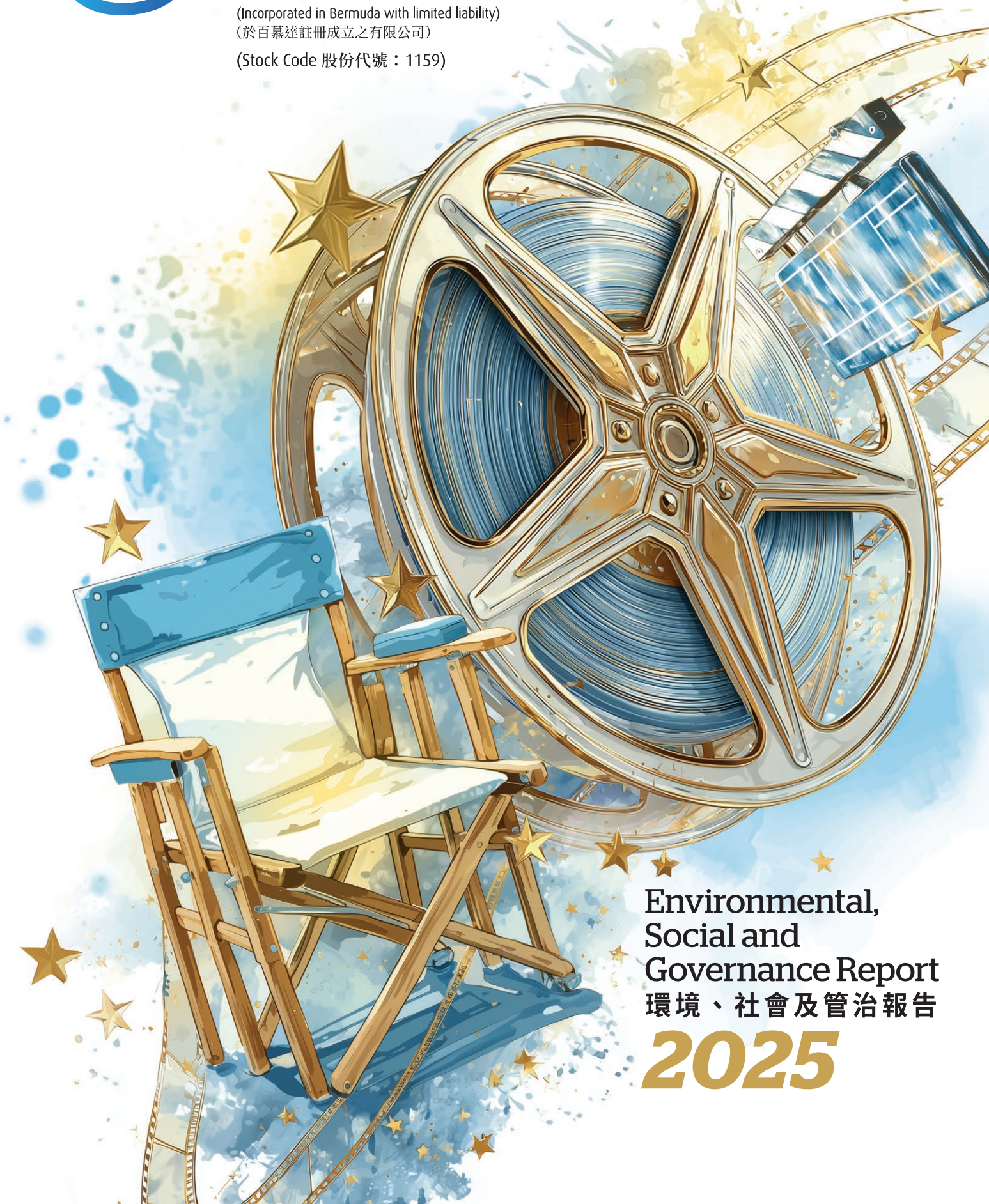
智數科技集團有限公司
SMART DIGITAL TECHNOLOGY GROUP LIMITED

(Incorporated in Bermuda with limited liability)
（於百慕達註冊成立之有限公司）

(Stock Code 股份代號：1159)



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

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

ABOUT THIS REPORT

Overview

This Environmental, Social and Governance (ESG) Report (the "Report") of Smart Digital Technology Group Limited and its subsidiaries ("the Group") for the year ended 31 December 2025 covers environmental and social subject areas in accordance with the requirements of Environmental, Social and Governance Reporting Guide ("ESG Guide") stated in Appendix C2 of Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("the Listing Rules"). Corporate governance is addressed separately in the Corporate Governance Report.

Scope and Boundary of the Report

The Report endeavours to present a balanced representation of the Group's environmental and social performance and covers the entire operations of all entities in the Group. The content of the Report is defined through a process to determine ESG management approach, strategy, priorities and objectives relating to the Group's operations, to describe our management, measurement and monitoring system employed to implement ESG strategy, and to disclose our key policies, compliance with relevant laws and regulations, our performance, and key performance indicators ("KPIs").

Approved by the Board of Directors

The board has overall responsibility for the Group's ESG strategy and reporting. The board is responsible for evaluating and determining the Group's ESG-related risks, and ensuring that appropriate and effective ESG risk management and internal control systems are in place. The Report was approved by the board on 27 April 2026.

關於本報告

概覽

智數科技集團有限公司及其附屬公司(「本集團」)截至二零二五年十二月三十一日止年度的本環境、社會及管治(ESG)報告(「本報告」)按照香港聯合交易所有限公司證券上市規則(「上市規則」)附錄C2所載環境、社會及管治報告指引(「環境、社會及管治指引」)的規定而涵蓋環境及社會主要範疇。企業管治的資料則另行載於企業管治報告。

本報告的範疇及範圍

本報告旨在公正呈列本集團在環境及社會方面的表現以及涵蓋本集團內所有實體的全部營運。於界定本報告的範圍時，本集團已釐定其有關營運的環境、社會及管治管理方針、策略、優先次序及目標，並討論用以執行環境、社會及管治策略的管理、計量及監察系統，以及披露本集團的主要政策、相關法律及法規的合規情況及表現，以及關鍵績效指標(「KPI」)。

董事會批准

董事會對本集團的環境、社會及管治策略及匯報負有全責。董事會負責評估及釐定本集團有關環境、社會及管治的風險，並確保本集團設立適當及有效的環境、社會及管治風險管理及內部監控系統。本報告於二零二六年四月二十七日獲董事會批准。

ENVIRONMENTAL AND SOCIAL SUBJECT AREAS OF THE GROUP

About the Group

The Group is principally engaged in media and culture business. The Group mainly operates in Los Angeles in the United States of America, Chinese Mainland and Hong Kong. Particulars of the Group's principal entities are set out in note 1 to the consolidated financial statements for the year ended 31 December 2025.

Governance Structure

The Group's ESG governance structure is:

- The board of directors oversees ESG issues or risks, including climate-related risks and opportunities. The board is informed through internal reporting process about significant ESG issues or risks when they arise anytime during the reporting period. The board assesses the actual and potential impacts of ESG issues or risks respectively on the Group's overall strategy to manage ESG issues through short-term steps, medium-term targets, and long-term value enhancement.

  The board has overall responsibility for the Group's ESG governance, which includes evaluating and determining ESG-related risks and opportunities, ensuring that appropriate and effective ESG risk management and internal control systems are in place, setting ESG management approach, strategy, priorities and objectives, reviewing the performance periodically against ESG-related goals and targets, and approving disclosure in the Report.

本集團的環境及社會主要範疇

關於本集團

本集團主要從事傳媒及文化業務。本集團主要於美國洛杉磯、中國內地及香港營運。本集團主要實體的詳情載於截至二零二五年十二月三十一日止年度的綜合財務報表附註1。

管治架構

本集團的環境、社會及管治的治理架構為：

- 董事會監督環境、社會及管治議題或風險，包括與氣候相關的風險及機遇。於報告期內任何時間出現的重大環境、社會及管治事宜或風險，均會通過內部報告程序告知董事會。董事會分別評估環境、社會及管治議題或風險對本集團整體策略的實際及潛在影響，通過短期步驟、中期目標及長期價值提升以管理環境、社會及管治事宜。

  董事會對本集團的環境、社會及管治的治理負有整體責任，包括評估及釐定與環境、社會及管治相關的風險及機遇，確保建立適當及有效的環境、社會及管治風險管理及內部監控系統，制定環境、社會及管治的管理方針、策略、優次及目標，根據環境、社會及管治相關目標及指標定期審視表現，並批准本報告所載的披露。

The board's ESG oversight includes establishing ESG governance to ensure a solid ESG governance structure in place, setting levels to agree on definition of ESG and its importance to the Group, determining which ESG risks and opportunities are of strategic importance and working with management to identify material ESG issues or risks, integrating important risks into business strategies and risk management processes, creating internal mechanisms to monitor and oversee the management of ESG issues or risks, ensuring proper disclosures on ESG risks, measures taken and progress toward targets, shaping key ESG messages, and improving continuously through review, refinement, and revamp as needed.

董事會的環境、社會及管治監督包括建立環境、社會及管治的治理，以確保設有穩固的環境、社會及管治治理架構，設定級別以協定環境、社會及管治的定義及其對本集團的重要性，確定具有策略意義的環境、社會及管治風險及機遇，並與管理層合作確定重大環境、社會及管治事宜或風險，將重要風險納入業務策略及風險管理流程，建立內部機制以監察及監督環境、社會及管治事宜或風險的管理，確保妥善披露環境、社會及管治風險、所採取的措施及目標進展，塑造關鍵環境、社會及管治信息，並因應需要通過檢視、完善及修改而持續改進。

Chief executive officer, reporting to the board and supported by heads of operating units, is responsible for assessing, managing, and monitoring ESG issues or risks and opportunities on a daily basis. Heads of operating units are responsible to identify, assess, prioritize, and manage ESG issues or risks, and report to chief executive officer when significant issues or risks are identified. Company secretary acts as a coordinator and central hub for execution, implementation, communications and reporting of ESG initiatives and tasks.

行政總裁向董事會報告，並於各營運單位負責人的支持下，負責環境、社會及管治事宜或風險及機遇的日常評估、管理及監察。各營運單位負責人負責識別、評估、優先排序及管理環境、社會及管治事宜或風險，並於發現重大事宜或風險時向行政總裁報告。本公司秘書擔當協調人及中樞，負責環境、社會及管治措施及工作的執行、實施、溝通及報告。

- The process used to evaluate, prioritize and manage material ESG-related issues or risks to our business is as follows:

- 用於評估、優先排序及管理旗下業務與環境、社會及管治相關的重大事宜或風險的過程如下：

The Group uses same criteria to assess and prioritize risks including ESG risks. The criteria include the determination of likelihood which is the probability of a risk occurring, and the determination of impact which is the result or effect of a risk. Risk criteria can be both qualitative and quantitative criteria to evaluate risks. The approach to prioritize risks is based on the assessment of severity, risk appetite, adaptability, complexity, velocity, persistence, and recovery. Significant ESG risks that impact business activities are determined as the result of ESG risk assessment and prioritization. ESG risks are managed to accept, transfer, avoid, or mitigate those risks. Heads of operating units are responsible to identify, assess, prioritize, and manage ESG issues or risks, and report to chief executive officer when significant issues or risks are identified with actual or potential impact to assess, prioritize, and manage.

本集團使用相同標準評估及訂出包括環境、社會及管治風險在內的風險的優次。此等標準包括確定可能性（即風險發生的概率）及確定影響（即風險的結果或影響）。風險標準可以是用於評估風險的定性及定量標準。對風險優先排序的方法是基於對嚴重性、風險承受力、適應性、複雜程度、速度、持續情況及恢復的評估。影響業務活動的重大環境、社會及管治風險是按環境、社會及管治風險評估及優先排序的結果而釐定。本集團管理環境、社會及管治風險，以接受、轉移、避免或減輕此等風險。營運單位的負責人負責識別、評估、優先排序及管理環境、社會及管治事宜或風險，並於發現有實際或潛在影響的重大事宜或風險時向行政總裁報告，以進行評估、優先排序及管理。

- The board reviews progress made by management against ESG-related goals and targets relating to the Group's businesses regularly during the reporting period. Any inconsistency between the goals or targets and the actual achievements identified by measurement systems is monitored by the board. The main challenges for the coming three to five years facing by the Group are rapid evolving of ESG requirements and expectation balancing with investment in resources and expertise in connection with ESG initiatives, therefore our goal is to match the level of internal resources with the growing expectation.

  The objective or goals and targets stated below are relating to the Group's business based on the results of stakeholder engagement, their applicability and alignment to the Group's operation assessed by management and approved by the board.

- 董事會於報告期內定期審視管理層於與本集團業務相關的環境、社會及管治目標及指標方面取得的進展。董事會對計量系統所確定的目標或指標與實際成果之間的任何不一致進行監督。本集團於未來三至五年面對的主要挑戰是在快速發展的環境、社會及管治規定及期望，與在環境、社會及管治舉措方面的資源及專業知識投入之間取得平衡，因此我們的目標是令到內部資源的水平與不斷增長的期望相匹配。

  以下所述的目的或目標及指標與本集團的業務有關，是基於持份者參與的結果，其適用性及與本集團營運的一致性由管理層評估並經董事會批准。

Strategies

Environmental and social responsibilities are viewed as the Group's core commitment to environment, internal workplace, and external community, and an integral part of the Group's practice to create value for stakeholders. Our strategy is to fulfil the Group's environmental and social responsibilities through achieving environmental and social objectives during daily operations.

策略

環境及社會責任被視為本集團對環境、內部工作環境及社會各界的主要承擔，亦被視為本集團為持份者創造價值實踐的重要一環。我們的策略是透過於日常運作中達成環境及社會目標，履行本集團的環境及社會責任。

Objectives

We integrate environmental and social considerations into the Group's business objectives to achieve:

Environmental objectives:

- Add environmentally-friendly elements to our investment, media and movie operation activities;
- Continuously improve waste management;
- Use energy and resources efficiently; and
- Reduce greenhouse gas emissions

目標

我們將環境及社會考慮因素納入本集團的業務目標，以實現：

環境目標：

- 在我們的投資、傳媒及電影營運活動中加入環保元素；
- 不斷改進廢棄物管理；
- 高效使用能源及資源；及
- 減少溫室氣體排放

Social objectives:

- Respect rights of employees and promote an equal opportunity workplace;
- Commit to occupational safety and health, and provide a safe and healthy workplace;
- Promote community participation; and
- Commit to ethical business practices, and build integrity within the workplace

社會目標：

- 尊重僱員權利，於工作環境提倡平等機會；
- 承諾維護職業安全及健康，提供安全而健康的工作場所；
- 促進社區參與；及
- 恪守商業道德操守，在工作場所培養誠信

Approach

Monitored by the board of directors, the Group is executing its environmental and social strategy and achieving its related objectives through a series of actions and commitments:

- Embed environmental and social objectives into business processes including decision making process;
- Formulate and document environmental and social policies for management and staff members to follow;
- Comply with environmental and social laws and regulations;
- Report our performance on a balanced picture;
- Disclose KPIs as measurement of actual results;
- Ensure appropriate and effective ESG risk management and internal control systems are in place; and
- Practise corporate citizenship in things we do

方針

在董事會監督下，本集團現正透過一系列行動及承諾，推行其環境及社會策略及實現其相關目標：

- 在決策程序等業務過程中結合環境及社會目標；
- 確立及列明環境及社會政策，供管理層及員工遵守；
- 遵守環境及社會法律及法規；
- 公正地匯報表現；
- 披露衡量實際業績的關鍵績效指標；
- 確保設有適當而有效的環境、社會及管治風險管理及內部監控系統；及
- 在活動中奉行企業公民責任

Environmental and social management system comprises:

- The direction from the board to fulfil the ESG responsibilities;
- Day-to-day execution of environmental and social strategy and achieving its objectives by management;
- Performance and achievements done by employees in accordance with the Group's environmental and social policies;
- Compliance with environmental and social laws and regulations;
- Review and monitoring of ESG risk management and internal control systems by the board; and
- Reporting and disclosure of our performance and KPIs

Measures for the achievement of environmental and social objectives are:

- Environmental policies;
- Social policies;
- Checklists for the compliance with applicable environmental and social laws and regulations;
- Requiring documentation for the performance and achievements of environmental and social related activities or matters; and
- Data collection, calculation, and disclosure of KPIs

The implementation of environmental and social strategies, management of environmental activities, and measurement of achieving environmental and social objectives are monitored by dedicated managerial staff members and finally by the board for its overall ESG responsibility.

環境及社會管理系統包括：

- 董事會領導履行環境、社會及管治責任；
- 管理層負責環境及社會策略的日常執行，並達成有關目標；
- 僱員履行及恪守本集團的環境及社會政策；
- 遵守環境及社會法律及法規；
- 董事會檢討並監察環境、社會及管治風險管理及內部監控系統；及
- 匯報及披露我們的績效及關鍵績效指標

達成環境及社會目標的措施包括：

- 環境政策；
- 社會政策；
- 遵守適用環境及社會法律及法規的檢核清單；
- 就履行及達成環境及社會相關活動或事務作出所需記錄；及
- 關鍵績效指標的數據收集、計算及披露

董事會最終承擔整體環境、社會及管治責任，並由指定管理層成員監督執行環境及社會策略、管理環境活動及衡量環境及社會目標的達成情況。

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Reporting Principles

- Materiality – the threshold at which ESG issues are determined by the board to be sufficiently important to investors and other stakeholders that they should be disclosed. We identify material ESG factors through internal and external materiality assessment. Internal materiality assessment is conducted by senior managers and key employees to identify and prioritize material issues. External materiality assessment involves stakeholder engagement to identify, develop and achieve accountable and strategic responses to ESG issues so as to mitigate risks and maximize opportunities.

  Criteria for the prioritizing and selection of material ESG factors concern strategies, regulations, sustainability, governance, corporate social responsibility, and financials. Material ESG issues are those governance, sustainability or societal factors that are likely to affect the financial condition or operating performance of the Group's business within our business sector, industry, and geographic locations.

  In assessing what ESG issues are material, we take into account strategic and organizational framework factors including our values, policies, strategies, operational management systems, goals, medium-term targets, financial implications, level of impact the activities have on the environment and society, the interests or expectations of stakeholders, reputational risks and opportunities, short-term steps taken to mitigate risks, as well as external context including ESG interest or topics and indicators raised by stakeholders, stakeholder priorities, relevant laws, regulations with strategic significance to the Group and its stakeholders, ESG impacts, risks or opportunities. A stakeholder engagement is conducted as described below.

匯報原則

- 重要性－當董事會釐定有關環境、社會及管治事宜會對投資者及其他持份者產生重要影響時，則應匯報。我們通過內部及外部的重要性評估以確定重要的環境、社會及管治因素。內部重要性評估由高級管理人員及關鍵僱員進行，以確定重大事宜及優先排序。外部重要性評估涉及持份者的參與，以確定、制定及實現對環境、社會及管治事宜的負責任和策略回應，從而減小風險及最大化機遇。

  對重大環境、社會及管治因素優先排序及進行甄選的標準涉及策略、法規、可持續發展、管治、企業社會責任及財務。重大環境、社會及管治事宜是指於我們的業務板塊、行業及地理位置內可能影響本集團業務的財務狀況或經營業績的管治、可持續發展或社會因素。

  於評估屬於重要的環境、社會及管治事宜時，我們考慮策略及組織框架因素，包括我們的價值觀、政策、策略、營運管理系統、目的、中期目標、財務影響、活動對環境及社會的影響程度、持份者的利益或期望、聲譽風險及機遇、為減輕風險而採取的短期措施，以及外部環境，包括持份者提出的環境、社會及管治利益或課題及指標、持份者的優先事項、對本集團及其持份者有策略意義的相關法律、法規、環境、社會及管治影響、風險或機遇。持份者參與的情況如下所述。

- Balance: Both positive and negative impacts of the business have been presented in a transparent manner.

