SH GROUP (HOLDINGS) LIMITED
順興集團（控股）有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

STOCK CODE 股份代號：**1637**

2025-26

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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

INTRODUCTION

SH Group (Holdings) Limited (the "Company", together with its subsidiaries, the "Group") is principally engaged in providing electrical and mechanical engineering ("E&M engineering") services in Hong Kong. We engage in projects related to the supply, installation and maintenance of mechanical ventilation and air-conditioning system ("MVAC system"), low voltage electrical system and other E&M systems, including but not limited to fire services, plumbing and drainage, in both private and public sectors in Hong Kong.

This Environmental, Social and Governance ("ESG") Report is established in accordance with the Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") (the "Listing Rules"). Our policies in connection with material ESG issues arising from our principal business for the year ended 31 March 2026 (the "Year" or "FY2026"), along with our performances around the issues are disclosed in this ESG Report. The scope of this ESG Report covers Shun Hing E&M Engineering Limited ("Shun Hing HK"), an indirect wholly-owned subsidiary of the Company, for its provision of E&M engineering services in Hong Kong. The reporting scope of this ESG Report is consistent with the ESG Report for the year ended 31 March 2025 ("Last Year" or "FY2025").

緒言

順興集團(控股)有限公司(「本公司」，連同其附屬公司統稱為「本集團」)主要在香港從事提供機電工程(「機電工程」)服務。我們從事有關在香港私營及公營領域供應、安裝及維修機械通風及空調系統(「機械通風空調系統」)、低壓電氣系統及其他機電系統的項目，其中包括但不限於消防、供水及排污服務。

本環境、社會及管治(「ESG」)報告乃遵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編製。我們有關於截至二零二六年三月三十一日止年度(「本年度」或「二零二六財年」)的主要業務所產生重大ESG議題的政策連同我們圍繞該等議題的表現在本ESG報告中披露。本ESG報告涵蓋順興機電工程有限公司(「順興香港」)(本公司間接全資附屬公司)在香港提供的機電工程服務。本環境、社會及管治報告的報告範圍與截至二零二五年三月三十一日止年度(「上年度」或「二零二五財年」)的環境、社會及管治報告一致。

REPORTING PRINCIPLES

The reporting principles of materiality, quantitative, balance, and consistency have been strictly applied in determining and compiling the content of the ESG Report in order to maintain high quality disclosure.

Materiality	Sufficiently important and pertinent information as determined by the Group's stakeholders is covered in this ESG Report. In prioritising the identified ESG issues, materiality assessment is conducted which is disclosed in the section of "Materiality Analysis" of this ESG Report.
Quantitative	To facilitate objective evaluation of our ESG performance and management effectiveness, quantitative information is provided, with comparative data, standards, methodologies, assumptions and calculation tools disclosed where appropriate.
Balance	Information is disclosed as objectively as possible to provide stakeholders with an unbiased picture of our overall ESG performance.
Consistency	We ensure consistency of the reporting standards, data collection and calculation methods adopted and provide figures of previous year to allow meaningful comparison.

匯報原則

於釐定及編製ESG報告時嚴格應用重要性、量化、平衡及一致性的匯報原則，以維持高質素披露。

重要性	本報告已涵蓋由本集團持份者釐定的重要影響及相關資料。在優先識別ESG的議題時進行重要性評估，該評估在本ESG報告的「重要性分析」中披露。
量化	本報告已提供量化資料，並在適當的情況下披露比較數據、標準、方法、假設及計算工具，以對ESG表現績效及管理有效性進行客觀評估。
平衡	盡可能客觀地披露資料，公正地向持份者呈現我們的整體ESG表現。
一致性	我們確保所採用的報告標準、數據收集及計算方法的一致性，並提供過往年度的數字以便進行有意義的比較。

ESG GOVERNANCE

The vision of the Group on the ESG aspects is to carry out our businesses sustainably and create values to our environment, communities, people and stakeholders. With this belief, the Group is dedicated to fulfilling expectations from stakeholders on our ESG practices. We have established a governance framework to align ESG governance with our strategic development and to embed ESG matters into our operations. Our ESG governance structure is divided into two main components, the board (the "Board") of directors of the Company (the "Directors") and an ESG working group (the "ESG Working Group"), which is comprised of the executive Directors and senior management of different departments and the members of possess extensive experience in construction, finance, risk management and human resource management.

The Board is responsible for our overall ESG strategy and reporting, including the oversight of climate-related risks and opportunities. The Board is responsible for evaluating and determining our ESG-related risks and goals (including those related to climate change) proposed by the ESG Working Group, ensuring that appropriate and effective ESG progress monitoring (including ESG-related targets in relation to climate-related risk and opportunities), risk management and internal control systems are in place.

The ESG Working Group is responsible for the detailed planning of the ESG-related strategy and identifying ESG-related risks and opportunities (including those related to climate change) to propose to the Board for evaluation and determination. In addition, the ESG Working Group also monitors ESG-related risks and opportunities (including those related to climate change), goals and targets and internal controls and is responsible for incorporating ESG elements into our business operations. The ESG Working Group reports to the Board at least once a year on ESG issues, for the Board to review and make adjustments to the Group's ESG strategies (including strategies on climate-related risks and opportunities), to make decisions on major transactions (if any), and to consider trade offs associated with those risks and opportunities accordingly. Meanwhile, each of the department heads of the Group works closely with their department staff to facilitate the ESG reporting and execution process. Both the Board and the ESG Working Group have to review the ESG Report so as to ascertain the information disclosed in the ESG Report.

ESG管治

本集團在ESG方面的願景是可持續發展我們的業務，並為我們的環境、社區、人事及持份者創造價值。本著此信念，本集團致力於滿足持份者對於我們的ESG常規情況的期望。我們已建立管治框架，使ESG管治與我們的戰略發展保持一致，並將ESG事宜納入我們的營運當中。我們的ESG管治架構分為兩個主要部分，即本公司董事（「董事」）會（「董事會」）及由執行董事及不同部門的高級管理層組成的ESG工作小組（「ESG工作小組」），成員於建築、金融、風險管理及人力資源管理方面具備豐富經驗。

董事會負責我們的整體ESG策略及報告，包括監管氣候相關風險及機遇。董事會負責評估及確定ESG工作小組提出的ESG相關風險及目標（包括氣候變化相關風險及目標），確保建立適當及有效的ESG進度監控（包括與氣候相關風險及機遇相關的ESG相關目標）、風險管理及內部控制系統。

ESG工作小組負責詳細規劃ESG相關策略，識別ESG相關風險及機遇（包括氣候變化相關風險及機遇），提交董事會評估決定。此外，ESG工作小組亦監控ESG相關風險及機遇（包括氣候變化相關風險及機遇）、目標及標的以及內部控制，並負責將ESG因素納入我們的業務運營。ESG工作小組每年至少向董事會匯報ESG事宜一次，供董事會檢討並據此調整本集團的ESG策略（包括與氣候相關風險及機遇相關的策略）並就主要交易作出決策（如有）及據此考慮與該等風險及機遇相關的權衡。同時，本集團各部門負責人與其部門員工密切合作，以推進ESG的報告及執行。董事會及ESG工作小組均須審閱ESG報告，以確定ESG報告所披露的資料。

The Board has delegated its responsibilities (with relevant authorities) of risk management and internal control to the audit committee of the Company (the "Audit Committee'), which oversees the management in the design, implementation and monitoring of the risk management and internal control systems, and ensures that ESG-related risks (including those related to climate change) proposed by the ESG Working Group are being covered. Annual review on the effectiveness of risk management and internal control systems has been conducted and the results are reported to the Board.

董事會已將風險管理及內部監控的責任（及相關權力）轉授予本公司的審核委員會（「審核委員會」），而審核委員會監督對風險管理及內部監控系統的設計、實施及監控的管理，並確保涵蓋ESG工作小組提出的ESG相關風險（包括氣候變化相關風險）。對風險管理及內部監控系統的有效性已進行年度審閱及就審閱結果向董事會報告。

The Group has already reviewed its risk management framework and processes and has implemented relevant measures resulting from this exercise that aim to enhance its framework and processes. In particular, the Group has developed, approved and implemented a risk management system, which is defined and supported by its endorsed risk management policy. The terms of reference of the Audit Committee has included its responsibility for an effective system of internal control and risk management.

本集團已檢討其風險管理框架及程序，並根據其檢討結果實施相關措施以提升其框架及程序。尤其是，本集團開發、批准及實施了一個風險管理系統，該系統由其認可的風險管理政策所界定及支持。審核委員會的職權範圍已包括其負責內部監控及風險管理系統有效的責任。

The Company's methodology for its risk assessment comprises risk identification, risk assessment, risk response, and risk monitoring and reporting and covers risks relating to ESG aspects. Risks are identified and their likelihood and impact are assessed. Mitigation plans are formulated for the significant risks and their implementation are monitored. Effectiveness of the mitigation plans is communicated to the Audit Committee.These processes are performed at least once a year to address changes in the nature and extent of significant risks (including ESG risks, if any) in the Group's business and the external environment and the Group's ability to respond to these changes.

本公司就其風險評估的方法包括風險識別、風險評估、風險應對及風險監控和報告，並涵蓋有ESG層面的風險。識別風險，評估風險發生的可能性及影響。就重大風險制定緩解計劃並監察其執行情況。將緩解計劃的有效性匯報予審核委員會。該等程序每年至少執行一次，以應對本集團業務及外部環境中重大風險（包括ESG風險（如有））性質及程度以及本集團應對該等變動的能力轉變。

COMPLIANCE

To ensure compliance with laws and regulations, the ESG Working Group is responsible for monitoring legal updates and statutory requirements relevant to our Group's business. In response to new regulatory obligations, the ESG Working Group has conducted prompt communication to affected departments and levels of the Group for their immediate actions to eradicate potential non-compliance matters.

