupied. Switch off the air-conditioner upon leaving the meeting room; and
- Replace old, inefficient systems with energy-efficient air-conditioning systems when necessary.

空調

- 在較為空閒的時間(如午膳時段和非營業時間)關掉不必要的空調;
- 會議室只會在使用時才開啟空調,離開會議室時關掉空調;及
- 於需要時以節能空調系統取代舊式低效系統。

Computer

- Adjust the computer setting to activate the standby or hibernation mode of computers so that the display monitors will switch off automatically or enter energy saving mode when left idle for a prescribed period of time;
- Adjust the brightness of the display monitor; and
- Switch off computers (including the display monitors) after use.

電腦

- 調整電腦設定以啟用電腦的待機或休眠模式,使顯示屏在閒置一段既定時間後自動關閉或進入節能模式;
- 調整顯示屏的亮度;及
- 用後關掉電腦(包括顯示屏)。

The details of energy consumption are as follows:

能源消耗詳情如下：

Energy Consumption[4] 能源消耗[4]	Unit 單位	2025 二零二五年	2024 二零二四年
Direct source(s) *直接來源*			
Petroleum 石油	MWh 兆瓦時	**7.08**	30.41
Indirect source(s) *間接來源*			
Purchased Electricity 外購電力	MWh 兆瓦時	**186.42**	173.78
Total Consumption **消耗總量**	MWh 兆瓦時	**193.50**	204.19
Intensity[5] 密度[5]	MWh/ft² 兆瓦時／平方呎	**0.005**	0.005

During the Reporting Period, we sold one of our petroleum-fuelled vehicles, resulting in a reduction in petrol usage and direct energy consumption. However, electricity consumption at our Hong Kong office increased, raising our indirect energy consumption. The key drivers include the relocation of the data server room which required continuous operation of equipment, higher shipment volumes leading to extended overtime working hours, and malfunctions of the office air conditioning system which required the use of extra temporary cooling equipment and hence further drove up power usage.

於報告期間，我們出售了一輛燃油汽車，從而減少了汽油用量及直接能源消耗量。然而，我們香港辦公室的電力消耗量增加，導致我們的間接能源消耗量上升。主要原因包括數據伺服器機房搬遷需要設備持續運行、發貨量增加導致加班時間延長，以及辦公室空調系統故障需要使用額外的臨時冷卻設備，從而進一步推高了用電量。

Water Resources

Water consumption refers to the water usage in washroom and pantry. The water supply is provided by the local water supply company and managed by the property management company. Therefore, there is no issue in sourcing water. The Group has implemented initiatives to control water consumption as follows:

- Turn off the water tap promptly after use;

水資源

耗水量指洗手間及茶水間的用水。供水由當地供水公司提供，並由物業管理公司管理。因此，本公司並無採購水的問題。本集團已推行以下控制耗水的措施：

- 用後隨即關掉水龍頭；

4 The energy consumption is calculated with reference to the Oil information: database documentation (July 2025 edition) published by the International Energy Agency ("IEA") and China Energy Statistical Yearbook 2023 issued by the National Bureau of Statistics of the PRC.

5 The total site area of the offices in 2025 and 2024 are 41,695.30 and 39,820.23 square feet respectively.

4 能源消耗的計算乃經參考國際能源署（「國際能源署」）發佈的《石油資料：數據庫文件（2025年7月版）》，以及中國國家統計局刊發的《中國能源統計年鑒2023》。

5 二零二五年及二零二四年辦公室的總佔地面積分別為41,695.30及39,820.23平方呎。

- Labels with message of water saving are placed next to water supply facilities; and
- When using dual-flush toilets, choose the amount of water for flushing according to one's needs and avoid unnecessary flushing.

- 在供水設施旁邊放置節約用水標籤；及
- 使用「雙沖式沖廁」坐廁時，根據自身需要選擇沖水量，避免不必要的沖水。

Water Resource 水資源	Unit 單位	2025 二零二五年	2024 二零二四年
Total Consumption 消耗總量	m^3 立方米	**183**	244
Intensity[6] 密度[6]	m^3/employee 立方米／僱員	**1.38**	1.73

Water consumption mainly incurred by cleaning activities of employees (i.e. hand washing) and cleaners (i.e. office cleaning). During the Reporting Period, the amount of water consumption dropped comparing against the previous year. This reduction was primarily due to the restructuring of office personnel and work mode, which increased the frequency of employees' outings and reduced their office stationing. Consequently, the level of daily water usage decreased, leading to a more streamlined use of resources.

耗水量主要來自員工（即洗手）及清潔工（即辦公室清潔）的清潔活動。於報告期間，耗水量較去年同期有所下降，此乃主要由於辦公室人員及工作模式調整，令員工外出頻率增加及駐留辦公室的時間減少所致。因此，日常用水量水平下降，從而更為高效地使用資源。

Packaging Materials

The main packaging materials include label stickers, stretch film, plastic pallets, sealing tape and paper boxes. The details of the consumption volume are as follows:

包裝材料

主要包裝材料包括標籤貼紙、拉伸膜、塑料墊板、密封帶及紙盒。消耗量的詳情如下：

Packaging Material 包裝材料	Unit 單位	2025 二零二五年	2024 二零二四年
Label Stickers 標籤貼紙	tonnes 噸	**0.026**	0.036
Stretch Film 拉伸膜	tonnes 噸	**0.010**	0.010
Plastic Pallets 塑料墊板	tonnes 噸	**7.800**	7.800
Sealing Tape 密封帶	tonnes 噸	**0.025**	0.025
Paper Boxes 紙盒	tonnes 噸	**0.255**	0.267

[6] The total number of employees were 132 and 141 as at the end of December 2025 and as at the end of December 2024 respectively.

[6] 於二零二五年十二月末及於二零二四年十二月末，僱員總數分別為132及141。

During the Reporting Period, as a portion of our products packaging was managed by the freight forwarder, our use of label stickers and paper boxes decreased.

於報告期間，由於我們部分產品的包裝由貨運代理管理，我們對標籤貼紙及紙盒的使用量有所減少。

The Group plans to adopt more resource saving measures in future, such as arranging regular internal environmental awareness seminars for employees, switching off all electrical equipment when not in use at its offices and warehouses, conducting regular inspections for water leaking faucets and toilets, and optimising packaging material usage.

本集團計劃日後採取更多資源節約措施，例如定期為員工安排內部環保意識研討會、關閉辦公室及倉庫不使用的所有電力設備、定期檢查水龍頭及廁所有否漏水，以及優化包裝物料的使用。

The Environment and Natural Resources

Due to the nature of the Group's business, its daily business operations posed no significant adverse direct impact on the environment. However, the indirect GHG emissions would still aggravate the phenomenon of global warming. The Group strives to reduce the indirect impact caused by GHG emissions through various measures mentioned in the sections "Emissions" and "Use of Resources".

環境及天然資源

基於本集團業務的性質，其日常業務營運對環境並無直接的重大不利影響。然而，溫室氣體的間接排放仍加劇全球暖化現象。本集團致力通過「排放」及「資源使用」各節提述的不同措施，減輕溫室氣體排放造成的間接影響。

Looking ahead, the Group will continuously assess its environmental risks so as to formulate appropriate response measures and regularly review and update its Environmental Protection Policy Statement.

展望未來，本集團將持續評估其環境風險，以制訂適當的應付措施，並定期審視及更新其環保政策聲明。

CLIMATE CHANGE

Climate change is one of the biggest global challenges faced by the society nowadays, and we must act now for our climate and our communities. In recent years, extreme weather, such as strong winds and heavy rainfall, as well as tides and floods, have become the focus of news. Logistics and supply chains are particularly vulnerable. Heavy rainfall, rising tides, and floods can cause serious damage to assets such as buildings, warehouses, and goods in storage, resulting in financial losses. Although such incidents are beyond everyone's control, the Group believes that all stakeholders should work together to address climate change, which will also be regarded as one of the most significant risks to the world in coming years.

氣候變化

氣候變化是當今社會面臨的最大全球性挑戰之一，我們現在必須為我們的氣候及社區採取行動。近年來，強風、暴雨等極端天氣，以及潮汐、洪水等成為新聞焦點。物流及供應鏈尤其易受打擊。暴雨、漲潮及洪水會對建築物、倉庫及儲存的貨物等資產造成嚴重破壞，從而造成財務損失。儘管此類事件超出所有人的控制範圍，但本集團認為，所有持份者應共同努力應對氣候變化，這也將被視為未來數年世界面臨的最重大風險之一。

In recent years, global environmental awareness has continuously strengthened, while global environmental initiatives have rapidly gained momentum worldwide. This has further solidified our commitment to climate action and emphasised the importance for us to accelerate its transition to a low-carbon economy.

近年來，全球環保意識持續提升，全球環保倡議更於世界各地迅速推進。此趨勢不僅強化我們應對氣候變化的承諾，更凸顯加快轉型至低碳經濟的重要性。

In response to the Paris Agreement, the Hong Kong Government issued the "Hong Kong's Climate Action Plan", and formulated various plans and actions, setting out the vision of "Zero-carbon Emissions, Liveable City, Sustainable Development". The government has determined to set medium-term goal as halving Hong Kong's total carbon emissions from 2005 levels before 2035. The Group understands that climate change may have significant impacts on our operations.

Our action on climate change is embedded in the Group's business strategy with the Sustainable Development Policy, which reflects the governance and management processes of the Company. In line with our environmental commitments, we strive to minimise our carbon footprint by promoting energy efficiency in our offices and data centres. To improve transparency on our approach to addressing climate change, the Group has further enhanced its disclosure for the Reporting Period. The Group's business units have strengthened analyses on the risks and opportunities from climate change specific to their markets. The following sections outlines the core elements of how the Group responds to climate-related matters.

因應《巴黎協定》，香港政府發表了「香港氣候行動藍圖」，制定各項計劃和行動，訂下推展「零碳排放 · 綠色宜居 · 持續發展」的願景。政府已制訂中期目標，在二零三五年前把香港的碳排放總量由二零零五年水平減半。本集團瞭解氣候變化可能對我們的營運產生重大影響。

我們有關氣候變化的行動已與可持續發展政策融入本集團的業務策略中，並反映在本公司的管治及管理流程中。為履行我們的環境承諾，我們致力於透過提高辦公室及數據中心的能源效率，盡量減少我們的碳足跡。為提高我們應對氣候變化方法的透明度，本集團於報告期間進一步加強披露。各業務部門加強了針對各自市場的氣候變化風險及機遇的分析。以下各節概述本集團如何應對氣候相關事宜的核心要素。

Governance

The Board is responsible for overseeing climate-related risks and opportunities, ensuring their integration into our governance mechanisms. We have established an ESG Working Group that meets regularly to discuss relevant topics. ESG considerations, including climate-related issues, are incorporated into our corporate decision-making processes. For further details, please refer to the "ESG Governance Structure" section.

Strategy

The Group has identified a series of climate-related risks and opportunities relevant to our assets and services which are significant to us in the current term, short-term (2027), medium-term (2032) and long-term (2050). The time horizons adopted are aligned with the Group's corporate strategic planning and local government climate targets. These risks and opportunities are primarily concentrated in our office premises and warehouses located in China, as well as our owned buildings and inventory. We will continue to monitor the market and policy updates to stay informed on climate-related issues.

The Group recognises the importance of climate risks and the need to identify both risks and opportunities associated with the transition to a low-carbon economy. Physical climate risks have the potential to damage the integrity of the Group's assets or interrupt our service delivery to customers directly. The Group has already set up a number of measures in place to enhance the reliance of its operations, including contingency plan for extreme weather or emergency conditions. Transition risks have the potential to increase the operational cost and legal risk due to change of policy, technology development, digitalisation, relevant risk affected to supply and demand, and reputation due to public perceptions. The Group has also planned to invest according to the market needs and has taken this as an opportunity for long term development. These physical and transition risks, along with their impacts on our business model and value chains are discussed below.