- 平衡性－業務所帶來的正面及負面影響均以透明方式呈列。

- Quantitative – the Report is prepared in accordance with the requirements of ESG Guide stated in Appendix C2 of the Listing Rules. This principle applies to all information in the Report. Methodologies, assumptions, calculation tools used, and source of conversion factors used for the reporting of emissions or energy consumption, as well as KPIs of social subject area, where applicable, are referred to Appendix 2 – Reporting Guidance on Environmental KPIs or Appendix 3 – Reporting Guidance on Social KPIs of How to prepare an ESG Report issued by The Stock Exchange of Hong Kong Limited.

- 量化－本報告是根據上市規則附錄C2中的《環境、社會及管治指引》的要求編製。此原則應用於本報告中的所有資料。用於報告排放或耗能的方法、假設、計算工具及轉換系數的來源，以及社會主要範疇的關鍵績效指標（如適用），請參閱香港聯合交易所有限公司發佈的《如何編備環境、社會及管治報告》的附錄二－環境關鍵績效指標匯報指引或附錄三－社會關鍵績效指標匯報指引。

  Consistency – There is no material change for applicable information from previous years in the way the Report is prepared which may affect meaningful comparison.

  一致性－於編製本報告的方式上，與過往年度相比，適用資料並無重大變化而可能影響有意義的比較。

Stakeholder Engagement

Stakeholder engagement is a key success factor in formulating our environmental and social strategy, defining our objectives, assessing materiality, and establishing policies. Our key stakeholders include customers, suppliers or service providers, employees and management, and shareholders. We have conducted a survey, discussed or communicated with certain stakeholders to understand their views and respond to their needs and expectations, evaluated and prioritised their inputs to improve our performance, and finally strived to provide value to our stakeholders, community and the public as a whole.

Based on the stakeholder engagement, we have identified issues with significant environmental and social impact and issues concerning stakeholders. The results of materiality assessment prioritised stakeholder inputs and made us focused on the material aspects for actions, achievements and reporting. We present below the relevant and required disclosure.

持份者參與

持份者的參與對制定環境及社會策略、界定目標、評估重要性及建立政策至關重要。我們的主要持份者包括客戶、供應商或服務供應商、僱員、管理層及股東。我們已向若干持份者進行調查，與其進行討論或溝通，以了解彼等的見解及回應其需求及期望，評估及優先考慮其對於改善我們表現的意見，並致力為持份者、社區及公眾整體創造價值。

基於持份者的參與，我們已識別具重大的環境及社會影響以及與持份者有關的事宜。重要性評估的結果將持份者的意見作首要考慮，有助我們在行動、成就及匯報上專注於重要的層面。我們於下文呈列相關及規定的披露事項。

Materiality Assessment

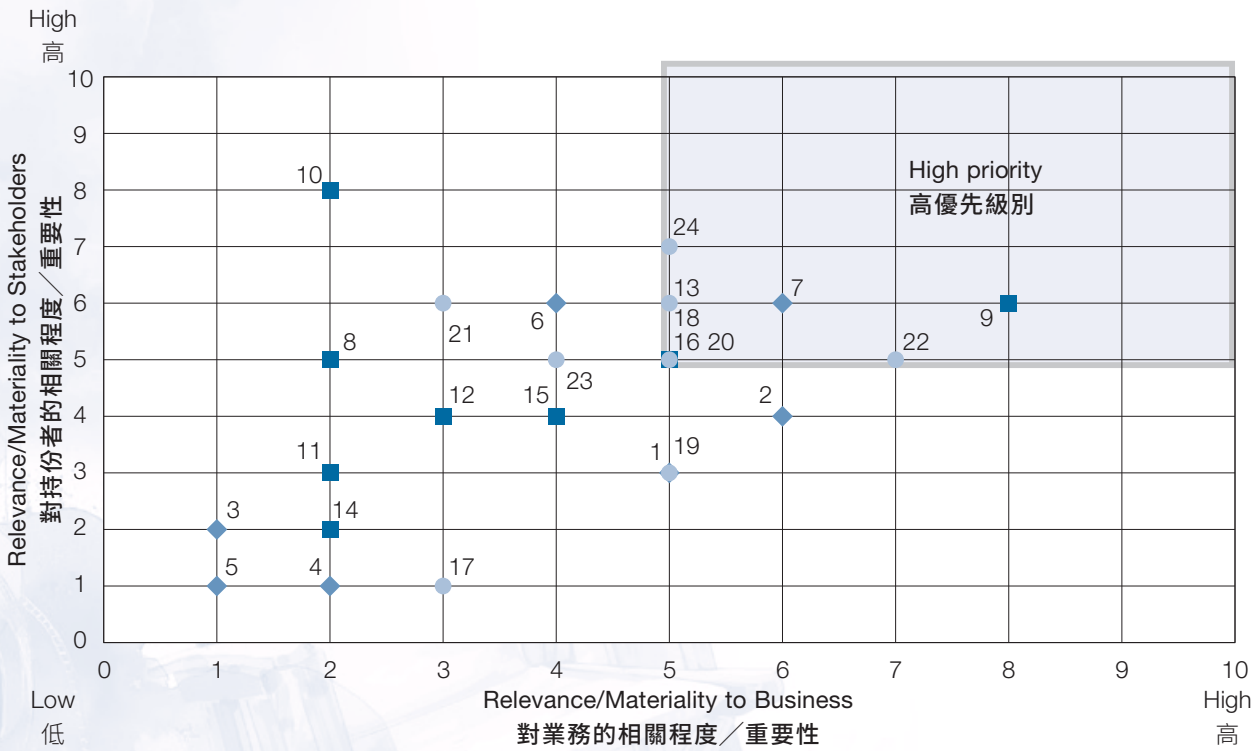
During the reporting period, the Group conducted a comprehensive materiality assessment, which involved group discussions, interviews or questionnaire surveys with internal and external stakeholders, to identify the environmental, social and operational issues which have the most significant impacts on the Group's business and the relevant issues concerned by stakeholders.

With reference to the scope of disclosure as required under the ESG Reporting Guide, as well as taking into consideration its business features, the Group identified and determined 24 issues which covering greenhouse gas ("GHG") emission, energy consumption, employee welfare, occupational health and safety, training and development, supply chain management, customer privacy, anti-corruption, and community investment and other aspects with respect to business operation.

重要性評估

於報告期間，本集團進行了全面的重要性評估。這涉及與內部及外部持份者進行小組討論、面談或問卷調查，以識別　貴公司業務對其影響最為重大的環境、社會及營運的議題，以及與持份者切實相關的議題。

參考《環境、社會及管治報告指引》規定的披露範疇，結合　貴集團業務特點，識別並確定了24項議題。議題涵蓋業務造成的溫室氣體排放、能源消耗、僱員福利、職業健康與安全、培訓及發展、供應鏈管理、客戶私隱、反貪污及社區投資等方面。



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

◆ Environmental Aspect 環境範疇	■ Social Aspect 社會範疇	● Operational Aspect 營運範疇
1. GHG emission 1. 溫室氣體排放	8. Community investment 8. 社區貢獻	16. Anti-corruption 16. 反貪污
2. Energy consumption and resources management 2. 能源消耗及資源管理	9. Occupational health and safety 9. 職業健康及安全	17. Supply chain management 17. 供應鏈管理
3. Water resources management 3. 水資源管理	10. Child labour 10. 童工	18. Supplier evaluation and selection 18. 供應商評估及選擇
4. Waste management 4. 廢棄物管理	11. Forced and compulsory labour 11. 強迫和強制勞動	19. Customer services and satisfaction 19. 客戶服務及滿意度
5. Use of packing materials 5. 包裝材料使用	12. Training and development 12. 培訓及發展	20. Customer privacy 20. 客戶私隱
6. Environmental impact 6. 對環境的影響	13. Employee salaries and welfare 13. 薪酬及員工福利	21. Comments and complaints handling 21. 意見及投訴處理
7. Climate change 7. 氣候變化	14. Diversity and equal opportunities 14. 多元化及平等機會	22. Product safety and quality management 22. 產品安全及質量管理
	15. Talent attraction and retention 15. 吸引及挽留人才	23. Protection of intellectual property rights 23. 保護知識產權
		24. Marketing and labeling 24. 行銷與標示

GENERAL DISCLOSURE AND KPIS

A. ENVIRONMENTAL

The Group recognises the importance of a practice to protect the natural environment for the benefit of humans. We are committed to doing things we can to reduce the degrading of the biophysical environment.

Aspect A1: Emissions

Emissions refer to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Emissions disclosed as KPIs are calculated based on the consumption data collected and applicable emission factors. Since certain emission factors of areas are not accessible or updated from official sources, we have applied relevant emission factors which are available from recognized or reputable sources. If certain emission factors of areas are not available, available consumption data collected, waste produced, or emission measured is disclosed.

- **Air and Greenhouse Gas Emissions**

  Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.

  – Air and Greenhouse Gas Emissions from Production

    In view of the business nature of the Group's operation, there were no air and greenhouse gas emissions from production directly.

一般披露及關鍵績效指標

A. 環境

本集團深知保護自然環境對人類福祉的重要性。我們矢志盡力減少對生態環境的損害。

層面A1：排放物

排放物指廢氣及溫室氣體排放、向水及土地的排污以及有害及無害廢棄物的產生。

按關鍵績效指標披露的排放物乃根據收集所得的消耗數據及適用排放系數計算。由於中國內地的某些排放系數無法從官方來源獲取或更新，我們已應用可從認可或信譽良好的來源獲得的相關排放系數。倘若中國內地的某些排放系數從缺，則披露收集所得的消耗數據、已產生廢棄物或已計量排放物。

- **廢氣及溫室氣體排放**

  廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及法規規管的污染物。溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟碳化合物、全氟化碳及六氟化硫。

  — 來自生產的廢氣及溫室氣體排放

    鑑於本集團經營業務的業務性質，並無因為生產而直接產生廢氣及溫室氣體排放。

– Air and Greenhouse Gas Emissions from Vehicles

The Group believes that green transportation brings benefits, which include reduction of transportation costs and reduction of energy consumption and pollution. As such, the Group encourages optimising transportation routes, high filling rate or carpooling and proper tire pressure to achieve efficiency.

The Group reminds employees to consider environmental impact in their commuting decisions to reduce air and greenhouse emissions. Employees are encouraged to take public transportation as often as possible, avoid excessive idling of automobile, and utilise virtual meeting with customers or business partners to reduce the GHG emission caused by business trips. While employees are driving, it is suggested to avoid unnecessary acceleration or deceleration, close windows when the vehicle is travelling at high speed, and only use air-conditioning when it is necessary.

The Group requires vehicles to use unleaded petrol and maintain the vehicles properly. Vehicles should undergo annual emissions testing and repair when it is necessary to improve air quality.

– 汽車的廢氣及溫室氣體排放

本集團深信綠色運輸的裨益，包括降低運輸成本以及減少能耗和污染。因此，本集團鼓勵採用最佳運輸路線、高運量或共乘率及適當胎壓以提高效率。

本集團提醒僱員在通勤時考慮環境影響，減少廢氣及溫室氣體排放。本集團鼓勵僱員盡可能使用公共交通工具，避免汽車引擎過長時間空轉及通過與客戶或業務合作夥伴舉行虛擬會議而減少商務旅行造成的溫室氣體排放。我們建議僱員於駕駛時避免不必要加速或減速、在高速行駛下關窗並僅於必要時方使用空調。

本集團要求車輛使用無鉛汽油及維持適當保養。汽車應每年接受排氣測試，並視乎需要進行維修以改善排氣質素。

Emissions from vehicles *汽車排放物*

Types of Emissions	排放物種類	2025 二零二五年 (g) (克)	2024 二零二四年 (g) (克)
NO_x	氮氧化物	**1,590**	2,271
SO_x	硫氧化物	**34**	51
Particulate Matter ("PM")	顆粒物(「PM」)	**117**	167

Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emission ("GHG") and, where appropriate, intensity

GHG emissions in total are 5.81 tonnes for the year ended 31 December 2025 (2024: 10.9 tonnes), which includes scope 1, scope 2, and scope 3 emissions, where it is applicable, as disclosed below. GHG intensity is 0.22 tonnes/per employee (2024: 0.7 tonnes/per employee).

直接(範圍1)及能源間接(範圍2)溫室氣體排放量及(如適用)密度

截至二零二五年十二月三十一日止年度,溫室氣體總排放量為5.81噸(二零二四年:10.9噸),包括下文所披露的範圍1、範圍2及範圍3排放(如適用)。溫室氣體密度為0.22噸／僱員(二零二四年:0.7噸／僱員)。

Direct emissions from operations that are owned or controlled by the Group

來自本集團擁有或控制業務的直接排放

Main categories of Scope 1 emissions: GHG emissions from mobile combustion sources
範圍1排放的主要類別:移動燃燒源的溫室氣體排放

Types of Emissions	排放物種類	2025 二零二五年 (kg) (千克)	2024 二零二四年 (kg) (千克)
Carbon Dioxide ("CO_2")	二氧化碳(「CO_2」)	**5,808**	8,242
Methane ("CH_4")	甲烷(「CH_4」)	**4**	6
Nitrous Oxide ("N_2O")	氧化亞氮(「N_2O」)	**283**	92
Total GHG Emissions	**溫室氣體總排放量**	**6,095**	8,340

– Indirect Greenhouse Gas Emissions from Electricity Consumption

Electricity consumption of the Group is a major part of its greenhouse gas emissions. Various electricity-saving policies have been established to reduce the electricity consumption by the Group. The Group encourages staff members to switch off light during daytime, maintain lamps well to keep clean, and install energy-efficient lighting. Air conditioning is required to be set at no lower than 25 °C. It is also required to ensure the windows and doors are closed while air-conditioning is on, and turn off the air-conditioning after office hours or after the usage of a meeting room.

– 用電的間接溫室氣體排放

本集團的電力消耗為其溫室氣體排放的主要部分。本集團已制定多項節電政策，以減少用電。本集團鼓勵員工白天關閉電燈、保養燈具並保持其清潔，以及安裝高能源效益的照明系統。空調須設定在不低於攝氏25度的溫度，同時須確保空調開啟期間門窗關閉，及下班後或使用會議室後須關掉空調。

Scope 2 – Energy indirect emissions resulting from the generation of purchased or acquired electricity, heating, cooling and steam consumed within the Group

範圍2－來自本集團內部消耗所採購或取得的電力、熱能、冷凍及蒸氣而產生的能源間接排放

Main sources of Scope 2 emissions: Electricity purchased from power companies
範圍2排放的主要來源：從電力公司購買的電力

		2025 二零二五年	2024 二零二四年
Types of Emissions	**排放物種類**	**(kg) (千克)**	(kg) (千克)
CO_2 equivalent emission	二氧化碳當量排放	–	584
Total GHG Emissions	**溫室氣體總排放量**	–	584

– Indirect Greenhouse Gas Emissions from Paper Waste Disposed at Landfills

In order to address indirect emissions relating to paper waste disposed at landfills, the Group encourages employees to apply computer technology such as email and storage devices to reduce paper consumption, avoid unnecessary printing or copying on paper, print on both sides of a sheet of paper, adjust documents and use space efficiency formats to optimise use of paper, and put recycling boxes near the photocopiers to collect single-sided paper for reuse and used double-sided paper for recycling.

– 來自在堆填區棄置廢紙的間接溫室氣體排放

為解決在堆填區棄置廢紙所引致的間接排放，本集團鼓勵僱員使用電郵及儲存裝置等電腦科技減少耗紙、避免不必要的列印或影印用紙、善用雙面打印、調節文件及使用有效善用空間的格式以盡用紙張，並於影印機旁放置回收箱收集單面打印紙供循環再用，以及回收經雙面使用的紙張。

Employee travel includes round-trip fieldwork travel for business purposes, with emission data provided by travel agents. The Group encourages employees to reduce non-essential business trips, make full use of software tools for remote meetings, and requires employees to use conference calls instead of international meetings, and choose railways over flights for short-distance travel, to reduce the carbon footprint of business travels.

僱員差旅包括業務相關的實地差旅往返，排放數據由差旅代理商提供。本集團鼓勵僱員減少非必要出差，善用軟體工具進行遠程會議，並要求僱員使用電話會議而非海外會議，短途行程使用鐵路而非飛機，以減少外出公幹之碳足跡。

Commuting-related emissions are quantified based on employee survey responses and sampling estimates, with calculations performed using the GHG Protocol Tool for Mobile Combustion. The Group encourages employees to adopt greener commuting methods, prioritizing the use of public transportation and selecting vehicles with higher fuel efficiency. For example, taking the metro for medium-distance travel, or replacing private car trips with cycling or walking for short distances. Employees are also encouraged to avoid unnecessary acceleration or deceleration while driving, to keep windows closed at high speeds, and to turn on air conditioning only when necessary.

僱員通勤根據僱員的回應及抽樣推算而量化，通勤排放採用移動燃燒的溫室氣體核算體系工具計算。本集團鼓勵僱員以更環保的形式上下班，盡量使用較並選擇燃料效率高的交通工具。如地鐵或者考慮短程通勤以單車或者步行替代私人汽車。亦鼓勵僱員駕駛時避免不必要加速或減速、在高速行駛下關窗及僅於必要時方使用空調。

- **Discharges into Water and Land**

The Group requires that discharges, if any, into waterways and land must comply with relevant laws and regulations.

- **向水及土地的排污**

本集團要求向水道及土地排放（如有）必須符合相關法律及法規。

The primary sources of Scope 3 emissions: other indirect emissions
範圍3排放的主要來源：其他間接排放

Type of Emissions – Carbon Dioxide (CO_2)	排放物種類－二氧化碳	Unit 單位	2025 二零二五年	2024 二零二四年
Paper Waste	紙張廢棄	kg千克	**91**	86
Business Travel	商務差旅	kg千克	**774.46**	N/A不適用
Employee Commuting	僱員通勤	kg千克	**3,242.65**	N/A不適用
Total Greenhouse Gas Emissions	溫室氣體總排放量	kg千克	**4,108.11**	86

- **Generation of Hazardous Waste and Non-hazardous Waste**

  Our internal guidance encourages employees to handle office waste generated in a proper and environmentally friendly manner.

  – Hazardous Waste

    Hazardous wastes are those defined by national regulations. There was no significant hazardous waste generated in view of the business nature of the Group's continued operation.

- **有害廢棄物及無害廢棄物的產生**

  我們的內部指引鼓勵僱員以妥善及環保的方式處理所產生的辦公室廢棄物。

  — 有害廢棄物

    有害廢棄物指法規所界定的廢棄物。鑑於本集團持續經營業務的業務性質，並無產生大量有害廢棄物。

Total hazardous waste produced and intensity

There was no significant hazardous waste generated in view of the business nature of the Group's continued operation.

– Non-hazardous Waste

The Group promotes "reduce, reuse and recycle" to minimise waste and protect environment. Employees are encouraged to purchase supplies or equipment with an option to be upgraded and longer life-span, to install recycling bins to collect recyclables, and to have recyclers to collect recyclables.

Total non-hazardous waste produced and the intensity

For the year ended 31 December 2025, landfilling of general office waste produced is 0 tonnes, landfilling or combustion of general office waste produced is 0 tonnes, total non-hazardous waste produced is 0.002 tonnes, and non-hazardous waste intensity is 0.00007 tonnes/per employee.

Description of emission targets set and steps taken to achieve them

In accordance with policies stated above for the reduction of air and greenhouse gas emissions from vehicles, the Group adopts the following measures: control the numbers of vehicles owned by the Group; control the frequency of employees not to take public transportation for local business commuting; and control the volume of business travel by employees. We consider such measures had been achieved for the year ended 31 December 2025.