合規

為確保遵守法律法規，ESG工作組負責監察與本集團業務相關的法律更新及法定要求。為應對新的監管義務，ESG工作組已迅速與本集團受影響的部門層級溝通，以便立即採取行動消除潛在的不合規事宜。

STAKEHOLDER ENGAGEMENT

We value stakeholders' feedback to understand the ESG issues that they prioritise and concern. Our stakeholders range from shareholders, employees, customers, suppliers and subcontractors, and to the community as a whole. We seek to proactively engage them to maintain ongoing relationships as well as understand their views through multiple communication channels. The following list summarises the communication channels between stakeholders and us:

持份者參與

我們重視持份者的反饋，以了解彼等優先考慮及關注的ESG議題。我們持份者包括股東、僱員、客戶、供應商及次承建商以及整個社區。我們尋求通過多種溝通渠道積極主動接觸他們、保持持續的關係以及了解他們的觀點。下表概述持份者與我們之間的溝通渠道：

Stakeholder Group 持份者團體	Communication Methods 溝通渠道
Shareholders 股東	– Annual General Meetings 股東週年大會 – Annual and interim reports 年度及中期報告 – Company's website 公司網站 – Press releases (if necessary) 新聞稿（如有必要）
Employees 僱員	– Staff meetings 員工會議 – Company activities 公司活動 – Staff training 員工培訓 – Internal circulars and email 內部通訊及電郵
Customers 客戶	– Feedback 反饋 – Satisfaction surveys 滿意度調查
Suppliers/Subcontractors 供應商／次承建商	– Quotation and tendering processes 報價及招標流程 – Quotation and installation processes 報價及安裝流程 – Supplier and subcontractor evaluation mechanism 供應商及次承建商評估機制
Community 社區	– Community services 社區服務 – Company's website 公司網站 – Press releases (if necessary) 新聞稿（如有必要）

MATERIALITY ASSESSMENT

Based on stakeholder engagement through the aforementioned channels, we have performed a materiality assessment to identify relevant ESG issues and assess their materiality to our businesses as well as to our stakeholders. The materiality assessment process is set out as follows:

- Identification of potential issues: Initial screening of related issues with reference to the Environmental, Social and Governance Reporting Guide as set out in the Listing Rules (the "ESG Guide") and benchmarking of suitable peers' material ESG issues;
- Stakeholder engagement: Internal and external stakeholders have been invited to provide rating and comments to each ESG issue through questionnaires and established engagement channels;
- Prioritisation: The results from issues identification and stakeholder engagement have been consolidated and considered to assess and prioritise ESG-related risks; and
- Validation: The ESG Working Group has validated and confirmed the key material ESG issues, and how they link to the respective aspects and key performance indicators ("KPIs") of the ESG Guide.

重要性評估

基於透過上述渠道的持份者參與，我們已進行重要性評估，以確定相關的ESG議題並評估其對我們的業務及持份者的重要性。重要性評估程序如下：

- 識別潛在議題：參考上市規則所載環境、社會及管治報告指引（「ESG指引」）初步篩選相關議題，並以合適同業的重大ESG議題訂立基準；
- 持份者參與：已邀請內部及外部持份者透過問卷調查及已建立的參與渠道為每個ESG議題提供評級和評論；
- 訂立優先次序：議題識別及持份者參與的結果已經整合，並經考慮以評估ESG相關風險及訂立優先次序；及
- 驗證：ESG工作組已驗證並確認關鍵重大ESG議題，以及彼等如何連繫至ESG指引的各個方面及關鍵績效指標（「關鍵績效指標」）。

ENVIRONMENTAL

The Group is committed to managing long-term environmental risks and impacts to maintain a sustainable business. The "Environmental and Occupational Health and Safety Manual" (the "Manual") has been set up to offer guidance for the minimisation of environmental footprint. The Manual has been formulated in accordance with the International Organisation for Standardisation ("ISO") 14001:2015 environmental management system and ISO 45001:2018 occupational health and safety management system. We have delegated adequate resources to implement and adhere to the Manual, in order to achieve high environmental performances at both our offices and sites. We have cooperated with employees and contractors to enhance their awareness towards environmental protection, in key areas including greenhouse gases ("GHG") emissions, energy consumption and efficiency, waste disposal, air quality and noise. In addition, we have ensured employees of all levels understand the environmental aspects of their duties and are capable to carry out such obligations.

The Group closely monitors the compliance of legal and regulatory requirements from both local and international authorities. The Air Pollution Control Ordinance, Waste Disposal Ordinance, Water Pollution Control Ordinance, Noise Control Ordinance, Building Energy Efficiency Ordinance and relevant regulations as set out by the Environmental Protection Department and Electrical and Mechanical Service Department of the HKSAR, are identified to have significant impact on the Group in the environmental aspect.

During the Year, the Group has not identified any material non-compliance with environment-related laws and regulations in Hong Kong.

Due to our business nature as an E&M engineering service provider, our operation does not involve any significant consumption of water or the use of packaging materials for finished products and therefore, the relevant disclosures are not applicable.

環境方面

本集團致力於管理長期環境風險及影響，以維持可持續業務。「環境及職業健康與安全手冊」(「手冊」)已獲制定，以就盡量減少環境足跡提供指引。手冊乃根據國際標準化組織(「ISO」)14001：2015環境管理體系及ISO 45001：2018職業健康與安全管理體系制定。我們已投放足夠的資源來實施及遵守手冊，以便在我們的辦公室和工地實現高環境績效。我們與僱員及承建商合作，提供彼等在環境保護方面的意識，包括溫室氣體(「溫室氣體」)排放、能源消耗及效率、廢物處理、空氣質素及噪音等關鍵領域。此外，我們確保各級僱員了解其環境方面的職責，並有能力履行有關義務。

本集團密切監察對本地及國際機構法律及監管規定的合規情況。《空氣污染管制條例》、《廢物處置條例》、《水污染管制條例》、《噪音管制條例》、《建築物能源效益條例》以及香港特區環境保護署及機電工程署所規定的相關規例被確定為對本集團於環境方面具有重大影響。

於本年度，本集團並未發現任何嚴重違反香港環境相關法律法規的情況。

由於我們作為機電工程服務供應商的業務性質使然，我們的經營不涉及水及完成產品的包裝材料的任何重大消耗，因此相關披露不適用。

Air Emissions

Due to our business nature of providing project management and engineering services, direct construction works on-site are carried out by our subcontractors. These works form part of the overall construction activities and are integrated with works performed by other contractors across various service streams. Accordingly, no significant air emissions were generated directly by the Group during the Year. Even though, we are committed to comply with the Air Pollution Control Ordinance by managing our subcontractors' environmental practices through contractual obligations and site monitoring. The Air Pollution Control Ordinance requires the development of working methods to minimise dust impacts on the surrounding environment at a construction site. Emission limits for vehicles in terms of pollutants including Sulphur Dioxide have also been specified in the ordinance. To this end, the Group requires the covering of all construction materials in transit by our subcontractors to avoid the spreading of dusts and particles to the surrounding during transportation. Additionally, to ensure the emission levels stipulated by law to be met, the Group encourages our subcontractors to use low-sulphur diesel for vehicles and to conduct regular inspection and maintenance.

To be in line with the Environmental Protection Department's effort in phasing out ozone depleting substances, the Group advocates the avoidance of ozone depleting refrigerants such as Hydrochlorofluorocarbons in our projects, and promote the use of more environmentally friendly replacements such as Chlorofluorocarbon. Also, the purchase of refrigerants is made only when necessary to prevent leakage and pollution at construction sites due to the excessive chemical storage.

Moreover, for projects involving asbestos, we require our specialist subcontractors to assign only workers with relevant qualifications and experience to perform the contracted works, and they should be supervised by a consultant registered with Environment Protection Department.

As the Group's operation does not generate air emissions directly, we only set out targets on GHG emissions. For details, please refer to section "Climate-related targets" on pages 29 to 31 of this report. We have also undertaken a series of measures to control the indirect GHG emissions. For details, please refer to section "Energy Consumption and Efficiency" below.

廢氣排放

由於我們提供項目管理及工程服務的業務性質，實際工程工作由我們的次承建商進行。該等工程構成整體建築活動的其中一部份，並整合至各個服務範疇中其他承建商所進行的工程。因此本集團於本年度並無直接產生重大氣體排放。儘管如此，我們仍致力於透過合約責任及工地監察管理次承建商的環保措施，以遵守《空氣污染管制條例》。《空氣污染管制條例》規定發展工作方法，盡量減少對施工現場周圍環境的塵埃影響。該條例亦訂明車輛在污染物(包括二氧化硫)方面的排放限值。為此，本集團要求次承建商在運輸過程中覆蓋所有建築材料，以避免在運輸過程中灰塵和顆粒散佈到周圍環境。此外，為確保符合法律規定的排放水平，本集團鼓勵次承建商車輛使用低硫柴油及進行定期檢查及維修。

為配合環境保護署逐步淘汰消耗臭氧物質的努力，本集團主張在我們的項目中避免使用氟氯烴等消耗臭氧的製冷劑，並推廣使用氟氯化碳等更環保的替代品。此外，製冷劑只有在必要時才購買，以防止由於過量的化學品儲存而造成在建築工地發生洩漏及污染。

此外，對於涉及石棉的項目，我們要求專門次承建商只派出具有相關資質及經驗的工作人員執行合同工作，而該等人員應由一名在環境保護署註冊的顧問監督。

由於本集團的營運沒有產生直接的廢氣排放，因此我們只訂下溫室氣體排放的目標。詳情請參閱於本報告第29至31頁的「氣候相關目標」部分。我們亦採取了一系列措施來控制間接溫室氣體排放。詳情請參閱下文「能源消耗及效率」一節。

Waste Management

Paper is identified to be the major source of non-hazardous waste produced by our Group. No hazardous waste was produced directly by the Group due to our business nature. During FY2026, 2.6 tonnes of paper (2025: 4.3 tonnes) were consumed by the Group. The decrease was due to the "paperless reporting" initiatives by the management and was generally in line with the decrease in the Group's revenue with less operation during the Year. The Group continued to recycle used paper during FY2026 and 1.7 tonnes of paper (2025: 2.0 tonnes) were recycled. For waste reduction and operation efficiency purposes, as well as to achieve our waste generation target, the Group has continued to implement various initiatives as follows:

- Deploying electronic communications instead of circulation of printed notices, as well as electronic file storage and sharing to reduce waste at source;
- Initiating the "Collection of Recycle Paper Program" to advocate the sorting of paper, so that paper containing non-confidential data is recycled for better use in South East Asia;
- Implementing used paper collection for recycled use;
- Supporting government environment protection scheme on the Waste Electrical & Electronic Equipment ("WEEE") removal services for recycled use;
- Encouraging employees to carry out paper-saving office practices such as duplex printing and to use recycling paper for printing internal documents to minimise the use of paper; and
- Setting up opinion channels for employees to suggest resource conservation practices.

Despite the fact that the Group does not produce hazardous waste directly, we have imposed stringent controls on any potential hazardous waste generated by our subcontractors. The Group has established guidelines to require our subcontractors to implement sound waste management mechanism and measures, and to adopt practices in compliance with legislations including the Waste Disposal Ordinance. All wastes generated on site are required to be packed, labelled and stored securely in a proper manner, especially for chemical wastes. Further, subcontractors shall be registered as a chemical waste producer to produce chemical waste. A licensed collector should be appointed by the responsible subcontractors to handle and dispose of both construction and chemical wastes in a systematical manner to designated sites. Records of disposal should also be maintained for inspections internally as well as by the Environmental Protection Department.