管治

董事會負責監察氣候相關風險及機遇，確保將其納入我們的管治機制。我們已成立環境、社會及管治工作小組，定期開會討論相關議題。環境、社會及管治的考慮因素（包括氣候相關議題）已納入我們的企業決策過程。有關進一步詳情，請參閱「環境、社會及管治的管治架構」一節。

策略

本集團已識別出一系列與我們的資產及服務有關的氣候相關風險及機遇，對我們於當前、短期（二零二七年）、中期（二零三二年）及長期（二零五零年）而言意義重大。所採用的時間範圍與本集團的企業策略規劃及地方政府的氣候目標一致。該等風險及機遇主要集中於我們位於中國的辦公場所及倉庫，以及我們擁有的樓宇及存貨。我們將繼續監察市場及政策的最新情況，以了解與氣候相關的議題。

本集團深明氣候風險的重要性，以及識別與向低碳經濟轉型相關的風險及機遇的必要性。物理氣候風險可能損害本集團資產的完整性或直接干擾我們向客戶提供的服務。本集團已制訂多項措施以加強其營運的可靠性，包括有關極端天氣或緊急情況的應變計劃。基於政策變化、技術發展、數碼化、影響供需的相關風險以及公眾認知導致的聲譽，轉型風險有可能增加營運成本及法律風險。本集團亦已計劃根據市場需求進行投資，並已以此為契機進行長遠發展。下文討論該等物理及轉型風險，以及其對我們業務模式及價值鏈的影響。

Types of risks 風險類型	Description of climate-related risks 氣候相關風險的描述	Effects and time horizon 影響及時間範圍
Climate-related physical risks **氣候相關物理風險**		
Acute risk 急性風險	• Increase frequency and severity of extreme weather events, such as tropical cyclones, extreme flooding, heat waves 極端天氣事件（如熱帶氣旋、極端洪水、熱浪）的頻率及嚴重程度增加	**Short-term, Medium-term and Long-term Effects** **短期、中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Potential damage to properties and assets in high-risk areas, leading to higher maintenance and operational costs, which may also impact asset valuation 高風險地區的物業及資產可能受損，導致維護及營運成本增加，亦可能影響資產估值 • Adverse effects on the workforce (e.g., health risks, safety hazards), impairing productivity and consequently affecting profit margins 對員工造成不利影響（例如健康風險、安全隱患），降低工作效率，從而影響利潤率 • Higher operational expenses required to provide employees with a safe and comfortable working environment 為僱員提供安全舒適的工作環境所需的營運開支增加 *Effects on value chain:* *對價值鏈的影響：* • Reduced production capacity (e.g., transportation disruptions, supply chain breakdowns), resulting in lower revenue 產能下降（例如運輸中斷、供應鏈故障），導致收入減少 • Declined sales and output due to business interruptions, leading to reduced revenue 業務中斷導致銷售額及產量下降，從而導致收入減少 **Medium-term and Long-term Effects** **中期及長期影響** *Effects on value chain:* *對價值鏈的影響：* • Potential decrease in the availability of insurance coverage for assets in high-risk areas, or a surge in insurance premiums 高風險地區資產的保險覆蓋範圍可能減少，或令保費大幅上升
Chronic risk 慢性風險	• Extreme variability in weather pattern 天氣模式極端變化 • Changes in the precipitation patterns 降水模式變化 • Rising mean temperatures 平均氣溫上升 • Rising sea levels 海平面上升	

Types of risks 風險類型	Description of climate-related risks 氣候相關風險的描述	Effects and time horizon 影響及時間範圍
Climate-related transition risks **氣候相關轉型風險**		
Policy and legal risk 政策及法律風險	• Mandatory regulatory changes on carbon reduction targeting existing products and services 針對現有產品及服務的強制性碳減排監管變動	**Medium-term and Long-term Effects** **中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Early retirement of existing assets driven by policy shifts, increasing transition costs 政策轉變導致現有資產提前報廢，增加過渡成本 • Potential updates to energy efficiency standards, which may incur additional expenditure for equipment upgrades 能源效率標準可能更新，或會產生額外的設備升級開支 • Transition to low-carbon operations may necessitate upgrades to existing equipment, resulting in higher operational costs 向低碳營運轉型可能需要升級現有設備，導致營運成本增加 *Effects on value chain:* *對價值鏈的影響：* • Reduced production capacity (e.g., transportation disruptions, supply chain breakdowns), resulting in lower revenue 產能下降（例如運輸中斷、供應鏈故障），導致收入減少 • Declines in sales volume and output due to business interruptions, translating to lower revenue performance 業務中斷導致銷量及產量下降，導致收入績效下滑 **Long-term Effects** **長期影響** *Effects on business model:* *對業務模式的影響：* • Projected decrease in market demand for high-emission products and services 預計市場對高排放類型產品及服務的需求將減少

Types of risks 風險類型	**Description of climate-related risks 氣候相關風險的描述**	**Effects and time horizon 影響及時間範圍**
Technology risk 技術風險	• Transition to low-carbon, emission-reduction and advanced technologies across the Group's operations, product lines, and service delivery models 本集團的營運、產品線及服務交付模式向低碳、減排及先進技術過渡	**Medium-term and Long-term Effects** **中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Early retirement of existing assets (e.g. stranded assets), increasing transition costs 現有資產（如擱淺資產）提前報廢，增加過渡成本 • Adoption and large-scale deployment of green technology-enabled operational practices and workflows will incur additional transition costs 採用及大規模貫徹綠色技術賦能的營運常規及工作流程將產生額外的過渡成本 *Effects on value chain:* *對價值鏈的影響：* • Anticipated reduction in demand for high emissions goods/services manufactured and provided using conventional technologies 預期對使用傳統技術製造及提供的高排放類型商品／服務的需求將會減少 **Long-term Effects** **長期影響** *Effects on business model:* *對業務模式的影響：* • Increased investment in new low-carbon technology will increase capital expenditure 增加對新低碳技術的投資將令資本支出增加

Types of risks 風險類型	Description of climate-related risks 氣候相關風險的描述	Effects and time horizon 影響及時間範圍
Market risk 市場風險	• Changing customer behaviour, such as shifting toward sustainable consumption choices 客戶行為改變，例如轉向可持續的消費選擇 • Increased cost of raw materials as supply and demand for certain commodities, products and services may change while climate related risks and opportunities are increasingly taken into account 隨著氣候相關風險及機遇日益受到關注，若干商品、產品及服務的供需可能會發生變化，導致原材料成本增加	**Medium-term and Long-term Effects** **中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Abrupt and unforeseen fluctuations in energy costs 能源成本出現急劇、無法預見的波動 • Re-pricing of assets 資產重新定價 *Effects on value chain:* *對價值鏈的影響：* • Anticipated shift in consumer preference, compelling the Group to adjust its value chain to meet emerging demand 預期消費者偏好發生轉變，迫使本集團調整其價值鏈以滿足新興需求 **Long-term Effects** **長期影響** *Effects on value chain:* *對價值鏈的影響：* • Change in revenue mix and sources, for example, revenues from high-emission products gradually phase out 收入組合及來源出現變化，例如，來自高排放類型產品的收入逐步減少

Types of risks 風險類型	**Description of climate-related risks 氣候相關風險的描述**	**Effects and time horizon 影響及時間範圍**
Reputation risk 聲譽風險	• Shift in consumer preference 消費者偏好轉變 • The Group's reputation may be impacted due to changing customer or community perceptions of said the Group's contribution to or detraction from the transition to a lower-carbon economy 由於客戶或社區就有關本集團對向低碳經濟轉型的貢獻或減損的認知發生變化，本集團的聲譽可能會受到影響	**Medium-term and Long-term Effects 中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Potential negative effects on employee management and planning, for example, facing difficulties in attracting and retaining talent 對僱員管理及規劃產生潛在負面影響，例如在吸引及留住人才方面面臨困難 *Effects on value chain:* *對價值鏈的影響：* • Anticipated reduction in demand for high emissions goods/services 預期對高排放類型商品／服務的需求將會減少 • Decreased production capacity may result from issues related to stigmatised suppliers, such as delayed planning approvals, supply chain interruptions 與聲譽欠佳的供應商相關的事宜可能導致產能下降，例如規劃審批延遲、供應鏈中斷

Climate-related opportunities present substantial potential to optimise the Group's asset efficiency and expand high-value, low-carbon service offerings to customers proactively. These climate-related opportunities and their positive impacts on the Group's business model and value chains are elaborated below.

氣候相關機遇為優化本集團的資產效率及主動擴展向客戶提供的高價值、低碳服務產品提供了龐大潛力。下文闡述該等氣候相關機遇及其對本集團業務模式及價值鏈的正面影響。

Types of opportunities **機遇類型**	**Description of climate-related opportunities** **氣候相關機遇的描述**	**Effects and time horizon** **影響及時間範圍**
Resource efficiency 資源效率	• Use of more efficient production and distribution processes, such as technologies to enhance the performance of operation and energy efficiency 使用更為高效的生產及分銷流程，例如提高營運表現及能源效率的技術 • Adoption of recycling practices 採納回收實踐 • Reduced water usage and consumption 減少用水量及消耗量	**Current, Short-term, Medium-term and Long-term Effects** **當前、短期、中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Efficiency improvements that lower operational costs 提升效率，降低營運成本 • Positive impacts on workforce management and planning, including enhanced health and safety, increased employee satisfaction, and improved productivity 對員工管理及規劃產生正面影響，包括加強健康與安全、提高僱員滿意度及提升工作效率

Types of opportunities 機遇類型	Description of climate-related opportunities 氣候相關機遇的描述	Effects and time horizon 影響及時間範圍
Energy source 能源來源	• Use of lower-emission energy sources 使用較低排放量的能源 • Use of new energy technologies 使用新能源技術	**Current, Short-term, Medium-term and Long-term Effects** **當前、短期、中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Implementation of lower cost carbon abatement measures 實施成本較低的碳減排措施 • Reduced GHG emissions and therefore exposure to GHG emissions-related risks 減少溫室氣體排放，從而降低溫室氣體排放的相關風險 **Medium-term and Long-term Effects** **中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Increase capital availability, especially green financing, given that more investors prioritise low-emission companies 增加融資渠道，尤其是綠色融資，因為更多投資者優先考慮低排放的公司 *Effects on value chain:* *對價值鏈的影響：* • Projected reputational benefits driving higher demand for the Group's goods and services, thereby boosting revenue 預計聲譽效益將促進提高對本集團商品及服務的需求，從而增加收入

Types of opportunities 機遇類型	Description of climate-related opportunities 氣候相關機遇的描述	Effects and time horizon 影響及時間範圍
Markets 市場	• Sourcing new environmentally friendly products and establish supply chains for customers, making contribution to decarbonisation 為客戶採購新的環保產品並建立供應鏈，為脱碳作出貢獻 • Access to new markets 進入新市場	**Medium-term and Long-term Effects** **中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Access to new and emerging markets (e.g. partnerships with governments and other industry peers), increase revenue stream 進入新興市場（例如與政府及其他同業建立夥伴關係），增加收入來源 *Effects on value chain:* *對價值鏈的影響：* • Collaboration with new, more efficient suppliers, enhancing productivity and product delivery efficiency 與更高效率的新供應商開展合作，提高生產效率及產品交付效率 **Long-term Effects** **長期影響** *Effects on business model:* *對業務模式的影響：* • Diversification of financial assets (e.g. green bonds) 金融資產多元化（例如綠色債券）

Types of opportunities 機遇類型	Description of climate-related opportunities 氣候相關機遇的描述	Effects and time horizon 影響及時間範圍
Resilience 韌性	• Engagement in renewable energy initiatives and implementation of energy-efficiency measures 參與可再生能源倡議及實施具有能源效益的措施 • Use of resource substitutes/ diversification 使用替代資源／多元化	**Current, Short-term, Medium-term and Long-term Effects** **當前、短期、中期及長期影響** *Effects on business model:* *對業務模式的影響：* • Enhanced resilience planning (e.g., for our operation and owned inventories), minimising potential damage and lowering maintenance costs 加強適應能力規劃（例如，針對我們的營運及自有存貨），盡量減少潛在損壞並降低維護成本 **Medium-term and Long-term Effects** **中期及長期影響** *Effects on value chain:* *對價值鏈的影響：* • New products and services related to ensuring resiliency 與保障適應能力相關的新產品及服務 • Improved supply chain reliability and enhanced operational capability under diverse conditions 提高供應鏈的可靠性，並增強在不同條件下的營運能力

The Group is prepared to address the threats climate change poses both to our business and to the communities that we serve. We are determined to deliver on our purpose to provide safe, reliable, and affordable products and services for customers, and we are fully aware that our environmental responsibility has never been greater. Every one of us needs to play our part and together we can speed up the pace of low carbon transition and create a low-carbon world for our future. Over the years, a series of measures have been put in place in the Group's business model, value chain, strategy and resource allocation to help the Company to be prepared for climate change. These measures are deployed for different geographies, taking into account the asset types, locations and relevancy. We have also been grasping different opportunities to expand our business, accelerate the transformation and make the Group smarter, more environmentally friendly, and safer for employees and users (such as automation, and utilising digital platforms for online conference to reduce carbon footprint in transportation). These measures have made our facilities become more sustainable and fulfil our commitment to resource management and environmental protection.

本集團已準備好應付氣候變化對我們的業務及我們所服務的社區構成的威脅。我們將堅決實現目標，為客戶提供安全、可靠及經濟上可承受的產品及服務，且我們充分意識到我們的環境責任從未如此重大。我們每個人都需要各司其職，合作加快低碳轉型的步伐，為我們的未來創造一個低碳世界。多年來，我們已於本集團的業務模式、價值鏈、策略及資源分配方面實行一系列措施，幫助本公司因應氣候變化作準備。考慮到資產類型、位置及相關性，該等措施針對不同地區進行部署。我們亦一直把握不同機遇拓展業務，加速轉型，使本集團對僱員及用戶更智能、更環保、更安全（例如自動化，以及利用數碼平台進行在線會議，以減少交通運輸中的碳足跡）。該等措施使我們的設施變得更加可持續，並履行我們對資源管理及環保的承諾。

The Group has implemented a set of initiatives aimed at enhancing the climate resilience of various facets of the value chain and operation over the years. Recognising the impact of climate change on our business, these initiatives are designed to strengthen our ability to manage and adapt to climate-related risks. The followings outlined initiatives that have been introduced:

多年來，本集團已實施一系列旨在增強價值鏈及營運各方面對氣候適應能力的舉措。本集團深明氣候變化對我們業務的影響，該等舉措旨在加強我們管理及適應氣候相關風險的能力。下文概述已推出的舉措：

Aspects **層面**	**Relevant measures** **相關措施**
Supply chain 供應鏈	• Diversify materials supplies from multiple suppliers, sources and countries. 使來自多個供應商、來源及國家的材料供應多元化。
Operation 營運	• Monitor and inspect assets regularly: 定期監察及檢查資產： — Maintenance of a Contingency Plan for offices and warehouses facilities 維持所有辦公室及倉庫設施的應急方案 • Implement pre-emptive inventory protection measures to mitigate risks associated with extreme weather events: 實施預防性存貨保護措施，以減輕與極端天氣事件相關的風險： — Relocate inventories and goods away from warehouse windows 將存貨及貨物移至遠離倉庫窗戶的位置 — Elevate inventories off the ground to minimise potential damage caused by extreme weather conditions 將存貨抬離地面，以盡量減少極端天氣狀況造成的潛在損壞 • To address extreme heat and increased temperature: 應對極端高溫及溫度升高問題： — Maintain cooling equipment in good conditions to improve efficiency in long term 保持冷卻設備處於良好狀態以長期提高效率 • To address the risk of water shortage and drought: 應對缺水及乾旱風險： — To maintain water tank(s) in facilities if possible 盡可能維護設施中的儲水箱 — Purchase drinking water with sufficient storage 購買及儲存足夠的飲用水

Aspects 層面	Relevant measures 相關措施
Services 服務	• To address acute climate-related physical risks: 為應對氣候相關的急性物理風險： — Deploy anti-flooding measures suitable for the assets, including drainage systems, flood gates and flood barriers, if necessary 如有必要，部署與資產相匹配的防洪措施，包括排水系統、防洪閘及防洪屏障 — Establish a typhoon response protocol and coordinating system to ensure smooth execution of contingency plans 建立颱風應變程序及協調機制，確保應急方案順利執行 — Enhance the communication capacity of customer services, in particular post-incident customer communication 提升客戶服務的溝通能力，特別是事後客戶溝通 — Communicate with clients ahead of extreme weather events to adjust delivery schedules and logistics arrangements, minimising disruptions to order fulfilment and goods receipt 在極端天氣事件發生前與客戶溝通，調整交貨時間表及物流安排，盡量減少對訂單履行及接收貨物的干擾

During the Reporting Period, the Group has allocated a total of HKD177,289.72 to fund the procurement of electric vehicles ("EVs"), after offsetting the total purchase cost of HKD347,289.72 with a HKD170,000.00 government subsidy. This investment was dedicated to phasing out its existing fleet of fossil fuel-powered vehicles, aimed at reducing GHG emissions from corporate operations.

