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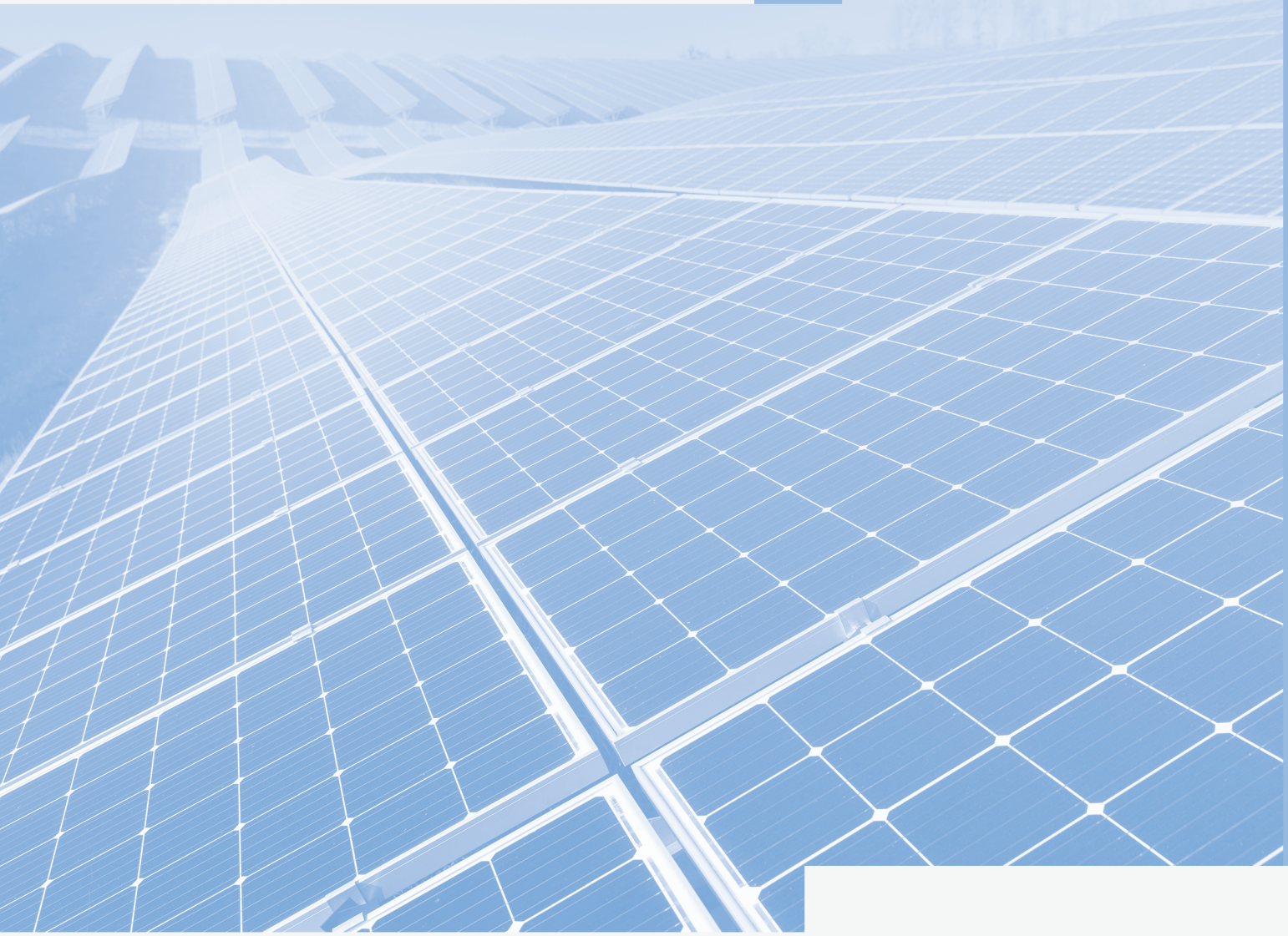
CHINA SMARTER ENERGY GROUP HOLDINGS LIMITED

中國智慧能源集團控股有限公司

(Incorporated in Bermuda with limited liability)

（於百慕達註冊成立之有限公司）

(Stock Code 股份代號：1004)



2025

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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1. ABOUT THIS REPORT

China Smarter Energy Group Holdings Limited (the "Company"), together with its subsidiaries (collectively the "Group" or "we"), is principally engaged in the solar energy business and operates solar power plants in the People's Republic of China ("PRC"). This Environmental, Social and Governance ("ESG") Report (the "ESG Report") is issued by China Smarter Energy Group Holdings Limited to the Company's and the Group's stakeholders, with a view to providing an overview of the Group's sustainability policies, initiatives and performance.

1.1 Reporting Scope and Period

The preparation and presentation of the information contained herein have been undertaken with reference to the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules"). This ESG Report covers the Group's sustainability work during the period from 1 January 2025 to 31 December 2025 (the "Reporting Period" or the "Year").

The Group is committed to continuously improving its business practices to minimize its environmental footprint during operations, thereby creating sustainable long-term value for stakeholders. We firmly believe that a comprehensive ESG approach and measures are crucial to the Company's sustainable development and help enhance the Group's overall investment value and return potential.

1.2 Reporting Principles

In preparing this ESG Report, the Group has adhered to the following four reporting principles prescribed under the ESG Reporting Code:

i. Materiality: The ESG Report should disclose issues that have a material impact on the economy, environment and society, or which may affect stakeholders' assessments and decisions.

ii. Quantitative: The ESG Report should disclose key performance indicators ("KPIs") with measurable data, enabling effective assessment and articulation of the Group's ESG policies and management systems.

1. 有關本報告

中國智慧能源集團控股有限公司(「本公司」)及其附屬公司(統稱「本集團」或「我們」)主要從事太陽能業務並於中華人民共和國經營太陽能發電站。本環境、社會及管治(「環境、社會及管治」)報告(「環境、社會及管治報告」)由中國智慧能源集團控股有限公司向本公司及其附屬公司持份者發表,旨在概述本集團可持續發展之政策、措施及績效。

1.1 報告範疇及區間

本環境、社會及管治報告內相關資料的編製及呈列已根據香港聯合交易所有限公司證券上市規則(「上市規則」)附錄C2所載之環境、社會及管治報告守則(「環境、社會及管治報告守則」)編製。環境、社會及管治報告闡述本集團於二零二五年一月一日至二零二五年十二月三十一日期間(「報告期」或「本年度」)之可持續發展工作。

本集團致力持續改進業務常規,務求將營運過程中的環境足跡減至最低,為持份者創造可持續的長遠價值。我們堅信,完善的環境、社會及管治(ESG)方針與措施,對企業的可持續發展至關重要,並有助提升本集團的整體投資價值與回報潛力。

1.2 報告原則

本集團根據環境、社會及管治報告守則中規定之以下四項報告原則編製本環境、社會及管治報告:

i. 重要性:環境、社會及管治報告應披露本集團對經濟、環境及社會有重大影響之議題,或影響持份者評估及決定之範疇。

ii. 量化:環境、社會及管治報告應披露關鍵績效指標之計量,以及確保以有效方式評估和闡明本集團之環境、社會及管治政策及管理體系。

iii. Balance: The ESG Report should present, in an objective manner, the impacts of the Group's business operations to provide a comprehensive view of our sustainability performance, including both positive and negative information.

iv. Consistency: The ESG Report should adopt methodologies consistent with those used in prior years, specify any changes to reporting methods, and explain other relevant factors that may affect meaningful comparison.

For details of the Group's corporate governance practices, please refer to the "Corporate Governance Report" set out in the Group's Annual Report 2025.

1.3 Feedback

We recognize that stakeholders' valuable views are essential to the Group' s development. Should you have any questions or suggestions, please email us at info@cse1004.com to share your comments on how we may further improve our ESG performance.

2. SUSTAINABILITY GOVERNANCE

2.1 Board Statement on Environmental, Social and Governance

The Board of Directors (the "Board") of the Group deeply understands the critical impact of Environmental, Social and Governance (ESG) factors on the long-term development of the enterprise and has integrated ESG concepts into its overall strategic planning and daily operational decision-making. The Board holds the highest supervisory responsibility for ESG matters, comprehensively leading the formulation and implementation of relevant strategies, ensuring the effective execution of policy frameworks and action plans, and continuously enhancing the Group's performance in compliance management and sustainable development.

iii. 平衡：環境、社會及管治報告應客觀呈列本集團業務經營之影響，以全面反映本集團之可持續發展表現，包括正負面資訊。

iv. 一致性：環境、社會及管治報告應採用過往年度採納之方法，註明經修訂呈報方法，及說明將影響有意義對比之其他相關因素。

有關本集團之企業管治常規，請參閱本集團二零二五年年報所載之「企業管治報告」。

1.3 意見回饋

我們深信，持份者的寶貴意見對本集團之發展至關重要。倘閣下有任何問題或建議，請發送電子郵件至info@cse1004.com，為改善本集團之環境、社會及管治表現提供意見。

2. 可持續發展治理

2.1 董事會關於環境、社會及管治的聲明

本集團董事會深明環境、社會及管治（ESG）因素對企業長遠發展的關鍵影響，並已將ESG理念融入整體戰略規劃與日常營運決策之中。董事會肩負ESG事宜的最高督導責任，全面領導相關策略的制定與執行，確保政策框架及行動方案得以有效落實，持續提升本集團在合規經營與可持續發展方面的表現。

The Board is responsible for identifying and assessing material ESG issues, systematically reviewing related risks and opportunities, and formulating targeted governance measures based on the priority of these issues. This ensures the diligent fulfillment of corporate responsibilities and the steady creation of long-term value. We actively participate in the decision-making process for significant matters, covering strategic direction, target setting, and performance monitoring, to ensure the Group can respond promptly to regulatory changes and market expectations, maintaining a forward-looking perspective.