廢物管理

紙張已被確定為本集團產生的無害廢棄物的主要來源。由於我們的業務性質，本集團並無直接產生有害廢物。於二零二六財年，本集團消耗了2.6噸（二零二五年：4.3噸）紙張。該減少乃由於管理層推行「無紙報告」措施所致，及大致與本集團因本年度營運活動減少以致收益減少相符。本集團於二零二六財年繼續回收廢紙，並回收了1.7噸（二零二五年：2.0噸）紙張。為減少廢物及提高營運效率及為達致廢物產生目標，本集團繼續推行了以下各項措施：

- 有效利用電子通訊而非傳閱印刷版通知，以及電子文件儲存及共享，以從源頭減少廢物；
- 啟動「收集回收紙計劃」以倡導紙張分類，回收沒有機密數據的紙張以便在東南亞善用；
- 實行廢紙收集作循環使用；
- 支持政府環保計劃，即廢電器電子產品（「廢電器電子產品」）移除服務，作回收之用；
- 鼓勵僱員採取雙面打印等節省紙張的辦公室常規，並使用回收紙打印內部文件，以盡量減少紙張的使用；及
- 建立意見渠道，讓僱員可提出節約資源措施建議。

儘管本集團並未直接產生有害廢物，我們已對次承建商生的任何潛在有害廢物實施嚴格管制。本集團已制定指引，要求次承建商實施穩健的廢物管理機制及措施，並採納符合《廢物處置條例》等法例的做法。工地產生的所有廢物均需要以適當的方式進行包裝、標記及保存，特別是對於化學廢物。此外，次承建商須註冊為化學廢物生產者方可產生化學廢物。負責次承建商應委任持牌收集商，以有系統方式處理和處置建築和化學廢物到指定地點，亦應保存處置記錄，以便內部及環境保護署檢查。

In support of the Government's environment protection scheme on WEEE, the Group has a disposal campaign for obsolete or damaged office electrical equipment to ensure proper handling of electrical waste and for recycling purpose.

為支持政府的廢電器電子產品環保計劃，本集團進行處置活動，就任何過時或損壞的辦公室電力設備確保妥善處理電子廢物並作回收用途。

For details of the targets we set in relation to waste management, please refer to the section "Climate-related targets" on pages 29 to 31 of this report.

有關我們訂下的和廢物管理相關的目標，請參閱於本報告第29至31頁的「氣候相關目標」部分。

Energy Consumption and Efficiency

During FY2026, the amount and intensity of electricity consumed directly by the Group were 101,907 kWh (2025: 132,332 kWh) and 6.3 kWh per square foot of office area respectively (2025: 7.5 kWh per square foot of office area). The decrease in total amount of intensity of electricity consumed and electricity usage per square foot was generally in line with the decrease in the Group's revenue with less operation during the Year.

能源消耗及效率

於二零二六財年，本集團直接消耗的電量及密度分別為101,907千瓦時（二零二五年：132,332千瓦時）及每平方呎辦公面積6.3千瓦時（二零二五年：每平方呎辦公面積7.5千瓦時）。整體用電強度及每平方呎用電量的下降，大致與本集團因本年度營運活動減少以致收益減少相符。

The Group is dedicated to control electricity consumption as well as the corresponding GHG emissions in order to meet our energy use target, and hence the following energy-saving principles and initiatives have been developed and implemented to align sustainability concept with our business operation during the Year:

- Eliminating unnecessary energy consumption by switching off idle office equipment, lighting and air-conditioning, especially when leaving conference rooms after meetings/interviews;
- Using energy efficient appliances in our offices, such as LED lightings and bottled water machine with Grade 1 Energy Label;
- Encouraging Employees to turn the air conditioning system at optimal level of 25 degree Celsius;
- Selecting office equipment with energy label issued by Electrical and Mechanical Services Department for purchase, apart from price considerations;
- Raising awareness among employees by regular training and communications on best energy saving practices;
- Encouraging employees to commute by public transport/mass transit to reduce roadside emissions; and
- Incorporating energy saving behaviors into daily business practices.

為達制能源使用目標，本集團致力控制電力消耗及相應的溫室氣體排放，因此本年度已制定並實施以下節能原則及措施，以便將可持續發展理念與我們的業務營運結合：

- 通過關閉閒置的辦公設備、照明及空調消除不必要的能源消耗，尤其是在會議／面談後離開會議室時；
- 在我們的辦公室使用節能設備，例如貼有一級能源標籤的LED燈及瓶裝水機；
- 鼓勵僱員將冷氣系統調至25攝氏度的最佳水平；
- 除價格因素外，選購帶有機電工程署發出的能源標籤的辦公室設備；
- 通過定期培訓及關於最佳節能做法方面的交流提高員工的意識；
- 鼓勵僱員乘坐公共交通工具／大型運輸減少路邊排放；及
- 將節能行為納入日常業務常規。

Besides, we endeavor to mitigate climate change not only through proper controlling of the electricity consumption within the Group, but also through introduction of energy and water-efficient E&M systems to our clients. Products such as variable speed motors and variable speed fans for ventilation systems, water-cooled heat rejection systems, and condensate water collection system are offered to our clients to strive hand-in-hand towards a more sustainable global community.

For details of the targets we set in relation to energy consumption and efficiency, please refer to the section "Climate-related targets" on pages 29 to 31 of this report.

此外，我們不僅適當控制本集團內部的電力消耗，亦向客戶引入能源和節水的機電系統，努力減緩氣候變化。我們為客戶提供用於通風系統、水冷散熱系統及冷凝水收集系統的可變速電機和可變速風扇等產品，致力與更可持續的全球社區攜手並進。

有關我們訂下的和能源消耗及效率相關的目標，請參閱於本報告第29至31頁的「氣候相關目標」部分。

Noise Control

The Group is aware of the noise generated from production facilities of our subcontractors at construction sites, as a result of E&M works involving heavy mechanical machines and equipment. At such, we require our subcontractors to adhere strictly to all relevant laws and regulations, including the Noise Control Ordinance.

For instance, only equipment with government-approved noise emission labels are allowed to be used and such equipment can only be operated within restricted hours to minimise nuisance to the surrounding environment and residents. Regular noise test and controls have been conducted before commencement and during the ongoing process of construction works to ensure noise generated is within acceptable levels stipulated in laws and regulations. Soundproof enclosures have been installed for equipment and facilities generating loud noise, while shock absorbing measures have been in place to reduce noise pollution. Close monitoring of our subcontractors, such as onsite inspection is performed to prevent and detect any potential legal violation.

噪音控制

本集團關注次承建商在建築工地的生產設施所引致的噪音問題，原因為機電工程涉及重型機械及設備。因此，我們要求次承建商嚴格遵守所有相關法律法規，包括《噪音管制條例》。

例如，僅允許使用具有政府批准的噪音標籤的設備，而該類設備只能在限制的時間內運行，以盡量減少對周圍環境及居民的滋擾。開展工程前及建築工程進行期間，已進行定期噪音測試和控制，確保產生的噪音在法律法規規定的可接受水平內。已就產生巨大噪音的設備和設施安裝隔音罩，同時已採取減震措施減少噪音污染。密切監察次承建商（如實地檢查），以防止並發現任何潛在的違法行為。

Environmental Management System

The Group is obliged to proactively strengthen and optimise acts in mitigating environmental impacts of our operations. Not only do we achieve environmental compliance, but also endeavor to attain more sustainable work environment and production process. We regularly perform environmental assessments to identify potential environmental risks in workplace, production sites of subcontractors, as well as the surrounding areas to ensure alignment with our environmental commitment.

In addition, the Group has established an ISO 14001:2015 accredited environmental management system with a purpose to emphasise our environmental stewardship throughout our business operation. The key features are summarised as below:

- Identify, evaluate and assess environmental risks as well as relevant statutory requirements on an ongoing basis;

環境管理系統

本集團有責任積極加強及優化減輕營運對環境影響的行為。我們不僅實現環境合規，亦努力實現更可持續的工作環境和生產過程。我們定期進行環境評估，以確定工作場所、次承建商生產基地及周邊地區的潛在環境風險，以確保符合我們的環保承諾。

此外，本集團已設立ISO14001：2015 認證的環境管理系統，旨在於整個業務營運中強調我們的環境管理。主要特徵概述如下：

- 持續鑒定、評核及評估環境風險以及相關的法定要求；

- Engage major stakeholders such as employees and subcontractors during the risk assessment process, and jointly develop appropriate mitigation plans;
- Establish measurable and practicable environmental performance objectives and targets, and to conduct regular status evaluations;
- Design project plans with consideration of environmental risks and impacts, and ensure routine monitoring of plan achievement progress;
- Launch environmental protection measures and conduct timely reviews over operating effectiveness of the controls;
- Ensure the availability of resources, and define roles and responsibilities to facilitate effective environmental performance management;
- Investigate, handle and document environmental incidents properly in accordance with relevant legislations and standards, and identify preventive and corrective measures; and
- Perform management review of the environmental management system, through for instance analysis of monitoring results of environmental measures, to assess its adequacy and effectiveness, and identify opportunities for improvement.

- 於風險評估過程中引進主要持份者如僱員及次承建商的參與，並共同制定合適的緩和計劃；
- 設定可衡量及可行的環境保護績效宗旨和目標，並定期進行狀態評估；
- 設計項目計劃，考慮環境風險和影響，並確保對計劃成果進度的日常監測；
- 啟動環保措施，及時檢討控制措施的運作成效；
- 確保資源可供使用，並界定角色與責任以促進有效的環境績效管理；
- 根據有關法律條文和標準調查、處理並妥善記錄所發生的環境事故，並設定預防及糾正措施；及
- 對環境管理系統進行管理評審，例如透過分析環境措施的監測結果，評估其是否完備有效，並尋求改進。

SOCIAL

Equal Opportunities

The Group recognises employees as an important asset to drive our business' future success, and therefore we invest in and optimise our human capital by driving towards a more desirable workplace. We believe that upholding the open and fairness values is key in attracting and retaining talents.

We embrace the principle of equal employment opportunities and value diversity within our workforce. Employees are treated with dignity and respect, free from any kinds of discrimination and harassment.

All decisions regarding recruitment, termination, training, remuneration, promotion of employees are based on personal capabilities, experience and qualifications without any sort of discrimination on race, skin color, religion, nationality, gender, age, disability or other characteristics.

社會方面

平等機會

本集團將僱員視為推動業務未來成功的重要資產，因此我們透過推動更理想的工作環境來投資和優化人力資本。我們相信堅持公開和公平的價值觀是吸引和挽留人才的關鍵。

我們在人力資源中堅守平等就業機會和價值多元化的原則。僱員受到尊嚴對待及尊重，不受任何歧視和騷擾。

所有有關僱員招聘、終止聘用、培訓、薪酬及晉升的決定都以個人能力、經驗及資質為依據，不會對種族、膚色、宗教信仰、國籍、性別、年齡、殘疾或其他特徵進行任何歧視。

Our human resources management adheres strictly to the Sex Discrimination Ordinance, Disability Discrimination Ordinance and the Family Status Discrimination Ordinance in Hong Kong. During the Year, we are not aware of any case of material non-compliance with employment and labor-related laws and regulations in Hong Kong.