In addition, the Group participated in the Electrical Equipment Upgrade Scheme launched by CLP Power, which will provide subsidies to CLP Power's commercial and industrial customers to replace or upgrade their electrical equipment to more energy-efficient models. Leveraging a HKD12,450.00 subsidy under the Scheme, the Group completed the installation and upgrade of a total of 166 energy-efficient light-emitting diode ("LED") lighting fixtures across its premises. The Group also expanded the roles and responsibilities of existing employees to incorporate the management of climate-related risks and opportunities. This subsidised initiative and organisational adjustment did not result in any material changes to the Group's financial position or performance during the Reporting Period.

於報告期間，以170,000.00港元的政府補貼抵銷總採購成本347,289.72港元後，本集團撥款合共177,289.72港元，用於採購電動汽車(「電動汽車」)。該項投資專門用於淘汰其現有使用化石燃料的車隊，旨在減少企業營運產生的溫室氣體排放。

此外，本集團參與了由中電推出的電器設備升級計劃，該計劃將為中電的工商客戶提供補貼，以將電氣設備置換或升級為更節能的型號。憑藉該計劃下12,450.00港元的補貼，本集團在各處場所完成安裝和升級總共166個節能發光二極管(「LED」)照明裝置。本集團亦擴大了現有僱員的職能及職責，納入了對氣候相關風險及機遇的管理。於報告期間，此項補貼計劃及組織調整並未對本集團的財務狀況或表現造成任何重大變動。

To further reduce carbon emissions and promote the transition towards a low-carbon economy, the Group plans to continue allocating resources towards procuring EVs. Specifically, when new purchases of vehicles are required for business use, we will replace older fossil fuels-powered vehicles with EVs. This initiative, which will continue through 2028, is expected to result in increased capital expenditure for asset replacement in the short-term. The Group will also maintain efforts to adapt to and mitigate climate change by procuring energy-efficient office equipment, requiring additional capital expenditure in the short, medium and long-term.

為進一步減少碳排放及推動向低碳經濟轉型，本集團計劃繼續分配資源採購電動汽車。具體而言，當出於業務需要購買新車輛時，我們將以電動汽車取代舊有使用化石燃料的車輛。該項舉措將持續至二零二八年，預計將導致短期內有關資產置換的資本支出增加。本集團亦將透過採購節能辦公設備，持續努力適應及減緩氣候變化，這需要在短期、中期及長期增加資本支出。

To manage climate-related risks and opportunities, the Group has outlined a series of initiatives that may impact its anticipated financial position and performance. Starting in 2026, the Group will plan to introduce new products aligned with the low-carbon economy, contributing to changes in revenue streams and structures. Additionally, beginning in 2028, the Group intends to develop a new verification process for contracted suppliers. This process will focus on auditing their climate-resilience practices and including climate-resilience performance as one of the criteria for shortlisting qualified partners. This plan is not anticipated to result in any material changes to the Group's financial position or performance. Starting from 2028, the Group anticipates potential changes in asset valuation stemming from climate event-induced damage, which may necessitate the implementation of additional adaptation and resilience measures. Such changes could lead to asset impairment losses, increased capital expenditure and operating costs on maintenance and upgrade in the medium and long-term. Moreover, from 2030 onward, the Group will plan to pursue acquisitions of low-carbon businesses or divest from carbon-intensive assets. This action may involve substantial capital expenditure for acquisitions and may generate one-time gains or losses from divestments in the medium and long-term.

為管理氣候相關風險及機遇，本集團已概述一系列可能影響其預期財務狀況及表現的舉措。自二零二六年起，本集團將計劃推出與低碳經濟相符的新產品，從而導致收入來源及結構發生變化。此外，自二零二八年起，本集團擬為已訂約供應商制定新的驗證流程。該流程將側重於審核其氣候適應能力實踐，並將氣候適應能力表現作為篩選合資格合作夥伴的標準之一。預計該計劃不會對本集團的財務狀況或表現造成任何重大變動。自二零二八年起，本集團預計氣候事件引致的損失將導致資產評估出現潛在變動，或需實施額外的適應及應變措施。該等變動可能導致中期及長期引起資產減值虧損、資本支出增加以及維護和升級的營運成本增加。此外，自二零三零年起，本集團將計劃尋求收購低碳業務或剝離碳密集型資產。此舉可能涉及高額收購資本支出，並可能在中期及長期因剝離資產而產生一次性收益或虧損。

Over the short, medium, and long term, we have established sufficient capacity to adjust our strategy and business model in response to climate change. This preparedness includes securing adequate financial resources, manpower, knowledge and a robust framework of policies to effectively manage and adapt to the evolving risks and opportunities posed by climate change.

在短期、中期及長期，我們已具備充足的能力來調整我們的策略及業務模式，以應對氣候變化。此等準備工作包括確保充足的財務資源、人力、知識及穩健的政策框架，以有效管理及適應氣候變化所帶來不斷變化的風險與機遇。

The Group has not yet conducted climate-related scenario analysis, nor adopted climate models to identify anticipated climate-related risks and opportunities and assess our climate resilience. As a result, the Group is currently unable to quantify the anticipated financial impacts arising from such risks and opportunities due to uncertainties. The Group will consider conducting climate-related scenario analysis in the future and exploring ways to enhance the capability in quantitative assessment of climate-related financial effects.

本集團尚未進行氣候相關情景分析，亦未採用氣候模型來識別預期的氣候相關風險和機遇，以及評估我們的氣候適應能力。因此，由於存在不確定性，本集團目前無法量化該等風險及機遇所產生的預計財務影響。本集團將考慮日後進行氣候相關情景分析，並探索提升氣候相關的財務影響定量評估能力的方法。

Risk Management

The Group has established a structured approach to manage climate-related risks and opportunities by integrating them into our existing enterprise risk management framework. The ESG Working Group is responsible for identifying, evaluating and discussing on ESG risks and opportunities, including climate-related risks and opportunities, that are relevant to our business and operation. Recognising that the Group is subject to both physical and transition risks arising from climate change, we have proactively taken steps to prepare for the transition to a low-carbon economy, while formulating and establishing measures to address physical climate risks.

風險管理

本集團已建立一套系統化方法，透過將氣候相關風險及機遇納入我們現有的企業風險管理框架，以對其進行管理。環境、社會及管治工作小組負責識別、評估及討論與我們業務及營運相關的環境、社會及管治風險與機遇，包括氣候相關風險及機遇。我們深明本集團面臨氣候變化帶來的物理及轉型風險，已積極採取措施，為向低碳經濟轉型做好準備，同時制定及確立應對物理氣候風險的措施。

Climate-related risks and opportunities are assessed and prioritised based on the magnitude of potential impact and the relevance to the Group's operational scope, including our business model and value chain. We carefully evaluate the varying effects of climate change based on geographic locations and specific activities, as these impacts differ depending on the Group's operational regions, industry sector, and position within the value chain. Additionally, the Group acknowledges climate-related risks with longer time horizons may change over short, medium and long terms due to shifts in driving forces and may stretch beyond traditional business planning cycles.

我們根據潛在影響程度及其與本集團營運範圍（包括我們的業務模式及價值鏈）的相關性，評估氣候相關風險及機遇並對其進行優先排序。我們根據地理位置及具體活動仔細評估氣候變化的不同影響，因為該等影響因本集團的營運地區、行業及在價值鏈中的定位而異。此外，本集團深知，時間跨度較長的氣候相關風險可能會因驅動因素變動而在短期、中期及長期發生變化，並可能超出傳統的業務規劃週期。

Where applicable, climate-related risks are mapped to existing risk categories, such as operational, financial, or strategic risks, as these risks have the potential to drive or amplify existing risks. Furthermore, climate-related risks are incorporated into our risk appetite adjustments, ensuring that impacts of climate change are adequately considered and incorporated in our overall risk management framework.

我們在適用的情況下，將氣候相關風險歸類至現有風險類別，如營運、財務或策略風險，因為該等風險有可能引發或加劇現有風險。此外，氣候相關風險已納入我們的風險偏好調整中，確保我們充分考慮及將氣候變化的影響納入整體風險管理框架。

The Board regularly reviews the effectiveness of management's efforts in overseeing and monitoring the climate-related risks and opportunities. The Board and management understood climate change concepts, including the unique characteristics of climate-related risks and opportunities and their potential impacts on the organisation.

董事會定期檢討管理層在監督及監察氣候相關風險及機遇方面工作的成效。董事會及管理層了解氣候變化概念，包括氣候相關風險及機遇的獨有特徵及其組織的潛在影響。

Metrics and Targets

The Group's climate-related metrics and targets are anchored in its commitment to advancing low-carbon development and aligning with global climate action and local regulatory requirements. We are committed to exploring opportunities to invest in low-carbon transition enablers and creating sustainable value through the low-carbon transition whenever possible. The following sections outline the Group's approach to GHG emission management, our key performance data, and GHG targets.

指標及目標

本集團的氣候相關指標及目標，植根於其推動低碳發展以及與全球氣候行動和當地監管要求保持一致的承諾。我們致力於探索機遇，投資低碳轉型的賦能領域，並盡可能透過低碳轉型創造可持續價值。下列各章節概述本集團的溫室氣體排放管理方法、我們的主要表現數據及溫室氣體目標。

GHG Emissions

To control the GHG emissions, the Group has adopted policies on efficient use of energy as described in the section headed "Use of Resources" and will continue to assess, record and disclose its GHG emissions and other environmental data on a yearly basis. The Group's GHG calculation adheres to the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard jointly published by the World Resources Institute ("WRI") and the World Business Council for Sustainable Development ("WBCSD"). Emissions are calculated using the operational control approach, based on a review of relevant operating data covering our two principal business divisions, including the trading of digital storage products and the trading of general

溫室氣體排放

為控制溫室氣體排放，本集團已採用「資源使用」一節所述有關有效使用能源之政策，並將繼續每年評估、記錄及披露其溫室氣體排放及其他環境數據。本集團的溫室氣體計算遵循由世界資源研究所(「世界資源研究所」)及世界可持續發展工商理事會(「世界可持續發展工商理事會」)聯合發佈的《溫室氣體核算體系：企業核算與報告標準》。我們採用營運控制法，根據對涵蓋我們兩個主要業務分部(包括數碼存儲產品貿易及通用元件貿易)相關營運數據的審

components. Compared to the previous year, there have been no significant changes to the methodologies, input data, or assumptions employed in GHG emission calculations. The Group's GHG emission performance indicators are as follows:

閱計算排放量。與上一年相比，溫室氣體排放計算所採用的方法、輸入數據或假設並無重大變動。本集團的溫室氣體排放績效指標如下：

GHG Emissions[7] **溫室氣體排放[7]**	**Unit** **單位**	**2025** **二零二五年**	2024 二零二四年	% Change 百分比變化
Scope 1[8] 範圍一[8]	tonnes CO_2-equivalent 二氧化碳當量，以噸計	**1.74**	8.20	-78.7%
Scope 2 (Location-based)[9] 範圍二（以地域為基準）[9]	tonnes CO_2-equivalent 二氧化碳當量，以噸計	**71.58**	72.62	-1.4%
Total Emissions **總排放量**	tonnes CO_2-equivalent 二氧化碳當量，以噸計	**73.32**	80.82	-9.3%
Intensity[10] 密度[10]	tonnes CO_2-equivalent/square feet 二氧化碳當量，以噸計／平方呎	**0.002**	0.002	-13.4%

7 The GHG emissions are calculated with reference to GHG Protocol Tool for Energy Consumption in China (Version 2.1) published by World Resources Institute, 2024 Sustainability Report issued by China Light and Power Co. Ltd., Oil information: database documentation (July 2025 edition) published by the IEA, General Guideline of the GHG Emissions Accounting Method and Reporting of Other Industrial Enterprises (Trial) issued by the National Development and Reform Commission ("NDRC") of the PRC, Sixth Assessment Report released by the Intergovernmental Panel on Climate Change, 2022 Carbon Dioxide Emission Factor for Electricity issued by the Ministry of Ecology and Environment and the National Bureau of Statistics of the People's Republic of China, China Energy Statistical Yearbook 2023 issued by the National Bureau of Statistics of the PRC and the Appendix 2: Reporting Guidance on Environmental KPIs issued by Stock Exchange. Any discrepancies between totals provided and the sum of the numbers presented; and percentages provided and the numbers presented are due to rounding.

8 Scope 1: The direct emission from the business operations owned or controlled by the Group, including the fuel consumption from mobile vehicles.