所產生有害廢棄物總量及密度

鑑於本集團持續經營業務的業務性質，並無產生大量有害廢棄物。

— 無害廢棄物

本集團提倡「減廢、再用、再造」原則，以盡量減少廢棄物及保護環境。本集團鼓勵僱員購買可升級及使用壽命更長的用品或設備，安裝回收桶收集可循環物料，並安排回收商收集可循環物料。

所產生無害廢棄物總量及密度

截至二零二五年十二月三十一日止年度，所產生的堆填一般辦公室廢棄物為0噸，所產生的堆填或焚化一般辦公室廢棄物為0噸，所產生的無害廢棄物總量為0.002噸，無害廢棄物密度為0.00007噸／僱員。

描述所訂立的排放量目標及為達到這些目標所採取的步驟

根據上述減低來自汽車的廢氣及溫室氣體排放的政策，本集團採取以下措施；控制本集團擁有的汽車數量；控制僱員使用非公共交通工具進行本地公務通勤的頻次；以及控制僱員出外公幹的次數。我們認為於截至二零二五年十二月三十一日止年度已達致該等措施的成果。

The Group endeavours to voluntarily achieve following targets for reduction of emissions as reported in connection with the Group:

- 5% reduction of NO_x, SO_2, PM over five years compared with 2025 as a baseline
- 5% reduction of scope 1 emissions, including CO_2, CH_4, N_2O, over five years compared with 2025 as a baseline
- 5% reduction of scope 2 emissions over five years compared with 2025 as a baseline
- 5% reduction of scope 3 emissions over five years compared with 2025 as a baseline
- 5% reduction of GHG intensity over five years compared with 2025 as a baseline

Steps taken to achieve targets for reduction of emissions as reported are:

- Improving the efficiency and climate resiliency of operations
- Regularly checking tire pressure, using premium fuel, spending less time idling, and changing engine oil regularly
- Reducing scope 1 emissions by cutting consumption and getting more energy-efficient equipment, and replacing fossil fuels with cleaner alternatives
- Reducing scope 2 emissions by turning off lights when they are not used, replacing incandescent light bulbs with LED bulbs, and sourcing renewable energy sources
- Reducing scope 3 emissions by estimating the overall scope 3 footprint of our value chain, challenging our suppliers or service providers to commit to cutting more greenhouse gas emissions out of their operations, and engaging with suppliers, customers, employees, and contractors to manage their own emission sources

本集團盡其所能自願實現所報告與本集團有關的下列減排目標：

- 與二零二五年為基線相比，五年內氮氧化物、二氧化硫、顆粒物減少5%
- 與二零二五年為基線相比，五年內範圍1的排放（包括二氧化碳、甲烷、氧化亞氮）減少5%
- 與二零二五年為基線相比，五年內範圍2的排放減少5%
- 與二零二五年為基線相比，五年內範圍3的排放減少5%
- 與二零二五年為基線相比，五年內溫室氣體密度降低5%

為實現報告的減排目標而採取的步驟為：

- 提高營運的效率及應對氣候變化的抗禦功能
- 定期檢查輪胎壓力，使用優質燃料，減少引擎空轉時間，並定期更換發動機油
- 減少耗用及添置更多節能設備並以更清潔的替代品代替化石燃料，減少範圍1的排放
- 關掉不使用的燈具、以LED燈泡取代白熾燈泡以及採購可再生能源，減少範圍2的排放
- 通過估計我們價值鏈的整體範圍3足跡，促請供應商或服務供應商承諾加強減少其營運的溫室氣體排放，並推動供應商、客戶、僱員及承包商管理自身的排放源，減少範圍3的排放

Description of how hazardous and non-hazardous wastes are handled, and a description of reduction targets set and steps taken to achieve them

描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟

Non-hazardous wastes are preferred to be recycled, otherwise, they are sent for landfill or incineration. In accordance with policies stated above for the reduction of non-hazardous wastes, the Group adopts the following measures: control the commercial wastes generated by employees; control the waste of papers; control the volume of non-hazardous waste going direct to landfill or incineration without recycling. We consider such measures had been achieved for the year ended 31 December 2025.

無害廢棄物會盡量循環再造，否則會送往堆填區或焚化。根據上述減低無害廢棄物的政策，本集團採取以下措施；控制僱員產生的商業廢棄物；控制廢紙量；控制不經循環再造而直接送往堆填區或焚化的無害廢棄物數量。我們認為於截至二零二五年十二月三十一日止年度已達致該等措施的成果。

This KPI is concerned with the Group's management approach to waste. The waste management hierarchy ranks waste management methods from the most to least environmentally favourable. At the top of the waste management hierarchy is waste prevention, followed by reuse, recycling, and energy or other recovery. Landfilling and incineration without energy recovery are the least environmentally favourable.

此關鍵績效指標關注本集團對廢棄物的管理方針。廢棄物管理方式的優次由最環保排列至最不環保，最環保的是源頭減廢，然後是重用、回收以及能源或其他再生。不進行能源再生而直接堆填及焚化最不環保。

Waste prevention is measures taken before a substance, material or product has become waste, that reduce the quantity of waste, including through the re-use of products or the extension of the life-span of products, the adverse impacts of the generated waste on the environment and human health, and the content of harmful substances in materials and products. Waste prevention solutions can include innovative product design that requires fewer input materials or extends the product life cycle.

源頭減廢可界定為在物質、物料或產品報廢前已採取措施，以減低廢棄物數量（包括透過重用產品或延長產品的壽命）、所產生的廢棄物對環境及人體健康的不良影響以及物料及產品中有害物質的成分。源頭減廢方案包括創新產品設計，使產品可用較少物料或延長產品壽命。

Waste diversion is diverting materials to be reused, recycled, or composted, instead of being incinerated or buried in a landfill. To achieve waste diversion, different types of materials like paper, metals, recyclable plastic, organic waste and electronic or hazardous waste are first be sorted from general waste.

廢棄物轉移為將物料改為重用、回收或堆肥，取代焚化或埋進堆填區。要將廢棄物轉移，紙張、金屬、可回收塑膠、有機廢棄物及電子或有害廢棄物等不同類型的物料先從一般廢棄物中區分出來。

– We handle non-hazardous wastes as follows:

- A management system has been implemented in accordance with Global Reporting Initiative ("GRI") 306 Waste, covering collection and monitoring of waste-related data though on-line data input, transmission, and maintenance to reflect our commitment to managing waste-related impacts; engaging with customers to raise awareness about sustainable consumption practices, such as reduced purchasing of products, product sharing, exchange, reuse, and recycling; recovering products, components, and materials from waste through preparation for reuse and recycling; establishing and improving facilities for waste management across all subsidiaries and business units, including facilities for the collection and sorting of waste; setting policies for procurement from suppliers that have sound waste prevention and waste management criteria; and implementing circular business models for a system in the Group's own activities and in its value chain that allows for long life, optimal re-use, refurbishment, remanufacturing, and recycling.

- Waste prevention solutions are being implemented to re-use and recycle papers, bags, and containers for the reduction of quantity of waste, as well as the adverse impacts of the generated waste on the environment and human health. Waste diversion is adopted so that different types of materials like paper, metals, recyclable plastic, organic waste and electronic waste are first be sorted from general waste for re-use, recycling, composting instead of being incinerated or buried in a landfill.

– 我們對無害廢棄物的處理方式如下：

- 我們根據全球報告倡議組織（「GRI」）306《廢棄物》實施管理系統，涵蓋透過網上數據輸入、傳輸及維護等程序收集及監察廢棄物相關數據，彰顯我們對管理廢棄物相關影響的承諾；與客戶接觸，提高對可持續耗用實踐的認識，如減少購買產品、產品共用、交換、重用及回收；通過作重用及回收的準備工作，從廢棄物中回收產品、部件及材料；建立及改善所有附屬公司及業務單位的廢棄物管理設施，包括收集及分類廢棄物的設施；制定政策，從具有健全的源頭減廢及廢棄物管理準則的供應商處採購；及於本集團自身活動及價值鏈中實施循環商業模式，以建立可實現長壽命、最佳循環再用、翻新、再製造及回收的系統。

- 我們正在實施源頭減廢解決方案，以重用及回收紙張、袋及容器，以減少廢棄物的數量以及所產生廢棄物對環境及人類健康的不利影響。廢棄物分流旨在首先在一般廢棄物中分類不同類型的材料，例如紙張、金屬、可回收塑膠、有機廢棄物及電子廢棄物，改為重用、回收或堆肥，取代焚化或埋進堆填區。

- Non-hazardous wastes generated by the activities of all operating processes of the Group are within the scope of our waste management.

- Head of general administration is responsible for adoption, implementation, and monitoring of waste management system, reporting to chief executive officer and finally to the board of directors, if it is required.

– The Group endeavours to voluntarily achieve following targets for waste reduction in connection with the Group, including waste prevention and waste diversion:

  5% reduction of non-hazardous wastes with a waste diversion rate of 50% over five years compared with 2025 as a baseline

– Steps taken to achieve targets for reduction of non-hazardous wastes with waste diversion are:

  - Adopting circularity
  - Collecting and monitoring waste-related data
  - Transitioning to and applying new business models for waste reduction and diversion
  - Screening suppliers for negative waste-related impacts
  - Engaging with customers to raise awareness about sustainable use of products, including reuse and recycling
  - Re-using and recycling papers, bags, and containers for the reduction of quantity of waste

- 本集團所有營運過程中的活動所產生的無害廢棄物均屬於我們的廢棄物管理範圍內。

- 一般行政主管負責採納、實施及監察廢棄物管理系統，向行政總裁報告，以及在有需要的情況下最終向董事會報告。

– 本集團致力自願實現以下與本集團有關的減廢目標，包括源頭減廢及廢棄物轉移：

  與二零二五年為基線相比，五年內無害廢棄物減少5%，廢棄物轉移率達到50%

– 為實現透過廢棄物轉移減少無害廢棄物的目標而採取的步驟：

  - 採用循環模式
  - 收集及監察廢棄物相關數據
  - 過渡至並應用全新商業模式以減少及轉移廢棄物
  - 對供應商進行廢棄物相關負面影響的篩選
  - 與客戶接觸，提高客戶對產品可持續使用的認識，包括重用及回收
  - 重用及回收紙張、袋及容器，以減少廢棄物的數量

- Adopting waste diversion so that different types of materials like papers, metals, recyclable plastic, organic waste and electronic waste are first be sorted from general waste for re-use, recycling, composting instead of being incinerated or buried in a landfill

- 採用廢棄物轉移，以使紙張、金屬、可回收塑膠、有機廢棄物及電子廢棄物等不同類型的物料先從一般廢棄物中區分出來，改為重用、回收或堆肥，取代焚化或埋進堆填區

- **Compliance with Relevant Laws and Regulations that Have a Significant Impact on the Group**

  For the year ended 31 December 2025, there were no confirmed non-compliance incidents or grievances in relation to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

- **遵守對本集團具重大影響的相關法律及法規**

  截至二零二五年十二月三十一日止年度，並沒有任何與廢氣及溫室氣體排放、向水土排污以及產生有害廢棄物及無害廢棄物有關的已確認違規事件或申訴。

Aspect A2: Use of Resources

The Group recognises that efficient use of resources, including energy, water and other raw materials, in production, storage, transportation, buildings, electronic equipment, etc. is one of the important aspects to protect environment.

層面A2：資源使用

本集團深明於生產、儲存、運輸、建築、電子設備等範疇有效使用資源（包括能源、水及其他原材料）對保護環境至關重要。

- **Efficient Use of Energy**

  The Group established policies and procedures to reduce energy consumption in the facility, to assess the energy efficiency, to increase the use of clean energy, if possible, to set applicable targets to monitor energy consumption, and to ensure power is turned off when electrical appliances are not in use.

- **有效使用能源**

  本集團已制定政策及程序減少設施的能源消耗，評估能源效率，盡可能增加使用清潔能源，訂立適用目標以監察能源耗用耗，並確保在不使用電器時關閉電源。

Direct and/or indirect energy consumption by type in total and intensity

按類型劃分的直接及／或間接能源總耗量及密度

		2025 二零二五年	2024 二零二四年
Energy consumption by type	**按類型劃分的能源耗量**	**(kWh in'000s) (千個千瓦時)**	(kWh in'000s or MWh) (千個千瓦時或兆瓦時)
Non-renewable fuel consumed	耗用的不可再生燃料	**34**	30.56
Electricity purchased for consumption	購買作消耗的電力	**–**	4.07
Total energy consumed	**能源總耗量**	**34**	34.63
		(kWh in'000s/ per employee) (千個千瓦時／僱員)	(kWh in'000s/ per employee) (千個千瓦時／僱員)
Total energy consumption intensity	能源總耗量密度	**1.31**	1.73

Non-renewable fuel consumed (direct) is fuel purchased for combustion in vehicles that are owned or controlled by the Group. Electricity purchased for consumption (indirect) is amount of indirect energy purchased and consumed from external sources in the form of electricity.

耗用的不可再生燃料(直接)是指購買作本集團擁有或控制的車輛中燃燒的燃料。購買作消耗的電力(間接)是指從外部源頭購買及耗用的電力形式間接能源。

- **Water Consumption**

  The Group requires employees to reduce water consumption in the office. For example, employees are encouraged to fully empty any containers before washing, and to turn off water taps promptly.

- **耗水**

  本集團要求僱員在辦公室減少用水。例如，我們鼓勵僱員在清洗前完全清空任何容器，及時關閉水龍頭。

Water consumption in total and intensity

We operate in leased premises for which both the water supply and discharge are solely controlled by the building management, therefore, the provision of water withdrawal and discharge data or sub-meter for individual occupants are not feasible.

總耗水量及密度

我們於租賃物業經營，供水及排水均由樓宇管理部門單獨控制，因此，為個別住戶提供用水及排水數據或分錶並不可行。

Description of energy use efficiency targets set and steps taken to achieve them

The Group's ability to use energy efficiently can be revealed by its intention and measures for the reductions in energy consumption. Energy consumption has a direct effect on the environmental footprint of the Group, its operational costs, and exposure to certain risks (e.g. fluctuations in energy supply and prices). The Group's policies and measures specific to managing energy use have been stated above. We consider such policies had been adopted and measures had been achieved for the year ended 31 December 2025.

This KPI addresses the issue of using less energy to achieve the same level of business output by eliminating energy waste. Improved energy efficiency brings a variety of benefits such as reducing greenhouse gas emissions and lowering costs.

Energy conservation refers to efforts made to reduce consumption of energy, including fuel, electricity, heating, cooling, steam, by using less of an energy service. This is achieved either by using energy efficiently to use less energy for a constant service or by reducing the amount of service used. The Group raises the target temperature for an air-conditioning system from 22 degrees Celsius to 25 degrees Celsius, conducts process redesign, and changes in employee behaviour in connection with energy consumption.

– The Group endeavours to voluntarily achieve following targets of energy use efficiency in connection with the Group:

  5% reduction of fuel and electricity consumption over five years compared with 2025 as a baseline.

描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟

本集團減少能源消耗的計劃及措施反映其有效使用能源的能力。能源耗用對本集團的環境足跡、營運成本及面臨的某些風險(如能源供應及價格波動)有直接影響。本集團針對管理能源使用而採取的政策及措施載於上文。我們認為於截至二零二五年十二月三十一日止年度已採納該等政策,並達致措施的成果。

此關鍵績效指標關注透過減少能源浪費,使用較少能源達致相同業務生產水平。改善能源效益帶來很多好處,例如減低溫室氣體排放及降低成本。

節能指透過使用較少能源(包括燃料、電力、暖氣、冷氣、蒸汽),達到減少耗能的效果。方法可以是更有效使用能源(使用較少能源進行恒常服務)或減低所使用服務的數量。本集團將冷氣溫度由攝氏22度調高至攝氏25度,重新設計程序,並改變有關耗能的行為。

— 本集團致力自願實現以下與本集團有關的能源使用效益目標:

  與二零二五年為基線相比,五年內燃料及電力消耗減少5%。

– Steps taken to achieve targets for reduction of fuel and electricity consumption are:

  - Raising the temperature for an air-conditioning system from 22 degrees Celsius to 25 degrees Celsius
  - Setting fuel consumption of vehicles
  - Redesigning operation processes for using electricity more efficiently
  - Using efficient lighting, efficient electrical appliances and fuel-efficient vehicles
  - Tracking and reporting energy usage, reduction and intensity over time

Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency targets set and steps taken to achieve them

The Group's ability to use water efficiently can be revealed by its intention and measures for the reductions in water consumption. Water consumption has a direct effect on the environmental footprint of the Group, its operational costs, and exposure to certain risks (e.g. reliance on sources of water that may be considered sensitive due to their relative size or function; or status as a possibly rare, threatened, or endangered system; or to their possible support of a particular endangered species of plant or animal). The Group's policies and measures specific to water use have been stated above. We consider such policies had been adopted and measures had been achieved for the year ended 31 December 2025.

This KPI concerns the Group's management approach to water from a localized perspective. It also concerns efforts by the Group to use less water to achieve the same level of business output by eliminating waste. Improved water efficiency brings a variety of benefits such as mitigating impacts of water use on local stakeholders and lowering costs.

– 為實現減少燃料及電力消耗的目標所採取的步驟為：

  - 將冷氣溫度由攝氏22度提高至攝氏25度
  - 設定車輛的燃料消耗
  - 重新設計營運流程以更有效使用電力
  - 使用高效照明、高效電器及節油車輛
  - 追蹤及報告能源使用量、減少能源使用及能源使用密度的情況

描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟

本集團減少耗水的計劃及措施反映其有效用水的能力。耗水對本集團的環境足跡、營運成本及面臨的某些風險（例如依賴由於其相對規模或功能而可能被認為是敏感的水源；可能屬稀有、受威脅或瀕危系統的水源；或可能支援某種瀕危植物或動植物品種的水源）有直接影響。本集團在用水方面的具體政策及措施載於上文。我們認為於截至二零二五年十二月三十一日止年度已採納該等政策，並達致措施的成果。

此關鍵績效指標關注本集團從地區性的角度管理水資源的方法，亦關注本集團如何透過減少浪費，減少用水達致相同業務生產水平。提升用水效能帶來很多好處，例如減低用水對當地持份者的影響及降低成本。

Water stress refers to the ability, or lack thereof, of local water sources to meet the human and ecological demand for water.

水源壓力指當地水源能否應付人類和生態對水的需求。

Water conservation refers to efforts made to reduce consumption of water by using less of a water service. This is achieved either by using water more efficiently, such as using less water for a constant service, or by reducing the amount of service used, such as by removing decorative fountains. Water conservation initiatives include process redesign, conversion and retrofitting of equipment, changes in employee behaviour, and other operational changes.

節約用水指透過減少使用涉及水的服務，達到減低耗水的效果。方法可以是更有效用水（例如使用較少水進行恒常服務）或減低所使用服務的數量（例如移除裝飾噴泉）。節約用水措施包括重新設計程序、轉換及改良設備、改變員工行為及其他營運上的變動。

- The Group has not yet encountered issues in sourcing sufficient quantity and quality of water for business operations.

- 本集團在為業務營運求取充足及水質良好的水源方面沒有遇到問題。

- The Group endeavours to voluntarily achieve targets of water efficiency when it is applicable.

- 本集團致力自願實現用水效益目標（如適用）。

- The Group endeavours to take steps to achieve targets for reduction of water consumption when it is applicable.

- 本集團致力採取措施以實現減少用水的目標（如適用）。

- **Efficient Use of Raw Material and Packaging Material**

  No significant raw material or packaging material waste was generated in view of the business nature of the Group's continued operation.

- **有效使用原材料及包裝物料**

  鑑於本集團持續經營業務的業務性質，並無產生重大的原材料或包裝材料廢棄物。

Total packaging material used for finished products and, if applicable, with reference to per unit produced

The disposal of products and packing materials at the end of a use phase is a steadily growing environmental challenge, tracking the use of packaging materials is to reduce, reuse and/or recycle the packaging materials. As mentioned above, no significant raw material or packaging material waste was generated in view of the business nature of the Group's continued operation.

Aspect A3: The Environment and Natural Resources

The Group is committed to reducing the operation impacts on environment and natural resources. Policies are established to consider the actual impacts on environment and natural resources and to reduce such impacts.

Environmental education and advocacy among employees encourage the adoption of environmentally responsible behaviour which helps fulfil the Group's commitment to minimizing its adverse impact on the environment. We encourage our employees to join external events that promote environmental protection on a regular basis.

Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them

We understand that our performance in respect of emissions, waste production and disposal, and use of resources impacts the environment, we endeavour to minimise such impacts, and communicate our environmental policies, measures, performance, and achievements to our stakeholders.