董事會負責識別及評估重大ESG議題，系統審視相關風險與機遇，並按議題的優先次序制定針對性的管治措施，以確保企業責任的切實履行及長期價值的穩健創造。我們積極參與重大事項的決策過程，涵蓋策略方向、目標訂立及績效監察等環節，確保本集團能適時回應監管變化及市場期望，保持前瞻視野。

At the implementation level, the Board authorizes management to drive the execution of ESG policies and requires management to continuously review operational performance, regularly report on progress, and propose recommendations for improvement. The Board periodically reviews the overall ESG governance structure and risk management mechanisms, monitors the effectiveness of the implementation of various measures, paying particular attention to the impact of climate change and other significant sustainable development challenges on the Group.

在執行層面，董事會授權管理層負責推動ESG政策的落地實施，並要求管理層持續檢視營運表現，定期匯報進展情況及提出優化建議。董事會則定期檢討整體ESG管治架構及風險管理機制，監察各項措施的推行成效，尤其關注氣候變化及其他重大可持續發展挑戰對集團的影響。

The Board continuously strives to strengthen the ESG governance foundation, enhance the transparency of information disclosure, and improve communication and interaction with stakeholders. We also actively explore innovative models and implementation pathways to propel the Group to higher levels in the field of sustainable development, striving to achieve a win-win situation for both social benefits and commercial value.

董事會持續致力於強化ESG治理基礎，不斷提升信息披露的透明度，並加強與各持份者的溝通互動。我們亦積極探索創新模式與實踐路徑，推動本集團在可持續發展領域邁向更高台階，致力實現社會效益與商業價值的共贏局面。

2.2 Stakeholder Engagement

2.2 持份者參與

The Group firmly believes that steadily advancing sustainable development relies on maintaining close communication with stakeholders. The opinions and feedback from stakeholders not only assist us in identifying material environmental, social and governance issues but also provide crucial references for risk management and seizing opportunities. Stakeholders refer to individuals and groups who have an influence on the Group's business operations or who may themselves be affected by the Group's operations.

本集團深信，穩步推進可持續發展有賴與持份者保持緊密聯繫。持份者的意見及反饋，不僅協助我們識別重要的環境、社會及管治議題，亦為風險管理及機遇把握提供關鍵參考。持份者泛指對本集團業務運作具有影響力，或其自身可能受本集團營運影響的各界人士及群體。

Adhering to an open and transparent communication approach, we utilize diverse interactive channels to ensure that stakeholders' voices are heard and addressed. These channels encompass thematic meetings, opinion surveys, information announcements, and electronic communication methods, aiming to promptly understand the concerns of all parties. Through continuous two-way communication, we integrate the suggestions gathered into the decision-making process, aligning our governance approach more closely with stakeholder expectations while strengthening the effectiveness of our corporate responsibility practices.

我們秉持開放透明的溝通方針，透過多元化的互動渠道，確保持份者的聲音得以傳遞及回應。相關渠道涵蓋專題會議、意見調研、信息公告及電子溝通等方式，務求及時掌握各方關注。透過持續的雙向溝通，我們將收集所得的建議融入決策過程，使管治方針更貼近持份者期望，同時強化企業責任的實踐成效。

Stakeholders **持份者**	**Expectations and Requirements** **期望及要求**	**Communication Channels** **溝通管道**
Customers 客戶	– Fostering mutually beneficial partnerships – Product and service quality assurance – Response efficiency and follow-up speed – Proper protection of sensitive information – 締造互利共贏的合作關係 – 產品與服務質素保證 – 回應效率及跟進速度 – 敏感資料的妥善保護	– Business meetings and negotiations – Site visits and project inspections – Customer service hotline and email – 業務會議及洽談 – 實地考察及項目視察 – 客戶服務專線及電郵
Employees 僱員	– Competitive remuneration packages – Labour rights and welfare protection – Occupational health and safety – Training and promotion opportunities – Continuous improvement of the working environment – 具競爭力的薪酬待遇 – 勞動權益及福利保障 – 職業健康與安全 – 培訓及晉升機會 – 工作環境的持續優化	– Internal meetings and forums – Training sessions and seminars – Performance appraisals and feedback – Email communication – Employee handbook – 內部會議及座談 – 培訓及研討會 – 表現評核及反饋 – 電子郵件溝通 – 僱員手冊

Stakeholders 持份者	Expectations and Requirements 期望及要求	Communication Channels 溝通管道
Shareholders and Investors 股東及投資者	– Investment returns and value growth – Corporate governance standards – Regulatory compliance and adherence management – 投資回報及價值增長 – 企業管治水平 – 法規遵守及合規管理	– Company official website – Shareholders' meetings – Financial reports, announcements and circulars – Other publicly disclosed information – 公司官方網站 – 股東大會 – 財務報告、公告及通函 – 其他公開披露資料
Suppliers and Partners 供應商及合作夥伴	– Product rights and interests – Fair and impartial procurement procedures – 產品權利及權益 – 公平公正的採購程序	– Email and telephone contact – 電子郵件及電話聯絡
Stock Exchange, Government and Regulatory Authorities 聯交所、政府及監管機構	– Strict compliance with laws and regulations – Full compliance with listing rules – Timely and accurate information disclosure – 法律法規的嚴格遵守 – 上市規則的全面遵從 – 信息披露的及時準確	– Government and regulatory authority inspections – Email correspondence – Industry seminars and forums – Website information updates – Public announcements and document submissions – 政府及監管機構檢查 – 電子郵件 – 行業研討及座談會 – 網站資訊更新 – 對外公告及文件呈交
Community 社區	– Community welfare and charitable contributions – Environmental awareness and cleaner production – Regional development and shared growth – 社區公益及福利投入 – 環保意識及清潔生產 – 地區發展及共建共享	– Donations and sponsorships – Participation in and support for community activities – 捐贈及贊助 – 社區活動的參與及支持

2.3 Materiality Assessment

The Group conducts a systematic ESG materiality assessment to comprehensively identify environmental, social, and governance-related risks that may impact its business operations, and formulates targeted management measures accordingly. The materiality identification process comprises the following three stages:

Stage 1: Establishing a List of Issues

With reference to the standards of the Hong Kong Exchanges and Clearing (HKEX), the Sustainability Accounting Standards Board (SASB), and the Global Reporting Initiative (GRI), and by incorporating advanced practices of domestic and international industry peers, the Group has systematically compiled a list of 16 ESG material issues relevant to stakeholder concerns. This process takes into account the Group's specific business characteristics and industry development trends.

Stage 2: Determining Materiality

Through internal interviews, thematic seminars, and consultations with external experts, we conduct an in-depth assessment of each issue based on two core dimensions: "importance to the Group's operations" and "degree of impact on stakeholders." Building on this assessment, we construct a materiality matrix to accurately identify key issues through quantitative analysis and clarify the priority order for addressing them.

2.3 重要性評估

本集團透過系統性的ESG重要性議題調研，全面識別可能對業務營運構成影響的環境、社會及管治相關風險，並據此制定針對性的管理措施。重要性議題的識別過程涵蓋以下三個階段：

第一階段：建立議題清單

本集團參考香港交易所、可持續會計準則委員會（SASB）以及全球報告倡議組織（GRI）等標準，同時結合國內外同業的先進實踐經驗，因應本集團的業務特性及行業發展趨勢，系統梳理出與持份者關注點相關的16項ESG重要性議題。

第二階段：確定重要性

我們透過內部訪談、專題研討及外部專家意見徵詢等方式，從「對本集團營運的重要性」及「對持份者的影響程度」兩個核心維度，對各項議題進行深入評估。在此基礎上，我們構建了重要性評估矩陣，以量化分析方法準確識別關鍵議題，並釐清各議題的優先處理順序。