9 Scope 2: The indirect energy emissions from the internal purchased electricity consumption by the Group.

10 The total site area of the offices in 2025 and 2024 are 41,695.30 and 39,820.23 square feet respectively.

7 溫室氣體排放量的計算乃經參考世界資源研究所發佈的《中國能源消耗引起的溫室氣體排放計算工具指南（2.1版）》、中華電力有限公司刊發的《2024可持續發展報告》、國際能源署發佈的《石油資料：數據庫文件（2025年7月版）》、中國國家發展和改革委員會（「國家發改委」）發佈的《工業其他行業企業溫室氣體排放核算方法與報告指南（試行）》、政府間氣候變化專門委員會發佈的《第六次評估報告》、中華人民共和國生態環境部與國家統計局聯合發佈的《2022年電力二氧化碳排放因子》，以及中國國家統計局刊發的《中國能源統計年鑒2023》及聯交所刊發的附錄二：環境關鍵績效指標匯報指引。總數與所列數字總和之間，以及百分比與所列數字之間的任何差異，均因進位所致。

8 範圍一：由本集團擁有或控制的業務營運直接產生的排放，包括汽車的燃料消耗。

9 範圍二：由本集團內部消耗外購電力所引致的間接能源排放。

10 二零二五年及二零二四年辦公室的總佔地面積分別為41,695.30及39,820.23平方呎。

During the Reporting Period, the decrease in Scope 1 emission was mainly due to the sold of company vehicle. Our Scope 2 emissions also registered a slight decrease, benefiting from reduced GHG emissions associated with electricity generation of purchased electricity grid. Electricity consumption was still the major source of our GHG emissions which comprised of around 98% of the total GHG emission of the Group.

於報告期間，範圍一排放量減少主要由於出售公司車輛。範圍二排放量亦錄得輕微下降，此得益於外購電網發電相關的溫室氣體排放減少。電力消耗為我們的溫室氣體排放的主要來源，佔本集團溫室氣體總排放量約98%。

The Group has not yet disclosed its Scope 3 emissions. Business travel by air and China High-Speed Rail is one of our Scope 3 emissions sources, while it remains essential for exploring new business opportunities and maintaining relationships with our existing customers. Recognising the importance of addressing GHG emissions from business travel, we continue to keep track of employees' business travelling and the corresponding GHG emissions. The Group also continues to encourage employees to make uses of phone or video conferencing to reduce emissions from air and China High Speed Rail travel. Looking ahead, the Group will consider start planning the preparation works to collect information necessary for calculating Scope 3 emissions, in order to enhance the comprehensiveness of the environmental performance reporting.

本集團尚未披露其範圍三排放。航空及中國高鐵差旅是我們的範圍三排放源之一，而這對於我們物色新業務機遇及維持與現有客戶的關係而言仍屬必要。我們深明應對商務差旅所產生溫室氣體排放的重要性，將繼續記錄員工的商務差旅及相應的溫室氣體排放量。本集團亦繼續鼓勵員工採用電話或視頻會議，以減少航空和中國高鐵差旅帶來的排放。展望未來，本集團將考慮開始規劃籌備工作，以收集計算範圍三排放所需的資料，從而提升環境表現報告的全面性。

GHG Targets

The Group essentially plans to respond to local government initiatives and follow local governments' emission reduction requirements. Using 2019 as the baseline year, we aim to achieve a 2% reduction in absolute Scopes 1 and 2 emissions within our reporting boundary by 2027, covering carbon dioxide (CO_2), nitrous oxide (N_2O), and methane (CH_4). We also ensure that the Group's GHG emissions comply with the local requirements set for 2030. Our ESG Working Group has closely tracked the progress in achieving the targets by 2027 and assessed whether any revision of target is required. Our long-term target is to achieve carbon neutrality by 2050 in Hong Kong region and by 2060 in PRC, which are both consistent with the respective government's climate commitments arisen from the Paris Agreement. As of this Reporting Period, the Group has achieved significant progress in reducing our Scopes 1 and 2 emissions, with about 21% decrease compared to the 2019 baseline. Our Scope 1 and Scope 2 emissions dropped from 93.15 tonnes of CO_2 equivalent in 2019 to 73.32 tonnes of CO_2 equivalent in 2025. We are committed to continuously improving our energy efficiency, applying professional knowledge to improve on-site efficiency and maintain efficient management support, in order to safeguard the Group's reputation and ensure we meet our established GHG targets.

溫室氣體目標

本集團實質上計劃響應各地政府的倡議，遵守各地政府的減排要求。以二零一九年為基準年，我們目標為到二零二七年前在報告範圍內實現範圍一及範圍二絕對排放量減少2%，範圍涵蓋二氧化碳(CO_2)、一氧化二氮(N_2O)及甲烷(CH_4)。我們亦確保本集團的溫室氣體排放於二零三零年符合各地要求。我們的環境、社會及管治工作小組已密切跟蹤二零二七年前實現目標的進展情況，並評估是否需要對目標作出任何修訂。我們的長期目標是到二零五零年前在香港地區及到二零六零年前在中國實現碳中和，兩者均符合各地政府因《巴黎協定》作出的氣候承諾。截至本報告期間，本集團在減少我們的範圍一及範圍二排放方面已取得重大進展，與二零一九年基準相比減少約21%。我們的範圍一及範圍二排放量已從2019年的93.15噸二氧化碳當量，下降至2025年的73.32噸二氧化碳當量。我們致力於不斷提高能源效率，運用專業知識提高現場效率及保持高效的管理支持，以維護本集團的聲譽，並確保我們達成既定的溫室氣體目標。

SOCIAL ASPECTS

Employment and Labour Practices

We are dedicated to fostering a diverse and inclusive workplace, ensuring occupational health and safety, and upholding human rights. We aim to provide quality products that meet customer needs while contributing positively to the communities we serve. The Group abided by all laws and regulations adopted in all sites of operations and has formulated the Employment and Labour Practices Policy Statement. The aim of the Employment and Labour Practices Policy Statement is to provide employees with a workplace that is free of discrimination and harassment as well as emphasises diversity, health and safety.

Employment

The Group regards talents as a key to corporate success and sustainability. The Group stipulates in the Sustainable Development Policy and Employee Handbook that the Group will:

- Provide equal opportunities in employment, training and career development regardless of sex, nationality, marital status, disability and religious belief;
- Provide employees with internal guidelines in relation to equal opportunities, discrimination and harassment; and
- Create a diverse working environment within the Group.

Remuneration and compensation

The Group's remuneration policy is built on the principle of equitability with incentive-based, performance oriented and market-competitive remuneration packages for its employees. The remuneration is determined based on the internal grading structure and with reference to the employee's educational or technical qualifications, experience and degree of responsibility pertinent to the job. Salary is reviewed and adjusted regularly based on salary surveys on the market, the performance of employee, growth potential, as well as the Group's overall business performance.

Besides, overtime compensation is offered to applicable employees, such as travelling allowance. Depending on the employees' performance, market conditions and profitability of the Group's business, we may issue an annual discretionary bonus to employees who are non-contractual in employment nature and who are fully discretionary.

社會層面

僱傭及勞工常規

我們致力於營造一個多元化及包容的工作場所，確保員工職業健康與安全並維護人權。我們旨在提供滿足客戶需求的優質產品，同時為我們所服務的社區作出積極貢獻。本集團恪守所有營運地點採納的所有法律及規例，並已制訂僱傭及勞工常規政策聲明。僱傭及勞工常規政策聲明旨在為員工提供並無歧視和騷擾的工作場所，並強調多元化、身心健康和安全。

僱傭

本集團視人才為企業成功與可持續發展的關鍵。本集團在可持續發展政策及員工手冊中訂明，本集團將：

- 在僱傭、培訓和事業發展方面提供平等機會，不論性別、國籍、婚姻狀況、殘障及宗教信仰如何；
- 為員工提供與平等機會、歧視和騷擾相關的內部指引；及
- 在本集團內創造多元化的工作環境。

薪酬及酬金

本集團的薪酬政策乃建基於公平原則，為其僱員提供以獎勵為基礎、表現為本及具市場競爭力的薪酬待遇。薪酬乃基於內部評級架構及參考員工的學歷或技術資格、經驗及就有關工作須承擔的責任而釐定。薪金定期根據市場上的薪金調查、員工的表現、增長潛力及本集團的整體業務表現予以檢討及調整。

此外，亦向部分適用的員工提供加班補償，例如出行津貼。根據員工的表現、市場狀況及本集團業務的盈利能力，我們可能向並非合約僱傭性質及全面酌情的僱員發放年度酌情花紅。

Promotion

Employees are promoted on the basis of their performance in the current jobs and the extent to which they demonstrate the attributes required for the higher grade. Promotion assessment will be conducted by the Head of Department or Business Unit and the Head of Human Resources and Administration Department, and finally approved by the authorised Management.

晉升

僱員的晉升基於彼等於當前工作崗位的表現以及所展示才能與較高職級所需者的相符程度而定。晉升評估將由部門或業務單位的主管或人力資源及行政部主管負責進行，並由獲授權管理層作出最終審批。

Working Hours, Rest Periods

The Group implements five-day work week for non-shift employees. Shift employees will work according to shift roster but will be entitled to a rest day per week. The Group's statutory holidays are entitled to employees, including public holidays, annual leave, sick leave, marriage leave, maternity leave, paternity leave, compassionate leave, birthday leave and jury leave.

工作時數、假期

本集團為非輪班制員工實施五天工作週。而輪班制員工則根據輪班執勤表工作，每週享有一天假期。員工享有本集團的法定假期，包括公眾假期、年假、病假、婚假、產假、侍產假、恩恤假、生日假及陪審假。

Welfare and other benefits

Employees after probation are eligible for joining the Group's medical scheme as well as the travel and personal accident insurance. Monthly contributions are made to Hong Kong staff's Mandatory Provident Fund retirement benefit scheme under the Mandatory Provident Fund Schemes Ordinance (Cap.485) of Hong Kong. In addition, the Company has adopted the Share Option Scheme and the Restricted Share Award Scheme as incentives or rewards for eligible participants for their contribution to the Group.

福利及其他待遇

通過試用期的員工有資格加入本集團的醫療計劃以及差旅及個人意外保險。本公司根據香港《強制性公積金計劃條例》（第485章），每月就香港員工的強制性公積金退休福利計劃作出供款。此外，本公司已採納購股權計劃及限制性股份獎勵計劃，作為對合資格參與者為本集團作出貢獻的獎勵。

The Group abided by the employment laws and regulations that apply to its sites of operations, including but not limited to the Employment Ordinance (Cap. 57), the Employees' Compensation Ordinance (Cap. 282), the Minimum Wage Ordinance (Cap. 608), the Occupational Safety and Health Ordinance (Cap. 509) of Hong Kong and the Labour Law of the People's Republic of China (《中華人民共和國勞動法》). During the Reporting Period, there was no significant non-compliance case in relation to compensation, dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

本集團恪守適用於其營運地點的僱傭法律及規例，包括但不限於香港的《僱傭條例》（第57章）、《僱員補償條例》（第282章）、《最低工資條例》（第608章）、《職業安全及健康條例》（第509章）及《中華人民共和國勞動法》。於報告期間，在薪酬及解僱、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方面均無重大不合規情況。

The Group has established a grievance mechanism to timely manage and respond to grievance and suggestions raised by employees. Employees who feel unjustly treated could write to their department head or supervisor requesting an interview or raise their concern on relevant subject through the reporting procedures under the whistleblowing policy adopted by the Company. In case of unsatisfaction, employees could bring their cases to the Management and the Head of Human Resources and Administrative Department for further investigation. Our management will carry out investigations and make final decision on the follow up actions to be taken on those cases.

本集團建立申訴機制，適時管理和回應員工提出的申訴和建議。員工若受到不公平對待可以書面形式向部門負責人或主管要求會面，或根據本公司所採納的舉報政策下的報告程序對相關事宜表達關注。如員工不滿意，可向管理層、人力資源及行政部門主管報告彼等個案作進一步調查。我們的管理層將進行調查，並針對該等個案採取的後續行動作出最終決策。

To strengthen the bonding and relationship between the Group and our employees, we have organised a variety of employees' activities during the Reporting Period, such as employees' birthday parties, annual dinner, various holiday potlucks, and other team building activities. The Group has also offered festive treats such as mooncakes to our employees and has arranged early office closure on festive periods.

為加強本集團與員工之間的聯繫和關係，我們在報告期間舉行各種員工活動，如員工生日派對、年度晚宴、各種節日聚餐和其他團隊建設活動。本集團亦向員工派發月餅等節日禮物，並安排在節日期間提早關閉辦公室。

Employment Profile

Our employment profile during the Reporting Period is as follows:

僱傭狀況

我們於報告期間的僱傭狀況如下：

Workforce[11] **As at 31 December**	**員工[11]** **於十二月三十一日**	**2025** **二零二五年**	2024 二零二四年
By Gender	**按性別劃分**		
Male	男性	**72**	81
Female	女性	**60**	60
By Age Group	**按年齡組別劃分**		
Below 30	30歲以下	**19**	12
30–50	30–50歲	**83**	99
Over 50	50歲以上	**30**	30
By Employment Type	**按僱傭類別劃分**		
Full time	全職	**129**	136
Part time	兼職	**3**	5
By Geographical Region	**按地理區域劃分**		
Hong Kong	香港	**34**	32
Mainland China	中國內地	**98**	109
Total	**總計**	**132**	141

[11] The total workforce of the Reporting Period included employees from the whole Group.

[11] 報告期間的員工總數包括整個集團的員工。

Employee Turnover

The Group considers employees as one of the most valuable assets of the Group, the management team of the Group has continuous close monitoring on the turnover rate of employees and strives to maintain a low turnover rate by improving the welfare and fringe benefits of employees. During the Reporting Period, the employee turnover rate is as follows:

員工流失

本集團將員工視為本集團最有價值的資產之一，本集團的管理團隊持續密切監察員工流失率，致力透過改善員工福利及附帶福利，維持低流失率。於報告期間，員工流失率如下：

Turnover Rate[12] As at 31 December	流失率[12] 於十二月三十一日	2025 二零二五年	2024 二零二四年
By Gender	**按性別劃分**		
Male	男性	**26.4%**	46.9%
Female	女性	**21.7%**	26.7%
By Age Group	**按年齡組別劃分**		
Below 30	30歲以下	**36.8%**	75.0%
30–50	30–50歲	**28.9%**	29.3%
Over 50	50歲以上	**3.3%**	53.3%
By Geographical Region	**按地理區域劃分**		
Hong Kong	香港	**32.4%**	62.5%
Mainland China	中國內地	**21.4%**	31.2%
Overall	**整體**	**24.2%**	38.3%

Health and Safety

To build a healthy and safe working environment, the Group has stated its commitment in the Employee Handbook and Sustainable Development Policy that it will:

- Formulate occupational health and safety measures to minimise the risk of employees being injured, infected, or exposed to occupational hazards in the workplace; and
- Prepare for emergencies to ensure that the Group can respond in a timely and effective manner.

