VC GROUP
滙盈集團

Value Convergence Holdings Limited
滙 盈 控 股 有 限 公 司

A Hong Kong listed company with stock code: 821
香港上市公司股票代號：821
www.vcgroup.com.hk

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



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

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ABOUT THIS REPORT

Value Convergence Holdings Limited (the "Company"), together with its subsidiaries (the "Group"), is pleased to present this Environmental, Social and Governance Report (the "Report") to provide an overview of the Group's management of significant issues affecting the operation, including environmental, social and governance issues. This Report is prepared by the Group with the professional assistance of APAC Compliance Consultancy and Internal Control Services Limited.

關於本報告

滙盈控股有限公司(「本公司」,連同其附屬公司統稱為「本集團」)欣然提呈本環境、社會及管治報告(「本報告」),以概覽本集團對影響營運的重大事宜的管理,包括環境、社會及管治事宜。本報告乃由本集團在亞太合規顧問及內控服務有限公司提供專業協助下編製。

PREPARATION BASIS AND SCOPE

This Report is prepared in accordance with Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") (the "Listing Rules") – "Environmental, Social and Governance Reporting Guide" and has complied with "comply or explain" provision in the Listing Rules.

This Report summarises the performance of the Group with respect to corporate environmental and social responsibility covering its operating activities which are considered as material by the Group – (i) provision of financial services comprising securities, futures and options brokering and dealing, financing services, corporate finance and other advisory services, asset management and insurance brokerage in Hong Kong; (ii) proprietary trading in Hong Kong; and (iii) property investment. With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken the initiative to formulate policies, record relevant data as well as implement and monitor measures. This Report shall be published both in Chinese and English on the website of the Stock Exchange. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

編製基準及範圍

本報告乃依照香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄C2－「環境、社會及管治報告指引」而編製,並已遵守上市規則的「不遵守就解釋」條文。

本報告概述本集團在企業環境及社會責任方面的表現,涵蓋本集團認為屬重大之經營活動－(i)於香港提供金融服務,包括證券、期貨及期權經紀及交易業務、融資服務、企業融資及其他顧問服務、資產管理及保險經紀業務;(ii)於香港從事自營買賣業務;及(iii)物業投資業務。為優化和改進本報告中的披露,本集團已採取措施制訂政策、記錄相關數據,以及實施和監察相關措施。本報告將於聯交所網站以中、英文版本刊發。中、英文版本如有任何歧義,概以英文版本為準。

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REPORTING PERIOD

This Report demonstrates our sustainability initiatives during the reporting period from 1 January 2025 to 31 December 2025.

報告期

本報告列載於二零二五年一月一日至二零二五年十二月三十一日報告期的可持續發展措施。

CONTACT INFORMATION

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by email to info@vcgroup.com.hk.

聯絡資料

本集團歡迎 閣下對本報告提出任何可持續發展措施方面的反饋，請電郵至info@vcgroup.com.hk與我們聯絡。

INTRODUCTION

The Group is an established financial services group committed to delivering premier financial services and products that fulfil various investment and wealth management needs of clients in the Greater China region. The core businesses of the Group are the provision of financial services comprising securities brokering and dealing, financing services, corporate finance and other advisory services, asset management and insurance brokerage; proprietary trading; and property investment.

緒言

本集團為擁有穩固基礎的金融服務集團，致力提供優質的金融服務及產品，以滿足大中華地區客戶在投資及財富管理方面的不同需要。本集團之核心業務為提供金融服務，包括證券經紀及買賣、融資服務、企業融資及其他顧問服務、資產管理及保險經紀業務；自營買賣業務；及物業投資業務。

Sustainable development is an integral part of the Group's business strategy in order to achieve business excellence and enhance capabilities for long-term competitiveness. The Group is committed to maintaining its operation in a responsible and value-optimising manner for stakeholders and the community by incorporating environmental, social and governance considerations into its operation. The sustainability strategy of the Group is based on compliance with the applicable legal requirements, principles of sustainability and opinions from stakeholders. The Group has established and implemented various policies to manage and monitor the risks related to the environment, employment, operating practices and community. Details of the management approach to sustainable development of different areas are illustrated in this Report.

可持續發展為本集團業務策略的組成部分，藉以取得業務上的卓越成就及提升維持長遠競爭力的能力。本集團在營運中亦會同時考量環境、社會及管治因素，從而致力以持份者和社區為先，以負責任及優化價值的方式經營。本集團之可持續策略乃以遵守適用法例規定、可持續原則及持份者意見為基礎。本集團已制定並實施各項政策，管理及監察與環境、僱傭、營運慣例及社區相關的風險。不同領域的可持續發展管理方針詳情於本報告中闡述。

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STAKEHOLDER ENGAGEMENT

The Group understands the success of the Group's business depends on the support from its key stakeholders, who (a) have invested or will invest in the Group; (b) have the ability to influence the outcomes within the Group; and (c) are interested in or affected by or have the potential to be affected by the impact of the Group's activities, products, services and relationships. It allows the Group to understand risks and opportunities. The Group will continue to ensure effective communication and maintain good relationship with each of its key stakeholders.

Stakeholders are prioritised from time to time in view of the Group's roles and duties, strategic plan and business initiatives. The Group engages with its stakeholders to develop mutually beneficial relationships and to seek their views on its business proposals and initiatives as well as to promote sustainability in the marketplace, workplace, community and environment.

The Group acknowledges the importance of intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to the Group's business and established various channels for communication. The following table provides an overview of the Group's key stakeholders, and various platforms and methods of communication are used to reach, listen and respond.

持份者參與

本集團明白本集團成功經營實有賴於其主要持份者的支持，主要持份者包括(a)已經或將會投資於本集團的人士；(b)有能力影響本集團事務結果的人士；及(c)對本集團的業務、產品、服務及關係涉及利益又或受其影響或可能受影響的人士。主要持份者的支持有助本集團明白有關風險與機遇。本集團將繼續確保與各主要持份者有效溝通及保持良好關係。

本集團不時因應其角色與職責、策略規劃及業務計劃對持份者作出重要性排序。本集團冀透過持份者的參與建立與持份者互惠互利的關係、諮詢彼等對本集團業務方案及計劃的意見，以及推動市場、工作場所、社區及環境的可持續發展。

本集團明瞭持份者對本集團業務活動的見解、查詢及持續關注甚為重要。本集團已辨識對本集團的業務而言屬重要的主要持份者，並已建立各種溝通渠道。下表概述本集團的主要持份者及各種接觸、聆聽和回應的平台及溝通方式。

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Key Stakeholders 主要持份者	Expectations 期望	Engagement Channels 參與渠道
Government **政府**	• Compliance with the laws and regulations 遵守法例及規例 • Proper tax payment 正當納稅 • Community participation 社區參與	• On-site inspections and checks 實地視察檢查 • Research and discussion through work conferences, work reports preparation and submission for approval 藉工作會議、工作報告編製及提交供相關政府部門審批以進行研究及討論 • Annual and interim reports 年度及中期報告 • Website 網站
Shareholders and Investors **股東及投資者**	• Return on the investment 投資回報 • Information disclosure and transparency 資訊披露及透明度 • Protection of interests and fair treatment of shareholders 保障股東權益及公平對待股東	• Annual general meeting and other shareholder meetings 股東週年大會及其他股東大會 • Annual and interim reports, announcements 年度及中期報告及公佈 • Meeting with investors and analysts, when necessary 於有需要時與投資者及分析師會面
Employees **僱員**	• Protection of the rights and interests 保障權利及利益 • Career development opportunities 事業發展機會 • Self-actualisation 自我實現 • Health and safety 健康及安全	• Training, seminars, briefing sessions 培訓、研討會、簡介會 • Intranet and emails 內聯網和電郵

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Key Stakeholders 主要持份者	Expectations 期望	Engagement Channels 參與渠道
Customers **客戶**	• Safe and high-quality services安全及高質量服務 • Stable relationship 穩定關係 • Information transparency 資訊透明度 • Business integrity and conduct 商業誠信及道德 • Data privacy 資料私隱	• Website 網站 • Annual and interim reports 年度及中期報告 • Email and customer service hotline 電郵及客戶服務熱線
Suppliers and Partners **供應商及夥伴**	• Long-term partnership 長期夥伴關係 • Honest cooperation 坦誠合作 • Fairness and openness 公平、公開 • Information resources sharing 資訊共享 • Risk reduction 降低風險	• Business meetings, supplier conferences, phone calls, interviews 業務會議、供應商座談會、電話溝通、訪談 • Regular meeting 定期會面 • Review and assessment 檢討及評估
Financial Institution **金融機構**	• Compliance with the laws and regulations 遵守法例及規例 • Information disclosure 與傳媒溝通	• Information disclosure 資訊披露 • Reports 報告
Media **傳媒**	• Transparent information 資訊透明度 • Communication with media 與傳媒溝通	• Websites of the Company and the Stock Exchange 本公司及聯交所網站
Public and Communities **公眾人士及社區**	• Career opportunities 就業機會 • Community involvement 社區參與 • Environmental responsibilities 環境責任 • Social responsibilities 社會責任	• Volunteering 義工 • Charity and social investment 慈善和社會投資 • Annual and interim reports 年度及中期報告

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Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

透過與持份者進行基本溝通，本集團了解到持份者的期望和關注。蒐集得的反饋讓本集團能夠作出更明智的決策，且能更好地評估及管理其產生的影響。

The Group has adopted the principle of materiality in the ESG reporting by understanding the key ESG issues that are important to the business of the Group. All the key ESG issues and key performance indicators (KPIs) are reported in the Report according to recommendations of the ESG Reporting Guide (Appendix C2 of the Listing Rules) and the GRI Guidelines.

本集團已透過了解對本集團業務而言屬重要的關鍵環境、社會及管治議題，於環境、社會及管治報告中採納重要性原則。所有關鍵環境、社會及管治議題及關鍵績效指標(KPI)已根據環境、社會及管治報告指引(上市規則附錄C2)及GRI指引的建議，於本報告中就作出匯報。

The Group has evaluated the materiality and importance in ESG aspects through the following steps:

本集團已透過以下步驟評估環境、社會及管治層面的重要性及重大性：

Step 1: Identification – Industry Benchmarking

- Relevant ESG areas were identified through the review of relevant ESG reports of the local and international industry peers.

- The materiality of each ESG areas was determined based on the important of each ESG area to the Group through internal discussion of the management and the recommendation of ESG Reporting Guide (Appendix C2 of the Listing Rules).