Stage 3: Formulating Assessment Conclusions

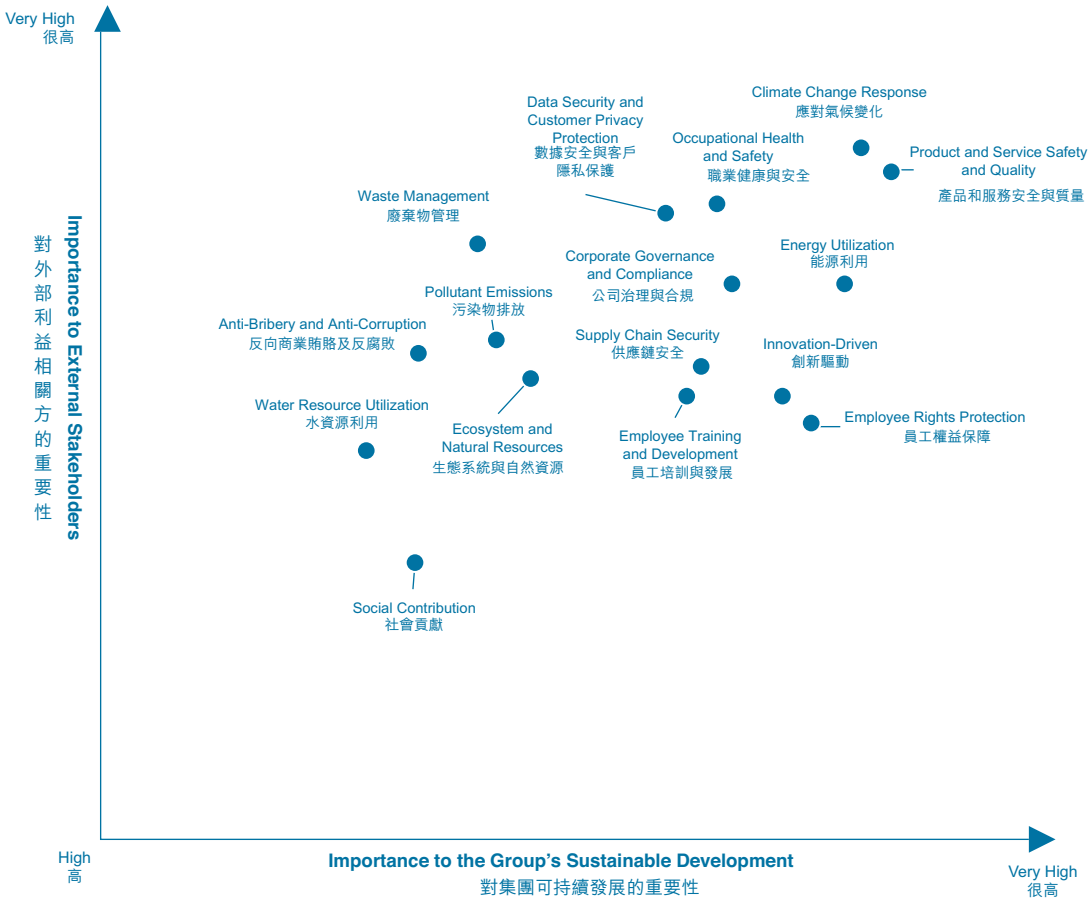
Following management's review and confirmation of the final assessment results, the Group has identified six core material issues. We will disclose these issues in detail within the ESG Report to actively respond to stakeholder concerns while further enhancing the transparency and effectiveness of our ESG management strategy.

第三階段：形成評估結論

經管理層審閱及確認最終評估結果，本集團確定六項核心重要性議題。我們將於ESG報告中詳細披露上述議題，以積極回應各持份者的關注，同時進一步提升ESG管理策略的透明度及執行成效。

No. 編號	Indicator 議題	No. 編號	Indicator 議題
1	Product and Service Safety and Quality 產品和服務安全與質量	9	Supply Chain Security 供應鏈安全
2	Climate Change Response 應對氣候變化	10	Data Security and Customer Privacy Protection 數據安全與客戶隱私保護
3	Energy Utilization 能源利用	11	Employee Training and Development 員工培訓與發展
4	Corporate Governance and Compliance 公司治理和合規	12	Ecosystem and Natural Resources 生態系統與自然資源
5	Employee Rights Protection 員工權益保障	13	Pollutant Emissions 污染物排放
6	Innovation-Driven 創新驅動	14	Waste Management 廢棄物處理
7	Occupational Health and Safety 職業健康與安全	15	Water Resource Utilization 水資源利用
8	Anti-Bribery and Anti-Corruption 反商業賄賂及反貪污	16	Social Contribution 社會貢獻

ESG Materiality Analysis Matrix ESG **議題重要性分析矩陣**



3. ENVIRONMENTAL PROTECTION

3.1 Climate and Energy

The Group places strong emphasis on the impacts of climate change on its operations and continuously integrates climate-related risks and opportunities into its overall management framework. By aligning with industry trends and policy directions, we actively promote low-carbon transformation and optimize energy management. Through enhanced risk identification and response mechanisms, as well as strengthened data monitoring and performance management, the Group strives to improve operational resilience and resource efficiency, advancing sustainable development.

3. 環境保護

3.1 氣候與能源

本集團高度重視氣候變化對業務營運的影響，持續將氣候相關風險與機遇納入整體管理框架，並結合行業發展趨勢與政策導向，推動低碳轉型及能源管理優化。透過完善風險識別與應對機制，並強化數據監測及績效管理，本集團致力提升營運韌性與資源使用效率，穩步推進可持續發展。

3.1.1 Addressing Climate Change

Governance

The Group recognizes the challenges and opportunities posed by climate change. With reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), we have established a robust climate governance framework. The Board, as the highest decision-making and supervisory body, holds the responsibility for overseeing climate-related matters, ensuring that climate risks and opportunities are fully integrated into the Group's risk management framework and long-term strategic planning processes.

In day-to-day operations, management leads the specific implementation of climate actions. The team regularly reviews the potential impacts of various climate-related factors on business operations, including extreme weather events, changes in environmental policies and regulations, and trends in the low-carbon transition. Based on the assessment results, we design and implement targeted response measures aimed at effectively mitigating potential risks while exploring business opportunities arising from the green transformation. We have also established a robust carbon emission monitoring mechanism and actively promote a low-carbon operational model. By implementing various energy-saving and emission-reduction measures, we strive to progressively achieve our established medium– to long-term carbon reduction targets.

Concurrently, the Group is dedicated to improving the quality of climate-related information disclosure. By enhancing transparency and data reliability, we further strengthen communication with our stakeholders. We believe that only by ensuring the close integration of climate governance strategies with business development directions can we effectively drive the creation of sustainable value and lay a solid foundation for the Group's long-term and stable growth.

3.1.1 應對氣候變化

治理

本集團深明氣候變化所帶來的挑戰與契機，參考氣候相關財務信息披露工作組（TCFD）的建議，建立嚴謹的氣候治理架構。董事會作為最高決策及監督單位，肩負著監察氣候相關事宜的責任，確保氣候風險與機遇的考量能全面融入本集團的風險管理框架及長遠策略制訂過程之中。

在日常營運管理上，由管理層主導氣候行動的具體執行。團隊會定期檢視各項氣候相關因素對業務運作的潛在影響，包括極端天氣事件、環境政策法規變化，以及低碳經濟轉型趨勢等。因應評估結果，我們會設計及實施針對性的應對措施，旨在有效紓緩潛在風險，同時發掘綠色轉型所帶來的商機。我們亦已建立健全的碳排放監察機制，積極推進低碳營運模式，透過落實各項節能減排措施，務求逐步邁向既定的中長期減碳目標。

與此同時，本集團致力提升氣候相關資訊的披露質素，透過提高透明度及數據可靠性，進一步強化與各持份者之間的溝通。我們相信，唯有確保氣候治理策略與業務發展方向緊密結合，方能有效驅動可持續價值的創造，為集團的長遠穩健發展奠定基礎。

Strategy

The Group recognizes that climate change is fundamentally reshaping the energy mix, influencing policy and regulatory trends, and reallocating capital market logic. This presents both tangible risks and significant opportunities for our core business centered on solar power generation. To address this, we have integrated climate issues into our strategic assessment framework. Following the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), we systematically identify and analyze climate-related risks and opportunities.

In terms of risk identification, the Group focuses on three key dimensions: the potential impact of increasing frequency of extreme weather events on the power generation efficiency and long-term stable operation of photovoltaic power stations; the potential fluctuation in operating costs arising from adjustments in environmental and energy policies; and the transitional pressures stemming from the accelerating shift in global capital market preference towards low-carbon assets. Regarding opportunity analysis, we concentrate on the new installation capacity driven by the continuously growing global demand for renewable energy, the funding sources for project investment expanded by the ongoing innovation in green financial instruments, and the positive incentive effects on clean energy enterprises generated by the gradual improvement of carbon market mechanisms in various regions.

Through this systematic analysis, the Group has fully integrated climate-related factors into its investment decisions, power station planning, capital operations, and risk management mechanisms, striving to progressively build a business structure and asset portfolio with climate resilience. The results of this analysis serve as a core basis for determining our development priorities, dynamically adjusting operational strategies, and allocating resources, ensuring that our business development direction remains aligned with the global trend of low-carbon transition.

策略

本集團深明氣候變化正從根本上影響能源結構調整、政策法規走向及資本市場配置邏輯，對我們以太陽能發電為核心的主營業務既構成實質風險，也創造重要機遇。為此，我們已將氣候議題納入戰略評估框架，依據氣候相關財務信息披露工作組（TCFD）的指引，系統性地開展氣候風險與機遇的識別分析工作。

在風險識別維度，集團重點關注三大層面：極端天氣事件日趨頻繁對光伏電站發電效率及設備長期穩定運行的潛在影響；環境及能源政策調整可能帶來的營運成本變動；以及全球資本市場對低碳資產偏好加速演變所衍生的轉型壓力。在機遇分析維度，我們聚焦全球可再生能源需求持續上升所催生的新增裝機空間、綠色金融工具不斷創新為項目投資拓展的資金來源，以及各地碳市場機制逐步完善對清潔能源企業形成的正向激勵效應。

透過上述系統性分析，本集團已將氣候相關因素全面融入投資決策、電站規劃、資本運作及風險管理機制之中，務求逐步建構具備氣候韌性的業務結構與資產組合。相關分析結果亦作為我們釐定發展優先順序、動態調整營運策略及配置資源的核心依據，確保業務發展方向與全球低碳轉型趨勢保持一致。