製成品所用包裝材料的總量及(如適用)每生產單位佔量

在使用階段後期如何處置產品及包裝物料日漸成為具挑戰性的環境問題，追蹤包裝物料的使用情況旨在減少、重用及／或回收包裝物料。誠如上文所述，鑑於本集團持續經營業務的業務性質，並無產生重大的原材料或包裝材料廢棄物。

層面A3：環境及天然資源

本集團致力減少營運對環境及天然資源的影響。我們已制定政策考慮對環境及天然資源的實際影響及減輕有關影響。

我們對僱員進行環境教育和宣傳，以鼓勵他們作出對環境負責的行為，此等舉措有助履行本集團的承諾，將對環境的不利影響減至最低。我們鼓勵僱員定期參與宣揚環保的外部活動。

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

我們明白在排放、廢棄物產生和處置以及資源使用方面的表現會對環境造成影響，我們竭力將該等影響減到最低，並向我們的持份者傳達我們的環境政策、措施、表現和成果。

Consumption and production not only exhaust natural resources through the use of material inputs, but also pose negative impact on environment as a result of the extraction, processing, and waste disposal at every stage of a product or service lifecycle. These environmental impacts include climate change, biodiversity loss, and pollution. The follow actions are taken to manage those impacts:

消費及生產不僅因使用所投放材料而耗用天然資源，亦由於在產品或服務生命週期的每個階段所進行的開採、加工及廢棄物處置，對環境造成負面影響。此等環境影響包括氣候變化、失去生物多樣性及造成污染。我們已採取以下行動管理此等影響：

- An environmental management system has been implemented with reference to ISO 14001 standard on environmental management systems – requirements with guidance for use

- 已根據ISO 14001環境管理體系標準－要求及使用指引推行環境管理系統

- The environmental management system covers the entire operation and activities of the Group

- 環境管理系統涵蓋本集團的全部營運及活動

- Company secretary is responsible for adoption, implementation, and monitoring of environmental management system, reporting to chief executive officer and finally to the board of directors, if it is required.

- 公司秘書負責採納、實施及監察環境管理系統並向行政總裁匯報，並在需要時最終向董事會匯報。

- Leading indicators are used to inform management and other stakeholders about significant impacts include KPIs stated above.

- 用以通知管理層及其他持份者有相關重大影響的主要指標，包括上述的關鍵績效指標。

The evaluation criteria for identifying significant impact of our activities on the environment and natural resources are based on magnitude, duration, and likelihood of an impact occurring as a result of our operation.

確定我們的活動對環境及天然資源的重大影響的評價準則乃基於我們的營運所產生影響程度、持續時間及可能性。

No significant impacts on the environment and natural resources were caused, in view of the Group's business nature. Policies and/or measures adopted in the year ended 31 December 2025 specific to manage potential impacts of activities on the environment and natural resources are mentioned above.

鑑於本集團持續經營業務的業務性質，並無對環境及天然資源造成重大影響。截至二零二五年十二月三十一日止年度，就管理業務活動對環境及天然資源的潛在影響而專門採取的政策及／或措施載於上文。

TACKLING CLIMATE CHANGE

Governance

The Group regards addressing climate change as a crucial element of sustainable development. To enhance the governance of climate change issues, the Group continuously strengthens its ESG governance framework, establishing a three-level governance structure of "supervisory-management-execution". This structure incorporates climate change considerations into the operations and responsibilities of all departments within the Group. Under the oversight of the Board and leadership of the management, the Group aims to build an efficient corporate culture to manage climate-related risks and seize associated opportunities.

The Board and management possess sufficient knowledge of climate-related risks to address the impacts of climate change on the Group. They are committed to continuously enhancing the awareness of employees who are responsible for ESG matters regarding climate change and risk contingency planning.

The Board is responsible for overseeing climate-related strategies, objectives, and significant issues, as well as climate-related risks and opportunities. Under the supervision of the Board, the management is tasked with identifying, assessing, and managing climate-related risks and opportunities, and continuously tracking the progress of indicators and targets. Regular reports are submitted to the Board to assist in monitoring significant climate-related risks and key climate change issues.

The heads of departments are responsible for executing the climate change-related strategies and objectives formulated by the Board and the management, and integrating them into daily business operations.

Strategies

The Group conducts risk identification and analysis from multiple perspectives in business model, operations, industry development trends, and the concerns of various stakeholders, and develop corresponding counteract strategies. This approach aims to mitigate the short-, medium-, and long-term adverse impacts of climate change on its business and finances. Potential risks arising from climate change can be categorized into physical risks and transition risks. Extreme weather events can lead to acute and chronic physical risks. Acute physical risks include typhoons, heavy rainfall and floods and prolonged droughts, to name a few, while chronic physical risks encompass global warming, rising sea level, and changes in precipitation patterns. Transition risks primarily arise from the changes in markets, regulations, and policies, including risks related to policy and legal aspects, technology, markets, and reputation.

應對氣候變化

管治

本集團將應對氣候變化視為可持續發展的重要元素為加強氣候變化議題的治理，本集團持續強化其ESG治理框架，建立監督、管理、執行的三層治理架構。此架構將氣候變化相關事宜納入本集團各部門營運及職責中。在董事會的監督及管理層的帶領下，建立高效的企業文化，以管理氣候相關風險及把握相關機遇。

董事會及管理層具備足夠的氣候相關風險知識，以應對氣候變化對本集團的影響，並會持續提高負責ESG事宜的員工對氣候變化及風險應急計劃的認知。

董事會負責監督氣候相關策略、目標及重大問題，以及氣候相關風險和機遇。管理層在董事會的監督下，其負責識別、評估及管理氣候相關風險與機遇，並持續追蹤指標與目標的實踐進度，定期向董事會匯報，以協助董事會監察重大氣候相關風險及重大氣候變化事宜。

各部門主管負責執行由董事會及管理層制定的氣候變化相關策略及目標，並將其融入日常業務營運中。

策略

本集團從業務類型及營運出發，結合行業發展方向及各持份者關注點等多角度，進行風險識別及分析，並研究相關應對策略，以緩減氣候變化對業務及財務帶來短、中、長期的不利影響。對於氣候變化所帶來的潛在風險，可分為實體風險及轉型風險。極端天氣會帶來急性的與慢性的實體風險，當中急性的實體風險包括颱風、暴雨和洪水、持續乾旱等，而慢性的實體風險包括氣候暖化、海平面上升及降雨模式變化等；轉型風險主要是由市場、監管及政策等變化而引起，當中包括政策及法律、技術、市場及聲譽等。

Potential Impact of Physical Risks on the Group and Mitigation Measures

實體風險對本集團的潛在影響及應對措施

Risk Category 風險類別	Specific Description of Risk 風險具體描述	Potential Impact of Related Risk on Operations and/or Finance 相關風險對業務及／或財務的潛在影響	Time Horizon 時間維度	Mitigation Measures 應對措施
Typhoons 颱風	Damage to infrastructure and facilities caused by typhoons 基建及設施被颱風破壞	• Typhoons may damage infrastructure, disrupt product shipments or service delivery, and result in additional equipment repair and replacement costs, as well as pose risks to employee health and safety • 颱風可能會破壞基礎設施，造成產品付運或服務中斷，並帶來額外的設備維修和購置成本，以及危害員工健康與安全 • If the frequency and intensity of typhoons increase, it will lead to higher infrastructure and equipment maintenance costs, and some production capacity may take time to restore • 若颱風的頻率及程度增加，將導致基建及設備維修成本上升，若干產能或需時間修復	Short, Medium, Long 短、中、長	• Develop extreme weather contingency plans and purchase insurance • 制定極端天氣應急預案及購買保險 • Continuously monitor geographical and climatic information to refine typhoon early warning systems and contingency plans • 持續關注地理氣候信息，完善颱風預警及應急預案 • Reduce carbon footprint • 減少碳足跡 • Closely monitor assets or business activities vulnerable to significant climate-related physical risks • 密切監察易受重大氣候相關實體風險影響的資產或業務活動

Risk Category 風險類別	Specific Description of Risk 風險具體描述	Potential Impact of Related Risk on Operations and/or Finance 相關風險對業務及／或財務的潛在影響	Time Horizon 時間維度	Mitigation Measures 應對措施
Heavy Rainfall and Flooding **暴雨和水災**	Flooding of rivers and streams, and flooding caused by extreme rainfall 河流和溪流泛濫、極端降雨引致水災	• Prolonged heavy rainfall may lead to disasters such as flooding, causing damage to infrastructure and disrupting product shipments or services, thereby increasing operating costs • 持續暴雨可能會帶來洪澇等災害，對基礎設施造成破壞，造成產品付運或服務中斷，從而增加營運成本 • The likelihood of property and asset damage increases, leading to a decline in asset value • 發生物業和資產損毀的機率增加，令資產價值下降	Short, Medium, Long 短、中、長	• When selecting an office location, avoid areas prone to heavy rainfall or river flooding • 辦公室選址避免暴雨帶或河水氾濫的區域 • Develop extreme weather contingency plans and purchase insurance • 制定極端天氣應急預案及購買保險 • Continue to monitor geographical and climate information, refine emergency response plans for heavy rain and flooding, and strengthen emergency and safety drills, as well as the protection of equipment, facilities, and employees • 持續關注地理氣候信息，完善暴雨及洪澇下的應急方案，加強應急和安全演練、設備設施防護及員工安全防護

Potential Impact of Transition Risks on the Group and Mitigation Measures　*轉型風險對本集團的潛在影響及應對措施*

Category of Risk 風險類別	Specific Description of Risk 風險具體描述	Potential Impact of Related Risk on Operations and/or Finance 相關風險對業務及／或財務的潛在影響	Time Horizon 時間維度	Mitigation Measures 應對措施
Policies and Laws **政策及法律**	Countries and regions around the world are adopting stricter regulations on carbon emissions and implementing more stringent regulations on energy efficiency 全球各國和地區對碳排放監管趨向更為嚴格，以及對能源效益實施更嚴格的規管	• Transition risks as a result of energy efficiency requirements, carbon-pricing mechanisms which increase the price of fossil fuels, or policies to encourage sustainable land use, which have impacted or may impact the Group's operation. • 指受能源效益要求、提高化石燃料價格的碳定價機制或鼓勵可持續土地使用的政策影響的過渡風險，該等風險已經或可能影響本集團的營運。 • Transition risks referring to risks of litigation for failing to avoid or minimize adverse impacts on the climate, or failing to adapt to climate change, which have impacted or may impact the Group's operation. • 未能避免或減低對氣候的不良影響或未能適應氣候變化而產生的訴訟風險的過渡風險，該等風險已經或可能影響本集團的營運。	Short, Medium, Long 短、中、長	• Setting up a target to reduce GHG emission • 設立目標以減少溫室氣體排放 • Seeking for alternative products or services with low emission • 尋求排放量較低的替代產品或服務

Category of Risk 風險類別	Specific Description of Risk 風險具體描述	Potential Impact of Related Risk on Operations and/or Finance 相關風險對業務及／或財務的潛在影響	Time Horizon 時間維度	Mitigation Measures 應對措施
Market 市場	The scarcity of renewable resources and energy, as well as low-carbon raw materials, will affect costs and prices of our products, while consumers' demands for environmentally friendly products or services are on the rise 可再生資源和能源的稀缺性及低碳原材料將影響產品的成本和價格，消費者對環保產品或服務的需求上升	• Transition risks that the choices of consumers and business customers shift towards products and services that are less damaging to the climate. • 指消費者與業務客戶的選擇漸變，轉向對氣候破壞較低的產品及服務的過渡風險 • As more investors advocate for action on climate change and an increasing number of clients seek to reduce the carbon footprint of film and television projects, the Group may lose potential investments and clients if it fails to take effective measures to meet these expectations and adapt to market changes. • 越多投資者主張應對氣候變化及越來越多客戶尋求減少電影或電視劇項目的碳足跡，倘本集團未能採取有效措施滿足該等期望及市場變化，本集團可能會失去潛在投資及客戶。	Short, Medium, Long 短、中、長	• Responding to market signals by seeking for alternative products or services with low emission • 回應市場訊號尋求排放量較低的替代產品或服務

Category of Risk 風險類別	Specific Description of Risk 風險具體描述	Potential Impact of Related Risk on Operations and/or Finance 相關風險對業務及／或財務的潛在影響	Time Horizon 時間維度	Mitigation Measures 應對措施
Reputation **聲譽**	Investors and stakeholders are placing increasing emphasis on climate action, and public expectations regarding climate risk management and disclosure continue to rise 投資者及持份者對氣候變化行動越來越重視，公眾對氣候風險管理及披露的期望不斷提高	• Transition risks that the difficulty of attracting and retaining customers, employees, business partners and investors exists, which have impacted or may impact the Group's operation • 難以吸引及保留客戶、員工、業務夥伴及投資者的過渡風險，該等風險已經或可能影響本集團的營運。	Short, Medium, Long 短、中、長	• Seeking for alternative products or services with low emission • 尋求排放量較低的替代產品或服務 • Address stakeholders' concerns or feedback • 回應持份者的關注或反饋

Opportunities for Businesses Presented by Climate Change *氣候變化為企業帶來的機遇*

Category of Opportunity 機遇類別	Specific Description of Opportunity 機遇具體描述	Potential Benefits of Related Opportunity on Operations and/or Finance 相關機遇對業務及／或財務的潛在裨益	Time Horizon 時間維度	Opportunity Initiative Management 機遇舉措管理
Products/ Services **產品／服務**	Developing environmentally friendly products or services 開發環保相關產品或服務	• Create new business development opportunities, expand revenue streams in the long term, and diversify operational risks • 創造新的業務發展機遇，長遠增加收入來源及分散業務營運風險	Medium, Long 中、長	• Responding to market signals by seeking for alternative products or services with low emission • 回應市場訊號尋求排放量較低的替代產品或服務
Market **市場**	The growing demand for green solutions may present new business opportunities 對綠色解決方案需求增加可能會帶來新的商機	• Entering new markets can diversify revenue streams and reduce reliance on traditional business operations. It is anticipated that consumers may be more willing to pay a premium for eco-friendly brands • 進入新市場可使收入多元化及減少對傳統業務的依賴，預期消費者可能更願意為環保品牌支付溢價	Medium, Long 中、長	• Identify customer segments with potential for sustainable growth and build a more flexible and resilient supply chain to meet their needs • 識別具有可持續增長潛力的客戶群，並針對滿足其需求，構建一個更靈活及更具韌性的供應鏈

Risk Management

For the assessment of transition risks, we use the "2050 Net-Zero Scenario" ("NZE 2050") of International Energy Agency ("IEA") and "Stated Policies Scenario" ("IEA SPS") scenarios as the benchmark analytical framework. The NZE 2050 scenario simulates the rapid decarbonization pathway adopted by the international community to achieve the 1.5°C temperature control target, with the global energy system expected to reach net-zero emissions by 2050. In contrast, the IEA SPS scenario considers only the impacts of specific policies currently implemented or announced by governments, with global average temperatures projected to rise well beyond the 1.5°C control target.

風險管理

對轉型風險評估，我們採用國際能源署（「IEA」）的「2050年淨零排放情景」（「NZE 2050」）與「既定政策情景」（「IEA SPS」）作為基準分析框架。NZE 2050情景是模擬國際社會為實現1.5°C控制目標所採取的快速減碳路徑，預期全球能源系統將在2050年前達到淨零排放的目標；而IEA SPS情景是各國政府僅考慮當前已實施或公佈的具體政策所產生的影響，預期全球平均氣溫上升遠超過1.5°C的控制目標。

Category of Risk 風險類別	Description of Risk 風險描述	Climate Scenario 氣候情景	Probability of Occurrence 發生機率	Severity of Impact 影響程度	Duration of Impact 影響週期
Policy and Legal 政策及法律	Stricter regulatory trends 監管趨向更為嚴格	NZE 2050	High 高	Medium-high 中高	Short, medium 短、中
		IEA SPS	Medium 中	Low 低	Medium, long 中、長
Technology 技術	Technological advancements in the transition to low-carbon systems 低碳化系統轉型的技術改進	NZE 2050	Medium 中	Medium-high 中高	Medium, long 中、長
		IEA SPS	Medium 中	Medium 中	Medium, long 中、長
Market 市場	Shifting consumer preferences 消費者的偏好變化	NZE 2050	Medium 中	High 高	Medium, long 中、長
		IEA SPS	Low 低	Low 低	Short 短
Reputation 聲譽	Stakeholders' growing emphasis on climate action and rising expectations for disclosure 持份者對氣候變化行動日益重視及披露的期望不斷提高	NZE 2050	High 高	Medium-high 中高	Medium, long 中、長
		IEA SPS	Low 低	Low 低	Short 短

The Group regularly identifies, analyzes, assesses, and addresses climate-related risks that may impact its business operations and financial performance, and maintains ongoing management and oversight of these risks to ensure resilience in the face of climate change and the ability to achieve sustainable development. To manage climate-related risks more effectively, we have established a mechanism for identifying and monitoring such risks, forming a climate risk management process that follows the steps of "identify risks – assess impacts – develop strategies – monitor and improve."

本集團定期識別、分析、評估和應對可能影響業務營運和財務表現的氣候相關風險，並對其進行恆常管理與監督，以保持應對氣候變化的韌性與可持續發展的能力。為針對氣候相關風險進行更有效的管理，我們建立了氣候相關風險的識別與監督機制，形成「識別風險－評估影響－制定策略－監督與改進」的氣候風險管理流程。

Risk Process 風險程序	Specific Steps 具體事項
Risk Identification 識別風險	• Identify physical and transition risks that may impact business operations and financial condition by collecting and analyzing climate-related information, such as actual climate change conditions, updates to policies and regulations, and market trends • 通過收集和分析氣候風險相關信息，例如氣候變化實際情況、政策法規更新、市場趨勢等，識別可能對業務營運及財務狀況產生影響的實體風險和轉型風險
Impact Assessment 評估影響	• Based on the concerns of internal and external stakeholders, and in consideration of industry norms and the Company's operations, analyze the potential impacts of various climate-related risks on key areas of business operations, prioritize these risks, and allocate resources more effectively and appropriately • 基於內外各持份者的關注事項，結合行業常規和自身營運狀況，分析各類氣候相關風險對業務營運關鍵領域的潛在影響，釐定當中輕重緩急，以便更有效及合理地分配資源
Strategies Formulation 制定策略	• Based on the assessment results, develop targeted response plans for different categories of risks, and integrate these with corporate culture and business development to formulate a climate response strategy. Incorporate climate risk management and response measures into daily operations, and conduct scenario simulations to rehearse disaster response arrangements, ensuring employees can effectively handle emergency situations • 根據評估結果，分別就不同類別風險制定針對性的應對方案，並融合企業文化及業務發展，形成氣候應對策略。將氣候風險管理及應對措施納入日常運作，透過模擬場景預演災難發生時的應對安排，以確保員工能有效應對危急情況
Monitoring and Improvement 監督與改進	• Establish a dynamic monitoring mechanism to periodically review changes in climate risks and the implementation of climate strategies, ensuring the effective execution of response measures • 建立動態監督機制，定期審查氣候風險的變化和氣候策略的執行情況，以確保應對措施的有效地執行 • Regularly collect feedback and understand regulatory requirements in the regions where we operate businesses, and continuously optimize risk management processes to enhance climate adaptation capabilities and resilience to climate change • 定期收集反饋意見及了解業務所在地的監管要求，並持續優化風險管理流程，以提升氣候適應能力和應對氣候變化的韌性

The Group recognizes that the key to long-term development of a company lies in maintaining a forward-looking approach and operational resilience in addressing climate change. Each year, we conduct comprehensive data collection and analysis of greenhouse gas emissions and energy consumption to provide a scientific basis for green development. Taking into account our own business growth and climate change trends, we assess the risks and opportunities posed by climate change, thereby formulating short-, medium-, and long-term strategies and targets for carbon reduction.