步驟1：識別－參考行業基準

- 透過審視本地及國際同業的有關環境、社會及管治報告，識別相關的環境、社會及管治範疇。

- 透過管理層內部討論及參考環境、社會及管治報告指引(上市規則附錄C2)的建議，根據各個環境、社會及管治範疇對本集團的重要程度，釐定各個環境、社會及管治範疇的重要性。

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Step 2: Prioritization – Stakeholder Engagement

- The Group discussed with key stakeholders on key ESG areas identified above to ensure all the key aspects were covered.

Step 3: Validation – Determining Material Issues

- Based on the discussion with key stakeholders and internal discussion among the management, the Group's management ensured that all the key and material ESG areas, which were important to the business development, were reported and in compliance with ESG Reporting Guide.

As a result of this process carried out in 2024, those important ESG areas to the Group were discussed in this Report.

步驟2：排序－持份者參與

- 本集團與主要持份者就上述已識別的關鍵環境、社會及管治範疇進行討論，以確保所有重要範疇獲得涵蓋。

步驟3：確認－釐定重要議題

- 根據與主要持份者的討論及管理層的內部討論，本集團管理層確保就所有對業務發展而言屬重要的關鍵及重要環境、社會及管治範疇作出匯報，並遵守環境、社會及管治報告指引。

本集團已於二零二四年進行上述程序，重要的環境、社會及管治範疇已在本報告內討論。

ESG GOVERNANCE

Board's oversight of ESG issues

Board's overall vision and strategy in managing ESG issues

The board of directors ("Board") has a primary role in overseeing the management of the Group's sustainability issues. During the Reporting Period, the Board and the ESG Committee spent significant time in evaluating the impact of ESG-related risks on the Group's operation and formulating relevant policy in dealing with the risks. The oversight of the Board is to ensure the management to have all the right tools and resources to oversee the ESG issues in the context of strategy and long-term value creation.

環境、社會及管治的治理

董事會對環境、社會及管治事宜的監督

董事會就管理環境、社會及管治事宜的整體願景及策略

董事會(「董事會」)的主要職責為監督本集團可持續發展事宜的管理。於報告期內，董事會與環境、社會及管治委員會投放大量時間評估環境、社會及管治的相關風險對本集團營運的影響，並就處理該等風險制定相關政策。董事會的監督工作旨在確保管理層擁有一切適用的工具及資源，好能根據策略並在創造長遠價值的前提下，監督環境、社會及管治事宜。

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ESG Committee

To demonstrate the Group's commitment to transparency and accountability, our Group has established an ESG Committee, which has clear terms of reference that set out the powers delegated to it by the Board. We highly value the opinions of each stakeholder and treat them as the cornerstone for the development of the Group. During the reporting period, the ESG Committee consisted of an Executive Director, Chief Financial Officer, Head of Legal and Compliance and Head of Human Resources and Administration.

The ESG Committee is primarily responsible for reviewing and supervising the ESG process, and risk management of the Group. Different ESG issues are reviewed by the ESG Committee at the meetings, which holds annually. During the Reporting period, the ESG Committee and the management reviewed the ESG governance and different ESG issues.

環境、社會及管治委員會

為展現本集團對透明度及問責性的承諾，本集團已成立環境、社會及管治委員會，其設有清晰的職權範圍，列明董事會向其賦予的權力。我們高度重視每位持份者的意見，並視彼等為本集團發展的基石。於報告期內，環境、社會及管治委員會由執行董事、財務總監、法律及合規主管以及人力資源及行政主管組成。

環境、社會及管治委員會主要負責審查及監督環境、社會及管治程序以及本集團的風險管理。環境、社會及管治委員會每年舉行一次會議審視各種不同的環境、社會及管治事宜。於報告期內，環境、社會及管治委員會與管理層審視了環境、社會及管治的治理以及各種不同的環境、社會及管治事宜。

Board's ESG management approach and strategy for material ESG-related issues

In order to better understand the opinions and expectations of different stakeholders on the Group's ESG issues, materiality assessment is conducted each year. We ensure various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has evaluated the materiality and importance in ESG aspects through the steps: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritization with stakeholder engagement; and (3) validation and determining material ESG issues based on results of communication among stakeholders and the management.

董事會針對重大的環境、社會及管治相關事宜的管理方針及策略

為了更有效了解各持份者對環境、社會及管治事宜的意見及期望，本集團每年均會進行重要性評估，並保證會利用不同平台及溝通渠道來接觸、聆聽及回應主要持份者的意見。透過與持份者進行基本溝通，本集團了解到持份者的期望和關注。蒐集到的反饋讓本集團能夠作出更明智的決定，且能更好地評估及管理其產生的影響。

本集團已透過以下步驟評估環境、社會及管治層面的重要性及重大性：(1)參考行業基準來識別重大的環境、社會及管治範疇；(2)透過持份者參與來釐定對關鍵環境、社會及管治範疇的處理優次；及(3)根據持份者與管理層的溝通結果確認及釐定重大的環境、社會及管治事宜。

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Hence, this can enhance understanding of their degree and change of attention to each significant ESG issue, and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our material assessment were discussed in this Report.

因此，我們能更加了解各項重要的環境、社會及管治事宜並調整我們對各項事宜的關注，讓我們能更全面規劃未來可持續發展工作。於重要性評估中識別到的重大及重要的環境、社會及管治範疇已在本報告內討論。

Board review progress against ESG-related goals and targets

The progress of target implementation and the performance of the goals and targets should be closely reviewed from time to time. Rectification may be needed if the progress falls short of expectation. Effective communication about the goals and target process with key stakeholders such as employees is essential, as this enables them to be engaged in the implementation process, and to feel they are part of the change that the company aspires to achieve.

董事會針對環境、社會及管治目標及指標的達成進度的審視

董事會應不時嚴格審視目標及指標的執行進度及其績效。倘進度未及預期，則可能代表需要作出糾正。與主要持份者(如僱員)就達成目標及指標的過程進行有效溝通乃相當重要，因為此舉可讓彼等參與執行的過程，使彼等感受到自己是本公司追求改變中的一份子。

Setting strategic goals for the coming three to five years enables the Group to develop a realistic roadmap and focus on results in achieving the visions.

本集團為未來三至五年設立策略目標，藉此建立切合現實的目標藍圖，著重對達成願景的成果。

Setting targets requires the ESG Committee to carefully examine the attainability of the targets which should be weighed against the Company's ambitions and goals. During the Reporting Period, our Group set targets on an absolute basis.

制定指標時，環境、社會及管治委員會須認真評估各指標的可行性，就此應對照公司志向及目標進行衡量。於報告期內，本集團制定硬性指標。

A. ENVIRONMENTAL ASPECTS

Mainly as a financial services provider, the principal business activities of the Group do not have a significant impact on the environment and natural resources. In spite of this, we are committed to continuously improving the environmental sustainability of its business by establishing relevant emission reduction and energy saving initiatives to manage its emissions and maintain green operations.

A. 環境層面

本集團主要為一家金融服務供應商，其主要業務活動對環境及天然資源並無重大影響。儘管如此，我們仍藉著制定相關節能減排措施以管理其排放及維持綠色營運，從而致力於不斷改進業務環境層面之可持續發展。

During the Reporting Period, the Group was not aware (2024: nil) of any specific laws and regulations that had significant impact on the Group related to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous waste.

於報告期內，本集團並無發現在氣體及溫室氣體排放、向水及土地排污、產生有害及無害廢棄物方面有任何不遵守相關法例及規例而對本集團造成重大影響之情況（二零二四年：無）。

A1. EMISSIONS

In the meantime, we have fully complied with all of the relevant environmental laws and regulations where we operate such as the Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611), and the Road Traffic Ordinance (Cap. 374) in Hong Kong and the Atmospheric Pollution Prevention and Control Law of the People's Republic of China (2015) in the PRC. Besides, no concluded case (2024: nil). regarding emissions was brought against us or our employees during the Reporting Period.

A1. 排放物

目前為止，我們已經全面遵守我們經營所在地之所有相關環境法律及法規，例如香港《汽車引擎空轉（定額罰款）條例》（第611章）及《道路交通條例》（第374章）以及中國《中華人民共和國大氣污染防治法（2015修訂）》。此外，於報告期內，並無任何針對我們或我們的僱員提出並已審結的涉及排放的案件（二零二四年：無）。

Air Pollutant Emissions

Regarding the business nature of the Group, the amount of air pollutant emissions is insignificant. The air pollutants emitted by the Group are mainly generated by the company vehicles. The increase in air pollutant emissions in 2025 was primarily due to an increase in business travel distances for a portion of the Group's vehicle fleet during the Reporting Period. Furthermore, the Group targets to reduce the emission of air pollutants by 5% by 2026.

空氣污染物排放

鑑於本集團之業務性質，空氣污染物排放數量極少。本集團所排放之空氣污染物主要源自公司汽車。二零二五年空氣污染物排放量增加，主要是由於報告期內本集團部分車隊之商務行車距離增加。此外，本集團的目標是於二零二六年或之前將空氣污染物排放量減低5%。

The detail of air pollutant emissions of the Group during the Reporting Period was as follows:

本集團於報告期內之空氣污染物排放詳情如下：

Type of air pollutants 空氣污染物類別	Unit 單位	2025 二零二五年	2024 二零二四年
Nitrogen oxides (NO_x) 氮氧化物(NO_x)	kg 公斤	**37.50**	8.26
Sulphur dioxide (SO_2) 二氧化硫(SO_2)	kg 公斤	**0.15**	0.24
Particulate matter (PM) 懸浮粒子(PM)	kg 公斤	**2.76**	0.61

Greenhouse Gas ("GHG") Emissions

GHG is considered as one of the major contributors to the climate change and global warming. The Group recognises that climate change is gradually concerned by the community as it affects our daily life and poses a risk to its business. Hence, the Group is committed to mitigating the effects of climate change and protecting the health of employees.

溫室氣體(「溫室氣體」)排放

溫室氣體被視為造成氣候變化及全球暖化的主要因素之一。本集團意識到，由於氣候變化影響我們的日常生活且對業務構成風險，故此已逐漸受到社區關注。因此，本集團致力減輕氣候變化的影響，同時保障僱員的健康。

Regarding the GHG emissions of the Group, direct emissions (Scope 1) and indirect emissions (Scope 2) are mainly resulted from combustion of fuels in vehicles and purchased electricity respectively. Giving the majority of the GHG emissions of the Group come from energy consumption, the Group tackles the carbon footprint by lowering the energy consumption in our business operations.