Climate Risk *氣候風險*

Risk Type 風險類型		Potential Risks 潛在風險	Our Response 我們的回應
Physical Risk 物理風險	Acute Risk 急性風險	Extreme weather events, such as torrential rain, floods, typhoons, and hailstorms, may cause damage to solar power station facilities, leading to project delays or power supply interruptions. This, in turn, can increase operational and maintenance expenses, affecting the stability of project returns. 暴雨、洪水、颱風及冰雹等極端天氣事件，或會對太陽能電站設施造成破壞，導致工程進度受阻或供電中斷，繼而推高營運及維修開支，影響項目回報的穩定性。	During the preliminary project planning stage, the Group incorporates climate risk assessments, prioritizing the development of sites with lower risks of natural disasters. Concurrently, we enhance facility design standards, including reinforcing support structures and optimizing drainage systems, and regularly conduct safety inspections and emergency drills to strengthen the equipment's resilience against extreme weather. 本集團於項目前期規劃階段融入氣候風險評估，優先選擇自然災害風險較低的地點進行開發；同時提升設施設計標準，包括加固支架結構及優化排水系統，並定期執行安全巡查與應急演練，以增強設備抵禦極端天氣的能力。
	Chronic Risk 慢性風險	Long-term shifts caused by climate change, such as rising temperatures, changing rainfall patterns, increased drought, or fluctuations in solar irradiation, may affect power generation efficiency. This can impact the expected economic returns of solar projects and pose challenges to the long-term, stable development of the business. 氣候變化引致的長期氣溫上升、降雨模式轉變、乾旱加劇或日照資源波動，可能影響發電效率，影響太陽能項目的預期經濟回報，對業務的長遠穩健發展構成挑戰。	The Group continuously monitors climate trends, utilizing meteorological models and historical data to assess long-term resource availability. Based on this, we optimize power station operation, maintenance strategies, and technical solutions – for example, by applying tracking systems to enhance energy output efficiency – thereby mitigating the adverse impacts of climate factors on the business. 本集團持續追蹤氣候趨勢，借助氣象模型與歷史數據評估長遠資源可用性，據此優化電站營運維護策略及技術方案，例如應用追蹤系統提升能源產出效率，減低氣候因素對業務的負面影響。

Risk Type 風險類型		Potential Risks 潛在風險	Our Response 我們的回應
Transition Risk 轉型風險	Policy Risk 政策風險	Governments in various regions are increasingly tightening carbon emission regulations, including introducing carbon taxes, implementing carbon emission trading mechanisms, adjusting subsidy policies, or enforcing mandatory climate-related disclosures. These measures may lead to rising compliance costs and exert pressure on existing business models. 各地政府日益收緊碳排放監管，包括引入碳稅、碳排放交易機制、調整補貼政策或實施強制氣候披露，可能導致合規成本上升，為現有業務模式帶來壓力。	The Group closely monitors domestic and international climate policy developments, proactively conducts compliance risk assessments, and adjusts investment plans and business strategies in a timely manner. Simultaneously, we actively explore new areas such as carbon asset management and green finance to mitigate the uncertainties and cost impacts arising from policy changes. 本集團緊貼國內外氣候政策發展，主動進行合規風險評估，並適時調整投資部署與業務策略；同時積極探索碳資產管理及綠色金融等新領域，以減低政策變動所帶來的不確定性與成本影響。
	Market Risk 市場風險	If the Group fails to keep pace with the advancement of green energy standards, or lags behind in innovation relative to new technological developments, thereby failing to meet market expectations, it could weaken our competitive advantage and put pressure on our market share. 倘若本集團未能跟上綠色能源標準的提升步伐，或創新速度落後於新技術發展，未能滿足市場期望，可能削弱競爭優勢，導致市場份額受壓。	The Group continuously invests resources in technology research and development, promoting the upgrading of solar energy systems and the digital transformation of operations and maintenance. Concurrently, we actively explore innovative application scenarios for green energy to enhance the market value of our products and services, thereby responding to market changes, strengthening customer relationships, and reinforcing our brand competitiveness. 本集團持續投放資源於技術研發，推動太陽能系統升級及營運維護數字化轉型；同時積極開拓綠色能源的創新應用場景，提升產品與服務的市場價值，以應對市場變化、鞏固客戶關係及品牌競爭力。

Risk Type 風險類型		Potential Risks 潛在風險	Our Response 我們的回應
	Reputational Risk 聲譽風險	Should the Group's response to climate issues be inadequate, its information disclosure fail to meet required standards, or its performance lag behind industry practices, it may attract scrutiny and questions from investors, regulators, and the public, potentially damaging the Company's reputation and market trust. 若本集團在氣候議題上回應不足、資訊披露未達標準，或表現落後於行業慣例，可能引發投資者、監管機構及公眾的關注與質疑，對企業形象及市場信任構成損害。	The Group follows international frameworks such as the TCFD to regularly disclose climate risk-related information, demonstrating its commitment through concrete carbon reduction actions and environmental achievements. We continuously strengthen communication with stakeholders, enhance operational transparency and accountability, thereby maintaining market confidence and the Company's sustainable reputation. 本集團依循TCFD等國際框架，定期發佈氣候風險相關資訊，並以具體減碳行動與環境成果展示承擔；持續強化與持份者的溝通，提升營運透明度與問責水平，以維繫市場信心與企業的可持續聲譽。

Climate Opportunities *氣候機遇*

Opportunity Type 機遇類型	Potential Opportunities 潛在機遇	Our Response 我們的回應
Policy Opportunities 政策機遇	Governments around the world are accelerating the energy transition, setting targets for carbon peaking, carbon neutrality, and renewable energy development, while continuously strengthening subsidies and policy support for green energy such as solar power, creating a favorable development environment for the industry. 各地政府正加快推動能源轉型，訂立碳達峰、碳中和及可再生能源發展目標，並持續加強對太陽能等綠色能源的補貼與政策支持，為行業創造有利的發展環境。	The Group closely tracks national and local energy policy directions, seizing critical opportunities presented by new policy introductions to accelerate investment in and construction of solar power station projects. We actively apply for various subsidy resources, expand our business coverage nationwide, and enhance the effectiveness of capitalizing on policy benefits. 本集團密切追蹤國家及地方能源政策走向，把握政策出台的關鍵時機，加快推進太陽能電站項目的投資與建設，積極申領各類補貼資源，擴大在全國範圍的業務覆蓋，提升政策紅利的轉化成效。

Opportunity Type 機遇類型	Potential Opportunities 潛在機遇	Our Response 我們的回應
Market Opportunities 市場機遇	Social demand for clean energy continues to rise. Faced with increasing pressure to reduce carbon emissions, businesses and institutions are experiencing rapidly growing demand for services such as distributed photovoltaics, green power procurement, and carbon asset management. The green energy market holds immense growth potential. 社會各界對清潔能源的需求持續升溫，企業及機構面對日益增加的碳減排壓力，對分佈式光伏、綠色電力採購及碳資產管理等服務的需求快速擴張，綠色能源市場蘊藏龐大增長潛力。	The Group strengthens the application and innovation of solar technology, diversifies its product portfolio, and actively expands into commercial and industrial distributed projects as well as carbon resource-related services. Simultaneously, by integrating diverse formats such as agriculture and fisheries, we build differentiated competitive advantages and explore broader business growth opportunities. 本集團加強太陽能技術的應用創新，豐富產品組合，積極拓展工商業分佈式項目及碳資源相關服務；同時結合農業、漁業等多元業態，構建差異化競爭優勢，開拓更廣闊的業務增長空間。

Risk and Opportunity Management

The Group has fully integrated climate-related risks and opportunities into its enterprise risk management framework. Through cross-departmental collaboration, regular trend analysis, and assessments by external professional institutions, we have established a systematic climate risk inventory and scenario analysis mechanism. The findings from this process are incorporated into the Group's overall risk assessment procedure annually.

We manage climate risks according to their potential impact and controllability, implementing a tiered management approach. For matters identified as high priority, the relevant business departments are required to formulate and implement specific response plans. On the opportunities side, we focus on policies, market trends, and financial developments pertinent to our core business, including renewable energy support policies, innovations in green financial instruments, and the evolution of carbon trading markets. By assessing the alignment of each opportunity with our business strategy, we integrate them into our strategic planning and resource allocation considerations.

風險與機遇管理

本集團已將氣候相關風險及機遇全面融入企業風險管理架構。透過跨部門協作、定期趨勢研判，並結合外部專業機構的評估分析，我們建立了系統性的氣候風險清單及情境分析機制，有關結果每年納入集團整體風險評估流程。

按照風險的潛在影響程度及可控性，我們對各類氣候風險進行分級管理。針對被識別為高優先級的事項，相關業務部門須制定具體的應對方案並負責落實。在機遇層面，我們重點關注與主營業務相關的政策、市場及金融趨勢，包括可再生能源支持政策、綠色金融工具創新，以及碳交易市場的發展動向。通過評估各項機遇與業務策略的匹配程度，我們將其納入戰略規劃及資源配置的考量範圍。

Concurrently, the Group continuously improves its climate risk communication and response mechanisms and actively explores incorporating climate-related key performance indicators into its regular monitoring system. This aims to further enhance operational resilience, risk response capabilities, and information transparency in the context of climate change.

與此同時，本集團持續完善氣候風險的通報與回應機制，並積極研究將氣候相關關鍵績效指標納入常規監測體系，務求在氣候變化背景下，進一步提升營運韌性、風險應對能力及資訊透明度。

Metrics and Targets

With reference to the temperature control goals of the Paris Agreement and the overarching direction of the Climate Action Plan, the Group actively promotes low-carbon transformation at the operational level, focusing on establishing carbon emission monitoring and key performance indicator systems. At this stage, we utilize carbon emission intensity per unit of power generation and the proportion of renewable energy in the overall energy mix as our core climate performance management indicators. Regarding these indicators, the Group has progressively established a greenhouse gas emission accounting mechanism covering Scope 1 (direct emissions) and Scope 2 (energy indirect emissions), and is currently researching the inclusion of Scope 3 (other indirect emissions) in future calculation scopes. The Group plans to establish medium- to long-term carbon reduction targets, coupled with continuously optimized monitoring processes and information disclosure mechanisms, to further enhance the management level and external transparency of our climate-related performance.