本集團意識到企業長遠發展，關鍵在於應對氣候變化的過程中能保持前瞻性與營運韌性。我們每年會對溫室氣體排放及能源消耗進行全面的數據統計與分析，為綠色發展提供科學依據，並考慮自身業務發展及氣候變化趨勢，評估氣候變化帶來的風險與機遇，從而制定短、中及長期減碳的策略與目標。

The Group has actively implemented initiatives on energy conservation and emission reduction to reduce energy and resource consumption in its office and operations, thereby lowering greenhouse gas emissions and waste generation. We continuously monitor various indicators related to climate-related risks, including direct greenhouse gas emissions (Scope 1), indirect greenhouse gas emissions (Scope 2), and other indirect greenhouse gas emissions (Scope 3), to provide concrete data support for addressing climate change. The Group will continue to assess and monitor greenhouse gas emissions across its business value chain, optimize data collection and analysis, and ensure compliance with regulatory and disclosure requirements.

本集團已積極開展節能減排行動，減少在辦公和營運過程中的能源和資源消耗，從而減少溫室氣體排放及廢棄物的產生。我們持續監測與氣候相關風險的各項指標，包括直接溫室氣體排放（範圍1）、間接溫室氣體排放（範圍2）及其他間接溫室氣體排放（範圍3）等，為應對氣候變化提供實際數據支持。本集團會持續評估及監控其業務價值鏈中的溫室氣體排放，優化相關數據統計及分析，以確保符合監管及披露要求。

B. SOCIAL

The Group recognises that fulfilling social responsibilities is our duty as a corporate citizen. We endeavour to establish harmonious relationship with our employees, customers, suppliers, and the community at large. We care about the well-being and development of employees, ensure high standard of service responsibility, enhance transparent relationship with customers and suppliers or service providers, and contribute to our community development.

For KPIs disclosed below, information about the standards, methodologies, assumptions and/or calculation tools used for these KPIs are stated wherever appropriate. As far as reasonably practicable, consistent methodologies are adopted when calculating these KPIs or any significant changes in data or calculation methodology that affect a meaningful and applicable comparison are stated.

Employment and Labour Practices

Aspect B1: Employment

The Group has established employment policies, including compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

- **Compensation and Dismissal**

  The Group offers competitive remuneration to attract and retain talented staff. Remuneration packages are reviewed periodically to ensure consistency with employment market. Laws and regulations on minimum wage and statutory social benefits are required to be followed. Dismissal is required to comply with employment laws and regulations, and to follow the internal policies and procedures, including policy on prevention of dismissal purely on employees' gender, marital status, pregnancy, disability, age or family status.

B. 社會

本集團致力履行其作為企業社區公民的社會責任。我們銳意與僱員、客戶、供應商及社區建立和諧關係。我們關心僱員的福祉和發展，確保優質服務責任標準，提升與客戶及供應商或服務提供商關係的透明度，並為我們的社區發展作出貢獻。

就下文披露的關鍵績效指標而言，有關該等關鍵績效指標所使用的標準、方法、假設及／或計算工具的資料在適當的情況說明。在合理可行的範圍內，我們計算該等關鍵績效指標時採用一致的方法，或說明影響具意義和適用比較的數據或計算方法的任何重大變化。

僱傭及勞工常規

層面B1：僱傭

本集團已制定僱傭政策，包括薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他福利和待遇。

- **薪酬及解僱**

  本集團提供具競爭力的薪酬，以吸引及挽留優秀員工。我們定期檢討薪酬待遇，以確保與就業市場保持一致。我們規定須遵守有關最低工資和法定社會福利的法律及法規。解僱僱員須按照僱傭法律及法規並遵循內部政策及程序而進行，包括防止純粹因為僱員的性別、婚姻狀況、懷孕、殘疾、年齡或家庭狀況而解僱員工的政策。

Total workforce by gender, employment type, age group and geographical region

按性別、僱傭類型、年齡組別及地區劃分的僱員總數

		2025 二零二五年		2024 二零二四年	
		(Number of people as at 31 December) (於十二月三十一日的人數)	(Average number of people) (平均人數)	(Number of people as at 31 December) (於十二月三十一日的人數)	Percent 百分比
Total number of all employee headcount under a direct employment relationship	**擁有直接僱傭關係的所有僱員總數**	**26**	**23**	20	17
By gender	**按性別劃分**				
– Female	–女性	**8**	**8**	8	6
– Male	–男性	**18**	**15**	12	11
By age group	**按年齡組別劃分**				
– Below 30	–30歲以下	**10**	**8**	7	4
– 30 to 50	–30至50歲	**10**	**8**	7	7
– Over 50	–50歲以上	**6**	**6**	6	6
By geographical region	**按地區劃分**				
– Hong Kong	–香港	**4**	**4**	5	4
– Chinese Mainland	–中國內地	**20**	**16**	13	11
– U.S.A.	–美國	**2**	**2**	2	2

The numbers of all employee headcount under a direct employment relationship by employment type of full-time at 31 December 2025 and average for the year then ended are 26 people and 23 people respectively.

於二零二五年十二月三十一日，擁有直接僱傭關係的所有僱員總數按僱傭類型劃分全職僱員為26人，截至該日止年度平均人數為23人。

The numbers of all employee headcount under a direct employment relationship by level of senior management, middle management and others at 31 December 2025 are 7 people, 4 people ,and 15 people, and average for the year then ended are 7 people, 4 people and 12 people.

於二零二五年十二月三十一日，擁有直接僱傭關係的所有僱員總數按高級管理層、中級管理層及其他劃分分別為7人、4人及15人，截至該日止年度平均為7人、4人及12人。

Employee turnover rate by gender, age group and geographical region

Employee turnover reflects the number of employees who leave employment with the Group voluntarily or due to dismissal, retirement or death in service during the reporting period.

按性別、年齡組別及地區劃分的僱員流失比率

僱員流失比率反映於報告期內自願離職或因解僱、退休或身故而與本集團解除僱傭關係的僱員人數。

		(Number of people) (人數)	2025 二零二五年 (Percent – number of employees leaving employment over average number of employees) (百分比－離職僱員人數除以平均僱員人數)	2024 二零二四年 (Percent – number of employees leaving employment over average number of employees) (百分比－離職僱員人數除以平均僱員人數)
Total employee turnover	**僱員總流失比率**	5	**21**	12
By gender	**按性別劃分**			
– Female	－女性	4	**17**	17
– Male	－男性	1	**4**	9
By age group	**按年齡組別劃分**			
– Below 30	－30歲以下	2	**8**	25
– 30 to 50	－30至50歲	3	**13**	14
– Over 50	－50歲以上	–	**–**	–
By geographical region	**按地區劃分**			
– Hong Kong	－香港	1	**4**	–
– Chinese Mainland	－中國內地	4	**17**	9
– U.S.A.	－美國	–	**–**	50

- **Recruitment and Promotion**

  The Group attracts talent through flexible, fair and transparent recruitment strategy. Our recruitment process includes application for recruitment, description of position, collection of job applications, interview, selection, approval, and job offering. Promotion is based on performance and suitability. Promotion process includes recommendation of candidates, evaluation, approval, and confirmation of promotion.

- **招聘及晉升**

  本集團透過靈活、公平及透明的招聘政策吸引人才。招聘流程包括招聘申請、崗位描述、收集職位申請、面試、篩選、審批及發出工作要約。晉升取決於表現及是否稱職。晉升程序包括推薦人選、評估、批准及確定晉升。

- **Working Hours, Rest Periods, Benefits and Welfare**

  Employees' working hours, rest periods, benefits and welfare, including social security benefits and retirement pension plans, are required in compliance with employment or labour laws and regulations.

- **Equal Opportunities, Diversity and Anti-discrimination**

  The Group endeavours to provide a fair workplace for employees and follow the principles of equality and non-discrimination. Recruitment, remuneration, promotion, and benefits are required to be handled based on objective assessment, equal opportunity and non-discrimination regardless of gender, race, employment type, age, geographical region, or other measures of diversity.

  The Group promotes an equal opportunity to our employees:

  – Job applicants and existing employees are evaluated solely on their abilities, knowledge, skills, performance and the attributes required by the job.

  – All applicants have equal employment opportunities, i.e. they will not be disadvantaged because of their nationality, age, gender, pregnancy, disability, marital status, race or family status.

  – We respect the dignity of prospective employees and carry out our relationships with them without discrimination, harassment, vilification, or victimization.

  Our aim is to create a friendly working environment where people possessing different sets of values and backgrounds can work with vitality and apply their capabilities to the fullest.

- **工作時數、假期、待遇及福利**

  為符合僱傭或勞工法律及法規，必須制定僱員的工作時數、假期、待遇及福利（包括社會保障福利及退休金計劃）。

- **平等機會、多元化及反歧視**

  本集團致力為僱員提供公平的工作環境，恪守公平及反歧視原則。招聘、薪酬、晉升及福利建基於客觀評估、平等機會及不涉歧視（不論性別、種族、僱傭類型、年齡、地理區域或其他多元化指標）。

  本集團提倡為僱員提供平等機會：

  — 對求職者及現有僱員的評估完全基於彼等的能力、知識、技能、表現及工作所需的特質。

  — 所有申請人均享有平等的就業機會，即彼等不會因為國籍、年齡、性別、懷孕、殘疾、婚姻狀況、種族或家庭狀況而處於不利地位。

  — 我們尊重潛在僱員的尊嚴，並與彼等維持並無歧視、騷擾、中傷或受害的關係。

  我們旨在創造友好的工作環境，讓擁有不同價值觀及背景的人士在工作上展現活力及盡展所長。

- **Compliance with Relevant Laws and Regulations that Have a Significant Impact on the Group**

  For the year ended 31 December 2025, there were no confirmed non-compliance incidents or grievances in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

- **遵守對本集團具重大影響的相關法律及法規**

  截至二零二五年十二月三十一日止年度，並沒有任何與薪酬及解僱、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有關的已確認違規事件或申訴。

Aspect B2: Health and Safety

The Group is committed to maintaining a healthy and safe workplace for employees, and to preventing workplace injuries and illnesses.

- **Providing a Safe Working Environment**

  The Group requires entities to establish and document policies and procedures on safety for employees to follow, set targets for the safety of employees, monitor the safety performance against the targets periodically, and report any safety incidents to management.

- **Protecting Employees from Occupational Hazards**

  One of the success factors for protecting employees from occupational hazards is to train employees to protect themselves from psychological and physical hazards. The Group requires such training to be delivered to employees.

層面B2：健康與安全

本集團致力為僱員維持健康及安全的工作環境，並防止工傷及危害健康事宜。

- **提供安全的工作環境**

  本集團要求各企業制定及列明僱員應遵守的安全政策及程序，設定僱員安全目標、定期對照目標監察安全表現，並向管理層報告任何安全事件。

- **保障僱員免受職業危害**

  成功保護僱員免受職業危害的關鍵因素之一為培訓僱員保護自己免受心理和身體危害。本集團規定須向僱員提供有關培訓。

Number and rate of work-related fatalities occurred in each of the past three years including the reporting year

過去三年(包括報告年度)每年因工亡故的人數及比率

		2025 二零二五年	2024 二零二四年	2023 二零二三年
			(Cases)(宗數)	
Number of work-related fatalities	因工亡故的人數	–	–	–
			(Percent) (百分比)	
Rate of work-related fatalities (per hundred employees)	因工亡故的比率(每百名僱員)	–	–	–

Work-related fatalities arise from exposure to hazards at work, it includes fatalities resulting from commuting incidents where the transport has been organized by the Group.

因工作關係死亡事故源於工作中的危險暴露,包括由本集團組織交通的通勤事故引起的死亡。

Lost days due to work injury

因工傷損失工作日數

		2025 二零二五年	2024 二零二四年
		(Days)(日)	(Days)(日)
Lost days	損失工作日數	–	–

Work injuries arise from exposure to hazards at work. The Group requires operating units to report work injury that resulted in incapacity for more than one day.

工傷事故源於對工作中危險的暴露情況。本集團要求業務單位報告導致喪失工作能力超過一天的工傷事故。

Description of occupational health and safety measures adopted, and how they are implemented and monitored

描述所採納的職業健康與安全措施,以及相關執行及監察方法

This KPI is concerned with the Group's ability to provide a safe and healthy work environment and to promote optimal physical and mental health for employees and, if it is applicable, workers whose work and/or workplace the Group controls.

此關鍵績效指標關乎本集團能否為僱員,及其工作和/或工作場所由本集團控制的工人(如適用),提供安全健康的工作環境,並確保其最佳身心健康。

The following occupational health and safety measures are adopted by the Group:

– An occupational health and safety management system, which is a set of interrelated or interacting elements to establish an occupational health and safety policies and objectives, has been implemented by the Group. It aims to achieve those objectives through a systems-based approach that integrates occupational health and safety management into overall business processes, and strives to continually eliminate hazards and minimize risks. For Los Angeles operation, we adopted Occupational Safety and Health Act of U.S.A. For Hong Kong operation, we adopted Occupational Safety and Health Ordinance, Chapter 509 of the Law of Hong Kong, and subsidiary regulations. For Chinese Mainland operation, we adopted the Law of the People's Republic of China on Work Safety, as well as the Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases. We protect the safety and health of all employees by preventing work-related injuries, ill health, diseases and incidents. We integrate occupational health and safety risks into our daily risk management practice to mitigate by establishing occupational health and safety policies and procedures, conducting health and safety training to employees, and encouraging employees to participate actively in all elements of the occupational health and safety management system, including establishing of strategy and objectives; setting policies; hazard prevention and control measures; management of change; emergency prevention, preparedness and response; procurement, contracting, performance monitoring and measurement; investigation of work-related injuries, ill health, diseases and incidents; performance review, and continual improvement.

本集團採取以下職業健康及安全措施：

– 本集團已實施一套職業健康安全管理體系，該體系為一系列旨在建立職業健康安全政策和目標的相互關聯或相互作用的要素。本集團旨在透過系統化方法實現該等目標，將職業健康及安全管理融入整體業務流程，並致力持續消除危害並最大限度地降低風險。就洛杉磯業務而言，我們遵從美國《職業安全與健康法案》的要求。就香港業務而言，我們遵從香港法例第509章《職業安全及健康條例》及附屬規例的要求。就中國內地業務而言，我們遵從《中華人民共和國安全生產法》及《中華人民共和國職業病防治法》的要求。我們透過預防工傷、健康不佳、疾病和事件，來保護所有僱員的安全和健康。我們將職業健康及安全風險納入日常風險管理慣例，透過制定職業健康及安全政策及程序、向僱員提供健康及安全培訓，以及鼓勵僱員積極參與職業健康及安全管理體系的所有元素（包括制定策略及目標）；制定政策；危害預防與控制措施；變革管理；緊急情況的預防、準備和反應；採購、訂約、業績監測和計量；調查工傷、健康不佳、疾病和事件；績效評估和持續改進，以減輕風險。

- Occupational health services entrusted with essentially preventive functions, and responsible for advising the employer, the employees, and their representatives in the undertaking, on the requirements for establishing and maintaining a safe and healthy work environment, are provided to facilitate optimal physical and mental health in relation to work and adaptation of work to the capabilities of employees in the light of their state of physical and mental health. Functions of occupational health services provided comprise surveillance of factors in the work environment, including any sanitary installations, which might affect employees' health; surveillance of workers' health in relation to work, such as regular health check-up; training and advice on occupational health, safety, and hygiene; advice on ergonomics, and on individual and collective protective equipment; promotion of the adaptation of work to employees; providing employees with a comfortable and green working environment to increase work efficiency; and organization of first aid and emergency treatment.

  Voluntary health promotion services are provided to employees to address major non-work-related health risks, such as advising and facilitating employees to improve their diet, quit smoking, or reduce stress. Employees' access to non-occupational medical and healthcare services is facilitated through the Group's health insurance scheme. The voluntary health promotion services complement occupational health and safety services to promote employees' health and well-being.

- Our occupational health and safety measures cover activities of all employees in the Group's premises.

- Head of general administration is responsible for adoption, implementation, and monitoring of occupational health and safety measures, reporting to chief executive officer and finally to the board of directors, if it is required.

- 本集團提供職業健康服務，該服務主要用於預防，並負責就建立和維持安全健康的工作環境的要求向僱主、僱員及其企業代表提供建議，以促進與工作相關的最佳身心健康，並根據僱員的身心健康狀況協調僱員的工作情況。本集團所提供職業健康服務的職能包括監測工作環境（包括任何衛生設施）內可能影響僱員健康的因素；監測工人與工作有關的健康情況，例如定期進行健康檢查；關於職業健康、安全和健康的培訓和諮詢；關於人體工程學以及關於個人和集體防護設備的建議；為僱員調節工作；為僱員提供舒適、綠色的工作環境以提高工作效率；以及組織急救和緊急救治。

  我們向僱員提供自願健康改進服務，以應對與工作無關的重大健康風險，例如建議及協助僱員改善飲食、戒煙或減輕壓力。僱員可透過本集團的健康保險計劃獲得非職業醫療及保健服務。自願健康促進服務，與職業健康及安全服務相輔相成，共同促進僱員健康及福祉。

- 我們的職業健康及安全措施涵蓋本集團場所內所有僱員的活動。

- 一般行政主管負責採納、實施及監察職業健康及安全措施，並向行政總裁匯報，以及在必要時最終向董事會匯報。

– Leading indicators used to inform management and other stakeholders about occupational health and safety performance include work-related fatalities, lost days due to work injury, the frequency of health and safety inspections, and the number of employees trained in hazard identification and incident reporting.

– 用以向管理層及其他持份者提供有關職業健康及安全表現的主要指標包括因工亡故的人數、因工傷損失工作日數、健康及安全檢查的頻率以及接受危險識別及事故報告培訓的僱員人數。

▪ **Work-life Balance**

The Group supports employees to enjoy leisure and sports activities outside of workplace, with the aim of enhancing work-life balance, personal development and sense of belonging among employees.

▪ **工作與生活平衡**

本集團支持員工在工餘進行休閒及體育活動，以促進僱員工作與生活的平衡、個人發展，並提升僱員的歸屬感。

▪ **Compliance with Relevant Laws and Regulations that Have a Significant Impact on the Group**

For the year ended 31 December 2025, there were no confirmed non-compliance incidents or grievances in relation to providing a safe working environment and protecting employees from occupational hazards.

▪ **遵守對本集團具重大影響的相關法律及法規**

截至二零二五年十二月三十一日止年度，並沒有任何與提供安全的工作環境及保護僱員免受職業危害有關的已確認違規事件或申訴。

Aspect B3: Development and Training

The Group is committed to providing adequate training to our employees to improve their knowledge and skills for discharging duties at work. Training includes vocational training courses provided internally or externally.

層面B3：發展及培訓

本集團致力為僱員提供足夠培訓，提升僱員履行工作職責的知識及技能。該等培訓包括內部或外部職業培訓課程。

▪ **Employee Development**

The Group requires employees to attend internal and external training courses, including new employee orientation and employee continuing education to improve employees' knowledge and skills for their job positions.

▪ **僱員發展**

本集團要求僱員參加內部及外部培訓課程，包括僱員持續教育，以提升僱員對其工作崗位的知識及技能。

▪ **Training Activities**

The Group recorded attendance for employee training, including attendance for a new employee orientation training. Various training classes were organised for our staff as well.

▪ **培訓活動**

本集團記錄僱員培訓的出勤情況，包括新僱員入職培訓的出勤情況。此外，本集團亦為員工舉辦不同培訓班。

The Percentage of employees trained by gender and employee category

按性別及僱員類別劃分的受訓僱員百分比

		2025 二零二五年	2024 二零二四年
		(Average number of people) (平均人數)	(Number of people as at 31 December) (於十二月三十一日人數)
Total number of all employee headcount under a direct employment relationship	**擁有直接僱傭關係的所有僱員總數**	**23**	17
		(Number of people) (人數)	(Percent) (百分比)	(Percent) (百分比)
Total number of employees who took part in training	**受訓僱員總數**	26	100 (Percent – employee in the specific category who took part in training over employees who took part in training)	100 (Percent – the number of employees trained in specific category over total number of employees in specific category as of the end of the financial year)
		(Number of people) (人數)	(百分比－特定類別受訓僱員人數除以受訓僱員人數)	(百分比－特定類別受訓僱員人數除以截至財政年度末特定類別僱員總數)
By gender	**按性別劃分**			
– Female	－女性	8	100	100
– Male	－男性	18	100	100
By level	**按職級劃分**			
– Senior management	－高級管理層	7	100	100
– Middle management	－中級管理層	4	100	100
– Others	－其他	15	100	100

Training refers to any type of vocational training and instruction, including paid educational leave provided by the Group for our employees, training or education pursued externally and paid for in whole or in part by the Group; and/or training on specific topics.