就本集團溫室氣體排放而言，直接排放(範圍1)與間接排放(範圍2)主要來自燃燒汽車燃料及外購電力。鑑於本集團大部份溫室氣體排放均來自能源消耗，本集團藉著減少業務營運中的能源消耗以減少碳足跡。

We place great emphasis on improving energy efficiency and reducing energy consumption so as to reduce GHG emissions. We have adopted energy saving initiatives mentioned in the section "Use of Resources" of this Report.

我們十分重視提高能源效益及減少能源消耗，藉以減低溫室氣體排放。我們已採納本報告「資源使用」一節所述的節能措施。

The Group continues to explore other business and investment opportunities in the PRC in order to strengthen the revenue base of the Group. Hence, employees may be required to travel to the PRC on business trips. We strive to reduce the GHG emissions associated with business air travel and encourage employees to conduct video conferences when practicable to reduce the number of required business air travel. The decrease in the total GHG emission in 2025 was mainly attributable to the effective energy-saving policies that were implemented effectively during the Reporting Period. Furthermore, the Group targets to reduce GHG emissions by 5% by 2026.

本集團不斷開拓中國市場之其他業務及投資機遇，以鞏固本集團之收益基礎。因此，僱員或須前往內地公幹。為致力減少與乘坐飛機出差相關的溫室氣體排放，我們務求減少乘坐飛機出差的次數，並且鼓勵僱員盡可能進行視像會議。於二零二五年溫室氣體總排放量減少，主要是由於在報告期內有效落實節能政策。此外，本集團的目標是於二零二六年或之前將溫室氣體排放量減低5%。

The detail of GHG emissions of the Group during the Reporting Period was as follows:

本集團於報告期內之溫室氣體排放詳情如下：

Type of GHG emission 溫室氣體排放類別	Unit 單位	2025 二零二五年	2024 二零二四年
Scope 1[1] 範圍1[1]	tonnes of CO_2-e 公噸二氧化碳當量	**27.97**	43.51
Scope 2[2] 範圍2[2]	tonnes of CO_2-e 公噸二氧化碳當量	**48.12**	48.24
Scope 3[3] 範圍3[3]	tonnes of CO_2-e 公噸二氧化碳當量	**21.24**	N/A 不適用
Total GHG emission (Scope 1 + Scope 2 only) **溫室氣體總排放量** （僅範圍1及範圍2）	**tonnes of CO_2-e** **公噸二氧化碳當量**	**76.09**	91.75
GHG emission intensity (Scope 1 + Scope 2 only) 溫室氣體排放密度 （僅範圍1及範圍2）	tonnes of CO_2-e/area in sq. ft. 公噸二氧化碳當量／平方呎面積	**0.011**	0.009

1 Scope 1: Direct emission from sources that are owned or controlled by the Group.
2 Scope 2: Indirect emissions from the generation of purchased electricity consumed by the Group.
3 Scope 3 emissions refer to other indirect emissions that occur in the value chain of the Group. This represents the Group's first year of Scope 3 disclosure, calculated in accordance with the GHG Protocol standard based on currently available data. The main source currently is business travel. The Group will continue to enhance data collection methodologies in future reporting periods.

1 範圍1：來自本集團擁有或控制的來源的直接排放。
2 範圍2：來自本集團所消耗外購電力的發電過程的間接排放。
3 範圍3排放量指其他發生於本集團價值鏈的間接排放。這是本集團首次披露範圍3排放量，其乃依據《溫室氣體核算體系》標準，並基於目前可得數據進行計算。目前主要來源為商務差旅。本集團將在未來報告期間持續改進數據收集方法。

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Hazardous and Non-hazardous Wastes

The Group recognises the importance of waste reduction. Waste management measures have been introduced to minimize the amount of waste generated and the impact on environment. Under its business operation nature, no hazardous waste was generated (2024: nil) during the Reporting Period.

During the Group's operation, paper waste accounts for a major part of the non-hazardous wastes generated by the Group. We take the initiative to reduce waste by implementing different measures. Generally, we have engaged qualified recycling companies to collect and handle the waste under the Waste Disposal Ordinance (Cap. 354) in Hong Kong and the Prevention and Control of Environmental Pollution by Solid Waste (2020 Revision) Law in the PRC. We endeavour to minimise paper consumption during operation and strengthen the environmental awareness of employees to mitigate paper waste.

As such, we have introduced various paper reduction measures. Reports such as annual reports and interim reports, and stationeries such as envelopes, letterheads and business cards delivered to the shareholders of the Group are printed on environmental-friendly paper. Besides, default double-sided printing is set on printers to maximise paper usage. We also promote electronic communication to reduce paper consumption and engage paper recycling companies to collect waste paper for recycling.

有害及無害廢棄物

本集團深明減廢的重要性。我們已引入管理措施，務求盡量減少產生廢棄物的數量及對環境的影響。按我們業務營運的性質，於報告期內並無產生任何有害廢棄物(二零二四年：無)。

本集團之營運中，廢紙佔本集團產生之無害廢棄物的最大比重。我們藉著實行各種措施以達致減廢。一般而言，我們聘用合資格的回收公司根據香港《廢物處置條例》(第354章)及中國《固體廢物污染環境防治法(2020年修訂)》收集及處理廢棄物。我們努力減少營運用紙，並提高僱員的環保意識以減少廢紙。

為此，我們已引入多項減少用紙措施。寄發給本公司股東的年報及中期報告等報告、以及信封、信紙與咭片等文具，均以環保紙印刷。此外，打印機均預設為「雙面列印」，務求每一張紙均加以善用。我們亦提倡利用電子通訊以減少用紙，並且委聘回收公司回收廢紙再造。

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In addition to paper waste, used computer consumables and obsolete computer equipment account for the non-hazardous waste during the Group's operation. The used computer consumables such as ink and toner cartridges are collected and recycled by recycling companies. The obsolete computer equipment is either donated to charities or recycled by recycling companies. The decrease in non-hazardous waste in 2025 was mainly attributable to the effective implementation of waste reduction measures during the Reporting Period. Furthermore, the Group targets to reduce non-hazardous wastes by 5% by 2026.

除廢紙外，本集團營運產生的無害廢棄物亦包括用完的電腦消耗品及老舊電腦設備。墨水與碳粉盒等用完的電腦消耗品會交由回收公司收集回收。老舊電腦設備則會捐給慈善團體或由回收公司回收。於二零二五年之無害廢棄物量減少，主要是由於報告期內有效落實減廢措施。此外，本集團的目標是於二零二六年或之前將無害廢棄物減低5%。

The details of non-hazardous waste generated by the Group during the Reporting Period were as follows:

本集團於報告期內產生之無害廢棄物詳情如下：

Type of waste 廢棄物種類	Unit 單位	2025 二零二五年	2024 二零二四年
Non-hazardous waste generated 無害廢棄物	tonnes 噸	**0.7**	1.1
Non-hazardous waste generated intensity 無害廢棄物密度	tonnes/employee 噸／僱員	**0.01**	0.02

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A2. USE OF RESOURCES

The Group places great emphasis on ensuring efficient use of energy and resources. We aim to promote resource saving by adopting green office practices and motivating our employees to participate in resource conservation activities. The Group is also exploring the gradual transition of its vehicle fleet to electric vehicles as part of its ongoing efforts to reduce fuel consumption and lower carbon emissions.

Energy consumption

The energy consumption of the Group comes from purchased electricity for premises operation and fuel used by vehicles. In view of the scarcity of energy, the Group has advocated various energy conservation strategies. Computers and other electrical appliances are switched off when they are not in use. Lights and air conditioners are turned off when leaving the offices after work. We also encourage our employees to switch off non-essential lights during lunch breaks. Besides, employees are encouraged to maintain the temperature of air-conditioners at an energy-efficient level of 25 degrees Celsius. The decrease in total energy consumption in 2025 was mainly attributable to the effective implementation of energy saving policies during the Reporting Period. The Group targets to reduce energy consumption by 5% by 2026.

A2. 資源使用

本集團十分重視確保善用能源及資源。我們致力通過採納綠色辦公室實務及激勵僱員參加資源保護活動，提倡節約資源。電腦及其他電子設備在不需使用時亦應關掉以節省能源。作為其持續減少燃料消耗及降低碳排放努力之一部分，本集團亦正探索將其車隊逐步轉型為電動車。

能源消耗

本集團能源消耗主要來自營業場所使用的外購電力及汽車使用的燃料。鑑於資源稀缺，本集團提倡各種能源節約策略。電腦及其他電器設備在不使用時應予關掉。下班離開辦公室時關掉電燈及空調系統。我們亦鼓勵僱員於午膳時間關掉不必要的電燈。此外，我們鼓勵僱員將室內氣溫保持於攝氏25度這符合能源效益的水平。於二零二五年能源總消耗量減少，主要是由於在報告期內有效落實節能政策。此外，本集團的目標是於二零二六年或之前將能源消耗量減低5%。

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The details of the energy consumption of the Group during the Reporting Period were as follows:

本集團於報告期內之能源消耗詳情如下：

Type of energy 能源類別	Unit 單位	2025 二零二五年	2024 二零二四年
Purchased electricity 外購電力	MWh 兆瓦時	**72.91**	73.09
Petrol 汽油	MWh 兆瓦時	**57.00**	145.41
Total energy consumption **能源總消耗量**	**MWh** **兆瓦時**	**166.37**	218.5
Energy consumption intensity 能源消耗密度	MWh/area in sq. ft. 兆瓦時／平方呎面積	**0.023**	0.021

Water consumption

The business of the Group is operated in leased office premises where the water supply is solely controlled by the building management company of Hong Kong and the PRC office. In this case, it is not feasible for us to provide water consumption data as there is no separate sub-meter to record the water consumption data for offices in Hong Kong and the PRC. Water consumption mainly comes from the personal consumption of employees for personal hygiene and it is not significant to the Group's business. The Group strictly complied with the Water Pollution Control Ordinance (Cap. 358) during the Reporting Period. Besides, the PRC subsidiaries strictly complied with the Water Pollution Prevention and Control Law of the PRC during the Reporting Period.