指標與目標

本集團參考《巴黎協定》的溫控目標及《氣候行動藍圖》的整體方向，積極推動營運層面的低碳轉型，並將重點放在碳排放監測與關鍵績效指標體系建構之上。現階段，我們以單位發電量的碳排放強度，以及可再生能源在整體能源結構中的佔比，作為核心的氣候績效管理指標。圍繞上述指標，集團已逐步建立涵蓋範圍一（直接排放）及範圍二（能源間接排放）的溫室氣體排放核算機制，並正研究將範圍三（其他間接排放）納入日後的核算範圍。本集團計劃訂立中長期的減碳目標，配合持續優化的監測流程與資訊披露機制，進一步提升氣候相關表現的管理水平及對外透明度。

Greenhouse Gas Emissions **溫室氣體排放**	**2025** **二零二五年**	**Unit** **單位**
Scope 1 GHG Emissions 類別 1 溫室氣體排放	0	tonnes CO_2e 公噸二氧化碳當量
Scope 2 GHG Emissions 類別 2 溫室氣體排放	1.419	tonnes CO_2e 公噸二氧化碳當量
Total GHG Emissions 溫室氣體排放總量	1.419	tonnes CO_2e 公噸二氧化碳當量
GHG Emissions Intensity (by Employee) 溫室氣體排放強度（按僱員計）	0.089	tonnes CO_2e/employee 公噸二氧化碳當量／僱員

3.1.2 Energy Management

As a new energy enterprise with solar power generation as its core business, the Group places high importance on energy use efficiency throughout its operations. We firmly believe that the widespread application of clean energy not only helps alleviate the environmental pressure caused by traditional thermal power generation but also serves as a key pathway to promoting overall sustainable development. To systematically manage energy consumption and related environmental impacts, we have established control procedures for the identification and evaluation of environmental aspects, covering major areas: air pollution, solid waste, soil protection, energy consumption, and natural resource use. Each business unit is required to complete an inventory of environmental factors based on its actual operational conditions, based on which targeted management and improvement measures are formulated. Furthermore, we are actively promoting the use of green electricity in non-power generation scenarios, including procuring green power and exploring the deployment of distributed photovoltaic facilities, to further increase the proportion of clean energy used and continuously reduce the potential environmental impact of our business operations.

3.2 Pollution and Emissions

The Group places emphasis on managing emissions from its operations and strictly complies with environmental regulations. We have established a pollution and emissions management framework, focusing on source control and process monitoring to reduce air emissions, wastewater, and waste generation, enhance resource efficiency, and minimize environmental impact in support of sustainable development.

3.1.2 能源管理

作為以太陽能發電為核心業務的新能源企業，本集團高度重視營運過程中的能源使用效率。我們深信，清潔能源的廣泛應用不僅有助減輕傳統火力發電對環境造成的壓力，亦是推動整體可持續發展的關鍵路徑。為系統性地管理能源使用及相關環境影響，我們制定了環境因素識別與評價控制程序，涵蓋空氣污染、固體廢棄物、土壤保護、能源消耗及自然資源使用等範疇。各業務單位須根據實際運作情況填報環境因素清單，據此制定針對性的管理及改善措施。此外，我們正積極推動非發電場景下使用綠色電力，包括採購綠電及探索配置分佈式光伏設施，以進一步提升清潔能源的應用比例，持續降低業務運作對自然環境的潛在影響。

3.2 污染與排放

本集團重視營運過程中的排放影響，嚴格遵循環保法規，建立污染與排放管理機制。透過源頭管控及過程監測，我們致力減少廢氣、廢水及廢棄物排放，提升資源使用效率，降低對環境的潛在影響，支持可持續發展。

3.2.1 Wastewater

The Group recognizes the critical importance of water resource protection. We strictly comply with the Law of the People's Republic of China on the Prevention and Control of Water Pollution and relevant environmental regulations in our operating locations, continuously monitoring wastewater discharge generated from our business operations. As our core business does not involve industrial water usage, potential wastewater sources during operations primarily consist of domestic sewage from office premises and ancillary facilities. We strictly adhere to local municipal planning requirements by channeling all domestic sewage from offices and ancillary facilities into the sewage treatment system, ensuring that discharge water quality meets relevant environmental standards. We also conduct regular inspections of drainage networks and sewage treatment facilities to ensure stable and reliable system operation. Through these measures, the Group continuously improves its wastewater management system, mitigating the potential impact of business operations on the surrounding water environment.

3.2.2 Exhaust Gas

The Group strictly adheres to the requirements of the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution and other applicable environmental regulations, continuously striving to reduce exhaust gas emissions generated from its business operations. As our core business is solar power generation, which falls under the clean energy category, only a minimal amount of exhaust gas is produced during operations. Potential emission sources primarily arise from two aspects: direct emissions from fuel consumption by company vehicles, and indirect emissions resulting from purchased electricity.

3.2.1 廢水

本集團深明水資源保護的重要性，嚴格遵守《中華人民共和國水污染防治法》及營運所在地相關環保法規，持續監控業務運作所產生的廢水排放情況。鑑於我們的核心業務不涉及工業生產用水，故營運期間潛在的廢水來源主要為辦公場所及附屬設施的日常生活污水。我們嚴格按照當地市政規劃要求，將辦公及附屬設施產生的生活污水統一納入污水處理系統，並確保排放水質符合相關環保標準。我們亦定期巡查排水管網及污水處理設施，確保系統運行穩定可靠。通過上述舉措，本集團持續完善廢水管理體系，減輕業務營運對周邊水環境的潛在影響。

3.2.2 廢氣

本集團嚴格遵循《中華人民共和國大氣污染防治法》及其他適用的環保法規要求，持續致力於減低業務運作所衍生的廢氣排放。由於我們的核心業務為太陽能發電，屬清潔能源範疇，故營運過程中僅產生極少量的廢氣。潛在的排放源主要來自兩方面：一是公司車輛使用燃料所產生的直接排放，二是外購電力所引致的間接排放。

To further mitigate our environmental impact, the Group has implemented several targeted measures. In terms of vehicle management, we prioritize the selection of low-emission models and continuously optimize vehicle usage arrangements to improve fuel efficiency. Regarding energy use, we are committed to enhancing electricity efficiency in office premises and auxiliary facilities, and actively exploring green power procurement to effectively control energy-related indirect emissions. By systematically advancing various emission reduction efforts, we are progressively reducing the intensity of exhaust gas emissions associated with our business.

為進一步減低對環境的影響，本集團已採取多項針對性措施。在車輛管理方面，我們優先選用低排放型號，並持續優化車輛使用安排，以提升燃油效率。在能源使用方面，我們致力於提升辦公場所及輔助設施的用電效益，並積極探索綠色電力採購，從而有效控制與能源相關的間接排放。通過有序推進各項減排工作，我們逐步降低與業務相關的廢氣排放強度。

3.2.3 Waste Management

The Group strictly implements a waste classification management system, ensuring proper segregation and disposal according to hazardous and non-hazardous categories. Hazardous waste primarily originates from the replacement of office electronic equipment, including computers, printers, and electronic components. We entrust such waste to qualified recyclers for centralized collection and environmentally sound treatment in accordance with environmental standards, ensuring no potential risks are posed to the environment. Regarding non-hazardous waste, this mainly consists of domestic waste generated from daily office operations. The Group promotes source separation by placing recycling facilities in office areas to segregate recyclable materials such as paper, plastics, and metals from general waste, which are then collected by compliant organizations for recycling. Concurrently, we actively promote a paperless office model and encourage employees to reduce the use of disposable tableware and single-use items, thereby minimizing waste generation at the source and enhancing resource efficiency. Through these measures, the Group is committed to building a low-carbon and resource-efficient operational model, reducing its potential environmental impact.

3.2.3 廢棄物

本集團嚴格執行廢棄物分類管理制度，按照有害及無害類別進行妥善分流與處理。有害廢棄物主要源自辦公室電子設備的更換，包括電腦、打印機及電子零件等。我們將此類廢棄物交由合資格的回收商統一收集，並按環保標準進行無害化處理，以確保不會對環境構成潛在風險。無害廢棄物方面，主要為辦公室日常運作所產生的生活垃圾。本集團推行源頭分類措施，於辦公區域設置分類回收設施，將紙張、塑膠及金屬等可回收物料與一般廢物分開收集，並交由合規機構進行循環再造。與此同時，我們積極推動無紙化辦公模式，鼓勵員工減少使用即棄餐具及一次性用品，從源頭降低廢棄物的產生量，提升資源使用效率。透過上述措施，本集團致力構建低碳及節約型的營運模式，減低對環境的潛在影響。

3.3 Environment and Natural Resources

The Group places importance on the impact of its operations on the environment and natural resources, and actively promotes resource conservation and green management measures. By optimizing water and energy use and advocating green office practices, the Group strives to reduce resource consumption and environmental impact, enhance operational efficiency, and support sustainable development.

3.3.1 Water Resources Management

The Group's daily water consumption primarily originates from general office operational needs, covering areas such as toilet flushing, cleaning purposes, and employee consumption. Although our business operations are not highly dependent on water resources, the Group actively promotes a culture of water conservation to minimize unnecessary resource consumption.