培訓指任何類型的職業培訓及指導，包括本集團為僱員提供的帶薪進修假、由本集團支付全額或部分學費的外部培訓或教育；及／或關於特定主題的培訓。

Average training hours completed per employee by gender and employee category

按性別及僱員類別劃分，每名僱員完成受訓的平均時數

		2025 二零二五年	2024 二零二四年
		(Average number of people) (平均人數)	(Number of people as at 31 December) (於十二月三十一日人數)
Total number of all employee headcount under a direct employment relationship	**擁有直接僱傭關係的所有僱員總數**	**23**	17
		(Hours/per employee of total number of employees) (僱員總數的小時／僱員)	(Hours/per employee of the number of employees trained) (受訓僱員人數的小時／僱員)
Average number of training hours per employee	**每名僱員平均受訓時數**	**8**	6
		(Hours/per employee of total number of employees in specific category) (特定類別僱員總數的小時／僱員)	(Hours/per employee of the number of employees trained in specific category) (特定類別受訓僱員人數的小時／僱員)
By gender	**按性別劃分**		
– Female	－女性	**8**	4.5
– Male	－男性	**8**	7
By level	**按職級劃分**		
– Senior management	－高級管理層	**8**	8
– Middle management	－中級管理層	**8**	7
– Others	－其他	**8**	4

For the year ended 31 December 2025, total number of training hours that employees participated is 208 hours, numbers of training hours by gender for female and male are 64 hours and 144 hours respectively, numbers of training hours by level for senior management, middle management and others are 56 hours, 32 hours and 120 hours.

截至二零二五年十二月三十一日止年度，僱員受訓總時數為208小時，按性別劃分女性及男性受訓總時數分別為64小時及144小時，按職級劃分高級管理層、中級管理層及其他受訓總時數分別56小時、32小時及120小時。

This KPI is concerned with the Group's investment in training and the degree to which this investment is made across our employee base.

此關鍵績效指標關乎本集團在培訓方面投入資源的規模以及所投入資源相對全體僱員的應用程度。

Aspect B4: Labour Standards

The Group is committed to avoiding child and forced labour in the workplace.

層面B4：勞工準則

本集團致力於避免在工作場所僱用童工及強制勞工。

- **Preventing Child and Forced Labour**

  The Group prohibits child labour, and requires human resource department or user departments to work together to prevent or identify child labour, and to ensure child labour is not in our workforce.

  The Group is committed to protecting human rights, to prohibiting forced labours, and to creating a workplace with respect, fairness, and free will for our employees.

- **避免童工及強制勞工**

  本集團禁止僱傭童工。這要求人力資源部門和用工部門共同努力來防止或識別童工，並確保勞動力中不存在僱傭童工的情況。

  本集團致力於保護人權、禁止強制勞工，並為僱員創造一個尊重、公平和自由的工作場所。

Description of measures to review employment practices to avoid child and forced labour

描述檢討招聘慣例的措施以避免童工及強制勞工

This KPI is concerned with the Group's ability to respect, protect and promote fundamental human rights. Child labour is work that deprives children of their childhood, their potential and their dignity, and that is harmful to their physical or mental development including by interfering with their education. Specifically, it means types of work that are not permitted for children below the relevant minimum age.

此關鍵績效指標側重於本集團尊重、保護和促進基本人權的能力。童工是一種剝奪兒童童年、發展和尊嚴的工作，不利於他們的身心發展（包括干擾他們的教育）。具體而言，這意味著不允許低於相關最低年齡的兒童從事相關工作。

Minimum age for working differs by country or jurisdictions we operate, here it refers to minimum age for working stipulated by local laws and regulations that apply or the age of completion of compulsory schooling whichever is higher.

最低工作年齡因本集團運營所在的國家或地區而異，此處是指當地適用法律法規規定的最低工作年齡或完成義務教育的年齡（以較高者為準）。

Forced or compulsory labour is all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily. Recognized forms of forced labour include human trafficking, coercion in employment, forced labour linked to exploitative labour contract systems, and debt-induced forced labour.

強制或強迫勞工是指所有以任何懲罰威脅任何人士非自願進行的工作或提供的服務。公認的強制勞工形式包括人口販運、就業脅迫、與具剝削性質的勞動合約制度有關的強制勞工及因債務引致的強制勞工。

The following measures to review employment practices to avoid child and forced labour are adopted:

- Head of general administration is in charge of reviewing employment practices of the Group and suppliers to avoid child and forced labour, and procurement personnel are involved in reviewing suppliers' employment practices. Operations and/or suppliers at significant risk for incidents of child or forced labour in terms of types or activities and/or countries and geographical areas we operate are incorporated in our risk management practice to assess, identify and mitigate the risk.

- Based on the result of reviewing current operation of the Group and suppliers, we are not aware of any operations and/or suppliers with child and forced labour issues or any violations.

- The following measures are taken which are intended to contribute to the elimination of all forms of child or forced labour: Operations and/or suppliers at significant risk for incidents of child or forced labour in terms of types or activities and/or countries and geographical areas we operate are incorporated in our risk management practice to assess, identify and mitigate the risk; strictly check the identity documents of job seekers during the recruitment process to ensure that job seekers reach the legal working age and have the employment qualifications, and if any non-compliance is identified, the Group will immediately terminate the employment contract with the related child labour; review of current operations of the Group as well as suppliers in connection with child and forced labour is conducted; and issues or violations in connection with child and forced labour, if any, are required to report to the head of general administration.

本集團採取以下措施以審視僱傭慣例，以避免童工及強制勞工：

- 一般行政主管負責審查本集團及供應商的僱傭慣例，以避免童工及強制勞工，而採購人員須參與審查供應商的僱傭慣例。就我們經營的類別或活動及／或國家及地區而言，本集團已將面臨童工或強制勞工事件重大風險的業務及／或供應商納入風險管理慣例，以評估、識別及減輕風險。

- 根據對本集團及供應商目前營運的審查結果，我們未發現任何營運及／或供應商存在童工及強制勞工問題或任何違規行為。

- 我們已採取相關措施，以促進消除一切形式的童工或強制勞工，其中包括：就我們經營的類別或活動及／或國家及地區而言，將面臨童工或強制勞工事件重大風險的業務及／或供應商納入風險管理慣例，以評估、識別及減輕風險；在招聘過程中嚴格檢查求職者的身份證件，以確保求職者達到法定工作年齡並具備就職資格，倘發現任何違規行為，本集團將立即終止與相關童工的僱傭合同；審查本集團目前的業務以及供應商有關童工及強制勞工的情況；須向行政總監報告與童工及強制勞工有關的問題或違規行為（如有）。

Description of steps taken to eliminate such practices when discovered

The following steps are intended to take to eliminate all forms of child or forced labour when discovered: discontinuing or terminating without delay such operation or supplier relationship, investigating the root cause of such operation or supplier relationship, and remedying our risk management or internal control deficiencies to prevent a recurrence.

- **Compliance with Relevant Laws and Regulations that Have a Significant Impact on the Group**

  For the year ended 31 December 2025, there were no confirmed non-compliance incidents or grievances in relation to child and forced labour.

Operating Practices

Aspect B5: Supply Chain Management

Supply chain management is one of the important areas of our business, which includes managing environmental and social risks of the supply chain. The Group requires suppliers including service providers to provide products and services for us with up-to-standard quality, health and safety to ensure compliance with environmental laws and regulations, and to ensure compliance with labour standards. The contracting for purchase of products and services is required to be based solely upon specification, quality, service, delivery, price, and tendering.

The Group requires impartial selection of suppliers and service providers, maximisation of competition in tendering process, approval of contract terms, compliance with laws and regulations, prevention and detection of bribery or fraud in the tendering and procurement process, and achievement of efficiency and cost saving in procurement.

Supply chain management policies and procedures are established, including assessment, selection, approval, procurement, and performance evaluation. Performance evaluation is based on quality, service, cost, and delivery.

描述在發現違規情況時消除有關情況所採取的步驟

現擬採取以下步驟以消除所發現的一切形式的童工或強制勞工：立即停止或終止該業務或供應商關係，調查該業務或供應商關係的根本原因，以及糾正風險管理或內部控制的缺陷以防止再次發生。

- **遵守對本集團具重大影響的相關法律及法規**

  截至二零二五年十二月三十一日止年度，並沒有任何與童工及強制勞工有關的已確認違規事件或申訴。

營運慣例

層面B5：供應鏈管理

供應鏈管理為本集團業務的重要範疇之一，包括管理供應鏈的環境及社會風險。本集團要求供應商為本集團提供優質、健康及安全的產品及服務，以確保遵守環境法律及法規，以及勞工標準。就採購產品及服務所簽署的合約必須完全基於規格、品質、服務、交付、價格及招標而簽訂。

本集團要求公平篩選供應商和服務供應商，在招標過程中儘最大努力促進競爭，批准合同條款，遵守法律及法規，防止及發現招標及採購過程中的賄賂或欺詐行為，並實現採購效率及節約成本。

我們已制定供應鏈管理政策和程序，包括評估、選擇、批准、採購和績效評估。績效評估均基於品質、服務、成本及交付而作出。

Number of suppliers by geographical region

按地區劃分的供應商數目

		2025 二零二五年	2024 二零二四年
		(Number of suppliers) (供應商數目)	(Number of suppliers) (供應商數目)
Total number of suppliers	**供應商總數**	**4**	3
By region	**按地區劃分**		
Asia	亞洲		
– Chinese Mainland	－中國內地	**1**	–
– Hong Kong	－香港	**–**	–
America	美洲		
– U.S.A.	－美國	**3**	3

This KPI is concerned with providing a general description of the Group's supply chain as a whole.

此關鍵績效指標旨在提供本集團整體供應鏈的一般描述。

Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored

描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法

This KPI is concerned with the Group's general supply chain management strategy, and refers to engagement conducted by the Group with its supply chain as a whole.

此關鍵績效指標側重於本集團的總體供應鏈管理戰略，並關乎本集團在整體供應鏈上的參與程度。

The following measures to engage suppliers are adopted, implemented, and monitored:

我們已採納、實施及監測下列委聘供應商的措施：

– Supply chain code of conduct is established, covering ethics, conflicts of interest, cost, time, quality, continuity of supply, compliance, labour practices including preventing child and forced labour, environment, anti-corruption, data protection, intellectual property, supply chain engagement and monitoring of compliance.

– 已制定供應鏈行為準則，涵蓋道德、利益衝突、成本、時間、品質、供應連續性、合規性、勞工慣例（包括防止童工和強制勞工）、環境、反貪污、資料保護、知識產權、供應鏈參與和合規性監控。

– Supply chain management system is established with reference to International Organization for Standardization ("ISO") 9001 – Quality management systems, ISO 14001 – Environmental management systems, ISO 20400 – Sustainable procurement, ISO 22301 – Security and resilience – Business continuity management systems, and ISO 28000 – Specification for security management systems for the supply chain. Supply chain management system is the management of the flow of goods and services and includes all processes that transform raw materials into final products. It involves the active streamlining of a business's supply-side activities to maximize customer value and gain a competitive advantage in the marketplace. Supply chain management system comprises five elements: planning, sourcing raw materials, manufacturing, delivery, and returns. Supply chain management system is an integrated partnership among all partners in the flow of goods and services to a customer. The objectives of supply chain management system are to efficiently and effectively improve quality, reduce costs and achieve competitive advantage by placing reliance on each other as partners in the supply chain context.

– 已根據國際標準組織(「ISO」)9001－品質管制體系、ISO 14001－環境管理體系、ISO 20400－可持續採購、ISO 22301－安全和復原力－業務連續性管理體系以及ISO 28000－供應鏈安全管理體系規範，建立供應鏈管理體系。供應鏈管理體系是對商品和服務流動的管理，包括將原材料轉化為最終產品的所有過程。其中涉及業務供應方活動的積極簡化，以最大化客戶價值並獲得市場競爭優勢。供應鏈管理體系包括五個要素：計劃、原材料採購、製造、交付和退貨。供應鏈管理體系是指在向客戶提供商品和服務的過程中，所有合作夥伴之間的綜合夥伴關係。供應鏈管理體系旨在在供應鏈環境下，作為合作夥伴而相互依賴，從而有效提高品質，降低成本，實現競爭優勢。

– Procurement managers are responsible for supply chain management and efficient and effective operation of supply chain management system. Procurement managers focus on procurement practices that could cause or contribute to negative impacts in the supply chain including stability or length of relationships with suppliers, lead times, ordering and payment routines, purchasing prices, and changing or cancelling orders; conduct supplier screening using environmental and social criteria; agree procurement terms; and evaluate suppliers' performance. Procurement managers report to chief executive officer for issues or deficiencies and remediation to be taken.

– 採購經理負責供應鏈管理及供應鏈管理體系的有效運行。採購經理側重於可能對供應鏈造成或促成負面影響的採購慣例，包括與供應商關係的穩定性或持續時間、交貨時間、訂購及付款程序、採購價格以及更改或取消訂單；利用環境及社會標準進行供應商篩選；商定採購條款；以及評估供應商的表現。採購經理須向行政總裁報告問題或缺陷，以及擬採取的補救措施。

– Top priorities for general supply chain management strategy and impacts for supplier selection and retention are sustainability, responsiveness, and quality. These priorities affect supplier selection and retention assessment and decision through supplier screening process and supplier performance evaluation process.

– 一般供應鏈管理戰略的優先事項以及對供應商篩選和保留的影響，在於可持續性、回應能力及品質。該等優先事項透過供應商篩選流程及供應商績效評估流程來影響對於供應商篩選和保留的評估及決策。

- We create necessary channels to raise awareness among our staff, particularly procurement staff, as well as suppliers on our supply chain management expectation and efficient and effective operation of supply chain management system, including identification of critical suppliers, environmental and social criteria for selection and retention of suppliers, customer focus and alignment, and supplier performance evaluation.

- Our expectation from suppliers is established, including product and service specification, delivery, quality, pricing, as well as compliance, and are defined in contracts with suppliers to monitor. Our procurement prices are in line with the market so that suppliers are incentivized to deliver and meet our expectations.

- Suppliers are encouraged to attend training or instruction programs to meet expectation of sustainability, responsiveness, and quality and to participate capacity-building activities to identify the types of abilities and knowledge missing, define a plan to address the gaps with priorities, and allocate a realistic budget to address the gaps.

- Leading indicators used to inform management and suppliers about supply chain performance include order to delivery lead time, perfect order fulfillment, and capacity utilization, if they are applicable.

- Applicable information in connection with supply chain sustainability assessment and sustainable sourcing under KPIs B4.1, B4.2, B5.3, B5.4, B6.3, B6.4, B6.5, B7.2 and B7.3 is stated in relevant sections.

The above measures adopted, implemented and monitored cover all suppliers and service providers, products and services procured during the reporting period.

- 我們建立必要的渠道，提高僱員（尤其是採購人員）以及供應商對供應鏈管理期望及供應鏈管理體系有效運行的認識，包括確定關鍵供應商、篩選和保留供應商的環境及社會標準、以客戶為中心和協調一致，以及供應商績效評估。

- 我們已確立對供應商的期望，包括產品及服務規格、交付、品質、定價以及合規性，並已在與供應商的合約中指明以供監測。我們的採購價格與市場價格保持一致，從而激勵供應商交貨並滿足我們的期望。

- 我們鼓勵供應商參加培訓或指導計劃，以滿足對可持續性、回應能力及品質的期望，並參與能力建設活動，以確定欠缺的能力及知識類型，確定優先解決差距的計劃，並分配切合實際的預算來解決差距事宜。

- 用於向管理層及供應商通知供應鏈績效的主要指標包括訂單到交貨的準備時間、訂單的執行情況及產能利用率（如適用）。

- 有關關鍵績效指標B4.1、B4.2、B5.3、B5.4、B6.3、B6.4、B6.5、B7.2及B7.3項下供應鏈可持續性評估及可持續採購的適用資料，請參考相關章節。

所採納、執行及監測的上述措施涵蓋報告期內委任的所有供應商及服務提供商，以及採購的產品及服務。

Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored

This KPI is specifically concerned with the Group's supply chain environmental and social risk assessment as part of the Group's enterprise risk management process.

The following measures for supplier assessment which may involve site visits, questionnaires, external sustainability agencies, stakeholder information, external databases, or news watches are adopted, implemented, and monitored:

- We define environmental and social risks are the potential negative consequences to the supply chain that result from their impacts or perceived impacts on the natural environment such as air, water, soil, or communities of people including employees, customers, and local residents.
- We identify and assess significant actual and potential negative environmental and social impacts in the supply chain through our integrated risk management process, as well as due diligence process to identify, prevent, and mitigate risks and address actual and potential negative impacts to the supply chain.
- We identify and prioritize suppliers for assessment of environmental and social impacts by referring to environmental and social criteria, supplier screening results, due diligence findings, risk assessment, and supplier performance evaluation.
- The nature of risks typically found or expected to found in supply chain includes lack of prompt response, lack of documentation of environmental and social performance, lack of competitive pricing, and long lead time.

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

此關鍵績效指標側重於本集團供應鏈的環境及社會風險評估，是本集團企業風險管理流程的一部分。

我們採納、實施及監測以下供應商評估措施，包括實地考察、問卷調查、外部可持續發展機構、持份者資料、外部資料庫或新聞觀察：

- 我們將環境及社會風險定義為，供應鏈因其對自然環境（如空氣、水、土壤或包括僱員、客戶和當地居民在內的人群）的影響或感知影響而產生的潛在負面後果。
- 我們透過綜合風險管理流程和盡職調查流程，識別和評估供應鏈中實際和潛在的重大負面環境及社會影響，以識別、預防及減輕風險，並解決對供應鏈的實際和潛在負面影響。
- 我們透過參考環境及社會標準、供應商篩選結果、盡職調查結果、風險評估和供應商績效評估，確定須進行環境及社會影響評估的供應商並確定其優先等級。
- 通常，在供應鏈中發現或預期發現的風險性質包括未及時回應、缺乏環境及社會績效文件、缺乏競爭性定價，以及較長交付週期。

- Procurement managers or staff are responsible for identifying environmental and social risks along the supply chain, prioritizing risks associated with suppliers, conducting supplier screening, performing due diligence, participating supplier selection, evaluating supplier performance, and taking actions to address the significant actual and potential negative environmental and social impacts identified in the supply chain and to prevent, mitigate, or remedy the negative impacts. Procurement managers report to chief executive officer for issues or deficiencies and remediations to be taken.

- 採購經理負責識別供應鏈上環境及社會風險，優先處理與供應商有關的風險，進行供應商篩選，進行盡職調查，參與供應商選定，評估供應商表現，並採取行動解決供應鏈上識別的重大實際及潛在負面環境及社會影響，以及防止、減輕或補救負面影響。採購經理須向行政總裁報告問題或缺陷，以及擬採取的補救措施。

- The system used to screen new suppliers comprises of environmental and social criteria for benchmark including environmentally preferable products and services, risk assessment process, supplier prioritization policies, due diligence including supplier background check, and supplier selection decision making procedures.

- 我們用於篩選新供應商的體系包括環境及社會基準標準，包括無害環境產品和服務、風險評估程序、供應商優先政策、盡職調查（包括供應商背景調查），以及供應商選定與決策程序。

- Nature of supplier assessment refers to environmental and social assessment, credit assessment, quality assessment, delivery and responsiveness assessment, and price assessment. The frequency of supplier assessment is at least during the stage of screening new suppliers or evaluating supplier annual performance.

- 供應商評估的性質，是指環境及社會評估、信用評估、品質評估、交貨及回應能力評估以及價格評估。我們會至少在篩選新供應商或評估供應商年度表現的階段進行供應商評估。

- Actions taken to address significant actual and potential negative environmental and social impacts identified in the supply chain to prevent, mitigate, or remedy the impacts include improving the Group's procurement practices, adjusting performance expectations, continuous capacity building, training or instruction programs, process re-engineering, as well as terminating supplier relationships.