用水

本集團租用辦公場所經營業務，供水完全由香港樓宇管理公司及中國辦事處控制。在此情況下，本集團無法提供用水數據，因為並無獨立的分表來記錄香港及中國辦事處之用水數據。用水僅與僱員個人衛生所需有關，對本集團業務而言並不重大。本集團於報告期內嚴格遵守香港法例第358章《水污染管制條例》。另外，中國附屬公司於報告期內嚴格遵守中國《水污染防治法》。

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A3. THE ENVIRONMENT AND NATURAL RESOURCES

Regarding the business nature of the Group, the Group acts as a responsible corporate citizen by complying with all the applicable regional environmental laws and regulations for our business activities in the PRC. The Group is not aware of any significant impact of its business activities on the environment and natural resources. With the aforementioned green office practices implemented to reduce air pollutants and GHG emissions, waste generation and resource consumption, the Group strives to enhance environmental sustainability and minimise the impacts on the environment.

A3. 環境及天然資源

鑑於本集團之業務性質，本集團作為負責任的企業公民，其在中國之業務活動均遵守所有適用的地區環境法律及法規。本集團並無發現業務活動有對環境及天然資源造成任何重大影響。憑藉上述減少空氣污染物及溫室氣體排放、產生廢棄物及消耗資源之綠色辦公室實務，本集團致力達致可持續環境及盡量減少對環境造成之影響。

B. SOCIAL ASPECTS

B1. EMPLOYMENT

The Group believes that people are the most valuable assets and resources to the continuing development and success of the Group. As such, we aim to attract and retain talents, maintain a safe and equal working environment for our employees, provide development opportunities and promote the health and well-being of its employees to ensure that our value of creating a rewarding and vibrant work environment is live out. The staff handbook covers our standards in respect of compensation and dismissal, recruitment and promotion, working hours, rest periods and other benefits and welfare which comply with the Labour Law of the People's Republic of China, Labour Contract Law of the People's Republic of China and other relevant laws and regulations of Hong Kong.

B. 社會層面

B1. 僱傭

本集團相信，人力是推動本集團持續發展及取得成功的最重要資產和資源。因此，我們致力吸引及挽留人才，為僱員營造安全而平等的工作環境，提供發展機會及促進僱員的身心健康，務求確保能實現集團創造一個有利而充滿活力的工作環境這價值觀。僱員手冊涵蓋本集團就補償及解僱、聘用及擢升、工時、休息時間及其他待遇及福利之準則，其符合《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及香港其他相關法律及規例。

During the Reporting Period, the Group was not aware (2024: nil) of any non-compliance with the relevant laws and regulations that had a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

於報告期內，本集團並無發現在補償及解僱、聘用及擢升、工時、休息時間、平等機會、多元化、反歧視及其他待遇及福利方面有任何不遵守相關法例及規例而對本集團造成重大影響之情況（二零二四年：無）。

Anti-discrimination, Equal Opportunities and Diversity

The Group strives to construct a diverse and inclusive workplace where all its employees are treated with dignity and respect. We are dedicated to providing equal opportunity in all aspects of employment and maintaining a workplace that is free from discrimination or harassment against any individual on the basis of seniority, nationality, gender, age, marital status, disability, race, colour, religion or sexual preference. The Group fully complies with relevant laws and regulations, including but not limited to the Sexual Discrimination Ordinance (Cap. 480), the Family Status Discrimination Ordinance (Cap. 527), the Disability Discrimination Ordinance (Cap. 487), the Race Discrimination Ordinance (Cap. 602), the Labour Law of the PRC and the Labour Contract Law of the PRC.

反歧視、平等機會及多元化

本集團竭力建立多元化及包容的工作環境，全體僱員均同受尊重，一視同仁。我們致力於有關僱傭的各方面提供平等機會，營造一個任何員工均不會因資歷、國籍、性別、年齡、婚姻狀況、殘疾狀況、種族、膚色、宗教或性取向而受到歧視或騷擾的工作環境。本集團嚴格遵守相關法例及規例，包括(但不限於)香港法例第480章《性別歧視條例》、香港法例第527章《家庭崗位歧視條例》、香港法例第487章《殘疾歧視條例》、香港法例第602章《種族歧視條例》、中國《勞動法》及中國《勞動合同法》。

Remuneration and Promotion

Remuneration and promotion opportunities are crucial to retain and motivate employees in achieving key objectives of the Group. The Group provides remuneration and promotion opportunities for its employees according to their merits, qualifications, performance and competence, and in accordance with the Employment Ordinance (Cap. 57), the Minimum Wage Ordinance (Cap. 608) and the Labour Law of the PRC. We perform regular salary reviews by benchmarking jobs with relative market positions to ensure our remuneration practices are competitive and aligned with market rates. For the promotion of employees, we conduct performance appraisals at least once annually to evaluate the overall performances of employees. The data collected is used to serve as a reference in considering promotion.

薪酬及擢升

薪酬及擢升機會對挽留及激勵人才實現本集團關鍵目標而言至關重要。本集團根據僱員的功過、資歷、表現及能力，以及遵照香港法例第57章《僱傭條例》、香港法例第608章《最低工資條例》及中國《勞動法》提供薪酬及升遷機會。我們會參考市場上相關職位的薪酬而定期檢討薪金，確保其薪酬慣例具競爭力之餘亦符合市場水平。僱員升遷方面，我們會每年至少評核表現一次，以評估僱員的整體表現，所取得的數據會用作考慮擢升時的參考。

Other Benefits and Welfare

In order to motivate employees in the continued pursuit of the Group's goals and objectives, the Group has adopted a long-term incentive plan (share option scheme and share incentive award scheme) and short-term incentive plan (discretionary bonus). The share options, share awards and discretionary bonuses may be granted to eligible employees depending on the business performance of the Group and individual work performance in accomplishing objectives being laid out in the annual performance appraisal of employees.

In addition to incentive plans, the Group provides mandatory provident funds in accordance with the Mandatory Provident Fund Schemes Ordinance (Cap. 485), as well as sales commission to its employees. Employees are also entitled to holidays and leaves such as annual leave, marriage leave, maternity leave, paternity leave and compassionate leave. Recognising the importance of a work-life balance to a motivated and productive workforce, the Administration Department organises outdoor activities for employees to relax and promote a healthy lifestyle.

Furthermore, the Group is in strict compliance with the relevant laws and regulations in the PRC and Hong Kong, including the Employment Ordinance (Cap. 57), the Sex Discrimination Ordinance (Cap. 480) and the Race Discrimination Ordinance (Cap. 602), the Labour Law of the PRC and the Labour Contract Law of the PRC. During the reporting period, the Group was not aware (2024: nil) of any material non-compliance with those applicable laws and regulations.

其他待遇及福利

為激勵僱員不斷為本集團的宗旨和目標而努力，本集團已採納長期獎勵計劃(購股權計劃及股份獎勵計劃)及短期獎勵計劃(酌情花紅)。購股權、股份獎勵及酌情花紅會視乎本集團之業務表現以及僱員在達致年度評核所列目標的成績而發放。

除獎勵計劃外，本集團亦根據香港法例第485章《強制性公積金計劃條例》向僱員提供強制性公積金，亦會向僱員提供銷售佣金。僱員亦可享有年假、婚假、產假、侍產假及喪假等假期及休假。本集團深明工作與生活平衡對一個有活力和生產力的工作場所非常重要，因此行政部亦會舉辦戶外活動讓僱員放鬆心情及提倡健康的生活方式。

此外，本集團嚴格遵守中國及香港之相關法律及法規，包括香港法例第57章《僱傭條例》、香港法例第480章《性別歧視條例》、香港法例第602章《種族歧視條例》、中國《勞動法》及中國《勞動合同法》。於報告期內，本集團並無發現任何不遵守該等適用法律及法規之重大情況(二零二四年：無)。

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

As of 31 December 2025, the employee compositions (in percentage of employees) by gender, age group, geographical region, employment type and employment mode were as follows:

於二零二五年十二月三十一日，按性別、年齡段、地域、僱傭類型及僱傭方式劃分之員工構成（以佔僱員總數之百分比計）如下：

Employee compositions 員工構成	2025 二零二五年	2024 二零二四年
By gender 性別		
• Male 男性	**51%**	52%
• Female 女性	**49%**	48%
By age group 年齡段		
• Age 30 or below 30歲或以下	**16%**	18%
• Age 31-40 31至40歲	**13%**	16%
• Age 41-50 41至50歲	**27%**	30%
• Age 51 or above 51歲或以上	**43%**	36%
By geographical region地域		
• Hong Kong 香港	**92%**	86%
• PRC 中國	**8%**	14%
By employment category 僱傭類型		
• Senior management 高級管理層	**7%**	7%
• Middle management 中級管理層	**36%**	32%
• General staff 一般員工	**57%**	61%
By employment mode 僱傭方式		
• Full-time staff 全職員工	**100%**	100%
• Part-time staff 兼職員工	**–**	–

Below was the detailed breakdown of our employee turnover rate by gender, age group and geographical region during the Reporting Period:

以下為於報告期內按性別、年齡段及地域劃分之僱員流失率之詳細情況。

Employee turnover rate 僱員流失率	2025 二零二五年	2024 二零二四年
By gender 性別		
• Male 男性	**16%**	47%
• Female 女性	**13%**	69%
By age group 年齡段		
• Age 30 or below 30歲或以下	**10%**	100%
• Age 31-40 31至40歲	**24%**	100%
• Age 41-50 41至50歲	**12%**	38%
• Age 51 or above 51歲或以上	**15%**	15%
By geographical region 地域		
• Hong Kong 香港	**15%**	49%
• PRC 中國	**0%**	100%
Overall 整體	**15%**	51%

B2. HEALTH AND SAFETY

The Group places the highest priority on securing the health and safety of all its employees. We are in strict compliance with the Occupational Safety and Health Ordinance (Cap. 509) and the Occupational Safety, the Law of the PRC on the Prevention and Control of Occupational Diseases and the "Law of the People's Republic of China on Work Safety" (《中華人民共和國安全生產法》), to ensure occupational health and safety of its employees. We strive to provide and maintain a safe and healthy working environment for employees to protect them from work-related injuries.

B2. 健康及安全

本集團極為重視保障每一位僱員的健康及安全。我們嚴格遵守香港法例第509章《職業安全及健康條例》、中國《職業病防治法》及《中華人民共和國安全生產法》，確保僱員的職業健康及安全。本集團致力為僱員提供及維持一個安全健康的工作環境，以保障他們避免因工受傷。

The Group's Administration Department is responsible to monitor the workplace and ensure any unsafe situation is fixed promptly. We carry out the cleaning of carpets to provide a hygienic environment for employees. Besides, the air-conditioners are cleaned periodically to reduce the dust level of indoor air and increase the efficiency of the ventilation system. To enhance the safety awareness of employees, they are encouraged to participate in fire drills organised by the office's property management company to be prepared to respond in the event of an emergency. In order to protect the safety of employees under extreme weather, we have established special work arrangements for typhoon and rainstorm warnings.