我們的人力資源管理嚴格遵守香港的《性別歧視條例》、《殘疾歧視條例》及《家庭崗位歧視條例》。於本年度，我們並不知悉有任何嚴重違反香港就業及勞工相關法律法規的情況。

Recruitment and Termination

Moreover, the Group has established a structured recruitment and termination process, which is laid out in our human resources policy. All applicants must undergo formal and objective assessments to determine whether they have the aptitude and competence to meet the requirements of the Group's business development. Examination and approval procedures are properly in place to ensure fairness in the recruitment process. Concerning employee termination, the Group observes strictly to the guidelines in Employment Ordinance, especially in case of forced termination. Any disciplinary action and violations to company policy may entail suspension or termination of employees, and such circumstances and procedures for handling have been clearly stated in the internally-circulated Employee Handbook of the Group (the "Employee Handbook").

招聘及終止聘用

此外，本集團已建立結構化的招聘及終止聘用程序，該程序已載入我們的人力資源政策。所有申請人必須接受正式和客觀的評估，以確定他們是否具備滿足本集團業務發展要求的才能及能力。已妥善實行審批程序，以確保招聘過程的公平性。關於僱員終止聘用，本集團嚴格遵守《僱傭條例》的指引，特別是強制終止的情況。任何紀律處分和違反公司政策的行為可導致僱員被停職或終止聘用，而有關情況和處理程序已在內部流通的本集團僱員手冊（「僱員手冊」）中明確説明。

Promotion, Remuneration and Working Conditions

The Group has formulated remuneration policy and evaluation mechanism with stringent adherence to objectivity and fairness principles. We offer competitive remuneration package to our employees to continue to retain and attract talents. Staff remuneration is determined on the basis of market levels, profitability of the Group, regulatory requirements, and individual performances assessed through our performance appraisal mechanism. Supervisors are responsible for carrying out systematic performance analysis of their subordinates based on criteria such as their goal achievements, strengths, attitudes and development opportunities. Such evaluation results will be transformed into basis for promotion, wage adjustment and bonus. The Minimum Wage Ordinance, Employment Ordinance and Employees' Compensation Ordinance are closely monitored to ensure compliance with legal requirements in employee compensation. We respect staff privacy and hence have adopted measures in keeping staff remuneration data confidential.

晉升、薪酬及工作環境

本集團已制定薪酬政策及評估機制，嚴格遵守客觀公正原則。我們為僱員提供具競爭力的薪酬待遇，以繼續挽留及吸引人才。員工薪酬乃根據市場水平、本集團的盈利能力、監管規定及我們的表現評估機制評估的個人表現釐定。監督人負責根據其下屬的目標完成情況、能力、態度及發展機會對其進行系統性表現分析。有關評估結果將轉化為晉升、工資調整及花紅的基礎。密切監察《最低工資條例》、《僱傭條例》及《僱員補償條例》以確保符合僱員補償的法律規定。我們尊重員工私隱，因此採取措施保持員工薪酬數據的機密性。

Staff are entitled to adequate annual leave, sick leave, maternity and paternity leave, as well as rest days with reference to the Employment Ordinance and General Holidays Ordinance. We have stipulated reasonable and fair working hours, work allocation and arrangements to accommodate for work-life balance of our employees. In order to raise employee morale and cohesion, the Group has organised staff gatherings such as luncheons and internal workshops to enhance staff well-being.

參考《僱傭條例》及《公眾假期條例》，員工有權享有充足年假、疾病津貼、產假與陪產假以及休息日。我們已訂明合理公平的工作時間、工作分配和安排，以滿足僱員的工作與生活平衡。為提高員工士氣和凝聚力，本集團亦有舉辦員工聚會（如午餐會及內部工作坊），以提升員工的福祉。

As at 31 March 2026, the Group had 121 employees in Hong Kong (2025: 139). Our employee profile was as follows:

於二零二六年三月三十一日，本集團於香港擁有121名僱員（二零二五年：139名）。我們的僱員資料如下：

Number of Employees 僱員人數		As at 31 March 於三月三十一日 2026 二零二六年 Number 人數	2025 二零二五年 Number 人數
By Gender	**按性別劃分**		
Male	男	**109**	128
Female	女	**12**	11
By Age	**按年齡劃分**		
Below 30	30歲以下	**12**	12
30 - 50	30至50歲	**62**	71
Above 50	50歲以上	**47**	56
By Employment Type	**按僱傭類別劃分**		
Full-time	全職	**117**	137
Part-time	兼職	**4**	2
By Geographical Region	**按地區劃分**		
Hong Kong	香港	**121**	139

Employee Turnover Rate 僱員流失率		FY2026 二零二六財年 Percentage 百分比	FY2025 二零二五財年 Percentage 百分比
By Gender	**按性別劃分**		
Male	男	**26.6%**	48.4%
Female	女	**25.0%**	72.7%
By Age	**按年齡劃分**		
Below 30	30歲以下	**25.0%**	108.3%
30 - 50	30至50歲	**25.8%**	47.9%
Above 50	50歲以上	**27.7%**	41.1%
By Geographical Region	**按地區劃分**		
Hong Kong	香港	**26.4%**	50.4%

Remark: Employee Turnover Rate per category = Number of Employees in the category leaving employment during the Reporting Period/Number of Employees in the category as at year-end. The calculation method is in accordance with Appendix 3: Reporting Guidance on Social KPIs of "How to Prepare an ESG Report" published by the Stock Exchange.

備註：各類別僱員流失率＝報告期內該類別離職人數／年末該類別僱員人數。計算方法乃基於聯交所發佈的《如何準備環境、社會及管治報告》之附錄三：社會關鍵績效指標匯報指引。

Occupational Health and Safety

The Group is committed to controlling and eliminating any cause of occupational issues, and we put health and safety of our employees, subcontractors and other relevant parties as one of our foremost responsibilities. Therefore, we have made active efforts to attain the highest standard of work safety practices. With a set of occupational health and safety management system policy accredited with ISO 45001:2018 certification developed, the following principles and approaches are implemented among employees and subcontractors:

- To comply with statutory and contractual requirements on occupational health and safety and relevant codes of practice;
- To take occupational health and safety into account when planning engineering activities;
- To continuously improve health and safety measures, performance and management skills through a system of monitoring, analysis and feedback;
- To provide adequate resources, training and instructions to implement effective safety measures;
- To ensure an effective and efficient communication system on safety management and incident reporting; and
- To maintain continual improvement of occupational health and safety performance by identifying safety risks and minimising the impacts.

Safety risk assessment is conducted to review and identify all health and safety related risks before commencement of projects. A safety team consists of members possessing relevant safety qualifications has been assigned for performing the risks assessment, so as to incorporate the appropriate safeguards practices in the project plans. Operational safety protocols have been formulated and regularly reviewed, for all production personnel's strict adherence. Site workers are also briefed for potential safety hazards by the safety team prior to commencement of work to minimise chances of accidents. Site inspections and regular monitoring are in place to ensure safety protocols are not violated and are operating effectively.

To enhance employee's safety awareness and response to emergency events, the Group organises safety trainings for staff on regular basis, for instance in relation to fire hazards and construction safety. Such training aims at enhancing employee's familiarisation with means of escape, skills of evacuation in accidents, and appropriate response in times of unprecedented accidents.

職業健康及安全

本集團致力控制和消除任何職業問題，我們將僱員、次承建商及其他相關方的健康和安全作為我們最重要的責任之一。因此，我們積極努力達到最高標準的安全生產實踐。透過已發展ISO 45001：2018認證的職業健康和安全管理系統政策，僱員及次承建商實施以下原則及方法：

- 符合職業健康安全及其相關常規守則的法規和合約要求；
- 在規劃工程活動時考慮職業健康及安全；
- 透過監測、分析和反饋系統不斷改進健康及安全措施、績效及管理技能；
- 提供充份的資源、培訓和指示，以實施有效的安全措施；
- 確保有作用和高效的安全管理與事故報告的通報系統；及
- 找出安全風險並儘量減少影響，持續改善職業健康和安全績效。

在項目開始前，將進行安全風險評估以審查及識別所有與健康及安全相關的風險。安全團隊由具有相關安全資格的成員組成，負責執行風險評估，以將適當的保障措施納入項目計劃。營運安全協定已獲制定及定期審查，以便所有生產人員嚴格遵守。在工程開始前，安全團隊亦向工地人員簡介潛在的安全隱患，以盡量減少事故發生的可能性。已推行實地檢查及定期監察，以確保不違反安全協定並且有效運行。

為提升員工的安全意識及應對緊急事件，本集團定期為員工舉辦安全培訓，例如有關火警危險及建築安全。有關培訓旨在提高員工對逃生途徑、事故疏散技能及前所未有事故時的適當反應的熟悉程度。

Relevant statutory requirements, including Occupational Safety and Health Ordinance is strictly observed. In particular, according to the Employee's Compensation Ordinance, the employer is liable to pay compensation in respect of injuries or fatalities sustained by its employees as a result of accidents arising out of and in the course of employment. During the Year, we were not aware of any case of material non-compliance with occupational health and safety-related laws and regulations in Hong Kong.

嚴格遵守相關的法定要求，包括《職業安全及健康條例》。特別是根據《僱員補償條例》，僱主有責任就因僱員因僱用或僱用期間產生的意外而受傷或死亡支付賠償金。於本年度，我們並不知悉任何嚴重違反香港職業健康與安全相關法律法規的情況。

Over the last two years, including FY2026, there were no fatalities recorded for our direct employees. During FY2026, the lost days due to work injury of our direct employees was zero (2025: 18 days).

在過去兩年（包括二零二六財年），我們的直接僱員並無死亡記錄。於二零二六財年，因直接僱員工傷而損失工作的日數為零（二零二五年：18日）。

Employee Training and Career Development

The Group has attached great importance to the cultivation of talents, for the purpose of more satisfying job performance and continuous development of employees. Therefore, the Group has devised and implemented a wide spectrum of training activities, which consist of induction programs and external training. Induction programs aim to introduce new employees to our Group, with sharing of our Group's corporate structure, culture, and other important business information such as policies relating to workplace safety. Through proper induction programs, employees can better acclimatise to our Group, so as to be prepared to thrive in their new positions.

僱員培訓及職業發展

本集團十分重視人才的培養，以求更好的工作表現及僱員的不斷發展。因此，本集團已設計並實施廣泛的培訓活動，包括入職培訓和外部培訓。入職培訓旨在向本集團介紹新僱員，分享本集團的企業架構、文化及其他重要業務資料，例如與工作場所安全有關的政策。透過適當的入職培訓計劃，僱員可更適應本集團，從而準備好在新職位上茁壯成長。

Through external trainings, we equip our staff with relevant knowledge, technical skills, and updated regulatory awareness, so that employees can continue create value to our Group under an ever-changing business environment. During the Year, our employees attended a series of training courses on diverse topics ranging from technical to general aspects such Building Information Modeling training, building energy efficiency training and professional workshop such as certificate in plumbing services. These external trainings were organised by for instance, Vocational Training Council and Hong Kong Institution of Engineers. The Group will continue to provide training support to our employees of all levels to enable their professional growth and development within the Group.