- 為應對供應鏈中發現的實際及潛在重大負面環境及社會影響以防止、減輕或補救該等影響而採取的行動包括改進本集團的採購慣例、調整績效預期、持續的能力建設、培訓或指導計劃、流程重建以及終止供應商關係。

- Corrective action plans are required to be documented and followed up by procurement managers, such activities include documenting remediation action plan with time frame, following up with partners in the supply chain, and reviewing the result of remediation. Consequences for non-compliance can lead to temporary suspension of supplier relationships or permanent termination of supplier relationships depending on the severity and willingness of suppliers to remedy the negative impacts.

- 我們要求採購經理記錄及跟進糾正措施計劃，其中活動包括記錄有時限的糾正措施計劃、與供應鏈中的合作夥伴共同進行跟進，以及審查糾正措施的結果。不合規後果可導致暫時中止或永久終止供應商關係，視乎供應商糾正負面影響的嚴重程度及意願而定。

- Leading indicators used to inform management and other stakeholders including suppliers about supply chain performance include hazardous material content, post-consumer recycled content, emission per unit produced, bio-based or energy-efficient products, healthcare benefits, number of accidents or deaths per man-hour, financial health, and ISO 9000 certification.

- 我們用於向管理層及其他持份者（包括供應商）提供供應鏈績效信息的主要指標包括有害物質含量、消費後可回收物含量、單位生產排放量、生物基或節能產品、醫療保障利益、每工時事故或死亡人數、財務健康和ISO 9000認證。

Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored

描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法

This KPI is concerned specifically with green procurement, and is complementary to KPI and linked with KPI.

此關鍵績效指標側重於環保採購，是對關鍵績效指標補充，並與關鍵績效指標相關聯。

The following are our practices including green procurement adopted, implemented and monitored by the Group:

以下為我們採納、實施及監測的環保採購等慣例：

- Green procurement refers to purchasing products and services that cause minimal adverse environmental impacts. It incorporates human health and environmental concerns into the search for high quality products and services at competitive prices. In addition to avoiding single-use disposable items, the Group identifies products with improved recyclability, high recycled content, reduced packing and greater durability; with greater energy efficiency; utilizing clean technology or clean fuels; resulting in reduced water consumption; emitting fewer irritating or toxic substances during installation or use; or resulting in smaller production of toxic substances, or of less toxic substance, upon disposal.

- 環保採購是指採購對環境造成最小不利影響的產品和服務。環保採購將人類健康和環境問題納入到以具有競爭力的價格尋求優質產品和服務的過程中。除避免一次性使用的一次性物品之外，本集團還確定以下產品：可回收性更高、回收含量更高、包裝更少且耐用性更強；具有更高能效；利用清潔技術或清潔燃料；可減少水消耗；在安裝或使用過程中釋放較少刺激性或毒性物質；或者在處理時產生較少有毒物質或毒性較小的物質。

- Environmentally preferable products are defined as products or services that have a lesser or reduced effect on human health and the environment when compared with competing products or services that serve the same purpose.

- Procurement managers are responsible for identifying environmental and social risks along the supply chain, prioritizing risks associated with suppliers, conducting supplier screening, performing due diligence, participating supplier selection, evaluating supplier performance, and taking actions to address the significant actual and potential negative environmental and social impacts identified in the supply chain and to prevent, mitigate, or remedy the negative impacts. Procurement managers report to chief executive officer for issues or deficiencies and remediation to be taken.

- The system used to screen new suppliers comprises of environmental and social criteria for benchmark including environmentally preferable products and services, risk assessment process, supplier prioritization policies, due diligence including supplier background check, and supplier selection decision making procedures.

- Criteria for selecting suppliers based on preferable environmental impacts include environmentally preferable products and services, management systems and training to address environmental risks associated with production, greenhouse gas emissions and energy usage, air emissions, water management, waste management, packaging, pollution prevention, raw materials, and local impact of transportation modes.

- Leading indicators used to inform management and other stakeholders including suppliers about supply chain performance include hazardous material content, post-consumer recycled content, emission per unit produced, and bio-based or energy-efficient products.

- 環保產品是指，與具有相同目的的競爭產品或服務相比，對人類健康和環境影響較小或較低的產品或服務。

- 採購經理負責識別供應鏈環境及社會風險，對與供應商有關的風險進行優先排序，進行供應商篩選，進行盡職調查，參與供應商選定，評估供應商表現，並採取行動解決供應鏈上識別的重大實際及潛在負面環境及社會影響，以及防止、減輕或補救負面影響。採購經理須向行政總裁報告問題或缺陷，以及擬採取的補救措施。

- 我們用於篩選新供應商的體系包括環境及社會基準標準，包括無害環境產品及服務、風險評估程序、供應商優先政策、盡職調查（包括供應商背景調查），以及供應商選定與決策程序。

- 根據有利環境影響選擇供應商的標準包括有利於環境的產品及服務、管理系統及培訓，以解決與生產、溫室氣體排放及能源使用、廢氣排放、水管理、廢棄物管理、包裝、污染預防、原材料及運輸方式對當地的影響相關的環境風險。

- 我們用於向管理層及包括供應商在內的其他持份者通報供應鏈績效的主要指標包括有害物質含量、消費後可回收物含量、單位產量排放量以及生物基或節能產品。

Aspect B6: Product Responsibility

Product responsibility refers to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

- **Health and Safety**

  The Group is fully responsible for our products and services, including health and safety relating to our products, if it is applicable, and services provided.

  We take safety obligations seriously so as to meet and, where possible, go beyond the regulatory standards in relation to health and safety that are applicable.

- **Advertising**

  The Group understands our customers' rights and is committed to providing accurate product and service information for customers in connection with their purchase or consumption decision. The Group requires careful review of advertising material to protect customers' interest.

- **Labelling**

  The Group requires that applicable labelling is accurate, legitimate, clear, and not misleading, and intellectual property rights are protected.

- **Privacy Matters**

  The Group is committed to protecting customer data and privacy information and keeping business information confidential. Training to employees in this regard and proper information system security are required.

層面B6：產品責任

產品責任涉及所提供產品及服務的健康與安全、廣告、標籤及私隱事宜以及補救方法。

- **健康與安全**

  本集團對旗下產品及服務負全部責任，包括與所提供的產品及服務(如適用)有關的健康與安全責任。

  我們審慎履行產品安全責任，以符合並在可能情況下超越適用於我們產品及服務的健康及安全監管標準。

- **廣告**

  我們了解客戶的權利，並致力於為客戶提供與其購買或消費決定相關的準確產品及服務信息。本集團要求審慎審閱廣告材料，以保障客戶利益。

- **標籤**

  本集團要求標籤準確、合法、清晰且不具誤導性，並保護知識產權。

- **私隱事宜**

  本集團致力於保護客戶資料及私隱信息，並對商業信息保密。本集團規定向僱員提供此方面的培訓，並維持恰當的資訊系統保障。

- **Methods of Redress**

  Although we ensure the quality of our applicable products and services, at the same time, the Group requires that applicable products or services with quality, safety, or health issues should be returned or compensated in accordance with terms of sales or services. Return, recall, or compensation of applicable products and services is required to be offered to all customers who are affected with consistent treatment and procedures.

- **補救方法**

  儘管本集團確保產品及服務的品質，本集團同時要求按照銷售或服務合約條款可退回或補償存在質量、安全或健康問題的產品或服務。本集團規定以一致的方式及程序向所有受影響客戶作出產品及服務的退回、召回或賠償安排。

Percentage of total products sold or shipped subject to recalls for safety and health reasons

已售或已運送產品總數中因安全與健康理由而須回收的百分比

		2025 二零二五年	2024 二零二四年
		(Tonnes) (噸)	(Tonnes) (噸)
Volume of recalled products	回收產品的數量	**–**	–
		(Percent) (百分比)	(Percent) (百分比)
Percentage of products sold or shipped subject to recall	須回收的已售或已運送產品的百分比	**–**	–

This KPI is concerned with the efficacy of consumer protection measures implemented by the Group, in accordance with relevant consumer protection laws and regulations. Applicable product recall is a process of requesting consumers to return, exchange, or replace a product after defects have been discovered that could hinder performance, harm consumers, or give rise to legal issues for the producers.

此關鍵績效指標側重於本集團根據相關消費者保護法律法規實施的消費者保護措施的成效。產品回收是指在發現產品存在可能影響產品功能、損害消費者利益或者給生產者帶來法律問題的缺陷後，要求消費者予以退貨、調換或者更換的過程。

Number of products and service related complaints received and how they are dealt with

接獲關於產品及服務的投訴數目以及應對方法

		2025 二零二五年	2024 二零二四年
		(Number of cases) (宗數)	(Number of cases) (宗數)
Number of complaints received	收到的投訴數目	**–**	–
Number of complaints responded	回覆的投訴數目	**–**	–
Number of complaints resolved	解決的投訴數目	**–**	–
Number of complaints repeated	重複投訴的數目	**–**	–
		(Days) (日)	(Days) (日)
Response time	回覆時間	**–**	–
		(Percent) (百分比)	(Percent) (百分比)
Response rate	回覆率	**–**	–
Resolution rate	解決率	**–**	–
Repeat rate	重複率	**–**	–

This KPI is concerned with consumer satisfaction for the Group's applicable products and services.

We receive enquiries and feedback from our customers in various forms. Customer complaints are the gaps between what our business promises in terms of the products or services and what our customers get. It is the discrepancy between how customers perceive the brand, products, or services and where they fail to get the desired product or service experience. Customer complaints can be different types, it could be related to improper communication, internal processes or poor quality or service.

Practice adopted by the Group is that the Group defines roles and responsibilities for handling customer complaints, specifies reporting channel from staff who respond complaints to management, follows assessment and investigation procedures, monitors the resolution of complaints with satisfaction, and trains staff to learn from complaints. To inform management and other stakeholders including customers about customer service performance, above indicators are used for this purpose.

此關鍵績效指標側重於消費者對本集團產品及服務的滿意度。

我們會收到客戶以各種形式提出的詢問和回饋。客戶投訴是指我們的業務在產品或服務方面做出的承諾與本集團的客戶得到的產品或服務之間存在差距。這是客戶對品牌、產品或服務的看法與他們獲得期望產品或服務體驗之間的差異。客戶投訴可為不同類型，並可能與溝通不當、內部流程或品質或服務欠佳有關。

本集團慣例為明確處理客戶投訴的角色及責任，明確僱員向管理層回應投訴的報告渠道，遵循評估及調查程序，監督投訴的解決方法，以及培訓僱員從投訴中學習。為向管理層及其他持份者（包括客戶）提供有關客戶服務表現的資料，本集團使用上述指標作此用途。

Description of practices relating to observing and protecting intellectual property rights

This KPI is concerned with the ability to respect, protect and promote intellectual property rights. Intellectual property refers to a group of separate intangible property rights, including trademarks, patents, copyright, designs, plant varieties and the layout design of integrated circuits in accordance with relevant laws and regulations in the jurisdictions in which we operate. For the purpose of this KPI, intellectual property rights belong to the Group, its associates, related parties in supply chain, or unrelated third parties.

The following are practices adopted by the Group to protect or promote intellectual property rights: we have established policies, procedures, and controls to observe, respect, promote, and protect intellectual property rights which are either owned by the Group or by suppliers, including patents, licenses, copyright, and trademarks, and design rights. Working with legal counsel and procurement managers, our chief executive officer is overall responsible for the protection or promotion of intellectual property rights to avoid infringing our or others' intellectual property rights. We monitor the prompt registration of intellectual property rights owned by us as well as the prompt understanding of intellectual property rights owned by applicable suppliers or service providers in connection with applicable products or services we sell or provide. Indicators used to inform management and other stakeholders including suppliers or customers are number of infringements detected, and number of infringements removed.

描述與維護及保障知識產權有關的慣例

此關鍵績效指標側重於尊重、保護和促進知識產權的能力。知識產權是指一組獨立的無形產權，包括本集團營運所在司法權區的相關法律法規所規定的商標、專利、版權、設計、植物品種及積體電路布圖設計。就此關鍵績效指標而言，知識產權屬於本集團、其聯營公司、供應鏈中的關聯方或不相關的第三方。

以下為本集團為保護或促進知識產權而採納的慣例：我們已制定政策、程序及控制措施，以遵守、尊重、促進及保護本集團或供應商擁有的知識產權，包括專利、許可證、版權及商標以及設計權。行政總裁與法律顧問及採購經理協作，負責全面保護或推廣知識產權，以避免侵犯本集團或其他人士的知識產權。我們監察我們所擁有的知識產權的及時註冊事宜，並及時了解對供應商擁有並與本集團銷售產品相關的知識產權。用於向管理層及其他持份者（包括供應商或客戶）提供信息的指標為發現的侵權行為的次數，以及消除的侵權行為的次數。

Description of quality assurance process and recall procedures

This KPI is concerned with quality management. Quality assurance is part of quality management focusing on providing confidence that quality requirements are fulfilled.

The following are quality assurance practices adopted by the Group: our objective is to demonstrate our ability to consistently provide applicable products and services that meet customers' and applicable statutory and regulatory requirements and enhance customer satisfaction through the effective application of the system, including process for improvement of the system and the assurance of conformity to customers' and applicable statutory and regulatory requirements. Our quality management system ensures quality requirements are met through quality assurance process covering applicable product and service planning, procurement, acceptance, delivery, after-delivery service, improvement, and training. Chief executive officer is responsible for overall monitoring of quality assurance with support from relevant heads of operating units.

The Group has demonstrated the commitment with respect to customer focus by ensuring that customer and applicable statutory and regulatory requirements are determined, understood and consistently met; the risks and opportunities that can affect conformity of applicable products and services and the ability to enhance customer satisfaction are determined and addressed; the focus on enhancing customer satisfaction is maintained; and quality assurance and recall policies and procedures are followed.

Quality requirements for applicable products and services comprise requirements specified by the customers including requirements for delivery and post-delivery activities; requirements not stated by customers, but necessary for the specified or intended use; requirements of the Group; statutory and regulatory requirements applicable to the products or services; and contract or order requirements differing from those previously expressed.

描述質量檢定過程及產品回收程序

此關鍵績效指標側重於質量管理。質量檢定是質量管理的一部分，旨在確保產品符合質量要求。

以下為本集團採納的質量檢定慣例：我們的目標是通過有效應用該系統，包括改進該系統的過程及保證符合客戶及適用的法定及監管規定，證明我們能夠持續提供符合客戶及適用的法定及監管規定的產品及服務，提高客戶滿意度。我們的質量管理體系通過涵蓋適用的產品及服務規劃、採購、驗收、交付、交付後服務、改進及培訓的質量檢定過程而確保符合質量要求。在各營運單位相關負責人的支持下，行政總裁負責對質量檢定進行全面監督。

本集團通過確保確定、理解並持續滿足客戶及適用的法定及監管要求；確定並處理可影響產品及服務的合格水平以及提高客戶滿意度的風險及機遇；保持對提高客戶滿意度的關注；以及遵循質量檢定及回收政策及程序，以展現對客戶關注的承諾。

產品及服務的質量要求包括客戶訂明的規定，包括對交付及交付後活動的要求；客戶並無說明，但對指定或預定用途而言屬必要的要求；本集團的要求；適用於產品及服務的法定及監管要求；以及有別於先前表達者的合約或訂單要求。

The Group ensures through verification or other activities that externally provided processes, products and services conform to our quality requirements when products and services from external providers are intended for incorporation into the Group's own applicable products and services; products and services are provided directly to the customers by external providers on behalf of the Group; a process, or part of a process, is provided by an external provider as a result of a decision by the Group.

倘來自外部供應商的產品及服務擬納入本集團自身產品及服務，或外部供應商代表本集團直接向客戶提供產品及服務，或任何過程或過程的一部分由外部提供者根據本集團的決定提供，本集團將透過核實或其他活動確保外部提供的過程、產品及服務符合我們的質量要求。

The Group ensures that applicable products or services that do not conform to our quality requirements are identified, controlled to prevent their unintended use or delivery, corrective actions are taken, and the consequences are dealt with, including recall or redress to all customers affected consistently. Our recall procedures include collection of information on applicable product safety or quality issues, determination whether applicable products are required to be recalled, formation of a team in charge of recall, setting apart affected applicable products in our control, notification to all customers affected, monitoring recall process with consistent treatment, controlling of recalled products, and correcting the cause of the recall.

本集團確保識別及管控不符合我們質量要求的產品或服務，以防止其遭意外使用或交付，並採取糾正措施及處理其後果，包括回收或向所有受影響客戶提供一致的補償。我們的回收程序包括收集有關產品安全或質量問題的資料、決定是否需要回收產品、成立負責回收的團隊、將受影響的產品分開控制、通知所有受影響客戶、監測回收過程並採取一致的處理方法、控制被回收產品及針對回收的原因而採取糾正行動。

Indicators used to inform management and other stakeholders such as suppliers and customers about quality issues and corrective actions in the event that applicable sub-standard products reach the marketplace and need to be recalled are defects per hundred units, defective rate, recall notification rate, and time for completion of recall.

用於向管理層及其他持份者（如供應商和客戶）告知質量問題以及在不合格產品進入市場並需要回收情況下糾正措施的指標為每百個單位的缺陷、缺陷率、回收通知率及完成回收的時間。

Description of consumer data protection and privacy policies, and how they are implemented and monitored

This KPI is concerned with protection of consumer privacy in the context of networked data and globalized corporate activities that expose the Group to risks of personal data leakage and misuse or unauthorized access.

Personal data means information which relates to a living individual and can be used to identify the individual. For Los Angeles operation, various U.S. privacy laws provide safeguards for an individual against an invasion of personal privacy. For our Hong Kong operation, the Personal Data (Privacy) Ordinance, Chapter 486 of the Laws of Hong Kong protects the privacy of individuals in relation to personal data, and outlines how data users should collect, handle and use personal data. For Chinese Mainland operation, the Group observes Cybersecurity Law, Data Security Law, as well as Personal Information Protection Law of the People's Republic of China.

The Group also takes note of the European Union's General Data Protection Regulation ("GDPR") which comes into force on 25 May 2018. One of the key developments introduced under the GDPR is the explicit requirement of compliance by organizations established in non-European Union jurisdictions in specified circumstances. With our diversified business and transaction models, such as online transactions, GDPR is predicted to be applicable to us from time to time.

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

此關鍵績效指標關乎本集團面對網絡化數據及全球化企業活動可能衍生個人資料數據洩漏、不當使用及非法取得等風險下如何保障消費者私隱。

個人資料指與在世的個人有關並可從中確定其身份的資料。就洛杉磯業務而言，多項美國私隱法例為個人提供保護，防止個人隱私受到侵犯。就香港業務而言，香港法律第486章《個人資料（私隱）條例》保障有關個人資料的個人私隱，及說明瞭資料使用者應如何收集、處理及使用個人資料。就中國內地業務而言，本集團遵守《網絡安全法》、《數據安全法》以及《中華人民共和國個人資料保護法》。

本集團亦注意到於二零一八年五月二十五日生效的《歐盟通用數據保護條例》（「GDPR」）。GDPR的一項關鍵進展為，明確要求在非歐盟管轄範圍內成立的組織在特定情況下遵守本條例的要求。鑒於本集團多樣化的業務和交易模式（例如線上交易），預計GDPR將不時適用於本集團。

The following are practices adopted, implemented, and monitored by the Group to protect personal data:

- The Group has established consumer data protection and privacy policies covering the entire operation. The consumer data and personal information are only used under the consent of providers in the proper context only for authorized business purposes and are accessible only to those staff who have a legitimate need to know. We keep consumer data and personal information, if applicable, only so long as we need it to provide applicable products and services to our customers as well as procure products and services from our suppliers. When we no longer need to use such data or information and there is no need for us to keep them to comply with our legal or regulatory obligations, we either remove them from our systems or depersonalize them. Providers have options in relation to the data or information that we have, such as access, alteration, deletion, objection to us processing such data or information, and requesting more details about the data or information we collect and how and why we use or share it, if applicable.