本集團之行政部負責監察工作場所及確保任何不安全狀況均得到即時修正。我們不時清洗地氈，務求為僱員提供衛生的工作環境。此外，空調系統亦會定期清洗，以減低室內環境的塵埃水平及提高通風系統效能。而為了提高僱員的安全意識，集團亦鼓勵僱員參加由辦公室物業管理公司所舉辦之火警演習，為任何突發事件作好準備。為保障僱員在極端天氣下的安全，我們亦已制訂有關颱風及暴雨警告的特殊工作安排。

During the Reporting Period, the Group was not aware (2024: nil) of any non-compliance with the relevant laws and regulations that had a significant impact on the Group in providing a safe and healthy working environment.

於報告期內，本集團並無發現在提供安全及健康工作環境方面有任何不遵守相關法例及規例而對本集團造成重大影響之情況(二零二四年：無)。

The Group is committed to providing a healthy and safe workplace for all its employees. We conduct risk assessments to help our employees identify potential hazards to health and safety. During the Reporting Period, no concluded cases (2024: nil, 2023: nil) regarding health and safety brought against the issuer or its employees were noted.

本集團致力為全體僱員提供健康及安全的工作場所。我們進行風險評估，以幫助僱員辨別對健康及安全的潛在危害。於報告期內，並無發現任何針對發行人或其僱員提出並已審結的涉及健康及安全的案件(二零二四年：無，二零二三年：無)。

During the Reporting Period, there was no work injury case (2024: nil, 2023: nil) and lost day due to work injury (2024: nil, 2023: nil) in our business operation. There was no work-related fatality case (2024: nil, 2023: nil) during the Reporting Period.

於報告期內，我們的業務營運中並無發生工傷個案(二零二四年：無，二零二三年：無)及因工傷損失工作日數的情況(二零二四年：無，二零二三年：無)。於報告期內並無發生因工死亡個案(二零二四年：無，二零二三年：無)。

B3. DEVELOPMENT AND TRAINING

The Group considers the skills and knowledge of its employees as the key elements of the Group's continued business growth and success. As such, we encourage our employees to participate in training programs to enhance their skills and competencies to meet business needs and personal growth. The Compliance Department of the Group organises in-house training courses and provides updates on compliance and regulatory requirements to all employees, especially for the licensed persons who are registered under the Securities and Futures Ordinance.

In addition to in-house training, the Group provides training sponsorships for all full-time employees to act as motivations for employees to attend external training programs and obtain professional memberships. Employees are encouraged to attend external training programs offered by recognised and accredited institutes to update their professional knowledge and awareness of market trends.

The Group updates the financial knowledge of employees by providing all full-time employees with a daily market summary about the news of the local financial markets. It helps not only finance-related employees to discharge their duties, but also non-finance related employees to familiarise themselves with the Group's business.

B3. 發展及培訓

本集團認為僱員技能及知識是本集團業務持續發展及成功的關鍵。因此，我們鼓勵僱員參加培訓課程，藉以增長其技能及工作能力以配合業務需要及個人發展。本集團之合規部會為全體僱員(尤其是根據證券及期貨條例註冊之持牌人員)舉辦內部培訓課程，並向彼等提供有關合規事宜及監管規定的最新資訊。

除內部培訓外，所有全職僱員均會獲得培訓資助，以鼓勵僱員參加外界培訓課程及成為專業組織會員。集團亦鼓勵僱員參加由認可專業機構舉辦的外界培訓課程，以更新彼等之專業知識及留意市場動態。

本集團亦向所有全職僱員發放每日市場摘要，概述有關本地金融市場的消息，從而更新僱員的金融知識。這不僅有助金融相關業務的僱員執行職務，並非金融相關業務的僱員亦可對本集團業務有更深了解。

During the Reporting Period, the percentage of employees received training by gender and employment category was as follows:

於報告期內按性別及僱傭類型劃分的受訓員工比例如下：

Percentage of Employees Received Training 受訓員工比例	2025 二零二五年	2024 二零二四年
By gender 性別		
• Male 男性	**56%**	100%
• Female 女性	**61%**	96%
By employment category 僱傭類型		
• Senior management 高級管理層	**100%**	100%
• Middle management 中級管理層	**29%**	67%
• General staff 一般員工	**71%**	100%
• Contract/short term 合約／短期	**–**	–
Overall 整體	**58%**	100%

In addition, the composition of employees received training by gender and employment category during the Reporting Period was as follows:

此外，於報告期內按性別及僱傭類型劃分的受訓員工構成如下：

Composition of Employees Received Training 受訓員工構成	2025 二零二五年	2024 二零二四年
By gender 性別		
• Male 男性	**49%**	55%
• Female 女性	**51%**	45%
By employment category 僱傭類型		
• Senior management 高級管理層	**13%**	10%
• Middle management 中級管理層	**18%**	21%
• General staff 一般員工	**69%**	69%
• Contract/short term 合約／短期	**–**	–
Overall整體	**100%**	100%

The average training hours by gender and employment category during the Reporting Period was as follows:

於報告期內按性別及僱傭類型劃分的平均培訓時數如下：

Average Training Hours Received per Employee 每名僱員平均培訓時數	2025 二零二五年	2024 二零二四年
By gender 性別		
• Male 男性	**5.4**	10.9
• Female 女性	**5.4**	8.4
By employment category 僱傭類型		
• Senior management 高級管理層	**14.8**	17.5
• Middle management 中級管理層	**2.8**	6.8
• General staff 一般員工	**5.8**	10.3
• Contract/short term 合約／短期	**–**	–
Overall 整體	**5.4**	9.7

B4. LABOUR STANDARDS

The Group is committed to supporting the effective abolition of child labour and upholding the elimination of all forms of forced and compulsory labour. We adhere to the relevant laws and regulations, including the Employment Ordinance (Cap. 57), the Employment of Children Regulations (Cap. 57B), the Provision on the Prohibition of Using Child Labour Law (《禁止使用童工規定》) of the PRC, as well as strictly prohibits recruitment of child labour. During the recruitment process, applicants are required to present their identity documents to Human Resources Department for age verification as prevention of engaging child labour.

During the Reporting Period, the Group was not aware of any non-compliance (2024: nil) with relevant laws and regulations related to recruitment of child labour or forced labour practices.

B4. 勞工準則

本集團致力於支持有效禁止聘用童工及消除任何形式的強逼及強制勞工。我們遵守相關法例及規例，包括香港法例第57章《僱傭條例》、香港法例第57B章《僱用兒童規例》及中國《禁止使用童工規定》，並嚴禁聘用任何童工。招聘過程中，求職者須向人力資源部出示身份證明文件以核實年齡，藉以防止僱用童工。

於報告期內，本集團並無發現在僱用童工或強制勞工方面有任何不遵守相關法例及規例而對本集團造成重大影響之情況（二零二四年：無）。

B5. SUPPLY CHAIN MANAGEMENT

The Group strives to maintain long-term and stable relationships with suppliers who provide financial information solutions. In selecting suppliers, we take into consideration their prices, stabilities of trading platforms, customer services, capabilities and experiences, as well as sustainability performances. All suppliers are expected to operate in compliance with local environmental laws, ordinances and regulations, so as to reduce ecological impacts. During the Reporting Period, the Group had a total of 19 suppliers, of which 14 (2024: 14) were from Hong Kong and 5 (2024: 4) were from the PRC.

B5. 供應鏈管理

本集團致力與提供金融資訊解決方案的供應商維持長期而穩定的關係。在甄選供應商時，我們會考慮價錢、交易平台的穩定性，客戶服務、能力及經驗，以及可持續發展方面的績效。所有供應商均應遵守當地環境法律、條例及規例，以減少對生態環境之影響。於報告期內，本集團共有19間供應商，其中14間（二零二四年：14間）來自香港、5間（二零二四年：4間）來自中國。

B6. PRODUCT RESPONSIBILITY

Service quality is always of the utmost concern in the Group's operation. The Group continues to provide high quality services in order to meet the expectations of our clients and enhance their satisfaction.

The Group believes the opinions of its clients are valuable input for its continuous improvement and vital to its pursuit of excellence. We welcome opinions from customers by establishing designated channels such as facsimile and email. Upon the receipt of disputes and complaints, they are investigated and resolved promptly by the Group according to internal procedures.

B6. 產品責任

服務質素一向是本集團營運中最重視的一環。本集團持續提供優質服務，以符合客戶期望及使其稱心滿意。

本集團相信，客戶意見對不斷進度及力臻完美而言是寶貴的助力。我們已設立專門渠道，包括傳真及電郵，歡迎客戶提供意見。至於任何爭議及投訴，本集團甫接報即會依循內部程序調查及解決。

The Group is aware of the importance of handling customer information. We strictly comply with the Personal Data (Privacy) Ordinance (Cap. 486) and the Law of the PRC on the Protection of Consumer Rights and Interests, and take high precautions in ensuring their confidentiality to avoid misuse or leakage of personal data. The trading information of our clients is confidential and handled with due care. We have incorporated its requirements into the staff handbook and require employees to abide by the guidance on prohibiting any unauthorised disclosure of confidential information. During the Reporting Period, no material products and service-related complaints (2024: nil) were received, and no products sold or shipped (2024: nil) were subjected to recalls for safety and health reasons.

本集團深知妥善處理客戶資料的重要性。我們嚴格遵守香港法例第486章《個人資料(私隱)條例》及中國《消費者權益保護法》，並且採取嚴格措施保障客戶私隱，防止客戶個人資料遭挪用或外洩。客戶交易資料一概保密，並且會小心謹慎處理。我們已於僱員手冊中列明有關規定，並且規定僱員必須遵守有關禁止未經授權披露保密資料之指引。於報告期內，並無接獲關於產品及服務之重大投訴(二零二四年：無)，亦無已售或已運送之產品因安全與健康理由而須回收(二零二四年：無)。

The Group has always attached great importance to the protection of its intellectual property rights. We have registered domain names and various trademarks including "VC Group" in Hong Kong and Macau. Our domain names and trademarks are constantly monitored and renewed upon their expiration.