健康和安全

為營造健康安全的工作環境，本集團已在員工手冊及可持續發展政策中表明將致力：

- 制訂職業健康和安全措施，以盡量減少員工在工作場所受傷、受感染或面對職業危害的風險；及
- 為緊急情況做好準備，以確保本集團能夠及時有效地應對。

[12] Turnover rate represents the number of departures in the corresponding employee category in the Reporting Period divided by the headcount of that category at the end of the Reporting Period. The Group had a total of 32 employees departed during the Reporting Period.

[12] 流失率計算方式為報告期間相應員工類別單獨離職人數，除以該類別於報告期間末的在職人數。於報告期間，本集團共有32名僱員離職。

To ensure adequate protection for employees against accidents, instructions are issued to departments on safety policies and procedures. Employees must follow the safety and health measures established by the Group in the Employee Handbook and Sustainable Development Policy. Every supervisor or department head is responsible for monitoring the compliance of the safety and health measures of their own department. The number and rate of work-related fatalities and lost days as a result of work-related injury cases are as follows:

為確保為員工提供足夠的保護避免發生意外，已向部門發佈有關安全政策和程序的指示。員工必須遵守本集團在員工手冊及可持續發展政策中制訂的安全和健康措施。主管或部門負責人負責監察其部門在安全和健康措施方面的遵守情況。因工傷案件造成的因工亡故人數及比率以及損失日數如下：

	2025 二零二五年	2024 二零二四年	2023 二零二三年
Number of work-related fatalities 因工亡故人數	**0**	0	0
Rate of work-related fatalities 因工亡故比率	**0.00%**	0.00%	0.00%
Number of work injuries 工傷人數	**0**	0	0
Lost days due to work injury 工傷導致損失日數	**0**	0	0

The Group abided by the relevant laws and regulations that apply to its sites of operations, including but not limited to the Occupational Safety and Health Ordinance (Cap. 509) of Hong Kong and the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases (《中華人民共和國職業病防治法》). During the Reporting Period, there was no significant non-compliance case in relation to providing a safe working environment and protecting employees from occupational hazards.

本集團恪守適用於其營運地點的相關法律及規例，包括但不限於香港的《職業安全及健康條例》（第509章）及《中華人民共和國職業病防治法》。於報告期間，在提供安全的工作環境和保護員工免受職業危害方面並無違重大不合規情況。

Looking ahead, the Group will continue to refine its occupational health and safety management system and organise occupational health training to improve the health awareness of employees.

展望未來，本集團將完善其職業健康安全管理體系，並組織職業健康培訓，以提高員工的健康意識。

Development and Training

The Group values the employees' development and training and has stated in the Employee Handbook and Sustainable Development Policy that it will:

- Invest in the training and career development of employees;
- Provide adequate training opportunities to enhance the knowledge and skills required for employees to perform their job duties, such as enhancing their marketing skills and improving their product knowledge; and
- Continuously improve the employment system and create a positive environment for the career development of employees.

Below are the percentage of employees who have received training held by the Group during the Reporting Period:

發展及培訓

本集團重視員工的發展及培訓，並在員工手冊及可持續發展政策中表明其將：

- 投資於員工的培訓和事業發展；
- 提供足夠的培訓機會，以提升員工履行職務所需的知識和技能，如提升其營銷技巧及加強其產品認識；及
- 不斷完善僱傭體系，為員工的事業發展創造利好環境。

報告期間已接受本集團提供的培訓的員工百分比如下：

Percentage of Employee Receiving Training[13]	員工接受培訓比率[13]	2025 二零二五年	2024 二零二四年
By Gender	**按性別劃分**		
Male	男性	**72.2%**	71.6%
Female	女性	**71.7%**	78.3%
By Employment Category	**按僱傭類別劃分**		
Senior management	高級管理層	**59.3%**	61.5%
Middle management	中級管理層	**61.0%**	89.6%
General staff	一般職員	**128.0%**	55.6%
Overall	**整體**	**72.0%**	74.5%

[13] Percentage of trained employee represents the total number of employees received training in the corresponding employee category during the Reporting Period divided by the total number of employees in that category. The total number of employees received training includes resigned staff who completed training during the Reporting Period, and thus the percentage of trained employee may exceed 100%.

[13] 受訓員工比率等同報告期間相應員工類別接受培訓的員工總數除以該類別員工總數。接受培訓的員工總數包括於報告期間完成培訓的已離職人員，因此受訓員工百分比可能超過100%。

The Group had arranged a total of 381 training hours for the employees during the Reporting Period and the average training hours details are as follows:

於報告期間，本集團共安排員工培訓381小時，平均培訓時數詳情如下：

Average Training Hours[14]	平均培訓時數[14]	2025 (Hours/ employee) 二零二五年（小時／僱員）	2024 (Hours/ employee) 二零二四年（小時／僱員）
By Gender	**按性別劃分**		
Male	男性	**2.6**	2.5
Female	女性	**3.3**	3.6
By Employment Category	**按僱傭類別劃分**		
Senior management	高級管理層	**2.3**	2.4
Middle management	中級管理層	**2.5**	3.6
General staff	一般職員	**5.1**	2.2
Overall	**整體**	**2.9**	3.0

The Group conducted technical product training as well as training on introduction of company operations, relevant laws and regulations (including the Listing Rules and the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong)), employees ethical guidelines, knowledge of products in the Group's business industry, and so on for eligible employees. To communicate with its employees about their career development and performance, management also held performance review with employees on an annual basis.

本集團為合資格員工進行技術產品培訓以及公司營運介紹、相關法律法規（包括上市規則及香港法例第571章證券及期貨條例）、員工道德指引、本集團業務行業的產品知識等培訓。為了與員工就其事業發展和表現進行溝通，管理層亦每年與僱員進行員工表現回顧。

The Group has been building a system to assess the performance of employees annually. The Group will continue to review and update its development and training measures periodically.

本集團建立每年評估員工表現的系統。本集團將定期檢討及更新其發展及培訓措施。

[14] Average training hours represents the total training hours during the Reporting Period divided by the total number of employees in the corresponding employee category.

[14] 平均培訓時數等同報告期間培訓總時數除以相應員工類別員工總數。

Labour Standards

The Group has formulated the Sustainable Development Policy and Employee Handbook and prohibits the use of child labour and forced labour. The Group undertakes timely communication with employees regarding overtime work arrangements. For example, if there is any need for regular overtime work, the Group will make forward planning and discussion with the relevant employees beforehand. Before hiring, various documents related to the age of applicants are checked to verify his/her age and identity to avoid child labour and forced labour. Despite the Group has already established a set of procedures to mitigate the risks of employing child labour or forced labour, we are also committed to establishing contingency measures to counter any cases of child labour or forced labour if such cases arise.

The Group abided by the relevant laws and regulations that apply to its sites of operations, including but not limited to the Employment Ordinance (Cap. 57) and the Labour Law of the People's Republic of China (《中華人民共和國勞動法》), Provisions on the Prohibition of Using Child Labour of PRC (中華人民共和國《禁止使用童工規定》). During the Reporting Period, there was no non-compliance case in relation to child labour and forced labour.

The Group will continue to review the implementation of its Sustainable Development Policy and Employee Handbook regularly to ensure effective execution of its practices on prohibiting child labour and forced labour.

Operating Practices

We uphold the highest standards of business ethics, including anti-corruption and fair competition. We maintain strict quality control over our electronic components and data storage equipment to ensure product stewardship and data security. The Group abided by laws and regulations that apply to all sites of operations and has formulated the Sustainable Development Policy in order to manage environmental and social risks in its daily operations.

勞工準則

本集團制訂了可持續發展政策及員工手冊並禁止使用童工和強制勞工。本集團適時與員工進行加班安排的溝通。例如，倘若需要定期加班，本集團將事先制訂計劃並與相關員工討論。在招聘之前，檢查與求職者年齡相關的各種文件，以核實年齡和身份，以防童工和強制勞工。儘管本集團已制訂一套程序來減輕僱用童工或強制勞工的風險，但我們亦承諾制訂應急措施應對發生童工或強制勞工的任何情況。

本集團恪守適用於其營運地點的相關法律及規例，包括但不限於《僱傭條例》（第57章）及《中華人民共和國勞動法》、中華人民共和國《禁止使用童工規定》。於報告期間，並無有關童工及強制勞工的不合規情況。

本集團將繼續定期審視其可持續發展政策及員工手冊的實施情況，以確保有效執行其禁止童工和強制勞工的做法。

營運慣例

我們恪守最高的商業道德標準，包括反貪污及公平競爭。我們對電子元件及數據存儲設備實行嚴格的質量控制，以確保產品管理及數據安全。本集團恪守適用於所有營運地點的法律及規例，並制訂了可持續發展政策，以管理日常營運中的環境和社會風險。

Supply Chain Management

The Group believes that proper management of supply chain is essential to a socially responsible company and is committed to the following as stipulated in the Sustainable Development Policy:

- Stringently select suppliers and review their performance regularly;
- Identify environmental and social risks along the supply chain and formulate corresponding measures; and
- Ensure continuous communication with suppliers and provide them with timely support.

When selecting and sourcing potential suppliers, the Group takes into account three main factors including (i) the environmental protection policies of the suppliers such as their capability to manage waste and pollution; (ii) the price and quality they offer to the Group which ensure that products are maintained at a satisfactory level; (iii) their compliance with labour policies such as prohibiting the use of child labour and offering equal job opportunities. The Group will prioritise suppliers who implement sustainable development policies and promote environmentally preferable products and services during the selection of new suppliers. We are also committed to engage with supply chain partners to reduce environmental impacts associated with the electronic components we distribute.

Below is the number of suppliers of the Group by geographical region:

供應鏈管理

本集團相信，對篤行社會責任的公司而言，妥善管理供應鏈至關重要，而本集團致力於以下訂明於可持續發展政策的各方面：

- 嚴選供應商並定期審查其表現；
- 識別供應鏈中的環境和社會風險並制訂相應措施；及
- 確保與供應商持續溝通，並為供應商提供適時的支持。

於選擇及物色潛在供應商時，本集團將考慮三個主要因素，包括(i)供應商的環保政策，例如他們管理廢物及污染的能力；(ii)提供予本集團的價格及質量能確保產品保持令人滿意的水平；(iii)其勞工政策合規，例如禁止兒童勞工及提供平等工作機會。本集團會在選擇新供應商時優先考慮實行可持續發展政策及推廣環保產品和服務的供應商。我們亦致力於與供應鏈合作夥伴合作，以減少與我們分銷的電子元器件相關的環境影響。

以下是本集團按地理區域劃分的供應商數量：

Suppliers **As at 31 December**	供應商 於十二月三十一日	**2025** 二零二五年	2024 二零二四年
By Geographical Region	**按地理區域劃分**		
Hong Kong	香港	**98**	83
Mainland China	中國內地	**138**	103
Other Country or Region	其他國家或地區	**19**	0
Total	**總計**	**255**	186

The Group has established a risk assessment procedure to identify environmental and social risks of suppliers and formulate a supplier code of practice that covers issues of environmental protection and community care. The Group will continuously review and improve related procedures. During the Reporting Period, our supply chain management practice had been applied to all suppliers engaged by the Group.

本集團已建立風險評估程序，以識別供應商的環境及社會風險，並制訂涵蓋環境保護和關懷社區事宜的供應商行為守則。本集團將持續審視並改善相關程序。於報告期間，我們的供應鏈管理慣例已應用於本集團聘用的所有供應商。

Product Responsibility

The Group is principally engaged in the sales of electronic components, we have established the Sustainable Development Policy governing product responsibility and services and is committed to the following:

- Ensure the quality of our products to safeguard the health and safety of our clients;
- To fulfil the promotion and sales commitment regarding quality of our products;
- Protect clients' privacy when collecting, saving, using and sending personal information of clients;
- Formulate remedial measures and contingency plan when there is client information leakage in a timely and effective manner;
- Adopt adequate measures to maintain and protect the Group's intellectual property rights; and
- Ensure continuous communication with employees and clients regarding product responsibility.

The Group has developed internal quality monitoring standards to ensure our product safety. For instance, the goods supplied shall be subject to Restriction of the Use of Certain Hazardous Substances ("RoHS") compliant. Besides, the Group has implemented measures related to product return and customer privacy protection. The details are illustrated in the following sections. Issue related to advertising or labelling does not have a significant impact on the Group's operations.