To enhance employee awareness of water conservation, we have posted reminder signs in water-use areas such as washrooms to encourage staff to develop good water usage habits. Simultaneously, we encourage employees to promptly report any instances of water leakage, enabling the management office to arrange timely repairs and prevent water resource waste caused by prolonged seepage. During the reporting period, the Group's water supply operations remained normal, with no interruptions or other abnormal situations occurring.

3.3 環境及自然資源

本集團重視營運對環境及自然資源的影響，積極推動資源節約與綠色管理措施。透過優化用水及能源使用、倡導綠色辦公，本集團致力降低資源消耗及環境負荷，持續提升營運效率，推動可持續發展。

3.3.1 水資源管理

本集團的日常用水主要源自辦公室的一般營運需要，涵蓋洗手間沖廁、清潔用水及員工飲用等方面。儘管我們的業務運作對水資源的依賴程度不高，集團仍然積極倡導節約用水的文化，務求減少不必要的資源耗用。

為加強員工的節水意識，我們在洗手間等用水區域張貼了提示標語，提醒員工養成良好的用水習慣。同時，我們鼓勵員工發現漏水情況時即時上報，以便管理處迅速安排維修，避免因長時間滲漏而造成水資源浪費。報告期內，本集團的供水運作維持正常，未有出現供水中斷或其他異常狀況。

3.3.2 Green Office Practices

The Group actively integrates environmental concepts into its daily operations by implementing various green management measures in its office premises, demonstrating our commitment to sustainable development through concrete actions. We have comprehensively adopted LED energy-saving lighting systems to replace traditional lamps, enhancing lighting efficiency. Air conditioning systems are set to energy-saving temperatures and automatically shut down during non-office hours to avoid energy waste. Office equipment such as computers and photocopiers are preset to sleep mode to reduce power consumption when idle. Additionally, we regularly inspect and maintain electrical equipment to ensure operational efficiency and reduce system losses. At the employee level, we encourage green office practices such as turning off lights after work, reducing standby power consumption, and adopting double-sided printing, fostering an energy-saving culture through daily habits. By continuously optimizing energy management in the office environment and exploring more efficient energy-saving solutions, we are progressively moving towards a smarter, lower-carbon operational model.

3.3.2 綠色辦公

本集團積極將環保理念融入日常營運，於辦公場所推行多項綠色管理措施，以實際行動體現對可持續發展的承諾。我們全面採用LED節能照明系統取代傳統燈具，以提升照明效能；空調系統設定為節能溫度，並於非辦公時段自動關閉，避免能源浪費。辦公室設備如電腦及影印機等均預設為睡眠模式，減少閒置時的電力消耗。同時，我們定期檢修用電設備，確保運行效率，降低系統損耗。在員工層面，我們鼓勵踐行綠色辦公行為，如下班後關燈、減少待機耗電及採用雙面打印等，從日常習慣中培養節能文化。通過持續優化辦公環境的能源管理，探索更高效的節能方案，我們逐步邁向更智能、更低碳的營運模式。

4. SOCIAL RESPONSIBILITY

4.1 Responsible Employment

The Group values compliant employment and the protection of employee rights. By strictly adhering to relevant regulations, we have established a fair and equitable employment system and are committed to fostering a diverse and inclusive workplace that supports the joint development of employees and the enterprise.

4. 社會責任

4.1 負責任僱傭

本集團重視合規僱傭及員工權益保障，嚴格遵循相關法規，建立公平、公正的用工機制，致力營造多元共融的工作環境，支持員工與企業共同發展。

4.1.1 Compliant Employment

The Group strictly complies with applicable laws and regulations, including the Labor Law of the People's Republic of China and Hong Kong's Employment Ordinance, by establishing a rigorous recruitment review system. All new hires must submit valid identification documents to verify their age and legal work eligibility, thereby eliminating the hiring of child labor and any form of forced labor at the source. The Group regularly reviews its human resources policies and employment arrangements to ensure employees enjoy basic labor rights and interests, including reasonable working hours, leave entitlements, and remuneration. During the reporting period, the Group identified no incidents of non-compliance involving child labor or forced labor.

4.1.1 合規僱傭

本集團嚴格遵循《中華人民共和國勞動法》及香港《僱傭條例》等適用法規，建立嚴謹的招聘審查制度。所有新入職人員必須提交有效身份證明文件，以核實年齡及合法工作資格，從源頭杜絕聘用童工及任何形式的強迫勞工。集團定期檢視人力資源政策及僱傭安排，確保員工享有合理工時、休假及報酬等基本勞動權益。報告期內，本集團未發現任何涉及童工或強迫勞工的違規事件。

Total workforce

僱員總數

Employment 僱傭		**2025 二零二五年**	**2024 二零二四年**	**Unit 單位**
Total number of employees 僱員總數		16	17	Employee 人
By Gender 按性別	Male 男性	8	9	Employee 人
	Female 女性	8	8	Employee 人
By Employee Category 按僱員類別	Senior Management 高級管理層	5	5	Employee 人
	Middle Management 中級管理層	4	5	Employee 人
	General Employee 一般員工	7	7	Employee 人
By Age Group 按年齡組別	Under 30 30歲以下	1	1	Employee 人
	30-40 30至40歲	6	6	Employee 人
	40-50 40至50歲	6	7	Employee 人
	Over 50 50歲以上	3	3	Employee 人
By Region 按地區	Hong Kong 香港	4	5	Employee 人
	Mainland China 中國	12	12	Employee 人

Employee turnover rate *僱員流失率*

Employment 僱傭		**2025 二零二五年**	**2024 二零二四年**	**Unit 單位**
Employee Turnover Rate 僱員流失率		6	47	%
By Gender 按性別	Male 男性	12	52	%
	Female 女性	0	40	%
By Age Group 按年齡組別	Under 30 30歲以下	0	0	%
	30-40 30至40歲	0	56	%
	40-50 40至50歲	15	38	%
	Over 50 50歲以上	0	57	%
By Region 按地區	Hong Kong 香港	22	71	%
	Mainland China 中國	0	34	%

4.1.2 Labour and Human Rights

The Group regards its employees as the core asset for the enterprise's sustainable development and is committed to fostering a fair and just working environment that respects human rights. We adhere to the principles of integrity and compliance, explicitly prohibiting any form of forced labor, and ensuring that all employees are hired under legal, fair, and human rights-respecting conditions. The Group places high importance on the fundamental rights and professional dignity of its employees, safeguarding reasonable working conditions and labor protection through regular reviews of policy implementation. We believe that upholding the rights and dignity of employees is not only a fundamental corporate responsibility but also a crucial cornerstone for building a trusting employment relationship and promoting the long-term development of the enterprise.

4.1.2 勞工與人權

本集團視員工為企業可持續發展的核心資產，致力於營造尊重人權、公平公正的工作環境。我們堅守誠信合規原則，明確禁止任何形式的強制勞動，確保所有僱員均在合法、公平與尊重人權的條件下受聘。集團重視員工的基本權益與職業尊嚴，透過定期檢視政策執行情況，保障員工享有合理的工作條件及勞動保障。我們相信，維護員工權益與尊嚴，不僅是企業的基本責任，更是建立互信僱傭關係、推動企業長遠發展的重要基石。

4.1.3 Equality, Anti-Discrimination and Diversity

The Group is dedicated to cultivating a fair, diverse, and non-discriminatory workplace culture. We have established a clear equal opportunities policy that prohibits any form of discrimination based on factors such as age, gender, race, religion, marital status, or sexual orientation. This ensures that all aspects of employment, including recruitment, promotion, remuneration, and benefits, are based on ability and performance. The Group advocates for the mutual growth of employees and the enterprise, actively attracting talent from diverse backgrounds to join us. By integrating diverse perspectives, we aim to strengthen the organization's innovative capacity. During the reporting period, the Group identified no incidents violating relevant equality or anti-discrimination provisions.

4.1.3 平等、反歧視與多元化

本集團致力打造公平、多元及無歧視的職場文化，訂有明確的平等機會政策，禁止任何基於年齡、性別、種族、宗教、婚姻狀況或性取向等因素的歧視行為，確保招聘、晉升、薪酬及福利等各環節均以能力及表現為依據。集團倡導員工與企業共同成長，積極吸納不同背景的人才加入，透過多元觀點的融合強化組織的創新能力。報告期內，本集團未發現任何違反相關平等或反歧視規定之事件。

4.2 Employee Development and Training

The Group places great importance on talent development and is committed to providing employees with diverse learning and growth opportunities. New employees participate in an induction briefing and job orientation on their first day, receiving on-the-job guidance from their direct supervisors to help them quickly adapt to the work environment and job responsibilities. We encourage employees to actively participate in on-the-job training and professional courses to continuously enhance their professional skills and overall competence. For eligible employees, the Group provides paid study and examination leave, supporting them in obtaining relevant professional qualifications and expanding their career development prospects. We believe that through continuous learning and growth, employees can progress together with the enterprise, becoming a core force driving the Group's sustainable development.