- Our legal counsel is in charge of our compliance of consumer data protection and privacy policies, our relevant heads of operating units are responsible for implementation of such policies, they are reporting to chief executive officer who is responsible for monitoring the compliance of such policies.

- We have conducted training to staff on consumer data protection and privacy policies and compliance with such policies.

- The Group imposes zero-tolerance policy on the breach of consumer data protection and privacy policies, disciplinary actions including possible termination of employment are taken to penalize such breach.

以下為本集團為保護個人資料而採納、實施及監測的慣例：

- 本集團已制定涵蓋所有業務的消費者資料保護及私隱政策。消費者數據及個人資料僅可在提供者同意下，在適當情況下用作獲授權的業務用途，並只可供有合法需要了解的僱員查閱。我們只於需要向客戶提供產品及服務以及向供應商採購產品及服務的情況下，保留消費者數據及個人資料（如適用）。當我們不再需要使用此等數據或資料，並且並無必要保留有關數據或資料以遵守我們的法律或監管義務時，我們會從系統中刪除此等數據或資料，或剔除其個人特徵信息。對我們擁有的數據或資料，提供者可選擇訪問、更改、刪除、反對我們處理此等數據或資料，以及要求提供關於我們收集的數據或資料的更多詳情，以及我們如何及為何使用或分享此等數據或資料（如適用）。

- 我們的法律顧問負責我們對消費者數據保護及私隱政策的遵守，我們的相關營運單位負責人負責執行該等政策的實施，彼等向行政總裁報告，行政總裁負責監督此等政策的遵守。

- 我們已向僱員提供有關消費者數據保護及私隱政策，以及遵守該等政策的培訓。

- 本集團對違反消費者數據保護及私隱政策的行為採取零容忍政策，並將採取紀律行動（包括可能終止僱傭關係）懲罰此類違反行為。

- Our consumer data protection and privacy policies are transparently available to customers and suppliers for the nature and use of collected information and how private data is collected, used, retained and processed.

- 我們向供應商及客戶公開我們的消費者數據保護及私隱政策，讓彼等得知所收集資料的性質及使用，以及如何收集、使用、保留及處理私人數據。

- Consumer data and private information are collected in a lawful and fair way, for a purpose directly related to the nature of our business, function, or operation activity; data or information subjects are notified of the purpose and the classes of persons to whom the data may be transferred; data or information are accurate and not kept for a period longer than is necessary to fulfil the purpose for which they are used; data or information is used for the purpose for which the data are collected or for a directly related purpose with the consent from the providers; data or information collection is necessary but not excessive; practical steps are taken to safeguard data or information from unauthorized or accidental access, processing, erasure, loss or use; consumer data and private information policies and practices are available to providers regarding the types of data or information held for process and how they are used; and providers are given access to data and information to allow them to make corrections if they are inaccurate.

- 消費者數據及私人資料是以合法及公平的方式收集，用於與我們的業務、職能或經營活動的性質直接相關的目的；數據或資料當事人已獲告知已獲告知可將資料轉予的人士的目的及類別；數據或資料為準確，其保存時間不超過達到其使用目的所需的必要時間；數據或資料乃用於收集數據的目的或經提供者同意的直接相關目的；數據或資料的收集出於必要目的而不過度；已採取實際步驟保護數據或資料，免遭未經授權或意外的取用、處理、刪除、遺失或使用；已向供應商提供消費者數據及私人資料政策及做法，說明為處理而持有的數據或資料的類型以及如何使用此等數據或資料；提供者可以訪問數據及資料，以便於其不準確時進行更正。

- Leading indicators used to inform management and other stakeholders including suppliers and customers about performance on compliance with consumer data protection and privacy policies are number of breaches, severity of breaches, time to detect breaches, time to resolve breaches, and number of customers affected.

- 用於向管理層及其他持份者（包括供應商及客戶）告知遵守消費者數據保護及私隱政策的情況的主要指標為違規事件的數目、違規事件的嚴重程度、發現違規事件的時間、解決違規事件的時間以及受影響的客戶數目。

- **Compliance with Relevant Laws and Regulations that Have a Significant Impact on the Group**

  For the year ended 31 December 2025, there were no confirmed non-compliance incidents or grievances in relation to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

- **對本集團具重大影響的相關法律及法規**

  截至二零二五年十二月三十一日止年度，並沒有任何與所提供產品及服務的健康與安全、廣告、標籤及私隱事宜及補救方法有關的已確認違規事件或申訴。

Aspect B7: Anti-corruption

The Group established anti-corruption policies to prohibit employees from receiving any advantages offered by customers, suppliers, colleagues, or other parties, while they are performing employee duties, and prohibit any activities involving conflicts of interest, bribery, extortion, fraud, and money laundering. The Group encourages employees, customers, suppliers, or other parties to report incidents relating to any conflicts of interest, bribery, extortion, fraud and money laundering.

We have established and implemented a set of procedures to identify corruption risks which relate to bribery, extortion, fraud and money laundering in the Group's operation. Employees who engage in business operations are strictly prohibited to use business opportunities for personal interest or benefit. Employees are reminded that receiving expensive gifts of any form from suppliers and other related parties is absolutely prohibited. At the same time, our employees are encouraged to join ethical and anti-graft courses.

We encourage employees and external parties to report any suspected misconduct without fear of reprisal, discrimination or adverse consequences. Examples of misconduct include financial malpractices, breach of the Group's regulations, endangering health and safety, criminal activity, professional misconduct, wilful failure to declare a relevant interest, disclosing business information without authority, etc. We will investigate any of such reported misconduct cases and take appropriate actions. Those who have reported suspected misconduct to the Group will be protected against victimization.

層面B7：反貪污

本集團已制定反貪污政策，禁止僱員在履行僱員職責時獲得客戶、供應商、同事或其他方提供的任何好處，並禁止任何涉及利益衝突、賄賂、勒索、欺詐和洗錢的活動。本集團鼓勵僱員、客戶、供應商或其他方報告與任何利益衝突、賄賂、勒索、欺詐和洗錢相關的事件。

我們已制定並實施一系列程序，以識別本集團業務中與賄賂、勒索、欺詐及洗錢有關的貪污風險。我們嚴禁從事業務的僱員利用商業機會謀取個人利益。我們提醒僱員絕對禁止接受供應商及其他相關人士任何形式的貴重禮物。同時，我們鼓勵僱員參加道德和反貪污課程。

我們鼓勵僱員和外部各方報告任何疑似不當行為，而無需擔心報復、歧視或不利後果。不當行為示例包括財務不當行為、違反本集團規例、危害健康及安全、犯罪活動、專業不當行為、故意不申報相關利益、未經授權披露業務資料等。我們會調查任何有關舉報不當行為的案例，並採取適當行動。本集團將保護報告可疑不當行為的人員免受傷害。

Number of concluded legal cases regarding corrupt practices brought against the Group or its employees during the reporting period and the outcomes of the cases

In 2025, there were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

於匯報期內對本集團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

於二零二五年，並無對本集團或其僱員提出並已審結的貪污訴訟案件。

		2025 二零二五年	2024 二零二四年
		(Cases) (宗數)	(Cases) (宗數)
Number of concluded legal cases regarding corruption	有關貪污的已審結法律案件數量	**–**	–
		(HK$) (港元)	(HK$) (港元)
Outcome of concluded legal cases regarding corruption (Amount of fines, penalties or financial impact of sanctions)	有關貪污的已審結法律案件的結果 (罰款、罰金數額或制裁的財務影響)	**–**	–

This KPI is concerned with confirmed incidents of corruption perpetrated by the Group or its employees. This KPI covers the Group and all employees who engaged in a direct employment with the Group.

此關鍵績效指標側重於本集團或其僱員已確認的貪污事件。此關鍵績效指標涵蓋本集團及所有直接受僱於本集團的僱員。

Corruption refers to the abuse of entrusted power for private gain and can be instigated by individuals or organizations such as bribery facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the Group's business. This may include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage or that may result in moral pressure to receive such an advantage.

貪污是指，可由個人或組織教唆實施的以權謀私，包括賄賂、詐騙、勒索、勾結、洗錢等行為。此外，其中還包括向任何人士提供或收取任何禮物、貸款、酬金或其他利益，作為誘使他人在進行本集團業務時作出不誠實、非法或違反信任的行為。此外，其中可能包括現金或實物利益，如免費商品、禮物和假期，或為不正當好處或可能導致獲得這種好處的道德壓力而提供的特殊個人服務。

Concluded legal cases refers to a government, regulatory, industry association, self-regulatory, or a similar body, or the Group itself has determined there was a case of corruption. A case in the appeals process is only considered concluded once there has been a ruling on the appeal.

已審結法律案件是指政府、監管機構、行業協會、自律組織或類似機構，或本集團本身已確定存在貪污案件。僅在對上訴作出裁決後，上訴程序中的案件才被視為結案。

Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored

This KPI concerns the anti-corruption and bribery policies and procedures the Group has in place to comply with and/or complement legal requirements.

Whistle-blowing refers to when one reports insider knowledge of illegal activities occurring within the Group. Whistle-blowers can be employees, suppliers, contractors, clients, or any individual who becomes aware of illegal or immoral business activities.

The following are relevant preventative measures and whistle-blowing practices adopted, implemented, and monitored by the Group:

- Anti-corruption policy, whistle-blowing policy, and anti-corruption management system are established to cover the entire operation of the Group concerning bribes in any form including kickbacks, political contributions, charitable contributions and sponsorship.

  Our anti-corruption policy states the objective which is to prohibit corruption, bribery, or malpractice; requirement for the compliance with anti-corruption laws and regulations; establishment of an anti-corruption management system to instil an anti-bribery culture within the Group and implement appropriate controls, which in turn increase the chance of detecting corruption and bribery and reduce these incidences.

  Our whistle-blowing policy states the activities that constitute misconduct or malpractice, false report, making a report, reporting channel, confidentiality, and investigation procedures.

- With reference to ISO 37001 – anti-bribery management systems including risk assessment has been adopted.

描述防範措施及舉報程序，以及相關執行及監察方法。

此關鍵績效指標側重於本集團為遵守及／或補充法律要求而制定的反貪污和賄賂政策和程序。

舉報是指任何人士舉報本集團內部所發生非法活動的內幕消息。舉報人可為僱員、供應商、承包商、客戶或了解非法或不道德業務活動的任何人士。

以下為本集團已採納、實施及監測的相關預防措施及舉報慣例：

- 反貪污政策、舉報政策及反貪污管理制度涵蓋本集團有關任何形式賄賂（包括回扣、政治獻金、慈善捐款及贊助）的整個業務過程。

  本集團反貪污政策規定旨在禁止貪污、賄賂或瀆職；遵守反貪污法律法規的要求；建立反貪污管理體系，在本集團內部灌輸反賄賂文化並實施適當的控制措施，從而增加發現貪污和賄賂的機會並減少此類事件的發生。

  本集團的舉報政策已規定構成不當行為或瀆職、虛假報告、做出報告、報告渠道、保密和調查程序的活動。

- 已參照ISO 37001採用包括風險評估在內的反賄賂管理系統。

- The Group's legal counsel is responsible for the adoption of preventive measures and whistle-blowing procedures, our relevant heads of operating units are responsible for implementation of such measures and procedures; they are reporting to chief executive officer who is responsible for monitoring the compliance with such measures and procedures.

- 本集團法律顧問負責採取預防措施及舉報程序，相關業務單位負責人負責實施該等措施及程序；彼等向負責監察遵守該等措施和程序的行政總裁報告。

- We take preventive measures to narrow down the possibilities of corrupt behaviour, such as resolving conflict of interest, restrictions on receiving gifts or entertainment, and procedures to monitor compliance with prohibitions and restrictions, and performance of duties. Such preventive measures enhance integrity requirements for directors and staff concerning offering and acceptance of advantages and entertainment, and manage conflict of interest.

- 我們已採取預防措施，縮小貪污行為的可能性，如解決利益衝突、限制接受禮物或款待，以及制定程序，監測禁令和限制的遵守情況以及履行職責的情況。該等預防措施旨在提高董事及僱員有關提供和接受利益與款待的誠信要求，並管理利益衝突情況。

- We design and implement corruption prevention controls on high-risk areas or procedures, such as requesting for multiple quotations for purchasing items, authorization of supplier selection, preparation of bank reconciliation, and setting different authorization limits.

- 我們會針對高風險領域或程序設計實施反貪污控制，如採購專案的多次詢價、供應商甄選授權、銀行對賬準備、設定不同授權限額等。

- Channels for reporting on corruption or irregularities flow directly to a designated independent compliance function which has been actively communicated and can easily be accessed.

- 我們指定的獨立合規職能部門接受直接舉報貪污或違規行為，且該職能部門始終積極溝通，並且便於接洽。

- The Group transparently makes our anti-bribery and anti-corruption policies and procedures available for the access of relevant stakeholders including employees. Incidents, substantiated incidents, details of charitable contributions and sponsorship are also accessible to relevant stakeholders.

- 本集團以透明方式公佈我們的反賄賂和反貪污政策和程序，供包括僱員在內的持份者查閱。相關持份者也可獲得事件、經證實事件、慈善捐款和贊助的詳情。

- Leading indicators used to inform management and other stakeholders including investors about the Group's performance on preventive measures and whistle-blowing procedures are number of whistle-blowing incidents reported, number of whistle-blowing incidents concluded, and termination of employees as a result of corruption.

- 我們用於向管理層及其他持份者（包括投資者在內）通報本集團在預防措施和舉報程序方面表現的主要指標，包括舉報事件的數量、已審結舉報事件數量，以及因貪污而解僱僱員的數量。

– We set out clear and measurable targets that there is the least circumvention of our preventive measures or whistle-blowing procedures for the forthcoming years to facilitate continuous monitoring of our anti-bribery and anti-corruption practice.

– 我們已設定明確且可衡量的目標，即在未來數年內儘量減少規避我們預防措施或舉報程序的行為，以促進對我們反賄賂和反貪污慣例的持續監察。

Description of anti-corruption training provided to directors and staff

描述向董事及員工提供的反貪污培訓。

		2025 二零二五年	2024 二零二四年
		(Number of sessions) (課程數)	(Number of sessions) (課程數)
Number of training sessions	培訓課程數	1	1

For the year ended 31 December 2025, we provided a total of 1 hour of anti-corruption training to 7 directors and 19 staff members, the numbers of directors and staff members represent 100% of directors and staff members attended the training.

截至二零二五年十二月三十一日止年度，我們為7名董事及19名僱員提供了共計1小時的反貪污培訓，參加培訓的董事及僱員人數佔董事及僱員人數的比例為100%。

This KPI concerns anti-corruption training, which is essential for creating a healthy corporate culture.

此關鍵績效指標側重於反貪污培訓，反貪污培訓對於創造健康的企業文化至關重要。

The scope of training covers the fraud and bribery risks, and compliance with laws, regulations, code of conduct, anti-corruption policy, and anti-bribery policy, which are relevant and appropriate to the roles of audiences. Audiences include directors, staff, and applicable business partners. The means of training are live presentation, group-internet based (webcast) courses, or self-study courses. As a result of the training conducted, a culture of integrity, transparency, openness and compliance, as well as ethical behaviour in the workplace is noticeably enhanced. Communication and training build the internal and external awareness and the necessary capacity to combat corruption.

培訓範圍涵蓋欺詐和賄賂風險，以及遵守與受眾角色相關且適當的法律、法規、行為準則、反貪污政策和反賄賂政策。受眾包括董事、僱員和適用的業務合作夥伴。培訓方式包括現場演示、基於互聯網的集體(網路廣播)課程或自學課程。透過開展培訓，我們已顯著增強誠信、透明、開放和合規性文化以及工作場所的道德行為。溝通和培訓有助於培養內部和外部意識以及反貪污的必要能力。

- **Compliance with Relevant Laws and Regulations that Have a Significant Impact on the Group**

  For the year ended 31 December 2025, there were no confirmed non-compliance incidents or grievances in relation to bribery, extortion, fraud and money laundering.

- **遵守對本集團具有重大影響的相關法律及法規**

  截至二零二五年十二月三十一日止年度，並沒有任何與賄賂、勒索、欺詐及洗黑錢有關的已確認違規事件或申訴。

Community

Aspect B8: Community Investment

The Group is committed to contributing to the communities in which we operate, including community engagement to understand the needs of communities, and to ensure the Group's activities take into consideration of the communities' interest.

- **Labour Needs**

  The Group strives to enlarge the business operation so that we can hire more workers to utilize communities' available labour resources.

- **Community Activities**

  The Group encourages employees to participate in community activities, such as community health initiatives, sports, cultural activities, education and volunteer work.

- **Environmental Protection**

  All employees of the Group are encouraged to participate in environmental protection activities and raise the environmental awareness of people in the communities.

Focus areas of contribution

Local communities are persons or groups of persons living and working in any areas that are economically, socially or environmentally impacted either positively or negatively by the Group's operations. The local community can range from persons living adjacent to the Group's operations, to those living at a distance who are still likely to be impacted by these operations.

– We invest in local communities with the planned focus areas of education, environmental concerns, labour needs, health, culture, and sport.

社區

層面B8：社區投資

本集團致力支持我們營運所在的社區，包括社區參與，以了解社區的需要，並確保本集團活動考慮到社區的利益。

- **勞動力需求**

  本集團致力於擴大業務運營規模，以便本集團能夠僱用更多僱員來利用社區的可用勞動力資源。

- **社區活動**

  本集團鼓勵僱員參與社區活動，如社區健康倡議、體育運動、文化活動、宣傳教育及義工工作。

- **環境保護**

  本集團鼓勵全體僱員參與環保活動，以提高社區居民的環保意識。

專注貢獻範疇

當地社區是指該等生活和工作在受本集團業務積極或消極影響的經濟、社會或環境領域的個人或群體。當地社區可為鄰近本集團業務的人士，也可為遠離本集團業務但仍可能受其影響的人士。

– 我們投資於當地社區，並重點關注教育、環境問題、勞動力需求、健康、文化和體育領域。

- We identify activities or initiatives to invest in planned focus areas for people living in the local communities.
- The beneficiaries are people living in the local communities.
- The investments are intended to help avoid or mitigate negative impacts that the Group's operations or other issues have on local communities in connection with environmental or social impacts arising from our operations.
- Partner organizations are involved, they are selected based on the common goals or objectives of focus areas shared and managed to achieve the vision and value of partner organisations, and monitored for the consistent objectives and achievements among us.
- The investments are part of our ongoing program to contribute to the local communities for achieving our environmental and social objectives.
- Leading indicators used to inform management and other stakeholders including local community representatives about the Group's performance are volunteer hours, donations in cash, donations in kind, and public disclosure of results of environmental and social impact assessments, if applicable.

Resources contributed to the focus area

During the year ended 31 December 2025, the Group has not contributed resources to the focus areas, because the Group has undergone major personnel changes. During the year ended 31 December 2025, the Group had not participated in social services or charitable activities. The Group shall contribute resources to invest in local communities with planned focus areas in the future.

- 我們確定投資於當地社區居民計劃專注範疇的活動或計劃。
- 受益者為當地社區居民。
- 該等投資旨在幫助避免或減輕本集團的營運或其他問題對當地社區產生的負面影響(與本集團營運所產生的環境或社會影響有關)。
- 合作夥伴組織也參與其中,該等組織根據共同目標或重點領域的目標選擇,旨在實現合作夥伴組織的願景和價值觀,並就我們之間的一致目標和成就進行監察。
- 該等投資是我們為實現環境及社會目標而對當地社區作出貢獻的持續計劃的一部分。
- 我們用於向管理層及其他持份者(包括當地社區代表)通報本集團表現的主要指標包括義工時間、現金捐款、實物捐贈,以及環境及社會影響評估結果的公開披露(如適用)。

在專注範疇所動用資源

截至二零二五年十二月三十一日止年度,由於本集團進行了重大人事變動,故本集團並無為專注範疇動用資源。截至二零二五年十二月三十一日止年度,本集團並無參與社會服務或慈善活動。未來,本集團將在規劃專注範疇投入資源,投資當地社區。