產品責任

本集團主要從事電子元件的銷售，並已制訂可持續發展政策規管產品責任及服務，並致力於以下各方面：

- 確保產品質素以保障客戶的健康和安全；
- 履行關於產品質量的推廣及銷售承諾；
- 在收集、保存、使用和發送客戶的個人資料時保護客戶的私隱；
- 制訂糾正措施及應急計劃以及時有效地應對客戶信息洩漏的情況；
- 採取適當措施維護和保障本集團的知識產權；及
- 確保與員工和客戶就產品責任進行持續溝通。

本集團已制訂內部品質監控標準，以確保產品安全。例如，供應貨品須遵守限制使用某些有害物質指令的規定。此外，本集團已實施與退貨及客戶私隱保障有關的措施。有關詳情於下文章節說明。與廣告或標籤有關的事宜不會對本集團的營運造成重大影響。

The Group abided by the relevant laws and regulations that apply to its sites of operations, including but not limited to the Trade Descriptions Ordinance (Cap. 362) and Personal Data (Privacy) Ordinance (Cap. 486) of Hong Kong and the Product Quality Law of the People's Republic of China (《中華人民共和國產品質量法》), Advertising Law of the People's Republic of China (《中華人民共和國廣告法》), Law of the People's Republic of China on the Protection of Consumer Rights and Interests (《中華人民共和國消費者權益保護法》). During the Reporting Period, there was no non-compliance with relevant laws and regulations that have a significant impact on the Group relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

本集團恪守適用於其營運地點的相關法律及規例，包括但不限於香港的《商品説明條例》（第362章）及《個人資料（私隱）條例》（第486章）以及《中華人民共和國產品質量法》、《中華人民共和國廣告法》、《中華人民共和國消費者權益保護法》。於報告期間，並無與所提供產品和服務相關的健康和安全、廣告、標籤和私隱事宜以及補救方法的違反相關法律法規而會對本集團產生重大影響的不合規情況。

Quality Control and Management

質量控制及管理

The Group's commitment on quality assurance was stated in the Sustainable Development Policy. Upon the arrival of the products to the Group, items are ascertained to be delivered in accordance with our purchase orders, namely the type and quantity of the products. Once the delivery is confirmed, the staff will conduct visual checks against the products to ensure that the quality is up to standard, followed by the conduct of performance testing on some storage system products.

本集團對質量保證的承諾已在可持續發展政策中闡明。於產品送達至本集團後，將首先根據採購訂單（即產品的類型及數量）確認貨品是否交付。交付一經確認，員工對產品進行外觀檢查以確保質量符合標準，隨後對若干存儲系統產品進行性能測試。

Most products are packaged in vacuum sealed bags, in such circumstances, only visual inspections would be conducted on these products. Generally, opened or damaged packaging is not accepted by our customers, it is thus not feasible for the Group to conduct performance testing on these products prior to delivery. The product packaging must be intact to guarantee the authenticity of the products and that the products have never been tampered with.

大部分產品為真空密封袋包裝，於此情況下僅能為有關產品進行外觀檢查。一般而言，客戶不接受包裝開封或包裝受損，故本集團於交付前對該等產品進行性能測試並不可行。產品包裝必須完好無損，以確保產品貨真價實且產品未曾受損。

In order to ensure that the product meets the specified requirements and performance, the Group has formulated Regular Inspection Standards. The Group conducts the product test in sampling method regularly, in the aspects of packaging checking, electrical test, electromagnetic touch quality, bright dots, dark dots, and broken dots inspection. The passed and defective products will be labelled and arranged neatly according to the inspection results.

為確保產品符合規定的要求及性能，本集團已制定定期檢驗標準。本集團定期以抽樣方式對產品進行檢驗，包括包裝檢查、電氣測試、電磁觸摸質量、亮點、暗點及斷點檢查。合格品及不合格品將根據檢驗結果貼上標籤並擺放整齊。

The Group also has measures in place to protect the products from being damaged during the testing process. The Group's quality assurance technicians are required to wear anti-electrostatic clothing and shoes to prevent the hardware components from being damaged or destroyed by electrostatic discharge during the testing. After the visual inspection, products would be repacked, pending delivery in accordance with the purchase orders issued by our customers.

本集團亦已採取措施保護產品於測試過程中免受損毀。本集團的質量鑒證技術員須穿戴防靜電服裝及鞋履，以防止測試過程中硬件元件遭靜電放電損毀或破壞。於外觀檢查後，產品將根據客戶發出的採購訂單重新包裝以待交付予客戶。

Product Return and Complaint Handling Policy

The type of complaint in our industry mainly arises from product return requests. The availability of warranties is subject to the decision of the upstream manufacturers. Where the upstream manufacturers provide warranties to the Group, we would in turn, provide warranties to our customers. The Group would subsequently return defective products under warranty to the relevant upstream manufacturers for an exchange according to the Return Merchandise Authorisation[15] procedures as agreed with the upstream manufacturers. The related costs of return are borne by the relevant upstream manufacturers as per the relevant distribution agreements. It is believed that the quality of the Group's products would be maintained and that no substantial costs shall be incurred by the Group even if we encounter product return circumstances.

The Group has formulated the Return Material Authorisation ("RMA") Operation Standard, which regulates the working process of RMA operation and the responsibilities of related operation units to ensure the efficiency and quality of RMA repairment, resulting in all the products repaired by RMA to be returned to customers as scheduled.

There was no product recall for safety and health reasons and complaint cases during the Reporting Period.

Intellectual Property Rights

The Group respects intellectual properties and our brand "Apex Ace" is well known by the public. Given the importance of this brand to the business, the Group has already registered the trademark of our principal brand name "Apex Ace" in the PRC and in Hong Kong. In addition, the Group has 3 domain names which are material to the business, namely apexace.com, avt.com.hk and szzyp.com.cn for which the Group is the registered proprietor. The Group considers sales and marketing to be a significant component in our business operations. Its marketing efforts included advertising through website and media.

產品退貨及投訴處理政策

我們行業的投訴類型主要來自產品退貨請求。上游製造商決定是否提供保修。當上游製造商向本集團提供保修，我們亦可向客戶提供保修。本集團隨後將根據與上游製造商協議的退貨授權[15]程序向上游製造商退換保修期內的缺陷產品，以進行更換。相關退貨成本根據相關分銷協議將由相關上游製造商承擔。我們相信，本集團可維持優質產品，即使本集團遭遇退貨，亦不會產生大額成本。

本集團已制定退料授權（「RMA」）作業標準，規範了RMA作業流程及相關作業單位的職責，確保RMA維修的效率及質量，使所有經RMA維修的產品均能如期返還予客戶。

於報告期間，並無因安全與健康理由而進行的產品召回及投訴個案。

知識產權

本集團尊重知識產權，我們的品牌「光麗科技」為公眾所熟知。鑑於該品牌對業務的重要性，本集團已在中國及香港註冊主要品牌名稱「光麗科技」的商標。此外，本集團擁有3個對業務而言屬重大的域名，即apexace.com、avt.com.hk及szzyp.com.cn，而本集團為註冊擁有人。本集團認為銷售及營銷是我們業務營運的重要組成部分。其營銷工作包括透過網站及媒體投放廣告。

[15] Return Merchandise Authorisation, one of the after-sales services that provides replacement or repair of defective components, given that the components are within the product's warranty period.

[15] 退貨授權為一種售後服務，提供有缺陷元件的更換或維修，前提是零件在產品的保修期內。

During the Reporting Period, the Group strictly abided by the Trade Marks Ordinance (Cap. 559) of Hong Kong and the Patent Law of the People's Republic of China (《中華人民共和國專利法》), Trademark Law of the People's Republic of China (《中華人民共和國商標法》). To the best of Directors' knowledge, the Group did not encounter any significant impact relating to intellectual property, advertising and labelling on its operations. We will closely monitor the business environment to identify any significant risks in this area.

於報告期間，本集團嚴格遵守香港的《商標條例》（第559章）及《中華人民共和國專利法》、《中華人民共和國商標法》。就董事所深知，本集團的營運並無受到與知識產權、廣告及標籤有關的任何重大影響。我們將密切關注商業環境，以識別該領域的任何重大風險。

Customer Data Protection and Privacy

As stipulated in our Sustainable Development Policy, the Group attaches great importance to the confidential information of the customers. To ensure the safety and privacy of client information, the Group will only collect client data for purposes permissible under the applicable law. Employees are required to sign Confidentiality, Non-disclosure and Non-competing Agreement, stipulating that the trade secrets and other confidential information shall not be revealed to any person, company or media.

客戶資料保障及私隱

誠如我們的可持續發展政策所訂明，本集團非常重視客戶資料的保密。為確保客戶資料的安全及私隱，本集團將僅會根據適用法律允許的目的收集客戶數據。員工須簽署保密、不披露及不競爭協議，當中規定不得向任何人士、公司或媒體披露商業機密及其他保密資料。

Looking ahead, the Group will continue to pay attention to amendments of relevant laws and regulations in relation to product responsibility. This will enable the Group to take follow-up actions in due course.

展望未來，本集團將繼續關注產品責任相關法律及規例的修訂。此將讓本集團能夠在適當時候採取跟進行動。

Anti-corruption

The Group abided by the relevant laws and regulations that apply to its sites of operations, including but not limited to the Prevention of Bribery Ordinance (Cap. 201) in Hong Kong and the Criminal Law of the People's Republic of China (《中華人民共和國刑法》). The Group has established Anti-corruption Policy and takes a zero-tolerance approach towards all forms of bribery and corruption and is committed to observing and upholding high standards of business integrity, honesty, fairness, impartiality and transparency in all its business dealings at all times.

反貪污

本集團恪守適用於其營運地點的相關法律及規例，包括但不限於香港的《防止賄賂條例》（第201章）及《中華人民共和國刑法》。本集團已制定反貪污政策，對一切形式的賄賂及貪污行為採取零容忍態度，並承諾在所有業務往來中始終遵守及堅持商業誠信、誠實、公平、公正及透明的高標準。

To maintain a fair, ethical and efficient business and working environment and prevent any form of corruption, the Group has established the Sustainable Development Policy, inserting relevant guidelines in the Employee Handbook as well as the Employees' Code of Conduct and is committed to the following:

為維持公平、合乎道德及有效率的業務及工作環境並且防止任何形式的貪污，本集團已制訂可持續發展政策，在員工手冊及員工行為守則加入相關指引，並致力於以下各方面：

- Nurture an anti-corruption atmosphere within the Group to improve employees' anti-corruption awareness;
- 培養本集團內部的反貪污風氣，提高員工的反貪污意識；

- Ensure continuous communication with employees and clients with regard to anti-corruption policy and execution; and
- Adopt measures to prevent behaviours such as bribery, extortion, fraud and money laundering.

- 確保在反貪污政策和執行方面與員工及客戶持續溝通；及
- 採取措施防止賄賂、勒索、欺詐和洗黑錢等行徑。

Employees are prohibited from accepting, solicit or offering gifts for business partners, such as customers and suppliers. As detailed in the Employee Handbook, the Group has specified the circumstances that allow its employees to accept and grant gifts. Employees must declare and obtain approval from management for cases that are deemed inevitable.

禁止員工與商業夥伴（如客戶和供應商）之間的禮品收受、索取或餽贈。誠如員工手冊中所詳述，本集團已訂明允許員工接受和餽贈禮品的情況。對於被視為不可避免的情況，員工必須向管理層申報並獲得批准。

The Group has established a Whistleblowing Policy. Employees are required to report to management through their department head or the Human Resources and Administration Department of incidents or suspected cases of corruption, theft, fraud and embezzlement. External party can report any concerns to the Chairman by email. The Group's management will conduct an investigation and report to the relevant authorities if necessary.

本集團已制定舉報政策。員工必須透過部門負責人或人力資源及行政部向管理層報告貪污、盜竊、欺詐及挪用公款事件或懷疑情況。外部人員可透過電郵向主席報告任何問題。本集團管理層將進行調查，並在必要時向有關當局報告。

During the Reporting Period, we organised comprehensive anti-corruption training sessions and provided anti-corruption learning materials that covered topics, such as business integrity and corruption prevention, for our employees and directors. A total of 62 employees participated in the training sessions. These sessions and materials illustrated how employees can uphold the principles of integrity and self-discipline in their daily work while adhering strictly to professional ethics. Anti-corruption training materials, such as the Group's internal policies for anti-corruption and relevant laws to be complied with, are readily accessible to all employees at every level via the Group's internal server. Looking ahead, the Group would seek to provide more trainings in this respect for all its employees.

於報告期間，我們為員工及董事舉辦全面反貪污培訓課程並提供反貪污學習資料，涵蓋商業誠信及預防貪污等主題，共62名僱員參與培訓課程。該等課程及材料闡明僱員如何在日常工作中恪守誠信自律原則，並嚴格遵守專業操守。反貪污培訓資料（如本集團內部反貪污政策及須遵守的相關法律）已上載至本集團內部伺服器，供各級員工隨時查閱。展望未來，本集團將為全體僱員提供更多相關培訓。

The Group has formulated a corruption risk assessment mechanism and has introduced terms related to anti-corruption in the employment contract. The Group will regularly review and update its anti-corruption policy and measures.

本集團已制訂貪污風險評估機制，並已在僱傭合約中引入與反貪污相關的條款。本集團將定期審查和更新其反貪污政策和措施。

During the Reporting Period, there was no non-compliance with relevant laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering. No legal actions involving corrupt activities were brought against any members of the Group or our employees.

於報告期間，並無涉及賄賂、勒索、欺詐和洗黑錢的違反相關法律法規而會對本集團產生重大影響的不合規情況。本集團任何成員或我們的員工概無涉及貪污活動的法律行動。

Community

Community Investment

We are committed to bearing the social responsibilities and contributing to society by our resources. The Group has formulated the Sustainable Development Policy to fulfil its corporate responsibility and contribute to the community where it operates. The Group is committed to the following:

- Promote an inclusive corporate culture within the Group;
- Encourage and arrange employees to participate in voluntary services and charity activities; and
- Leverage its expertise to contribute to the community where it operates; and
- Strive to make donations and provide sponsorship to charity events or activities that can bring positive influence on society.

The Group selects and approves volunteering and charity activities organised by external organisations. The Group encourages employees to participate in and organise their own volunteering and charity events and believes that they can add values to our employees and are conducive in strengthening the cohesion and harmony of the Group. During the Reporting Period, 22 of our employees participated in the Tung Wah Group of Hospitals Flag Day, and we also made a donation of HK$27,300 by purchasing tickets for charitable concerts. We were awarded the 2025 Caring Company Logo, which reflects our consistent dedication to fostering a caring corporate culture and contributing to community. Looking ahead, the Group will continue to understand the needs of the communities in its sites of operations to determine the focus of contribution and we look forward to participating in more community services in future.