4.2 員工發展與培訓

本集團重視人才培養，致力為員工提供多元化的學習與成長機會。新入職員工於首日將參與入職簡報及崗位導引，由直屬主管提供在職指導，協助其迅速適應工作環境及職責要求。我們鼓勵員工主動參與在職培訓及專業課程，持續提升專業技能與綜合素質。對於符合條件的員工，集團提供有薪進修及考試假期，支持其考取相關專業資格，拓展職涯發展空間。我們相信，透過持續學習與成長，員工能與企業共同進步，成為推動集團可持續發展的核心力量。

Percentage of trained employees 受訓僱員百分比

Development and Training 發展與培訓		2025 二零二五年	2024 二零二四年	Unit 單位
Percentage of trained employees 受訓僱員百分比		63	65	%
By Gender 按性別	Male 男性	50	45	%
	Female 女性	75	55	%
By Employee Category 按僱員類別	Senior Management 高級管理層	20	9	%
	Middle Management 中級管理層	50	27	%
	General Employee 一般員工	100	64	%

Average training hours completed 完成受訓的平均時數

Development and Training 發展與培訓		2025 二零二五年	2024 二零二四年	Unit 單位
Average training hours per employee 每名僱員完成受訓的平均時數		7.5	17	Hour/employee 小時/人
By Gender 按性別	Male 男性	6	9	Hour/employee 小時/人
	Female 女性	9	8	Hour/employee 小時/人
By Employee Category 按僱員類別	Senior Management 高級管理層	2.4	5	Hour/employee 小時/人
	Middle Management 中級管理層	6	5	Hour/employee 小時/人
	General Employee 一般員工	12	7	Hour/employee 小時/人

4.3 Occupational Health and Safety

The Group strictly complies with relevant laws and regulations, including the Work Safety Law of the People's Republic of China, the Law on the Prevention and Control of Occupational Diseases, and the Fire Protection Law, and is committed to providing employees with a safe and healthy working environment. Although our business nature does not involve high-risk operations and the overall occupational safety risk is relatively low, we still actively implement several preventive measures:

i. A total ban on smoking and alcohol consumption in office premises to maintain a clean and safe working environment;

ii. Equipping office areas with portable fire extinguishers, emergency lighting systems, and first aid kits to enhance emergency response capabilities;

iii. Encouraging employees to participate in occupational health training and annual fire drills organized by the property management company to enhance safety awareness and emergency response skills;

iv. Establishing clear fire emergency procedure guidelines to assist employees in taking correct actions during emergencies.

By further strengthening management processes, we continuously improve our occupational health and safety system, ensuring a safe and stable operating environment.

4.3 職業健康與安全

本集團嚴格遵守《中華人民共和國安全生產法》《職業病防治法》及《消防法》等相關法規，致力為員工提供安全健康的工作環境。雖然我們的業務性質不涉及高風險作業，整體職業安全風險較低，惟仍積極推行多項預防措施：

i. 辦公場所全面禁煙禁酒，維護清潔安全的工作環境；

ii. 辦公區域配備手提滅火器、緊急照明系統及急救箱，提升突發事件應對能力；

iii. 鼓勵員工參與職業健康培訓及物業公司舉辦的年度消防演習，提升安全意識與應變能力；

iv. 設有清晰的火災應變流程指引，協助員工在緊急情況下作出正確行動。

通過進一步強化管理流程，我們持續完善職業健康與安全體系，確保營運環境的安全穩定。

Health and Safety 健康與安全	2025 二零二五年	2024 二零二四年	Unit 單位
Number of work-related fatalities 因工死亡人數	0	0	Employee 人
Rate of work-related fatalities 因工死亡比率	0	0	%
Lost days due to work injury 因工傷損失工作日數	0	0	Day 天

4.4 Employee Remuneration and Benefits

The Group firmly believes that employees and the enterprise are partners in mutual growth. We are committed to providing competitive remuneration packages and a diversified benefits system, covering areas such as base salary, performance bonuses, medical insurance, and paid leave, comprehensively addressing the well-being and physical and mental health of our employees. Concurrently, we regularly organize festive activities and team-building exchanges to foster emotional connections among employees, creating a harmonious, cohesive, and positive working atmosphere, thereby enhancing the overall sense of belonging and team cohesion.

4.4 員工薪酬與福利

本集團深信，員工與企業是共同成長的夥伴關係。我們致力提供具競爭力的薪酬待遇及多元化的福利體系，涵蓋基本薪金、績效獎金、醫療保障及有薪休假等範疇，全面關顧員工的福祉與身心健康。與此同時，我們定期舉辦節慶活動及團隊建設交流，促進員工之間的情感連繫，營造和諧融洽、積極向上的工作氛圍，從而提升整體歸屬感與團隊凝聚力。

4.5 Community Investment

The Group actively fulfills its corporate social responsibility by participating in regional development and community building through diverse means, striving to share the fruits of growth with the communities where it operates. Leveraging the resource endowments of different regions, we develop distributed solar power stations adapted to local conditions, making good use of unplanned agricultural land, wasteland, and fish pond spaces to implement a three-dimensional comprehensive utilization model of “power generation above and cultivation/aquaculture below”. This approach not only effectively enhances the utilization efficiency of land resources but also helps improve soil quality and the water environment, boosts agricultural production and income in surrounding areas, and creates more employment opportunities for local residents.

4.5 社區投資

本集團積極履行企業社會責任，透過多元方式參與地區建設及社區發展，務求與所在地區共享成長成果。我們因應不同區域的資源稟賦，因地制宜發展分佈式光伏電站，善用未規劃農業用地、荒地及魚塘等空間資源，推行「板上發電、板下種養」的立體綜合利用模式。此舉不僅有效提升土地資源的運用效益，同時有助改善土壤質素及水體環境，帶動周邊農業增產增收，並為當地居民創造更多就業崗位。

Concurrently, the Group closely aligns with the national rural revitalization strategy, integrating policy directions such as farmer assistance and new countryside construction to promote the diversified transformation and sustainable development of the rural economy. We firmly believe that driving community co-construction with clean energy can both foster local economic growth and demonstrate the long-term value of symbiosis and shared prosperity between the enterprise and the community.

5. GOVERNANCE AND OPERATIONS

5.1 Anti-Corruption

The Group strictly adheres to the business principle of integrity and honesty, maintaining a zero-tolerance policy towards any form of corrupt practices, including but not limited to illegal activities such as bribery, fraud, extortion, and money laundering. We have established an Employee Code of Conduct to provide clear behavioral guidelines for all employees, ensuring business operations comply with ethical and legal norms.

The relevant provisions primarily include the following aspects:

i. Employees must not offer, accept, or solicit any benefits beyond the normal scope of business without prior approval from management;

ii. Obtaining or retaining business opportunities through bribery or other illegitimate means is strictly prohibited;

iii. Employees should proactively identify and avoid any situations that may lead to conflicts of interest;

iv. In the event of potential or actual conflicts of interest, employees must immediately report to management and make a full disclosure.

與此同時，本集團緊扣國家鄉村振興戰略方向，結合農戶幫扶及新農村建設等政策導向，推動農村經濟的多元轉型與可持續發展。我們深信，以清潔能源帶動社區共建，既能促進地方經濟增長，亦能彰顯企業與社區共生共榮的長遠價值。

5. 治理與運營

5.1 反貪腐

本集團嚴格恪守廉潔誠信的商業原則，對任何形式的貪腐行為採取零容忍態度，包括但不限於賄賂、欺詐、勒索及洗黑錢等不法活動。我們已制定《僱員行為守則》，為全體員工提供清晰的操守指引，確保業務運作符合道德及法律規範。

相關規定主要包括以下幾方面：

i. 員工不得在未經管理層事先批准的情況下，提供、收取或遊說任何超出正常業務範圍的利益；

ii. 嚴禁以賄賂或其他不正當手段爭取或保留業務機會；

iii. 員工應主動識別及迴避任何可能導致利益衝突的情況；

iv. 如遇潛在或實際的利益衝突，員工必須即時向管理層申報並作全面披露。

Through the establishment of a sound internal system and regular relevant training, the Group continuously enhances employees' anti-corruption awareness. We firmly believe that a corporate culture of integrity and compliance is a crucial cornerstone for maintaining corporate reputation and stakeholder trust. By consistently strengthening our integrity management mechanisms, we are committed to ensuring that all business activities are conducted in a fair, just, and transparent environment.

本集團透過建立健全的內部制度，並定期舉辦相關培訓，持續提升員工的反貪腐意識。我們深信，誠信合規的企業文化是維繫企業聲譽及持份者信任的重要基石。通過持續強化廉潔管理機制，我們致力於確保所有業務活動均在公平、公正及透明的環境下進行。

Anti-Corruption 反貪污	2025 二零二五年	2024 二零二四年	Unit 單位
Number of concluded legal cases regarding corruption 已審結關於腐敗的案件數目	0	0	Case 件

5.2 Products and Services

5.2 產品與服務

The Group places strong emphasis on product and service quality as well as customer experience. We are committed to establishing robust management mechanisms to ensure all operations meet relevant standards and requirements. By continuously optimizing service processes and strengthening data and privacy protection, the Group enhances service quality and builds long-term trust with customers.

本集團重視產品與服務質量及客戶體驗，致力建立完善的管理機制，確保各項業務符合相關標準與要求。透過持續優化服務流程及強化數據與隱私保護，本集團不斷提升服務水平，鞏固與客戶的長期信任關係。

5.2.1 Quality Management

5.2.1 質量管理

The Group places high importance on the quality of its products and services, committing to establish rigorous internal management mechanisms to ensure all business operations meet relevant standards and requirements. During project execution, a professional team is responsible for technical oversight and quality control, ensuring that project design, construction, and operation and maintenance phases all achieve the expected technical specifications. Concurrently, we encourage suppliers and partners to obtain international quality management system certifications such as ISO 9001, enhancing overall delivery capabilities through standardized processes. By continuously optimizing quality management measures, we strive to meet the expectations of customers and partners with stable and reliable products and services.