透過外部培訓，我們為員工提供相關知識、技術技能及最新的監管意識，以便僱員可在不斷變化的商業環境中繼續為本集團創造價值。於本年度，我們的僱員已參加一系列關於各種主題的培訓課程，從技術到一般方面，如建築資訊模型培訓、建築能源效益培訓及專業工作坊（如供水服務證書）。該等外部培訓乃由例如職業訓練局及香港工程師學會組織。本集團將繼續為各級僱員提供培訓支持，促進在本集團內的專業增長及發展。

In terms of career development, we support our employees to obtain professional qualifications for their sharpening of professional job knowledge and strengthening of managerial skills. Moreover, under our performance feedback mechanism, supervisors are responsible for providing their subordinates with feedback on their job accomplishments and areas of improvements. We also encourage employees to maintain an open discussion with their department management personnel in relation to their aspired career path and support required.

在職業發展方面，我們支持僱員獲得專業資格，以提高他們的專業工作知識和加強管理技能。此外，根據我們的績效反饋機制，監督人負責向下屬提供有關其工作成績和改進領域的反饋。我們亦鼓勵僱員與部門管理人員就其渴望的職業道路和所需的支持保持公開討論。

The Group also joined the Formal Training Scheme (Scheme "A") held by The Hong Kong Institution of Engineers and the Apprenticeship Scheme held by the Vocational Training Council to recruit, train and provide a clear career development to graduate technicians and engineers who joined Shun Hing HK.

本公司亦參與由香港工程師學會舉辦的專業培訓計劃（計劃「A」）以及職業訓練局舉辦的學徒計劃，以招聘、培訓並為加入順興香港的畢業生技術員及工程師提供明確的職業發展計劃。

The breakdown of employees trained and average training hours completed per employee by gender and employment type during the Year are as follows:

年內按性別及僱傭類別劃分的受訓僱員及平均受訓時數如下：

Employees Trained 受訓僱員		FY2026 二零二六財年 Percentage 百分比	FY2025 二零二五財年 Percentage 百分比
By Gender	**按性別劃分**		
Male	男	**90.1%**	92.1%
Female	女	**9.9%**	7.9%
By Employment Type	**按僱傭類別劃分**		
Director Level	董事級別	**3.3%**	2.9%
Manager Level	主管級別	**18.2%**	19.4%
General Level	一般級別	**78.5%**	77.7%

Average Training Hours Completed per Employee 每名僱員平均受訓時數		FY2026 二零二六財年 Hours 小時	FY2025 二零二五財年 Hours 小時
By Gender	**按性別劃分**		
Male	男	**6.1**	5.6
Female	女	**5.7**	10.1
By Employment Type	**按僱傭類別劃分**		
Director Level	董事級別	**25.7**	26.3
Manager Level	主管級別	**6.1**	7.7
General Level	一般級別	**5.3**	4.7

Remark: Percentage of employees trained by category = Employees in the category who took part in training/Employees who took part in training. Average training hours for employees by category = Total number of training hours for employees in the category/Number of employees in the category. The calculation method is in accordance with Appendix 3: Reporting Guidance on Social of "How to Prepare an ESG Report" published by the Stock Exchange.

備註： 按類別劃分的受訓僱員百分比＝該類別受訓僱員／受訓僱員。按類別劃分的僱員平均受訓時數＝該類別僱員受訓總時數／該類別僱員人數。計算方法乃基於聯交所發佈的《如何準備環境、社會及管治報告》之附錄三：社會關鍵績效指標匯報指引。

Prohibition of Child Labour and Forced Labour

The Group believes that labour relations characterised by mutual respect and equality will enhance employee morale and unity. Therefore, we adopted a range of policies to protect the interest of employees, for instance, we forbid any unlawful employment including child and forced labour. All of our employees must have reached the statutory age and possess identification documents before the commencement of work. The employment contracts should be signed voluntarily and without any coercion. We also require our subcontractors to register their employees with identification document and license number to prevent the employment of workers who are not legally eligible to take up any job duties in Hong Kong. In any case that such violation is discovered, the responsible person will be subjected to internal investigations, and may face disciplinary actions or be handled by authorities when deemed suitable.

禁止童工及強迫勞動

本集團相信，以相互尊重和平等為特徵的勞資關係將提升員工的士氣和團結。因此，我們已採取一系列保護僱員利益的政策，例如我們禁止任何非法就業（包括童工及強迫勞動）。我們所有僱員必須達到法定年齡並在工作開始前擁有身份證明文件。僱傭合約應自願簽署，不得有任何強迫行為。我們亦要求次承建商登記其僱員的身份證明文件及牌照號碼，以防所聘員工在法律上不符合資格擔任香港的任何工作職務。一經發現，責任人將接受內部調查，並在認為合適的情況下可能面臨紀律處分或由主管部門處理。

During the Year, the Group was not aware of any case of material non-compliance with child labour and forced labour-related laws and regulations in Hong Kong, including Immigration Ordinance, in relation to unauthorised entrants to Hong Kong and employment of illegal workers.

於本年度，本集團並不知悉任何嚴重違反香港有關童工及強迫勞動的法例及規例的情況，包括涉及未經許可進入香港及僱用非法勞工的《入境條例》。

Supply Chain Monitoring

The Group emphasises the quality of subcontractors, suppliers and service providers in maintaining high standards of services offered to our clients. Hence, we engage supply chain partners after close scrutiny of their practices and business background under our supplier evaluation mechanism. In particular we opt for partners who are environmentally and socially-responsible.

In order to ensure the service quality and continuous adoption of environmental and social practices of our supply chain partners, we maintain close communication and monitoring with our counterparts. Regular evaluations such as onsite inspections and assessments are conducted and any exception or non-compliance are reported to the management immediately. Timely remediation of the risks identified is required. In particular, when selecting new supply chain partners, we will consider their use of environmentally preferable products and practices as one of our selection criteria. Supply chain partners whose accreditation or production method fall short of our required environmental and social standards will be suspended.

The numbers of subcontractors and suppliers as at 31 March 2026 was 567, all of which are from Hong Kong (2025: 525). The numbers reflected our subcontractors and suppliers on our qualified subcontractor and supplier list. We have implemented the above mentioned environmental and social related management procedures to all of our subcontractor and suppliers.

供應鏈監測

本集團強調次承建商、供應商及服務供應商於維持為客戶提供的高標準的服務質素。因此，在我們的供應商評估機制下仔細審查其實踐和業務背景後，我們與供應鏈合作夥伴進行接觸。特別是我們選擇對環境和社會負責的合作夥伴。

為確保供應鏈合作夥伴服務質素及持續採用環境和社會實踐，我們與對手方保持密切溝通和監督。定期進行評估（如實地檢查及評估），並立即向管理層報告任何例外或不合規情況。需要及時糾正所發現的風險。尤其是，在選擇新的供應鏈合作夥伴時，我們會將使用環保產品及實踐作為我們的選擇標準之一。認證或生產方法達不到我們要求的環境和社會標準的供應鏈合作夥伴將被暫停。

截至二零二六年三月三十一日的次承建商及供應商數目為567家，均來自香港（二零二五年：525家）。該等數字反映我們的合格次承建商及供應商名單上的次承建商及供應商。我們已對所有次承建商及供應商實施上述環境與社會相關的管理程序。

Quality Management

We have adopted a customer-centric principle with a primary focus on customers' experience of our quality services. To achieve this aim, the Group has established a quality management system ("QMS") policy manual, which has been accredited with ISO 9001:2015 certification. It provides guidelines to our employees for meeting our objectives as follows:

- To provide effective, reliable and consistent services to satisfy the demands and expectations of our clients;
- To comply with all relevant standards, statutory and regulatory requirements;
- To provide appropriate training for employees to enhance skills and knowledge to match with quality requirements of works and services;

品質管理

我們採用以客戶為中心的原則，主要關注客戶對我們優質服務的體驗。為實現這一目標，本集團已建立起通過ISO 9001：2015 認證的品質管理系統（「品質管理系統」）並向員工分發政策手冊，指導其達成我們的下列目標：

- 提供有效、可靠和一致的服務，以滿足客戶的需求及期望；
- 遵守所有相關標準、法規及規管規定；
- 為員工提供適當的培訓，提高技能和知識，以配合工程和服務的質量要求；

- To monitor and improve the effectiveness of QMS by conducting periodic internal reviews, inspections, data analysis and enhancement;
- To understand client expectation and devise proper planning before commencement of projects to ensure accommodation of client needs; and
- To obtain feedback throughout and after the engagement from clients to identify the improvement areas of QMS.

- 進行定期內部審查、數據分析及不斷完善，監測和提高品質管理系統的成效；
- 了解客戶的期望，並在項目開始前制定適當的規劃，以確保滿足客戶的需求；及
- 在客戶參與的整個過程中和之後取得回饋，確定品質管理系統的待完善之處。

There are no products and service-related complaints received in the Year. Due to our service nature, product recalls related to safety and health reasons are not applicable to the Group.

本年度未接獲與產品及服務相關的投訴。由於我們的服務性質，與安全與健康相關的產品召回不適用於本集團。

Protection of Customer Information and Intellectual Property Rights

The Group advocates the protection of privacy and confidential information of our employees, customers as well as intellectual property rights. With this in mind, we handle and store sensitive information with prudence and care, and act in strict accordance with the six data protection principles, including data collection, accuracy, use, security, openness and access & correction. Information including Group strategies, past, current or potential customers, services providers, suppliers and subcontractors will be used for performing job duties and such information shall not be taken away from our premises physically or through company network unless otherwise approved.

保護客戶資料及知識產權

本集團主張保護僱員、客戶的私隱及機密資料以及知識產權。考慮到這一點，我們謹慎處理和儲存敏感資料，並嚴格按照六項數據保護原則行事，包括數據收集、準確性、使用、安全性、開放性及存取與更正。包括本集團策略、過去、現有或潛在客戶、服務供應商、供應商及次承建商在內的資料應用於履行職責，並除非另有批准，否則不得以實際或通過公司網絡從我們的場所帶走有關資料。

Furthermore, employees are required to acknowledge and comply with the confidentiality clause as stated in the Employee Handbook. Any unauthorised access, disclosure or use of information will be subject to disciplinary actions including termination and legal action.

此外，僱員必須確認閱讀並遵守僱員手冊所載保密條款。對有關資料的任何未獲授權獲取、披露或使用均將受到懲戒行動，包括解聘及法律行動。

During the Year, we are not aware of any case of material non-compliance regarding service quality and data privacy-related laws and regulations in Hong Kong, including the Personal Data (Privacy) Ordinance.

於本年度，我們並無發現任何嚴重違反香港有關服務品質及數據私隱相關的法例及規例（包括《個人資料（私隱）條例》）的情況。

Preventing Bribery and Corruption

All members of our staff, including the management, are required to strictly comply with the Employee Handbook which includes prohibition of all forms of corruption and fraud such as bribery, extortion, fraud and money laundering. Therefore, an internal control system has been established to control any potential fraud risk. We have also regularly engaged independent internal control adviser to evaluate our internal control system to ensure effective corporate governance.