社區

社區投資

我們致力於承擔社會責任，並透過我們的資源回饋社會。本集團已制訂可持續發展政策，以履行其企業責任，並為其經營所在社區作出貢獻。本集團致力於以下各方面：

- 在本集團內部推廣包容的企業文化；
- 鼓勵和安排員工參加義工服務和慈善活動；及
- 發揮其專業訣竅為其經營所在的社區作出貢獻；及
- 努力捐款並贊助可於社會產生積極影響的慈善活動。

本集團選擇和批准外界組織籌辦的義工和慈善活動。本集團鼓勵員工自行參與和籌辦義工和慈善活動，並相信員工能藉該等活動增值自我，以及有助加強本集團的凝聚力和和諧。於報告期間，有22名僱員參與東華三院賣旗日，我們亦透過購買慈善音樂會門票捐款27,300港元。我們獲頒發「2025商界展關懷」標誌，反映我們一直致力於培養關懷的企業文化及為社區作出貢獻。展望未來，集團將繼續瞭解其營運地點的社區所需，以確定作出貢獻的重點範疇。我們期待將來參與更多社區服務。

Accreditation ***認證***



2025 Caring Company Logo
「2025商界展關懷」標誌

THE STOCK EXCHANGE "ESG CODE" CONTENT INDEX

聯交所「環境、社會及管治守則」內容索引

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Subject Area A. Environmental		
主要範疇A. 環境		
Aspect A1 Emissions		
層面A1排放		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. *Note:* Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. Hazardous wastes are those defined by national regulations.	Environmental Aspects
一般披露	有關廢氣排放、向水及土地的排污、有害及無害環境廢物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 *附註：*廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。有害廢物指國家規例所界定者。	環境層面
KPI A1.1	The types of emissions and respective emissions data.	Emissions
關鍵績效指標A1.1	排放物種類及相關排放數據。	排放
KPI A1.2	Repealed 1 January 2025	–
關鍵績效指標A1.2	於二零二五年一月一日廢除	–

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Wastes
關鍵績效指標A1.3	所產生有害廢物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	廢物
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Wastes
關鍵績效指標A1.4	所產生無害廢物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	廢物
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Environmental Aspects
關鍵績效指標A1.5	描述所訂立的排放量目標及為達到有關目標所採取的步驟。	環境層面
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Wastes
關鍵績效指標A1.6	描述處理有害及無害廢物的方法，及描述所訂立的減廢目標及為達到有關目標所採取的步驟。	廢物

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect A2 Use of Resources		
層面A2資源使用		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials. *Note:* Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.	Environmental Aspects
一般披露	有效使用資源（包括能源、水及其他原材料）的政策。 *附註：*資源可用於生產、儲存、運輸、樓宇、電子設備等。	環境層面
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Energy Management
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源（如電、氣或油）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）。	能源管理
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Water Resources
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）。	水資源
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Energy Management
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有關目標所採取的步驟。	能源管理
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.	Water Resources
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有關目標所採取的步驟。	水資源

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging Materials
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。	包裝材料
Aspect A3 The Environment and Natural Resources		
層面A3環境及天然資源		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	
一般披露	減低發行人對環境及天然資源造成重大影響的政策。	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources
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。	環境及天然資源
Aspect A4 Climate Change		
層面A4氣候變化		
General Disclosure	Repealed 1 January 2025	–
一般披露	於二零二五年一月一日廢除	–
KPI A4.1	Repealed 1 January 2025	–
關鍵績效指標A4.1	於二零二五年一月一日廢除	–

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Subject Area B. Social		
主要範疇B. 社會		
Employment and Labour Practices		
僱傭及勞工常規		
Aspect B1 Employment		
層面B1僱傭		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Employment
一般披露	有關薪酬及解雇、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	僱傭
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment — Employment Profile
關鍵績效指標B1.1	按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	僱傭 — 僱傭狀況
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment — Employee Turnover
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。	僱傭 — 員工流失

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect B2 Health and Safety		
層面B2健康和安全		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Health and Safety
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	健康和安全
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the Reporting Year.	Health and Safety
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。	健康和安全
KPI B2.2	Lost days due to work injury.	Health and Safety
關鍵績效指標B2.2	工傷導致損失日數。	健康和安全
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety
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。	健康和安全

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect B3 Development and Training		
層面B3發展及培訓		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. *Note:* Training refers to vocational training. It may include internal and external courses paid by the employer.	Development and Training
一般披露	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。 *附註：*培訓指職業培訓，可包括由僱主付費的內外部課程。	發展及培訓
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training
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。	發展及培訓
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training
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。	發展及培訓

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect B4 Labour Standards		
層面B4勞工準則		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Labour Standards
一般披露	有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
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。	勞工準則
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards
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。	勞工準則

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Operating Practices		
營運慣例		
Aspect B5 Supply Chain Management		
層面B5供應鏈管理		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
一般披露	管理供應鏈的環境及社會風險政策。	供應鏈管理
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
關鍵績效指標B5.1	按地區劃分的供應商數目。	供應鏈管理
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply Chain Management
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、以及有關慣例的執行及監察方法。	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.	Supply Chain Management
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。	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.	Supply Chain Management
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。	供應鏈管理

Part C: "Comply and explain" Provisions C部：「不遵守就解釋」條文 Subject Areas, Aspects, General Disclosures and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect B6 Product Responsibility		
層面B6產品責任		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Responsibility
一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	產品責任
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility
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。	產品責任
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Product Responsibility
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。	產品責任
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
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。	產品責任
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	產品責任

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KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility
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。	產品責任
Aspect B7 Anti-corruption		
層面B7反貪污		
General Disclosure	Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Anti-corruption
一般披露	有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	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.	Anti-corruption
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。	反貪污
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption
關鍵績效指標B7.2	描述防範措施及舉報程式，以及相關執行及監察方法。	反貪污
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	反貪污

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Community 社區		
Aspect B8 Community Investment 層面B8社區投資		
General Disclosure **一般披露**	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1 **關鍵績效指標B8.1**	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Investment 社區投資
KPI B8.2 **關鍵績效指標B8.2**	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment 社區投資

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
(I) Governance		
(I) 管治		
19 (a)	An issuer shall disclose information about: 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.	Board Statement; ESG Governance Structure
	發行人須披露有關以下方面的資料：負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人。	董事會聲明；環境、社會及管治的管治架構
	Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:	
	具體而言，發行人須指明有關機構或個人及披露以下資料：	
19 (a) (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.	ESG Governance Structure
	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。	環境、社會及管治的管治架構
19 (a) (ii)	How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.	ESG Governance Structure
	該機構或個人獲悉氣候相關風險和機遇的方式和頻率	環境、社會及管治的管治架構
19 (a) (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.	Board Statement; ESG Governance Structure; Governance
	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。	董事會聲明；環境、社會及管治的管治架構；管治

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
19 (a) (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).	ESG Governance Structure
	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進展（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納入方式（見第35段）。	環境、社會及管治的管治架構
19 (b)	An issuer shall disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:	ESG Governance Structure
	發行人應披露關於管理層在用以監察、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職能的資料，包括以下資料：	環境、社會及管治的管治架構
19 (b) (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.	ESG Governance Structure
	該職能是否已授予特定的管理層職位或管理層委員會，以及如何對該職位或委員會進行監督。	環境、社會及管治的管治架構
19 (b) (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.	ESG Governance Structure
	管理層是否採用監控措施及程序以支持對氣候相關風險及機遇的監督，以及（若有）該等監控措施及程序如何與其他內部職能整合。	環境、社會及管治的管治架構

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
(II) Strategy		
(II) 策略		
Climate-related risks and opportunities		
氣候相關風險及機遇		
20	An issuer 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:	
	發行人須披露資料，以便了解在短期、中期或長期可合理預期會影響發行人現金流量、其融資渠道或資本成本的氣候相關風險及機遇。具體而言，發行人須：	
20 (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.	Strategy
	描述在短期、中期或長期內可合理預期會影響發行人現金流量、其融資渠道或資本成本的氣候相關風險及機遇。	策略
20 (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.	Strategy
	就發行人已識別的各項氣候相關風險，解釋發行人是否認為該風險為氣候相關物理風險或氣候相關轉型風險。	策略
20 (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.	Strategy
	就發行人已識別的各項氣候相關風險及機遇，指明各項氣候相關風險及機遇的影響可合理預期在哪些時間範圍（短期、中期或長期）內發生。	策略

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
20 (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.	Strategy
	解釋發行人如何界定「短期」、「中期」及「長期」，以及該等釋義如何與發行人用於策略決策的規劃範圍關聯。	策略
Business model and value chain		
業務模式及價值鏈		
21	An issuer 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:	
	發行人須披露資料，以便了解氣候相關風險及機遇對發行人業務模式及價值鏈的當前及預期影響。具體而言，發行人須披露：	
21 (a)	A description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain.	Strategy
	氣候相關風險及機遇對發行人業務模式及價值鏈的當前及預期影響的描述。	策略
21 (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).	Strategy
	有關氣候相關風險及機遇集中於發行人業務模式及價值鏈何處（例如，地理區域、設施及資產類別）的描述。	策略

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
Strategy and decision-making **策略及決策**		
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: 發行人須披露資料，以便了解氣候相關風險及機遇對其策略及決策的影響。具體而言，發行人須披露：	
22 (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: 有關發行人已如何在其策略及決策中應對及計劃應對氣候相關風險及機遇的資料，包括發行人計劃如何實現其已設定的任何氣候相關目標以及法律或法規規定其須達成的任何目標。具體而言，發行人須披露以下方面的相關資料：	
22 (a) (i)	Current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities. 發行人為應對氣候相關風險及機遇而對其業務模式（包括其資源分配）作出的當前及預期變動。	Strategy 策略
22 (a) (ii)	Current and anticipated adaptation and mitigation efforts (whether direct or indirect). 當前及預期的適應及緩解工作（直接或間接）。	Strategy 策略
22 (a) (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. 發行人制定的任何氣候相關轉型計劃（包括有關制訂其轉型計劃時所用的主要假設，以及發行人轉型計劃所依賴因素的資料），或在發行人並無制定氣候相關轉型計劃的情況下作出適當的否定聲明。	The Group does not have a climate-related transition plan. 本集團並無制定氣候相關轉型計劃。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
22 (a) (iv)	How the issuer plans to achieve any climate-related targets (including any GHG emissions targets (if any)), described in accordance with paragraphs 37 to 40.	Metrics and Targets
	發行人計劃如何實現根據第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））。	指標及目標
22 (b)	Information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	Strategy
	有關發行人當前及將來計劃如何為根據第22(a)段披露的活動提供資源的資料。	策略
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	Since we began disclosing our responses to and plans for addressing climate-related risks and opportunities in accordance with paragraph 22(a) starting this Reporting Period, this information is not available.
	發行人須披露過往各報告期內按照第22(a)段所披露計劃進度的資料。	由於我們自本報告期間起方開始根據第22(a)段披露我們應對氣候相關風險及機遇的措施及計劃，故並無有關資料。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
Financial position, financial performance and cash flows		
財務狀況、財務表現及現金流量		
Current financial effect		
當前財務影響		
24	An issuer shall disclose qualitative and quantitative information about:	
	發行人須披露有關以下方面的定性及定量資料：	
24 (a)	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	Strategy
	氣候相關風險及機遇如何影響其於報告期間的財務狀況、財務表現及現金流量。	策略
24 (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.	No material adjustment to the carrying amounts of assets and liabilities reported in the related financial statements is anticipated within the next annual reporting period for the climate-related risks and opportunities identified.
	當存在將導致下一年度報告期間相關財務報表中的資產和負債賬面值發生重要調整的重大風險時，有關第24(a)段中識別的氣候相關風險和機遇。	就已識別的氣候相關風險及機遇而言，預期於下個年度報告期間不會對相關財務報表所呈報的資產及負債賬面值作出重大調整。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
Anticipated financial effect		
預期財務影響		
25	The issuer shall provide qualitative and quantitative disclosures about:	
	發行人須提供有關以下方面的定性及定量披露：	
25 (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: (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy.	Strategy
	考慮到其管理氣候相關風險及機遇的策略，發行人預期其財務狀況在短期、中期及長期將如何變動，當中須計及： (i) 其投資及處置計劃；及 (ii) 其為實施策略而規劃的資金來源。	策略
25 (b)	How the issuer expects its financial performance and cash flow to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	Strategy Qualitative financial effect information is disclosed in this Report. Capabilities Relief and Financial Effects Relief are adopted for the quantification of anticipated financial effects. The Group has yet to disclose the climate-related anticipated financial effects quantitatively.
	考慮到其管理氣候相關風險及機遇的策略，發行人預期其財務表現及現金流量在短期、中期及長期將如何變動。	策略 定性財務影響資料於本報告中披露。針對預期財務影響的量化工作，本集團已採納能力寬免及財務影響寬免。本集團尚未定量披露氣候相關的預期財務影響。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
Climate resilience		
氣候適應能力		
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: 發行人須披露資料，以便了解發行人的策略及業務模式對氣候相關變化、發展及不確定性的適應能力，當中計及發行人已識別的氣候相關風險及機遇。發行人須採用與其情況相稱的方法，運用氣候相關情景分析以評估其氣候適應能力。在提供定量資料時，發行人可披露單一金額或範圍區間。具體而言，發行人須披露：	
26 (a)	The issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 發行人於報告日期對其氣候適應力的評估，該評估須能令讀者了解：	
26 (a) (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. 發行人的評估對其策略及業務模式的影響（如有），包括發行人將需如何應對氣候相關情景分析中所識別的影響。	Strategy 策略
26 (a) (ii)	The significant areas of uncertainty considered in the issuer's assessment of its climate resilience. 發行人在評估其氣候適應能力時所考慮不確定性的重要範疇。	
26 (a) (iii)	The issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term. 發行人在短期、中期或長期因應氣候變化調整或改變其策略及業務模式的能力。	