本集團一向十分重視保護其知識產權。我們已於香港及澳門註冊多個網域名稱及不同商標，包括「滙盈集團」。我們會定期監察其網域名稱及商標，並於到期時續期。

B7. ANTI-CORRUPTION

The Group is committed to upholding the high standards of business ethics and integrity. The Group strictly complies with relevant laws and regulations, including but not limited to the Prevention of Bribery Ordinance (Cap. 201) and the Criminal Law of the PRC enforced by the Independent Commission Against Corruption to prevent unethical pursuit.

B7. 反貪污

本集團致力維持高水平的商業道德及誠信。本集團嚴格遵守相關法例及規例，包括但不限於廉政公署執行的香港法例第201章《防止賄賂條例》及中國《刑法》，以防止不道德行為。

Our whistle-blowing policy allows whistleblowers to report any unlawful conduct, any incident of corruption, avoidance of internal controls, incorrect or improper financial or other reporting to the management.

我們訂有舉報政策，讓舉報人向管理層舉報任何不法行當、貪污事件、規避內部監控、錯誤或不當財務或其他報告。

In addition, all staff of the Group are provided with in house training on anti-money laundering activities. They are required to fully abide by the internal guidelines for customer screening and monitoring requirements, proper records keeping requirements, and reporting suspicious circumstances in accordance with the relevant laws, codes and guidelines issued by the regulatory authorities.

此外，本集團向全體僱員提供有關反洗錢活動之內部培訓。僱員須遵循有關客戶篩選與監察規定及妥善記錄規定之內部指引，並依據監管當局發出之相關法例、守則及指引報告任何可疑情況。

During the Reporting Period, the Group was not aware (2024: nil) of any non-compliance with the relevant laws and regulations that had a significant impact on the Group relating to bribery, extortion, fraud and money laundering.

於報告期內，本集團並無發現在賄賂、勒索、欺詐及洗錢方面有任何不遵守相關法例及規例而對本集團造成重大影響之情況（二零二四年：無）。

In 2025, the detailed breakdown of the number of persons who received training for anti-corruption and the training hours per person for anti-corruption by employment category was as follows:

於二零二五年，按僱傭類別劃分之反貪污受訓人士數目及每名人士平均反貪污培訓時長之詳細情況如下：

Anti-corruption Training 反貪污培訓	Number of employees received training 受訓員工數目		Number of training hours 培訓時數	
	2025 二零二五年	2024 二零二四年	**2025 二零二五年**	2024 二零二四年
By employment category 僱傭類型				
• Board members 董事會成員	**5**	4	**20**	12
• Senior management 高級管理層	**5**	4	**18**	14
• Middle management 中級管理層	**7**	9	**28**	36
• General staff 一般員工	**27**	37	**98**	122
Total 總計	**44**	54	**164**	184

B8. COMMUNITY INVESTMENT

As a socially responsible enterprise, the Group is constantly aware of the community needs and strives to bring a positive impact on community development. We encourage our employees to dedicate their time and skills to supporting local communities.

B8. 社區投資

作為一間對社會負責任的企業，本集團一直關注視區所需，並致力為社區發展作出貢獻。我們鼓勵僱員付出時間和技能以為本地社區出一分力。

C. CLIMATE RESILIENCE

Governance

Our Group addresses climate-related risks based on the nature of the risk to our operations. The physical impacts of climate change, including extreme weather events, may have immediate operational impacts and are treated as operational risks. Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, are discussed by the Group's ESG Committee and overseen by the Board.

Supported by our ESG Committee, our Board oversees climate-related issues and risks regularly during board meetings and ensures that they are incorporated into our strategy.

Our Board also seeks professional advice from external experts when necessary to better support the decision-making process.

Our ESG Committee provides effective governance for integrating and addressing ESG issues, including climate change, within our business. The ESG Committee is responsible for approving operational emissions targets for the Group and commissioning an ESG benchmarking, as well as a gap analysis exercise to identify gaps in both disclosure and policy relative to the best practice standards. Moreover, the ESG Committee works closely with the Group's different operation departments, intending to develop consistent and enhanced approaches on addressing ESG risk issues and reporting to the management.

C. 氣候韌性

管治

本集團根據營運風險的性質應對氣候相關風險。氣候變化的實體影響(包括極端天氣事件)可能會帶來即時的營運影響，並因此被視為營運風險。在董事會的監督下，本集團的環境、社會及管治委員會會探討各種長遠挑戰，例如新興的環境、社會及管治事宜及氣候相關風險及機遇等。

在環境、社會及管治委員會的支援下，董事會定期於董事會會議上審視氣候相關事宜及風險，並確保其納入我們的策略考慮之中。

董事會亦尋求外部專家於有需要時提供專業意見，以更有力地支持決策工作。

環境、社會及管治委員會在我們的業務範圍內為整合和解決環境、社會及管治事宜(包括氣候變化)進行有效治理。環境、社會及管治委員會負責批准本集團的營運排放目標以及制定環境、社會及管治基準，並進行差距分析，以找出披露方法及政策兩者與最佳常規標準之間的差距。此外，環境、社會及管治委員會與本集團各營運部門緊密合作，藉以制定具一致性及完善的方針，以處理環境、社會及管治風險事宜及向管理層匯報。

Strategy

Climate change risk forms part of our overall risk profile through its role in increasing the frequency and intensity of certain diseases, and the health and mortality impacts resulting from natural disasters. We assess the overall level of risk by taking into consideration a range of diverse risk factors across the many categories in our services range. This diversity of risk is combined with our business strategy and broad geographic footprint helps us mitigate risk and provide protection against the impacts of short-term climate change effects.

Besides, we continue to explore opportunities to engage our business partners and encourage them to develop climate resilience and reduce their operational carbon footprint by taking into consideration different climate-related scenarios, including a "2°C or lower scenario" through the following steps:

Step 1: Set Future Images Assuming Climate Change Effects

As climate change measures proceed, there is a possibility that the industry will be exposed to substantial changes, such as stricter policies including the introduction of and increases in carbon pricing, as well as advances in technology and changes in customer awareness.

In light of these climate change effects, based on the International Energy Agency ("IEA") scenarios and others, we developed multiple future images of the external environment that will surround our Group. With regard to the IEA scenarios, we put focus on the 2°C scenario (2DS) and pictured future images in cases where climate change measures do not progress and where such measures progress further "Beyond 2° C scenario".

策略

氣候變化風險增加若干疾病的患病率及嚴重程度，並加劇自然災害對健康及死亡率的影響，並因此構成我們整體風險的一部分。我們評估整體風險水平時，會考慮我們多個服務類別所涉及的一系列不同風險因素，並把這些不同風險納入我們的業務策略中。我們廣闊的地理版圖有助我們分散風險，並提供應對短期氣候變化影響的屏障。

此外，我們不斷發掘機會與我們的業務夥伴合作，並鼓勵彼等建立氣候抵禦力，減少業務營運所產生的碳足跡，並就此方面按照下列步驟來考慮不同氣候相關情境（包括「2°C或更嚴苛的情境」）：

第一步：假設氣候變化的影響以描繪未來景象

隨著氣候變化應對措施的落實，行業可能面臨重大變化，例如政策變得更嚴厲（包括引入及上調碳定價）、科技日益進步及客戶觀念改變。

因應這些氣候變化的影響，我們根據國際能源署（「IEA」）及其他機構制定的情境，對將會圍繞本集團的外部環境描繪了多種未來景象。就IEA的情境而言，我們專注於2°C情境(2DS)，並描繪了在氣候變化應對措施並無取得進展，以及在該等措施取得進展並「超越2°C情境」的情況下的未來景象。

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Step 2: Consider the Impacts

We considered the impacts on our Group for each of the future images developed in Step 1. We believe that in such a society, it will be possible to expand carbon dioxide reduction effects.

With regard to effects on our operations, the introduction of and increases in carbon pricing is anticipated, leading to the possibility of higher operational costs, particularly related to energy consumption in our leased offices.

On the other hand, in the case where climate change measures are not adequate throughout society, production interruptions and supply chain disruptions are likely to increase as a result of higher frequency and intensification of natural disasters such as flooding.

Step 3: Respond to the Strategies

Our Group will begin promoting the reduction of non-renewable energy in our daily operation. This strategy will allow for flexible and strategic responses to each demand for the regions where the emission factors of purchased electricity consumptions are high. By promoting real carbon emissions reductions throughout the world through comprehensive energy-saving policies and the introduction of renewable energy, we are working to achieve zero carbon emissions in our business.

We minimize carbon emissions through comprehensive energy-saving and the introduction of renewable energy. With respect to renewable energy in particular, we have set a new target, achieving a reduction rate for purchased electricity in the coming few years.

第二步：考慮各種影響

我們考慮了每一種在第一步描繪的未來景象對本集團產生的影響。我們相信以現時社會情況，將有可能擴大二氧化碳減排的效果。

有關我們營運所面對的影響，預料碳定價的引入及上調，將會導致營運成本的可能上升，尤其是與我們所租用的辦公場所的能源消耗有關的成本。

另一方面，在社會上下推行的氣候變化應對措施不足的情況下，諸如洪水等的自然災害的發生頻率及劇烈程度將會上升，可能令生產停頓及供應鏈中斷的情況增加。

第三步：對策

本集團將開始在日常營運過程中推廣減少使用不可再生能源。此策略將容許外購用電排放係數較高的地區，按自身各自的需求靈活地及策略性地作出應對。透過全面的節能政策及可再生能源的引入，我們推動全球實現真正的碳減排，並致力促進業務達成零碳排放。

我們採取全面節能及引入可再生能源以盡可能減少碳排放。尤其在可再生能源方面，我們已訂立新的指標，務求於未來數年減少外購電力的使用比率。

With regard to the ongoing confirmation of the suitability and progress of the Group's strategies, we believe that we will have opportunities for stable funding and sustainable increases in corporate value through appropriate information disclosure, and dialogue with institutional investors and other stakeholders.

就持續確認本集團策略的適切性及進展而言，我們相信，透過適當的資料披露以及與機構投資者及其他持份者對話，我們將有機會獲得穩定資金，並實現企業價值的可持續增長。

Risk Management

Our Group identifies the climate change related risks or tests the existing risk management strategies under climate change with the aid of risk assessment. Hence, the areas where new strategies are needed could be identified.