防止賄賂及貪腐

我們所有員工（包括管理層）均須嚴格遵守僱員手冊，當中包括禁止一切形式的腐敗和欺詐行為，如賄賂、勒索、欺詐和洗錢。因此，已建立內部監控系統來控制任何潛在的欺詐風險。我們亦已定期聘請獨立內部監控顧問，評估我們的內部監控系統，以確保有效的企業管治理。

In addition, a whistle-blowing mechanism has also been formulated providing a confidential channel to file complaint regarding fraudulent and unethical acts. Awareness towards prevention of bribery has been boosted among employees and management levels through provision of training from relevant organisations such as Independent Commission Against Corruption and legal professionals. Our board of directors and senior management have participated in these anti-corruption trainings in the Year.

此外，我們亦已制定舉報機制，提供保密渠道，對欺詐和不道德行為提出申訴。透過提供廉政公署和法律專業人員等相關組織的培訓，提高僱員及管理層對防止賄賂的意識。本年度我們的董事會及高級管理層已參加相關反腐敗培訓。

Furthermore, our policy forbids employees to possess any financial or other personal interest in transactions between the Group and our business partners. Potential conflicts of interest that may increase the risk of bribery and bid-rigging will be monitored. If there is any perceived, potential or actual conflict of interest, employees are required to report to the management immediately.

再者，我們的政策禁止僱員在本集團與其業務夥伴之間的交易中有任何財務或其他個人利益。可能增加賄賂及串通投標風險的潛在利益衝突將受到監督。若然存在有任何可意會、潛在或實際的利益衝突，僱員必須立即向管理層申報。

During the Year, the Group was not aware of any case of non-compliance with corruption-related laws and regulations in Hong Kong, including the Prevention of Bribery Ordinance. The Group and our employees have no concluded legal cases regarding corrupt practices during the Year.

於本年度，本集團並不知悉任何違反香港與貪腐相關的法例及規例（包括《防止賄賂條例》）的情況。本集團及我們僱員於本年度內並無已審結的貪污訴訟案件。

Community Investment

The Group is committed to the undertaking of corporate social responsibility and the promotion of social harmony. Harnessing our corporate resources, we persist in contributing to the society by means of donations, sponsorships, and voluntary commitments. In addition, we encourage and support our employees to take part in voluntary services and help the underprivileged. Some of our focus areas include:

- showing love, to give hope and to support the disadvantaged;
- encouraging compassion and empathy in the employees;
- fostering a sense of community within the Company; and
- empowering through education.

社區投資

本集團致力承擔企業社會責任及促進社會和諧。利用我們的企業資源，我們堅持透過捐贈、贊助及自願承諾為社會作出貢獻。此外，我們鼓勵和支持僱員參與志願服務並幫助弱勢群體。部分重點包括：

- 傳遞愛心、給予希望及支持弱勢群體；
- 鼓勵僱員表達同情心及同理心；
- 在公司內部培養社區意識；及
- 通過教育賦能。

During the Year, our Group supported a non-profit organisation "Silver Lining Foundation" through participating in the Silver Lining Charity Pickleball Fun Day 2025 organised by Silver Lining Foundation and Shanghai Commercial Bank, as well as offering sponsorship to a brain-paralysed child. We also participated in the Green Deposit Program of a bank, which the deposit was used to support eligible green projects and businesses to promote environmental protection and sustainable development. In recognition of our ESG efforts, we have received the "EcoPartner" Award, an award in the BOCHK Corporate Low-Carbon Environmental Leadership Awards 2024 organised by Federation of Hong Kong Industries during the Year. We have donated HK$8,600 for charitable purposes in FY2026 (2025: HK$12,400).

於本年度，本集團通過參與由雲彩行動及上海商業銀行舉辦的「慈善匹克球同樂日2025」，以及為腦癱兒童提供贊助等方式，支持非牟利機構「雲彩行動」。我們亦參與銀行綠色存款計劃，將存款用於支持符合條件的綠色項目及企業，促進環境保護及可持續發展。為表彰我們ESG方面的努力，我們在本年度獲得由香港工業總會舉辦的中銀香港企業低碳環保領先大獎二零二四年度「環保傑出伙伴」獎項。於二零二六財年，我們已捐贈8,600港元作慈善用途（二零二五年：12,400港元）。

CLIMATE CHANGE

Governance

The Board is responsible for oversight of the Group's climate strategy on climate-related risks and opportunities, and the achievement of our targets. Details on the Group's governance of ESG-related issues (including climate-related risks and opportunities) is set out in the "ESG Governance" section of this Report.

氣候變化

管治

董事會負責監管本集團有關氣候相關風險及機遇的氣候策略，以及我們目標的達成進度。有關本集團對ESG相關議題（包括氣候相關風險及機遇）的管治詳情，載於本報告「ESG管治」一節。

Strategy

The Group recognises that climate change brings both physical and transition risks and opportunities to our business. We have conducted a climate risk assessment to assess the potential impact of each physical risk and transition risk and opportunity identified on our business model, value chain and overall financial performance including our cashflows, access to finance or cost of capital over short, medium and long term. To align with Hong Kong's Climate Action Plan 2050, which aims to achieve carbon neutrality by 2050, we assess climate-related risks and opportunities across three time periods: (i) short-term to 2027, representing immediate actions and regulatory responses; (ii) medium-term to 2030, reflecting gradual policy changes and technological progress; and (iii) long-term to 2050, ensuring our strategy remains aligned with Hong Kong's broader environmental objectives. As the Group operates only in Hong Kong, the potential impact of the identified climate-related risks and opportunities concentrate only in Hong Kong. The assessment results are presented in the climate-related risks and opportunities tables below, which summarise of the key risks and opportunities identified, anticipated time horizons that the risks and opportunities may occur, and their potential impact on our business model and value chain and potential financial implication to the Group and the mitigation plan of the identified risks.

策略

本集團深知氣候變化為我們的業務帶來實體及轉型風險與機遇。我們已進行氣候風險評估，以評估所識別的各項實體風險以及轉型風險及機遇對我們的業務模式、價值鏈及整體財務表現（包括現金流量、融資渠道或資本成本）短期、中期及長期的潛在影響。為配合旨在於二零五零年實現碳中和的《香港氣候行動藍圖二零五零》，我們分三個時期評估氣候相關風險及機遇：(i)短期（至二零二七年），代表即時行動及監管應對；(ii)中期（至二零三零年），反映漸進的政策變革及技術進步；及(iii)長期（至二零五零年），確保我們的策略持續與香港更廣泛的環境目標保持一致。由於本集團僅於香港營運，已識別的氣候相關風險及機遇的潛在影響僅集中於香港。評估結果載於下文之氣候相關風險及機遇表格中，該等表格概述了已識別的主要風險及機遇、預期發生風險及機遇的時間範疇，以及其對我們的業務模式及價值鏈的潛在影響以及對本集團的潛在財務影響，及已識別的風險的緩和計劃。

Description of Risks 風險描述	Time Horizon(s) that the risks may occur 可能發生風險的時間範疇	Impact on Business Model and Value Chain 對商業模式及價值鏈的影響	Potential Financial Implication 潛在的財務影響
Physical Risk ***實體風險***			
Acute Risk: Extreme weather events such as heavy rain, thunderstorms, typhoon and flooding 急性風險： 極端天氣事件，例如暴雨、雷暴、颱風及水浸	Short, Medium and long term 短期、中期及長期	– Extreme weather events may damage construction sites and the equipments on site, and cause temporary suspension of construction work. 極端天氣事件可能損壞建築工地及現場設備，並導致施工工作暫時停工。 – The resulted extension of project timeline due to the disruption may lead to additional cost. 由於中斷而導致項目時間表延長，可能產生額外成本。 – The safety risk of workers working in the construction site increased under extreme weather situation. 在極端天氣情況下，於建築工地工作的工人的安全風險增加。	– Increase in subcontracting cost due to disruption of construction and extension of project timeline 因施工受阻及項目時間表延長而導致分包成本增加 – Increase in capital expenditure and direct costs for damaged equipments and safety related measures 因設備損壞及安全相關措施而導致資本開支及直接成本增加 – Increase in logistics and transportations costs 物流及運輸成本增加
Chronic Risk: Long term increase in average temperature 慢性風險： 平均溫度長期上升	Medium and long term 中期及長期	– The safety risk of workers working in the construction site increased under high temperature. 於高溫情況下，在建築工地工作的工人的安全風險增加。 – Temporary suspension of construction work may happen under extremely high temperature, resulting delay of project timeline. 在極端高溫下可能發生工程暫時停工，導致項目時間表延誤。	– Increase in staff cost and related compensation, such as insurance cost and medical cost 員工成本及相關補償增加，例如保險成本及醫療成本

Description of Risks 風險描述	Time Horizon(s) that the risks may occur 可能發生風險的時間範疇	Impact on Business Model and Value Chain 對商業模式及價值鏈的影響	Potential Financial Implication 潛在的財務影響
Transition Risk ***轉型風險***			
Policy and legal risk on stringent emission disclosure requirements 有關嚴格排放披露規定的政策及法律風險	Medium and long term 中期及長期	– Potential requirement of assurance on the ESG reporting and more comprehensive scope of reporting and disclosure may be required to comply with the regulatory requirement. 為符合監管規定，可能須對ESG報告進行核證，並可能需要範圍更全面的報告及披露。	– Additional administrative cost for internal ESG compliance and reporting 內部ESG合規及報告的額外行政成本 – Additional expenses for the employment of external party for assurance services on ESG data 聘用外部機構就ESG數據提供核證服務的額外開支
Reputation risk as stakeholders' expectation on the Group's contribution to climate change increased 由於持份者對本集團應對氣候變化所作貢獻的期望增加而產生的聲譽風險	Medium and long term 中期及長期	– The market are shifting to favour companies which take more action on reducing carbon footprint and mitigation on climate change. 市場正轉向青睞採取更多行動以減少碳足跡及緩解氣候變化的公司。 – Customers with their own environmental commitments may exclude the Group from their approved subcontractor lists if we fail to meet their sustainability criteria. 若我們未能符合客戶的可持續發展標準，擁有自身環境承諾的客戶可能會將本集團從其認可次承建商名單中剔除。	– Increase in ESG enhancement costs to fultill the expectation and requirement of stakeholders 為滿足持份者的期望及要求而導致ESG提升成本增加 – Potential decrease in revenue from being excluded from the approved subcontractor lists of our customers 因被客戶從其認可次承建商名單中剔除而導致潛在的收益減少

We have assessed that the above identified risks do not have material impact on the financial position, financial performance and cashflows of the Group for FY2026. It is not expected that there is a significant risk of a material adjustment within the financial year ending 31 March 2027 to the carrying amounts of assets and liabilities reported in the related financial statements.