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
26 (b)	How and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：	
26 (b) (i)	Information about the inputs used, including: 有關所使用輸入數據的資料，包括：	
26 (b) (i) (1)	Which climate-related scenarios the issuer used for the analysis and the sources of such scenarios. 發行人用於分析的氣候相關情景以及該等情景的來源。	Strategy 策略 Capabilities Relief and Reasonable Information Relief are adopted. The Group will keep refining the risk assessment method and consider conducting climate-related scenario analysis in the future. 本集團已採納能力寬免及合理資料寬免。本集團將持續完善風險評估方法，並考慮在未來進行氣候相關情景分析。
26 (b) (i) (2)	Whether the analysis included a diverse range of climate-related scenarios. 分析是否涵蓋多種不同的氣候相關情景。	
26 (b) (i) (3)	Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks. 用於分析的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關。	
26 (b) (i) (4)	Whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change. 發行人有否在其情景中採用與最新國際氣候變化協議一致的氣候相關情景。	
26 (b) (i) (5)	Why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties. 為何發行人認為其選擇的氣候相關情景與評估其對氣候相關變化、發展或不確定性的適應能力有關。	
26 (b) (i) (6)	Time horizons the issuer used in the analysis. 發行人在分析中使用的時間範圍。	
26 (b) (i) (7)	What scope of operations the issuer used in the analysis (for example, the operation locations and business units used in the analysis). 發行人在分析中使用的營運範圍（例如，分析中使用的營運地點及業務單位）。	

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
26 (b) (ii)	The key assumptions the issuer made in the analysis. 發行人在分析中所作的主要假設。	Strategy 策略 Capabilities Relief and Reasonable Information Relief are adopted. The Group will keep refining the risk assessment method and consider conducting climate-related scenario analysis in the future. 本集團已採納能力寬免及合理資料寬免。本集團將持續完善風險評估方法，並考慮在未來進行氣候相關情景分析。
26 (b) (iii)	The reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的報告期間。	
(III) Risk Management		
(III) 風險管理		
27	An issuer shall disclose information about: 發行人須披露以下方面的資料：	
27 (a)	The processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 其用以識別、評估、設定優先次序及監察氣候相關風險的流程及相關政策，包括以下方面的資料：	
27 (a) (i)	The inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes). 發行人使用的輸入數據及參數（例如，有關數據來源及流程所涵蓋營運範圍的資料）。	Risk Management 風險管理
27 (a) (ii)	Whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks. 發行人是否及如何運用氣候相關情景分析，以助其識別氣候相關風險。	The Group has not yet conducted climate-related scenario analysis and will consider conducting it in the future. 本集團尚未進行氣候相關情景分析，並將考慮於未來進行有關分析。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
27 (a) (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).	Risk Management
	發行人如何評估該等風險影響的性質、可能性及程度（例如，發行人是否考慮定性因素、定量門檻或其他標準）。	風險管理
27 (a) (iv)	Whether and how the issuer prioritises climate-related risks relative to other types of risks.	Risk Management
	發行人是否及如何設定氣候相關風險相對於其他類型風險的優先次序。	風險管理
27 (a) (v)	How the issuer monitors climate-related risks.	Board Statement; ESG Governance Structure; Risk Management
	發行人如何監察氣候相關風險。	董事會聲明；環境、社會及管治的管治架構；風險管理
27 (a) (vi)	Whether and how the issuer has changed the processes it uses compared with the previous reporting period.	Risk management processes have not changed compared with the previous reporting period.
	與過往報告期間相比，發行人是否及如何更改其使用的程序。	風險管理流程與過往報告期間相比並無變動。
27(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).	Board Statement; ESG Governance Structure; Risk Management The Group has not yet conducted climate-related scenario analysis and will consider conducting it in the future.
	發行人用以識別、評估、設定優先次序及監察氣候相關機遇的流程（包括有關發行人是否及如何運用氣候相關情景分析，以助其識別氣候相關機遇的資料）。	董事會聲明；環境、社會及管治的管治架構；風險管理 本集團尚未進行氣候相關情景分析，並將考慮於未來進行有關分析。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
27(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.	Risk Management
	識別、評估、設定優先次序及監察氣候相關風險及機遇的流程融入發行人整體風險管理流程並為其提供依據的程度及方式。	風險管理
(IV) Metrics and Targets		
(IV) 指標及目標		
GHG emissions		
溫室氣體排放		
28	An issuer shall disclose its absolute gross GHG emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as:	
	發行人須披露其於報告期間產生的溫室氣體絕對總排放量，以公噸二氧化碳當量列示，並分類為：	
28 (a)	Scope 1 GHG emissions.	Metrics and Targets
	範圍一溫室氣體排放。	指標及目標
28 (b)	Scope 2 GHG emissions.	Metrics and Targets
	範圍二溫室氣體排放。	指標及目標

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
28 (c)	Scope 3 GHG emissions.	Metrics and Targets Reasonable Information Relief is adopted for disclosing Scope 3 emissions. We have not yet disclosed our Scope 3 emissions. Our approach to managing Scope 3 emissions related to business travel is outlined in the Report.
	範圍三溫室氣體排放。	指標及目標 本集團就披露範圍三排放採納合理資料寬免。我們尚未披露範圍三排放。我們管理與商務差旅相關的範圍三排放的方法已在本報告中概述。
29	An issuer shall:	
	發行人須：	
29 (a)	Measure its GHG emissions in accordance with the GHG 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 GHG emissions.	Metrics and Targets
	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，除非司法權區主管機關或發行人上市地其他交易所規定須使用不同的方法計量溫室氣體排放。	指標及目標

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
29 (b)	Disclose the approach it uses to measure its greenhouse gas emissions including:	
	披露其用以計量溫室氣體排放的方法，包括：	
29 (b) (i)	The measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions.	Metrics and Targets 指標及目標
	發行人用以計量其溫室氣體排放的計量方法、輸入數據及假設。	
29 (b) (ii)	The reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions.	
	發行人選擇用以計量其溫室氣體排放的計量方法、輸入數據及假設的理由。	
29 (b) (iii)	Any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.	
	發行人於報告期間對計量方法、輸入數據及假設作出的任何變動，以及作出該等變動的理由。	
29 (c)	For Scope 2 GHG emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 GHG emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 GHG emissions.	Metrics and Targets
	就根據第28(b)段披露的範圍二溫室氣體排放，披露其以地域為基準的範圍二溫室氣體排放，並提供任何合約文書的必要資料，以便了解發行人的範圍二溫室氣體排放。	指標及目標

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
29 (d)	For Scope 3 GHG emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 GHG emissions, in accordance with the Scope 3 categories described in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	Reasonable Information Relief is adopted for disclosing Scope 3 emissions. We have not yet disclosed our Scope 3 emissions.
	就根據第28(c)段披露的範圍三溫室氣體排放，按照《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）所述的範圍三類別，披露發行人計量範圍三溫室氣體排放所涵蓋的類別。	本集團就披露範圍三排放採納合理資料寬免。我們尚未披露範圍三排放。
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.	Reasonable Information Relief is adopted in this Reporting Period. The Group will consider improving our disclosures in the future.
	發行人須披露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。	於本報告期間，本集團已採納合理資料寬免。本集團將考慮於未來改進我們的披露。
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.	Reasonable Information Relief is adopted in this Reporting Period. The Group will consider improving our disclosures in the future.
	發行人須披露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。	於本報告期間，本集團已採納合理資料寬免。本集團將考慮於未來改進我們的披露。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
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.	Reasonable Information Relief is adopted in this Reporting Period. The Group will consider improving our disclosures in the future.
	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。	於本報告期間，本集團已採納合理資料寬免。本集團將考慮於未來改進我們的披露。
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.	Strategy The current capital deployment towards climate-related risks and opportunities are outlined in the Report. Information on capital deployment, other than those disclosed, is not available at the reporting date.
	發行人須披露針對氣候相關風險及機遇所運用的資本支出、融資或投資金額。	策略 針對氣候相關風險及機遇的當前資本運用情況已在本報告中概述。除已披露者外，於報告日期概無有關資本運用情況的資料。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
Internal carbon prices		
內部碳定價		
34	An issuer shall disclose: 發行人須披露：	
34 (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). 發行人是否及如何於決策（例如投資決策、轉讓定價及情景分析）中應用碳定價的說明。	The Group did not apply a carbon price in decision-making during the Reporting Period. 於報告期間，本集團並無於決策中應用碳定價。
34 (b)	The price of each metric tonne of GHG emissions the issuer uses to assess the costs of its GHG emissions. 發行人為評估其溫室氣體排放成本而使用的每公噸溫室氣體排放的價格。	
34	Or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 或發行人並無於決策中應用碳定價的適用否定說明。	
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). 發行人須披露是否及如何將氣候相關的考慮因素納入薪酬政策，或作出適用的否定說明。此可構成根據第19(a)(iv)段作出的披露的一部分。	The Group did not factor climate-related considerations into remuneration policy during the Reporting Period. 於報告期間，本集團並無將氣候相關的考慮因素納入薪酬政策。

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
Industry-based metrics		
行業指標		
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 characterize 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.	The Group did not include industry-based metrics in our disclosure of the Reporting Period.
	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征有關的行業指標。在發行人決定披露行業指標時，鼓勵發行人參考《國際財務報告準則S2號 — 氣候相關披露行業實施指南》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。	本集團於報告期間的披露中並無納入行業指標。
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 GHG emissions targets. For each target, the issuer shall disclose:	
	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。就每項目標而言，發行人須披露：	
37 (a)	The metric used to set the target.	Metrics and Targets
	用以設定目標的指標。	指標及目標

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
37 (b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).	Metrics and Targets
	目標之目的（例如，減緩、適應或遵循基於科學的舉措）。	指標及目標
37 (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).	About the Report; Metrics and Targets
	目標適用於發行人的部分（例如，目標是適用於發行人整體還是僅適用於發行人的一部分，如特定業務單位或地理區域）。	關於本報告；指標及目標
37 (d)	The period over which the target applies;	Metrics and Targets
	目標適用的期間；	指標及目標
37 (e)	The base period from which progress is measured;	Metrics and Targets
	計量進度的基准期間；	指標及目標
37 (f)	Milestones or interim targets (if any);	Metrics and Targets
	里程碑或中期目標（如有）；	指標及目標
37 (g)	If the target is quantitative, whether the target is an absolute target or an intensity target.	Metrics and Targets
	倘為定量目標，則該目標是絕對目標還是強度目標。	指標及目標
37 (h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Metrics and Targets
	有關氣候變化的最新國際協議（包括該協議產生的司法權區承諾）如何為制定目標提供依據。	指標及目標
38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	
	發行人須披露其設定及檢討各項目標的方法，以及其如何監察各項目標的進度，包括：	

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
38 (a)	Whether the target and the methodology for setting the target has been validated by a third party.	The target and the methodology for setting the target has not been validated by a third party.
	目標及設定目標的方法是否已經由第三方驗證。	目標及設定目標的方法尚未經第三方驗證。
38 (b)	The issuer's processes for reviewing the target.	Board Statement; ESG Governance Structure; Metrics and Targets
	發行人檢討目標的流程。	董事會聲明；環境、社會及管治的管治架構；指標及目標
38 (c)	The metrics used to monitor progress towards reaching the target.	Board Statement; ESG Governance Structure; Metrics and Targets
	用以監察達成目標進度的指標。	董事會聲明；環境、社會及管治的管治架構；指標及目標
38 (d)	Any revisions to the target and an explanation for those revisions.	The target has not been revised during the Reporting Period.
	對目標作出的任何修訂及對該等修訂的解釋。	於報告期間，未對目標進行任何修訂。
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.	Metrics and Targets
	發行人須披露針對各項氣候相關目標的表現資料，以及對發行人表現趨勢或變化的分析。	指標及目標
40	For each GHG emission targets disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:	
	就根據第37至39段披露的各項溫室氣體排放目標而言，發行人須披露：	
40 (a)	Which GHG are covered by the target.	Metrics and Targets
	目標涵蓋的溫室氣體。	指標及目標
40 (b)	Whether Scope 1, Scope 2 or Scope 3 GHG emissions are covered by the target.	Metrics and Targets
	目標是否涵蓋範圍一、範圍二或範圍三的溫室氣體排放。	指標及目標

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
40 (c)	Whether the target is a gross GHG emissions target or a net GHG emissions target. If the issuer discloses a net GHG emissions target, the issuer is also required to separately disclose its associated gross GHG emissions target.	Metrics and Targets
	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。倘發行人披露溫室氣體排放淨額目標，發行人亦須單獨披露其相關的溫室氣體排放總量目標。	指標及目標
40 (d)	Whether the target was derived using a sectoral decarbonisation approach.	The target was not derived using a sectoral decarbonisation approach.
	目標是否採用行業脱碳方法得出。	目標並非採用行業脱碳方法得出。
40 (e)	The issuer's planned use of carbon credits to offset GHG emissions to achieve any net GHG emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:	The Group did not use or did not plan to use carbon credits during the Reporting Period. 於報告期間，本集團並無使用或計劃使用碳信用。
	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。在解釋其計劃使用的碳信用時，發行人須披露：	
40 (e) (i)	The extent to which, and how, achieving any net GHG emissions target relies on the use of carbon credits.	
	實現任何溫室氣體排放淨額目標時依賴使用碳信用的程度及方式。	
40 (e) (ii)	Which third-party scheme(s) will verify or certify the carbon credits.	
	碳信用將由哪些第三方計劃驗證或認證。	

Part D: Climate-related Disclosures D部：氣候相關披露		Section/Statement 章節／聲明
40 (e) (iii)	The type of carbon credit, including whether the underlying offset will be nature-based or based on technology carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.	The Group did not use or did not plan to use carbon credits during the Reporting Period. 於報告期間，本集團並無使用或計劃使用碳信用。
	碳信用的類型，包括相關抵消是通過自然還是基於科技方法的碳消除進行，以及相關抵消是通過減碳還是碳消除實現。	
40 (e) (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).	
	為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因素（例如，關於碳抵銷永久性的假設）。	