風險管理

本集團借助風險評估的幫助，識別氣候變化相關風險或測試氣候變化下的現有風險管理策略，並因此可識別出需要新策略的領域。

The risk assessment takes a standard risk-based approach using national data, local information and expert knowledge, which can identify how climate change may compound existing risks or create new ones. The risk assessment is conducted through the following steps:

風險評估採用標準的風險為本方針，利用國家數據、本地資料及專家知識，能夠確定氣候變化如何加劇現有風險或製造新風險。風險評估按以下步驟進行：

Step 1: Establish the context

- Objective/goal
- Scale
- Time frame
- Climate change scenario for most climate variables and sea level

第一步：確立背景

- 目標／目的
- 規模
- 時間範圍
- 針對大部分氣候可變因素及海平面的氣候變化情境

Step 2: Identify existing risk (past and current)

- Identify the record of the occurrence of climatic hazards in the past in the area
- Risk management strategies in place to tackle future occurrence of the hazard

第二步：識別現有風險（過去及現在）

- 識別區內過去發生的氣候危害事件
- 制定風險管理策略以應對未來發生的危害

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Step 3: Identify future risk and opportunities

- Explore climate change projections for the selected time frame(s) and emission scenario(s)
- Identify potential hazards
- Investigate whether any existing risk from Step 2 may get worse under future projected changes
- Identify new risks that can emerge under future projected changes

Step 4: Analyse and evaluate risk

- Identify a set of decision areas or systems (i.e., geographical areas, business operation, assets, ecosystems, etc.) that has the potential to be at risk in future

As outlined within the Governance section above, the Group has robust risk management and business planning processes that are overseen by the ESG committee to identify, assess and manage climate-related risks. The Group engages with government and other appropriate organizations in order to keep abreast of expected and potential regulatory and/or fiscal changes.

We continue to raise awareness of climate change in regard to monitoring of carbon and energy footprint in our daily operation. However, there remain gaps in understanding how such climate risks and opportunities may impact our operations, assets and profits. Our Group assesses how the business addresses climate change risks and opportunities and takes the initiative to monitor and reduce its environmental footprint. The Group continues to refine its approach to climate risk identification and integration as part of its ongoing commitment to enhancing resilience.

第三步：識別未來風險及機遇

- 探討於選定時間範圍內及選定排放情境下的預測氣候變化
- 識別潛在危害
- 調查於第二步識別的任何現有風險在未來的變化預測下是否可能加劇
- 識別於未來的變化預測中可能出現的新風險

第四步：分析及評估風險

- 識別未來可能面臨潛在風險的一系列決策領域或系統(即地理區域、業務營運、資產、生態系統等)

誠如上文「管治」一節所述，本集團具備穩健的風險管理及業務規劃流程，整個流程由環境、社會及管治委員會監督，以識別、評估及管理氣候相關風險。本集團與政府及其他有關機構進行溝通，以充分掌握預期及可能出現的監管及／或財政政策變動。

我們不斷提升對氣候變化的認知，在日常營運中監察碳及能源足跡。然而，在理解該等氣候風險及機遇如何影響我們的營運、資產及溢利上仍然存在認知不足的情況。本集團評估業務可如何應對氣候變化的風險及機遇，並主動監察並減少其環境足跡。作為持續提升韌性的一部分，本集團繼續優化其氣候風險識別及整合方針。

Significant Climate-related Issues

During the Reporting Period, the significant climate related physical risks and transition risks, which have impacted and/or may impact our Group's business and strategy in (i) operations, products and services, (ii) supply chain and value chain, (iii) adaptation and mitigation activities, (iv) investment in research and development, and (v) financial planning, as well as the steps taken to manage these risks, are as follows:

重大氣候相關事宜

於報告期內，在(i)營運、產品及服務、(ii)供應鏈及價值鏈、(iii)適應及緩解、(iv)投資於研發、及(v)財務規劃等方面對本集團業務及策略已經及／或可能產生影響的重大氣候相關實體風險及過渡風險，以及為管理該等風險而採取的措施載列如下：

Climate-related risks description 氣候相關風險的詳細描述	Time horizon 時間範圍	Financial impact 財務影響	Mitigation strategy 緩解策略
Physical Risk **實體風險**			
Acute physical risks 急性實體風險 • Increased severity and frequency of extreme weather events (e.g., typhoons, floods) may disrupt office operations, cause staff inability to report to work, and potentially impact critical IT infrastructure and data centres. 極端天氣事件(例如颱風、洪水)的嚴重程度及頻率上升，可能會中斷辦公室運作、導致僱員無法上班，並可能影響關鍵資訊科技基礎設施及數據中心的運作。	Short- to Medium-term 短至中期	• Operating cost increases due to loss of productive hours, overtime pay for critical staff, and costs for business continuity measures. 生產力損失、關鍵員工超時工作以及為維持業務連續性而採取的措施均導致營運成本增加。 • Capital expenditure may increase for backup systems (e.g., generators) or for relocating or reinforcing data and office facilities. 因安裝後備系統(例如發電機)或搬遷或加強數據及辦公設施而可能增加資本開支。	• Maintain and regularly test the Group's Business Continuity Plan (BCP), with specific procedures for extreme weather events. These plans are reviewed based on lessons learned from past incidents. 維持並定期測試本集團之業務連續性計劃，其中包含針對極端天氣事件的具體程序。這些計劃會基於過往事件的經驗教訓予以檢討。 • Implement and test remote working capabilities to ensure business operations can continue during disruptions. 實施並測試遠端工作功能，以確保在發生中斷時業務運作仍能持續。 • Ensure critical data is backed up securely off-site and review insurance coverage for business interruption. 確保關鍵數據已安全地備份至異地，並檢視業務中斷保險的承保範圍。

Climate-related risks description 氣候相關風險的詳細描述	Time horizon 時間範圍	Financial impact 財務影響	Mitigation strategy 緩解策略
Physical Risk **實體風險**			
Chronic physical risks 慢性實體風險 • Rising average temperatures and more frequent heatwaves may increase energy consumption for cooling in our offices. 平均氣溫上升及熱浪頻率增加，可能會導致辦公室的空調能源消耗增加。	Medium- to Long-term 中至長期	• Operating cost increases due to higher electricity consumption for air-conditioning. 空調耗電量增加導致營運成本上升。	• Implement and continuously improve energy efficiency programs as detailed in Section A2, including optimising HVAC schedules and maintaining equipment. 實施並持續改善第A2節所述的能源效率計劃，包括優化暖通空調系統的運行時間及設備保養。 • Monitor energy consumption and implement heat-stress protocols for staff, including flexible working arrangements where appropriate. 監測能源消耗，並為員工實施熱壓力應對措施，包括在適當情況下採取彈性上班安排。

Climate-related risks description 氣候相關風險的詳細描述	Time horizon 時間範圍	Financial impact 財務影響	Mitigation strategy 緩解策略
Transition Risk **過渡風險**			
Policy and legal risk 政策及法律風險 • Introduction of stricter energy efficiency standards for buildings or the implementation of carbon pricing mechanisms in Hong Kong and the PRC could increase the Group's operational costs. 若香港及中國內地引入更嚴格的建築物能源效益標準，或實施碳定價機制，本集團的營運成本可能會增加。	Medium- to Long-term 中至長期	• Operating costs may increase due to potential future energy/carbon taxes. 由於未來可能開徵能源稅或碳稅，營運成本可能增加。 • Compliance costs may increase to meet new reporting or building certification requirements for leased office spaces. 合規成本可能增加，以符合所租用辦公場所的報告或建築認證新要求。	• Proactively monitor policy developments in Hong Kong and the PRC related to building energy efficiency and carbon emissions. 積極關注香港及中國內地有關建築物能源效益及碳排放的政策發展。 • Engage with building management companies to understand the energy profile of our leased offices and advocate for energy-efficient building management. 與物業管理公司保持溝通，以了解我們所租用的辦公室的能源使用狀況，並提倡節能物業管理措施。

Climate-related risks description 氣候相關風險的詳細描述	Time horizon 時間範圍	Financial impact 財務影響	Mitigation strategy 緩解策略
Transition Risk **過渡風險**			
Market and Reputational risk 市場及聲譽風險 • Stakeholders, including investors and high-net-worth clients, are increasingly considering a company's ESG performance in their decision-making. A failure to manage climate risks could affect the Group's reputation and ability to attract and retain talent and clients. 持份者(包括投資者及高淨值客戶)在作出決策時,越來越多地將企業的環境、社會及管治表現納入考量。若未能妥善管理氣候風險,恐將影響本集團的聲譽,以及吸引和挽留人才及客戶的能力。	Medium- to Long-term 中至長期	• Revenue could be impacted if we are unable to meet the expectations of clients and investors regarding sustainability. 若我們無法滿足客戶及投資者對可持續發展的期望,收益可能會受到影響。 • Reputational damage could occur if the Group is perceived as not taking proactive steps on environmental management, affecting its brand value and market position. 若外界認為本集團未在環境管理方面採取積極措施,可能會造成聲譽受損,進而影響集團的品牌價值及市場地位。	• Communicate our ESG and climate efforts transparently through this report and other corporate communications. 透過本報告及其他企業通訊,透明地傳達我們在環境、社會及管治與氣候變化方面的工作。 • Continue to develop our ESG governance and management approach, setting and reviewing environmental targets as detailed in Sections A1 and A2. 持續完善我們的環境、社會及管治治理與管理方針,並依照第A1節及第A2節所述,制定及檢討環境目標。 • Engage with investors and key stakeholders to understand their ESG-related priorities. 與投資者及主要持份者進行溝通,以了解彼等優先關注的環境、社會及管治事項。

During the Reporting Period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

於報告期內，主要的氣候相關風險及其帶來之財務影響如下：

Detailed description of climate-related opportunities 有關氣候相關機遇的詳細描述	Financial Impact 財務影響
Resource efficiency 資源效益 • Implementing energy-saving initiatives in our offices (e.g., LED lighting, motion sensors, efficient IT equipment) and continuing to promote a "green office" culture among employees. 在辦公室實施節能措施（例如LED照明、動作感應器、高效率的資訊科技設備），並持續在僱員間推廣「綠色辦公室」文化。	• Operating costs reduce through lower energy consumption, enhancing operational efficiency. 透過降低能源消耗，營運效率得以提升，從而降低營運成本。
Products and services 產品及服務 • Developing and marketing our ESG credentials to clients, particularly those who value sustainable investment and business practices. 構建並向客戶宣傳我們的環境、社會及管治資質，特別是向該等重視可持續發展投資及商業實踐的客戶。	• Revenue growth potential by differentiating our services in the market and aligning with the values of our clients and investors. 透過在市場上實行服務差異化，並與客戶及投資者保持一致的價值觀，而實現收益增長潛力。
Resilience 韌性 • Integrating climate risk considerations into our business continuity planning ensures business stability and protects the Group's assets and reputation. 將氣候風險考量納入我們的業務連續性規劃，以確保業務穩定，以及保障本集團的資產及聲譽。	• Strengthened operational stability through proactive risk management and planning. 透過主動進行風險管理及規劃，加強了營運穩定性。 • Protection of reputation by demonstrating preparedness and resilience to stakeholders. 透過向持份者展現應變能力及韌性，使聲譽獲得保障。

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Metrics and Targets

Our Group adopts the key metrics to assess and manage climate-related risks and opportunities. The energy consumption and greenhouse gas (GHG) emissions indicators are the key metrics used to assess and manage relevant climate-related risks where we consider such information to be material and crucial for evaluating the impact of our operation on global climate change during the Reporting Period. Our Group regularly tracks our energy consumption and GHG emissions indicators to assess the effectiveness of emission reduction initiatives, as well as set targets to contribute to our effort to have minimal impact on global warming.