我們已評估，上述已識別風險對本集團二零二六財年的財務狀況、財務表現及現金流量並無重大影響。預期於截至二零二七年三月三十一日止財年內，不會存在對相關財務報表所呈報的資產及負債賬面值作出重大調整的重大風險。

Mitigation Plan

In response to the above identified climate-related risks, the Group maintains a continuous monitoring and review process and have implemented precautionary measures to address the risks to reduce the potential impacts of physical and transition risks. The table below outlines key initiatives adopted to address the identified climate-related risks.

緩和計劃

為應對上述已識別的氣候相關風險，本集團維持持續監察及檢討程序，並已實施預防措施以應對該等風險，從而減低實體及轉型風險的潛在影響。下表概述為應對已識別的氣候相關風險而採納的主要措施。

Risks 風險	Description 描述	Mitigation Strategies 緩和策略
Physical risks 實體風險	Acute Risk: Extreme weather events such as heavy rain, thunderstorms, typhoon and flooding 急性風險： 極端天氣事件，例如暴雨、雷暴、颱風及水浸 Chronic Risk: Long term increase in average temperature 慢性風險： 平均溫度長期上升	– Strengthening regular inspection in the construction site to ensure the protection of our properties under extreme weather situation 加強於建築工地的定期巡查，以確保在極端天氣情況下我們的財產受到防護 – Ensuring the emergency and safety plan on extreme weather situation are communicated and converged to all relevant staff and workers 確保針對極端天氣情況的緊急及安全計劃已傳達予所有相關員工及工人並獲得共識 – Closely monitoring the weather forecasts and enhancing the communication with main-contractors, subcontractors and our staff on extreme weather situation 密切監察天氣預報，並就極端天氣情況加強與總承建商、次承建商及我們員工的溝通
Transition risks 轉型風險	Policy and legal risk on stringent emission disclosure requirements 有關嚴格排放披露規定的政策及法律風險	– Continuous monitoring the changes of climate-related policies, disclosure and international framework 持續監察氣候相關政策、披露及國際框架的變動 – Increase capital investments and expenditures to comply with the disclosure requirements 增加資本投資及開支，以符合披露規定
	Reputation risk as stakeholders' expectation on the Group's contribution to climate change increased 由於持份者對本集團應對氣候變化所作貢獻的期望增加而產生的聲譽風險	– Maintaining continuous communication with our stakeholders such as customers, banks and investors to understand their needs and share our climate-related initiatives and services 與我們的持份者（如客戶、銀行及投資者）保持持續溝通，以了解彼等的需求，並分享我們與氣候相關的舉措及服務

Description of Opportunities 機遇描述	Time Horizon(s) that the opportunities may occur 可能發生機遇的時間範疇	Impact on Business Model and Value Chain 對商業模式及價值鏈的影響	Potential Financial Implication 潛在的財務影響
Opportunities ***機遇***			
Potential expansion to new markets 擴展至新市場的潛力	Medium and long term 中期及長期	– Our revenue stream may be expanded by providing services or systems for development projects with higher sustainability or environmental friendly requirements, such as energy-efficient system design and equipments with higher efficiency. 我們或可透過為具備較高可持續發展或環保要求的發展項目提供服務或系統（例如節能系統設計及具更高效率的設備）擴展收益來源。	– Increase in revenue due to the expansion of services and entrance to new market 因擴展服務及進入新市場而導致收益增加
Improvement of the efficiency in using resources 改善使用資源的效率	Medium and long term 中期及長期	– Imposing practices such as energy saving in office could improve operating efficiency. 推行辦公室節能等措施可提升營運效率。	– Decrease in administrative expenses due to the improvement of operating efficiency 因營運效率提升而導致行政開支減少

Note: The Group does not have a climate-related transition plan at the end of the reporting period.

附註： 於報告期末，本集團並無氣候相關轉型計劃。

The above assessment primarily focuses on identifying the key physical and transition climate-related risks and opportunities relevant to the Group's business model and value chain. However, there is significant uncertainty in reliably measuring and estimating the current and potential financial impacts of such climate-related risks and opportunities. For example, the frequency, severity and timing of future climate-related events remain inherently uncertain and subject to a wide range of assumptions. In light of these uncertainties, the Group considers it premature to provide quantitative financial implication disclosures at this stage.

上述評估主要著重於識別與本集團業務模式及價值鏈相關的關鍵氣候相關實體及轉型風險及機遇。然而，在可靠地計量及估計該等氣候相關風險及機遇的當前及潛在財務影響方面存在重大不確定性。例如，未來氣候相關事件的頻率、嚴重程度及時間本質上仍屬不確定，並基於大量假設。鑒於該等不確定性，本集團認為現階段提供量化財務影響披露為時過早。

After careful assessment, the Group concluded that the incremental cost and resources required to conduct climate-related scenario analysis for the Year would outweigh the benefits of such analysis at the current stage of its climate reporting maturity. Accordingly, the Group has not undertaken scenario analysis for this reporting period and has applied the relevant relief provisions under the climate-related disclosure framework of the Stock Exchange. The Group will continue to review the appropriateness of undertaking scenario analysis in future reporting periods as its data availability and internal capabilities develop.

經審慎評估後，本集團得出結論，於本年度進行氣候相關情景分析所需的額外成本及資源，將超過本集團目前氣候報告成熟度階段下該等分析所帶來的益處。因此，本集團於本報告期內並未進行情景分析，並已應用聯交所氣候相關披露框架下的相關豁免條文。隨著數據可用性及內部能力的提升，本集團將繼續檢討於未來報告期內進行情景分析的適當性。

The Group has not estimated the anticipated quantitative financial effects of the identified climate-related risks and opportunities, including the related investment and disposal plans and planned sources of funding to implement its strategy, as the information currently available is subject to significant estimation uncertainty.

由於目前可得的資料存在重大估計不確定性，本集團並未估計已識別氣候相關風險及機遇的預期量化財務影響，包括為實施其策略的相關投資及處置計劃以及計劃資金來源。

Based on the circumstances described above, the Group has also applied the relevant relief provisions in respect of quantitative climate-related disclosures and has instead provided qualitative disclosures to describe its exposure to, and management of, climate-related risks and opportunities.

基於上述情況，本集團亦已就量化氣候相關披露應用相關豁免條文，並改為提供定性披露，以描述本集團面臨氣候相關風險及機遇的情況及其管理方式。

Risk Management

The Board has delegated its responsibilities (with relevant authorities) of risk management and internal control to the Audit Committee, which oversees the management in the design, implementation and monitoring of the risk management and internal control systems, and ensures that ESG-related risks (including climate-related risks and opportunities) proposed by the ESG Working Group are being covered.

Details on the Group's risk management on of ESG-related risks (including climate-related risks and opportunities) is set out in the "ESG Governance" section of this Report.

風險管理

董事會已將風險管理及內部監控的責任（及相關權力）轉授予審核委員會，而審核委員會監督對風險管理及內部監控系統的設計、實施及監控的管理，並確保涵蓋ESG工作小組提出的ESG相關風險（包括氣候相關風險及機遇）。

本集團對ESG相關風險（包括氣候相關風險及機遇）的風險管理詳情，載於本報告「ESG管治」一節。

Metrics and Targets

Metrics

The Group is committed to managing long-term environmental risks and impacts to maintain a sustainable business. The major source of our emissions is the indirect GHG emissions generated from our electricity and paper consumption in offices. Due to the nature of our business as a provider of project management and engineering services, direct construction works on-site are carried out by our subcontractors. These works form part of the overall construction activities and are integrated with works performed by other contractors across various service streams. Accordingly, no significant Scope 1 direct GHG emissions were generated directly by the Group during the Year. The Group's Scope 2 GHG emissions are measured on a location-based basis and comprise indirect emissions from purchased electricity consumed in our offices. The Group's Scope 3 GHG emissions for the Year comprise other indirect emissions solely from net paper consumption, being paper consumed less paper recycled due to the Group's business nature as an E&M engineering service provider. The Group has assessed emissions associated with water consumption to be immaterial for the Year and therefore they are not included as a material Scope 3 GHG emission category for reporting purposes.

指標及目標

指標

本集團致力於管理長期環境風險及影響以維持可持續業務。我們排放的主要來源是辦公室電力及紙張消耗所產生的間接溫室氣體排放。由於我們提供項目管理及工程服務的業務性質，實際工程工作由我們的次承建商進行。該等工程構成整體建築活動的其中一部份，並整合至各個服務範疇中其他承建商所進行的工程。因此本集團於本年度並無直接產生範圍1直接溫室氣體排放。本集團的範圍2溫室氣體排放按地點計量，並包括與購買辦公室消耗的電力相關的間接排放。本集團於本年度的範圍3溫室氣體排放僅包括與淨紙張消耗（即本集團作為機電工程服務供應商的業務性質的消耗紙張減回收紙張）相關的其他間接排放。根據本集團的評估，本年度與耗水相關的排放並不重大，因此就報告用途而言，該等排放並未納入為重大的範圍3溫室氣體排放類別。

The total indirect GHG emissions and intensity for FY2026 were 39.0 tonnes CO_2e (2025: 61.5 tonnes) and 0.0024 tonnes CO_2e per square foot area (2025: 0.0035 tonnes per square foot area) respectively. The breakdown of our GHG emissions is as follows:

二零二六財年的間接溫室氣體排放總量和密度分別為39.0噸(二零二五年：61.5噸)二氧化碳當量和每平方呎面積0.0024噸(二零二五年：每平方呎面積0.0035噸)二氧化碳當量。我們的溫室氣體排放明細如下：

Item 項目	Unit 單位	**Total amount in FY2026 二零二六財年總量**	Total amount in FY2025 二零二五財年總量
Total greenhouse gas emissions 溫室氣體總排放量	Tonnes CO_2e 噸二氧化碳當量	**39.0**	61.5
Scope 1: Direct greenhouse gas emissions 範圍1：直接溫室氣體排放		**0**	0
Scope 2: Energy indirect greenhouse gas emissions 範圍2：能源間接溫室氣體排放		**34.6**	50.3
Scope 3: Other indirect emissions 範圍3：其他間接排放			
– Net paper consumption 淨紙張消耗		**4.4**	11.2
– Water consumption 耗水		**0**	0

Remark: These carbon emissions are calculated with reference to CLP 2025 Sustainability Report and 2024 Sustainability Report, Water Supplies Department Annual Report 2024/25 and Annual Report 2023/24, Drainage Services Department Environmental, Social and Governance Report 2024-25 and Environmental, Social and Governance Report 2023-24, and Appendix 2: Reporting Guidance on Environmental KPIs of "How to Prepare an ESG Report" published by the Stock Exchange.

備註： 該等碳排放量乃參考中電2025可持續發展報告及2024可持續發展報告、水務署年報2024/25及年報2023/24、渠務署環境、社會及管治報告2024-25及環境、社會及管治報告2023-24及聯交所發佈的《如何準備環境、社會及管治報告》之附錄二：環境關鍵績效指標匯報指引計算。

The decrease in our overall intensity of GHG emission was generally in line with the decrease in the Group's revenue with less operation during the Year. It was also due to our continuous effort in implementing various energy and paper saving initiatives such as using energy efficient appliance in our offices and promotion of electronic communication. For the details of initiatives we implemented, please refer to the section "Waste Management" and "Energy Consumption and Efficiency" on pages 9 to 11 of this report.