本集團高度重視產品與服務的質量水平，致力建立嚴謹的內部管理機制，確保各項業務運作符合相關標準要求。我們在項目執行過程中，由專業團隊負責技術把關及品質監控，確保項目設計、建設及運維環節均達到預期技術規範。同時，我們鼓勵供應商及合作夥伴取得ISO 9001等國際質量管理體系認證，透過標準化流程提升整體交付能力。通過持續優化質量管理措施，我們務求以穩定可靠的產品與服務，滿足客戶及合作夥伴的期望。

5.2.2 Customer Service

The Group is dedicated to providing customers with efficient and professional technical support. Dedicated project teams maintain close communication with customers through channels such as telephone and email, ensuring smooth and stable service delivery. The teams respond promptly to customer inquiries and needs, providing appropriate support regarding project progress to enhance the overall service experience and mutual trust in the partnership. We believe that strong customer relationships are built on continuous communication and reliable service commitments. By continuously optimizing customer service mechanisms and consistently improving service levels, we solidify long-term cooperative relationships with our customers through concrete actions.

5.2.3 Data and Privacy Protection

The Group places high importance on data security and the protection of personal information, strictly complying with Hong Kong's Personal Data (Privacy) Ordinance and its six data protection principles. We have established rigorous internal control measures to ensure that all collected customer and business data is used only for specified purposes, and have implemented multiple security mechanisms to prevent unauthorized access or disclosure of information. Specific measures include: restricting access to sensitive data to authorized personnel only; refraining from disclosing information externally without customer consent; requiring employees handling confidential information to sign confidentiality agreements; implementing internal and external network segregation; and physically locking up paper documents. During the reporting period, the Group identified no incidents involving data breaches.

5.2.2 客戶服務

本集團致力為客戶提供高效、專業的技術支援，設有專責的項目團隊，透過電話、電郵等溝通渠道，與客戶保持緊密聯繫，確保服務交付過程順暢穩定。團隊及時回應客戶的查詢及需求，並就項目進展提供適切支援，以提升整體服務體驗及合作信任度。我們相信，良好的客戶關係建基於持續的溝通與可靠的服務承諾。通過持續優化客戶服務機制，不斷提升服務水平，我們以實際行動築牢與客戶的長期合作關係。

5.2.3 數據與隱私保護

本集團高度重視數據安全及個人資料的保護工作，嚴格遵守香港《個人資料（私隱）條例》及六項保障資料原則。我們訂有嚴謹的內部管控措施，確保所收集的客戶及業務資料僅限於指定用途，並採取多重保安機制防止資料未經授權查閱或外洩。具體措施包括：僅授權相關人員可存取敏感資料、未經客戶同意絕不對外披露、要求涉及機密信息的員工簽署保密協議、實施內外網隔離設置，以及對實體文件進行上鎖管理等。報告期內，本集團未有發現任何涉及資料違規的事件。

5.3 Supply Chain Management

The Group firmly believes that achieving sustainable development relies on the collaborative advancement of the entire value chain. To this end, we are committed to establishing a responsible and efficient supply chain management mechanism, ensuring procurement processes align with the enterprise's sustainable development goals. When selecting new suppliers, in addition to evaluating their product quality, price competitiveness, delivery capabilities, and technical service levels, the Group also examines their performance in environmental protection and social responsibility. We conduct background checks on major suppliers to identify potential ESG risks, ensuring that partners' operational models meet the Group's standard requirements.

The Group has an annual supplier evaluation system, regularly updating the approved supplier list based on comprehensive performance results. We prioritize partners who meet environmental, occupational safety, and social responsibility standards, and actively encourage suppliers to implement carbon reduction measures, energy-saving solutions, and adopt alternatives such as green packaging. Concurrently, we support suppliers in obtaining international management system certifications such as ISO 14001 and OHSAS 18001 to enhance their overall operational standards. A dedicated team is responsible for monitoring supplier compliance and following up on performance, maintaining regular communication with suppliers to promote continuous improvement and risk prevention. Through these measures, the Group aims to work hand-in-hand with supply chain partners to build a robust, transparent, and resilient sustainable supply chain system, collectively addressing future challenges and opportunities.

5.3 供應鏈管理

本集團深信，可持續發展的實現有賴整體價值鏈的協同推進。為此，我們致力建立負責任且具效益的供應鏈管理機制，確保採購流程與企業的可持續發展目標保持一致。在甄選新供應商時，本集團除了評估其產品品質、價格競爭力、交付能力及技術服務水平外，亦會審視其在環境保護及社會責任方面的表現。我們對主要供應商進行背景調查，以識別潛在的ESG風險，確保合作夥伴的營運模式符合本集團的標準要求。

本集團設有年度供應商評估制度，根據綜合表現結果定期更新核准供應商名單。我們優先選用符合環保、職業安全及社會責任標準的合作夥伴，並積極鼓勵供應商推行減碳措施、節能方案及採用綠色包裝等替代方案。同時，我們支持供應商取得ISO 14001、OHSAS 18001等國際管理體系認證，以提升整體營運水平。專責團隊負責供應商的合規監察及績效跟進，並與供應商保持恆常溝通，推動持續改進及風險預防工作。透過上述措施，本集團期望與供應鏈夥伴攜手構建穩健、透明且具韌性的可持續供應鏈體系，共同應對未來的挑戰與機遇。

6. HKEX ESG REPORTING CODE CONTENT INDEX

6. 香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Part C: "Comply or explain" Provisions **C部分：「不遵守就解釋」條文**		
A. Environmental **A. 環境**		
Aspect A1: Emissions *層面A1 排放物*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Advancing Environmental Protection –Emission Management 一般披露 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Pollution and Emissions 污染與排放
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Pollution and Emissions 污染與排放
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Not Applicable 不適用
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Not Applicable 不適用
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 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。	Pollution and Emissions 污染與排放
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Pollution and Emissions 污染與排放

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect A2: Use of Resources *層面A2：資源使用*		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Energy Management 能源管理
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）推動環保－資源使用總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	To be enhanced within the next 2–3 years 將於未來二至三年內完善
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	To be enhanced within the next 2–3 years 將於未來二至三年內完善
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Energy Management 能源管理
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 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。	Energy Management 能源管理
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）不適用每生產單位佔量。	Not Applicable 不適用
Aspect A3: The Environment and Natural Resources *層面A3：環境及天然資源*		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environment and Natural Resources 環境及自然資源
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 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。	Environment and Natural Resources 環境及自然資源

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B. Social **B. 社會**		
Employment and Labour Practices *僱傭及劳工常規*		
Aspect B1: Employment *層面B1：僱傭*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Responsible Employment 負責任僱傭
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	Responsible Employment 負責任僱傭
KPI 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。	Responsible Employment 負責任僱傭
Aspect B2: Health and Safety *層面B2：健康與安全*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Occupational Health and Safety 職業健康與安全
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	Occupational Health and Safety 職業健康與安全
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	Occupational Health and Safety 職業健康與安全
KPI B2.3	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。	Occupational Health and Safety 職業健康與安全

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect B3: Development and Training *層面B3：發展及培訓*		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Employee Development and Training 員工發展與培訓
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Employee Development and Training 員工發展與培訓
KPI 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。	Employee Development and Training 員工發展與培訓
Aspect B4: Labour Standards *層面B4：勞工準則*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labour and Human Rights 勞工與人權
KPI 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 and Human Rights 勞工與人權
KPI 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。	Labour and Human Rights 勞工與人權
Operating Practices *運營慣例*		
Aspect B5: Supply Chain Management *層面B5：供應鏈管理*		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI B5.4	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。	Supply Chain Management 供應鏈管理
Aspect B6: Product Responsibility *層面B6：產品責任*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Products and Services 產品與服務
KPI 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。	Not Applicable 不適用
KPI 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。	Products and Services 產品與服務
KPI B6.3	Description of 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。	Products and Services 產品與服務
KPI 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。	Products and Services 產品與服務
KPI B6.5	Description of consumer data protection and privacy policies, and 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。	Products and Services 產品與服務
Aspect B7: Anti-corruption *層面B7：反貪污*		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Anti-Corruption 反貪腐
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases. 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。	Anti-Corruption 反貪腐
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and 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 反貪腐

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI B7.3	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。	Anti-Corruption 反貪腐
Community *社區* *Aspect B8: Community Investment* *層面B8：社區投資*		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Investment 社區投資
KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment 社區投資
Part D: Climate-related Disclosures **D部分：氣候相關披露**		
Governance 管治	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人。 (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色。	Addressing Climate Change 應對氣候變化
Strategy 策略	Climate-related risks and opportunities 氣候相關風險和機遇 Business model and value chain 業務模式和價值鏈 Strategy and decision-making 策略和決策 Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量 Climate resilience 氣候韌性	Addressing Climate Change 應對氣候變化

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Risk Management 風險管理	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks. 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策。 (b) the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate related opportunities). 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）。 (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	Addressing Climate Change 應對氣候變化
Metrics and Targets 指標及目標	Greenhouse gas emissions 溫室氣體排放 Climate-related transition risks 氣候相關轉型風險 Climate-related physical risks 氣候相關物理風險 Climate-related opportunities 氣候相關機遇 Capital deployment 資本運用 Internal carbon prices 內部碳定價 Remuneration 薪酬 Industry-based metrics 行業指標 Climate-related targets 氣候相關目標	Addressing Climate Change 應對氣候變化



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