The details of the time frames over which the target applies and the base year from which progress is measured are described in section A1: "Emissions" and section A2: "Use of Resources" of this Report. Our Group adopts an absolute target to manage climate-related risks, opportunities and performance.

參數及目標

本集團利用多項關鍵參數來評估及管理氣候相關風險及機遇，其中能源消耗及溫室氣體排放指標為用作評估及管理有關氣候相關風險的關鍵參數，就評價我們的營運於報告期內對全球氣候變化所帶來的影響而言，我們視有關資料為重要及關鍵。本集團定期追蹤能源消耗及溫室氣體排放指標，以評估減排措施的成效，並設立目標以為減低對全球暖化的影響盡一分力。

有關目標的實現時限以及計量進度所用的基準年的詳情，載述於本報告第A1節「排放物」及第A2節「資源使用」內。本集團於處理氣候相關風險、機遇及表現上採用硬性目標。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING INDEX 環境、社會及管治報告索引

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
A. Environmental 環境		
A1: Emissions 排放物		
General Disclosure 一般披露		"Emissions"「排放物」
KPI A1.1 關鍵績效指標 A1.1	The types of emissions and respective emissions data 排放物種類及相關排放數據	"Emissions – Air Pollutant Emissions" 「排放物－空氣污染物排放」
KPI A1.2 關鍵績效指標 A1.2	Greenhouse gas emissions in total and, where appropriate, intensity 溫室氣體總排放量及(如適用)密度	"Emissions – Greenhouse Gas Emissions" 「排放物－溫室氣體排放」
KPI A1.3 關鍵績效指標 A1.3	Total hazardous waste produced and, where appropriate, intensity 所產生有害廢棄物總量及(如適用)密度	Not applicable to the Group's business. 不適用於本集團業務。
KPI A1.4 關鍵績效指標 A1.4	Total non-hazardous waste produced and, where appropriate, intensity 所產生無害廢棄物總量及(如適用)密度	"Emissions – Hazardous and Non-hazardous Wastes" 「排放物－有害及無害廢棄物」
KPI A1.5 關鍵績效指標 A1.5	Description of measures to mitigate emissions and results achieved 描述減低排放量的措施及所得成果	"Emissions – Greenhouse Gas Emissions" 「排放物－溫室氣體排放」
KPI A1.6 關鍵績效指標 A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved 描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果	"Emissions – Hazardous and Non-hazardous Wastes" 「排放物－有害及無害廢棄物」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
A2: Use of Resources 資源使用		
General Disclosure 一般披露		"Use of Resources"「資源使用」
KPI A2.1 關鍵績效指標 A2.1	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	"Use of Resources – Energy Consumption" 「資源使用－能源消耗」
KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity 總耗水量及密度	Not feasible for the Group to obtain water consumption data. 本集團無法取得用水數據。
KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency initiatives and results achieved 描述能源使用效益計劃及所得成果	"Use of Resources – Energy Consumption" 「資源使用－能源消耗」
KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved 描述求取適用水源上可有任何問題，以及提升用水效益計劃及所得成果	"Use of Resources – Water Consumption" 「資源使用－用水」
KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced 製成品所用包裝材料的總量及(如適用)每生產單位佔量	Not applicable to the Group's business. 不適用於本集團業務。
A3: The Environment and Natural Resources 環境及天然資源		
General Disclosure 一般披露		"The Environment and Natural Resources" 「環境及天然資源」
KPI A3.1 關鍵績效指標 A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	No significant impact of activities on the environment and natural. 並無發現業務活動有對環境及天然資源造成重大影響。

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
A4: Climate Change 氣候變化		
General Disclosure 一般披露		"Climate Resilience"「氣候韌性」
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact the issuer, and the actions taken to manage them 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動	"Climate Resilience"「氣候韌性」
B. Social 社會		
Employment and Labour Practices 僱傭及勞工常規		
B1: Employment 僱傭		
General Disclosure 一般披露		"Employment"「僱傭」
KPI B1.1 關鍵績效指標 B1.1	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	"Employment"「僱傭」
KPI B1.2 關鍵績效指標 B1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流失比率	"Employment"「僱傭」
B2: Health and safety 健康及安全		
General Disclosure 一般披露		"Health and Safety"「健康及安全」
KPI B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities 因工作關係而死亡的人數及比率	"Health and Safety"「健康及安全」
KPI B2.2 關鍵績效指標 B2.2	Lost days due to work injury 因工傷損失工作日數	"Health and Safety"「健康及安全」
KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored 描述所採納的職業健康與安全措施，以及相關執行及監察方法	"Health and Safety" – Care to Employees"「健康及安全－關懷員工」 "Health and Safety – Safety Precaution in Workplace" 「健康及安全－工作場所之安全防範措施」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
B3: Development and Training 發展及培訓		
General Disclosure 一般披露		"Development and Training" 「發展及培訓」
KPI B3.1 關鍵績效指標 B3.1	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	"Development and Training" 「發展及培訓」
KPI B3.2 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分，每名僱員完成受訓的平均時數	"Development and Training" 「發展及培訓」
B4: Labour Standards 勞工準則		
General Disclosure 一般披露		"Labour Standards"「勞工準則」
KPI B4.1 關鍵績效指標 B4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討招聘慣例的措施以避免童工及強制勞工	"Labour Standards"「勞工準則」
KPI B4.2 關鍵績效指標 B4.2	Description of steps taken to eliminate such practices when discovered 描述在發現違規情況時消除有關情況所採取的步驟	–
Operating Practices 營運慣例		
B5: Supply Chain Management 供應鏈管理		
General Disclosure 一般披露		"Supply Chain Management" 「供應鏈管理」
KPI B5.1 關鍵績效指標 B5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	"Supply Chain Management" 「供應鏈管理」
KPI B5.2 關鍵績效指標 B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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、以及有關慣例的執行及監察方法	"Supply Chain Management" 「供應鏈管理」

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

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
B6: Product Responsibility 產品責任		
General Disclosure一般披露		"Product Responsibility"「產品責任」
KPI B6.1 關鍵績效指標 B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全與健康理由而須回收的百分比	–
KPI B6.2 關鍵績效指標 B6.2	Number of products and service related complaints received and how they are dealt with 接獲關於產品及服務的投訴數目以及應對方法	–
KPI B6.3 關鍵績效指標 B6.3	Description and practices relating to observing and protecting intellectual property rights 描述與維護及保障知識產權有關的慣例	"Product Responsibility" 「產品責任」
KPI B6.4 關鍵績效指標 B6.4	Description of quality assurance process and recall procedures 描述質量檢定過程及產品回收程序	–
KPI B6.5 關鍵績效指標 B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored 描述消費者資料保障及私隱政策，以及相關執行及監察方法	"Product Responsibility" 「產品責任」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
B7: Anti-corruption 反貪污		
General Disclosure 一般披露		"Anti-corruption"「反貪污」
KPI B7.1 關鍵績效指標 B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the case 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	–
KPI B7.2 關鍵績效指標 B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored 描述防範措施及舉報程序，以及相關執行及監察方法	"Anti-corruption"「反貪污」
KPI B7.3 關鍵績效指標B7.3	Number of anti-corruption training provided to directors and staff 描述向董事及員工提供的反貪污培訓	"Anti-corruption"「反貪污」
Community 社區		
B8: Community Investment 社區投資		
General Disclosure 一般披露		"Community Investment"「社區投資」
KPI B8.1 關鍵績效指標 B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport) 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）	–
KPI B8.2 關鍵績效指標 B8.2	Resources contributed (e.g. money or time) to the focus area 在專注範疇所動用資源（如金錢或時間）	–

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Climate Resilience 氣候韌性		
Governance 管治	a. Describe the board's oversight of climate-related risks and opportunities. 描述董事會對氣候相關風險與機會的監督情況。 b. Describe the management's responsibilities in overseeing climate related risks and opportunities. 描述管理層在評估和管理氣候相關風險與機會的角色。	"Governance" 「管治」
Strategy 策略	a. Describe the climate-related risks and opportunities over different time horizons. 描述不同時間範圍的氣候相關風險與機會。 b. Describe the impacts of the climate related risks and opportunities on the organization's financial performance and business model, and their mitigation measures. 描述氣候相關風險與機會對組織的財務表現及業務模式的衝擊，以及其緩解措施。 Describe the resilience of the organisation's strategy, considering various climate-related scenarios, including a global average temperatures 3°C or lower scenario. 描述組織在策略上的韌性，並考慮不同氣候相關情境（包括3°C或更低的全球平均氣溫）。	"Strategy" 「策略」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Risk Management 風險管理	a. Describe the organisation's processes for identifying, assessing and managing climate related risks. 描述組織在氣候相關風險的識別、評估和管理流程。 Describe how the processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management. 描述氣候相關風險的識別、評估和管理流程如何整合在組織的整體風險管理制度。	"Risk Management" 「風險管理」
Metric and Targets 參數及目標	a. Describe the metrics used by the organisation to assess climate-related risks and opportunities. 描述組織評估氣候相關風險與機會所使用的指標。 b. Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions. 描述範圍1、範圍2和範圍3(如適用)溫室氣體排放和相關風險。 Describe the climate-related targets to manage the risks and opportunities and performance against targets. 描述組織在管理氣候相關風險與機遇所使用的目標，以及落實該等目標的表現。	"Metric and Targets" 「參數及目標」