我們整體溫室氣體排放強度的下降大致與本集團因本年度營運活動減少以致收益減少一致。此亦歸功於我們持續努力實施各項節能及減少用紙措施，例如於辦公室使用節能電器及推廣電子通訊。有關我們所實施措施的詳情，請參閱本報告第9至11頁的「廢物管理」及「能源消耗及效率」章節。

The location of the above GHG emissions were all in Hong Kong, which was the only location of our Group's operation during the Year. There was no change in measurement approach of our GHG emission during the Year.

上述溫室氣體排放的地點均位於香港，其為本年度本集團營運的唯一地點。本集團溫室氣體排放的計量方法於本年度間並無變動。

During the Year, the Group did not apply a carbon price in the decision-making process in our operation. In formulating our remuneration policy, no climate-related factor was taken into consideration. The Group did not deploy any material amount of capital expenditure, financing or investment towards climate-related risks and opportunities. At the end of the reporting period, the Group did not have reasonable and supportable information available, without undue cost or effort, to quantify the amount and percentage of assets or business activities vulnerable to climate-related physical risks and transition risks, or aligned with climate-related opportunities.

於本年度，本集團並無於營運決策過程中應用碳定價。於制定薪酬政策時，本集團並無考慮任何氣候相關因素。本集團並無就氣候相關風險及機遇動用任何重大金額的資本開支、融資或投資。於報告期末，本集團並無在毋須付出過度成本或努力下可用的合理及可證明資料，以量化易受氣候相關實體風險及轉型風險影響，或與氣候相關機遇一致的資產或業務活動的金額及百分比。

Besides, having considered the nature of the Group's business model and office-based operational profile, the Group has assessed that no additional industry-based climate metrics are currently material or decision-useful beyond the cross-industry metrics disclosed in this Report.

此外，經考慮本集團業務模式的性質及以辦公室為主的營運概況，本集團已評估，除本報告所披露的跨行業指標外，目前並無其他基於行業的氣候指標屬重大或對決策具實用性。

Climate-related targets

Although the Group is not required to meet any climate-related target by law, regulation or any latest international agreement on climate change, in order to drive our ESG commitment and continually enhance our sustainability performance, the Board has established the following targets applying to the whole Group, with the year ended 31 March 2022 as the base year ("FY2022"). The ESG Working Group consistently monitors the progress of our achievement of the environmental targets set, through the implementation of environmental practices and steps described in the "Environmental" section in this report and the result is communicated to the Board at least annually. There was no revision of our climate related targets during the Year.

氣候相關目標

儘管本集團無需就法例、條例或任何與氣候變化有關的最新國際協議達到任何氣候相關目標，為推動我們履行ESG承諾及在可持續發展方面的表現不斷進步，董事會以截至二零二二年三月三十一日止年度(「二零二二年財年」)作為基準年，訂定了以下適用於整個集團的目標。ESG工作小組通過實踐環保慣例及舉措(詳見本報告「環境方面」一節)恒常監察我們實現既定環保目標方面的情況，並最少每年一次向董事會匯報成果。於本年度，我們並未對氣候相關目標進行修訂。

Environmental Aspects 環境方面	Targets 目標
Air emissions 氣體排放 – Total greenhouse gas emissions 溫室氣體總排放量	• Closely monitor our air emissions intensity and ensure its alignment with our business growth by 2027 密切監察我們的氣體排放密度，確保到至二零二七年與我們的業務增長保持一致
Wastes 廢棄物 – Scope 3: Other indirect emissions 範圍3：其他間接排放	• Recycle over 10% of paper waste by 2027 到二零二七年回收超過10%的廢紙
Energy consumption 能源消耗 – Scope 2: Energy indirect greenhouse gas emission 範圍2：能源間接溫室氣體排放	• Closely monitor our electricity consumption intensity and ensure its consumption is in line with business growth by 2027 密切監察我們的用電量密度，確保到二零二七年其用電量與業務增長保持一致

Remark: 1) Due to our business nature as an E&M engineering service provider, our operation does not involve any significant water consumption. Therefore, we have not set a water consumption target.

2) The targets and the methodology of setting these targets have not been validated by a third party. No sectoral decarbonisation approach was considered in setting up our targets.

3) The Group did not plan to use any carbon credit to achieve our targets.

備註： 1) 由於我們作為機電工程服務供應商的業務性質使然，我們的經營不涉及水的任何重大消耗，因此我們並未訂下水消耗的目標。

2) 該等目標及設定該等目標的方法尚未經第三方驗證。在設定我們的目標時，並未考慮任何行業脱碳方法。

3) 本集團並無計劃使用任何碳信用額以達致我們的目標。

Our performance related to the climate-related targets was as follows:

我們與氣候相關目標相關的表現如下：

Targets 目標	Unit 單位	FY2026 二零二六財年	FY2025 二零二五財年	Base Year 基準年 FY2022 二零二二財年
Total greenhouse gas emissions 溫室氣體總排放量	Tonnes Co_2e 噸二氧化碳當量	39.0	61.5	73.5
Scope 1: Direct greenhouse gas emissions 範圍1：直接溫室氣體排放		0.0	0.00	0.00
Scope 2: Energy indirect greenhouse gas emissions 範圍2：能源間接溫室氣體排放		34.6	50.3	46.4
Scope 3: Other indirect emissions – net paper consumption 範圍3：其他間接排放 – 淨紙張消耗		4.4	11.2	27.1
Electricity Consumption 耗電量	kWh 千瓦時	101,907	132,332	119,067
Electricity Consumption by square foot of office area 按每平方呎辦公室面積計量的耗電量	kWh per square foot of office area 每平方呎辦公室面積千瓦時	6.3	7.5	6.3
Net paper consumption 淨紙張消耗				
– Paper consumption 紙張消耗	Tonnes 噸	2.6	4.3	6.5
– Paper recycled 紙張回收	Tonnes 噸	1.7	2.0	0.9
– Recycling ratio 回收率	%	65.4%	46.5%	13.8%
Revenue 收入	HK$'000 千港元	388,096	608,490	757,327

The decrease in total GHG emission from FY2022 to FY2026 was generally in line with the change in our Group's revenue and the total GHG emissions was in a decreasing trend. There was also a decreasing trend in our electricity consumption from FY2022 to FY2026. However, as the electricity consumption was highly related to our headquarter office area, the decrease in electricity consumption would not be in proportionate to our decrease in revenue. For the paper recycling, the recycling ratio increased from 13.8% in FY2022 to 65.4% in FY2026, which was better than our target of 10% recycling rate. An increasing trend of the paper recycling rate was noted.

二零二二財年至二零二六財年期間，溫室氣體總排放量的減少大致與本集團收入的變動一致，且溫室氣體總排放量呈下降趨勢。二零二二財年至二零二六財年期間，我們的耗電量亦呈下降趨勢。然而，由於耗電量與總部辦公室面積高度相關，因此不會隨收入減少而按比例下降。在紙張回收方面，回收率由二零二二財年的13.8%上升至二零二六財年的65.4%，優於我們設定的10%回收率目標。紙張回收率呈上升趨勢。

The Group will keep monitoring the progress of the achievement of our climate-related targets and take initiatives to improve our performance if necessary.

本集團將持續監察達成氣候相關目標的進度，並於必要時採取措施以改善表現。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX 環境、社會及管治報告指引內容索引

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
Overall Approach 整體方針	The board has overall responsibility for an issuer's ESG strategy and reporting. 董事會對發行人的環境、社會及管治策略及匯報承擔全部責任。	ESG Governance ESG管治
Governance Structure 管治架構	(a) A disclosure of the board's oversight of ESG issues; (b) The board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (c) How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. (a) 披露董事會對環境、社會及管治事宜的監管； (b) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜(包括對發行人業務的風險)的過程；及 (c) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。	ESG Governance ESG管治
Reporting Principles 匯報原則	(a) Materiality (b) Quantitative (c) Consistency (d) Balance (a) 重要性 (b) 量化 (c) 一致性 (d) 平衡	Reporting Principles 匯報原則

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
Reporting Boundary 匯報範圍	A narrative explaining the reporting boundaries of the ESG report, and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change. 解釋ESG報告的匯報範圍，及描述挑選哪些實體或業務納入ESG報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。	Introduction 緒言
A1 Emissions 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 issue relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (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。	Environmental 環境方面
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。	Air Emissions 廢氣排放
KPI A1.2 關鍵績效指標A1.2	Repealed 已刪除	Not Applicable 不適用
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（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 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Waste Management 廢物管理

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
KPI A1.5 關鍵績效指標 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。	Air Emissions 廢氣排放
KPI A1.6 關鍵績效指標 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棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Waste Management, Climate-related targets 廢物管理、氣候相關目標
A2 Use of Resources 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 Consumption and Efficiency 能源消耗及效率
KPI A2.1 關鍵績效指標 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）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	Energy Consumption and Efficiency 能源消耗及效率
KPI A2.2 關鍵績效指標 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）。	Not Applicable 不適用
KPI A2.3 關鍵績效指標 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 Consumption and Efficiency, Climate-related targets 能源消耗及效率、氣候相關目標
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 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。	Climate-related targets 氣候相關目標
KPI A2.5 關鍵績效指標 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）每生產單位佔量。	Not Applicable 不適用

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
A3 The Environment and Natural Resources 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。	Environmental Management System 環境管理系統
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。	Environmental Management System 環境管理系統
A4 Climate Change 氣候變化		
General Disclosure 一般披露	Repealed 已刪除	Not Applicable 不適用
KPI A4.1 關鍵績效指標 A4.1	Repealed 已刪除	Not Applicable 不適用
B1 Employment 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。	Equal Opportunities, Recruitment and Termination, Promotion, Remuneration and Working Conditions 平等機會、招聘及終止聘用、晉升、薪酬及工作環境
KPI B1.1 關鍵績效指標 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。	Equal Opportunities, Recruitment and Termination, Promotion, Remuneration and Working Conditions 平等機會、招聘及終止聘用、晉升、薪酬及工作環境

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
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。	Equal Opportunities, Recruitment and Termination, Promotion, Remuneration and Working Conditions 平等機會、招聘及終止聘用、晉升、薪酬及工作環境
B2 Health and Safety 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 職業健康及安全
KPI B2.1 關鍵績效指標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。	Occupational Health and Safety 職業健康及安全
KPI B2.3 關鍵績效指標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 職業健康及安全
B3 Development and Training 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 Training and Career Development 僱員培訓及職業發展
KPI B3.1 關鍵績效指標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 Training and Career Development 僱員培訓及職業發展

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
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。	Employee Training and Career Development 僱員培訓及職業發展
B4 Labour Standards 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。	Prohibition of Child Labour and Forced Labor 禁止童工及強迫勞動
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。	Prohibition of Child Labour and Forced Labour 禁止童工及強迫勞動
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。	Prohibition of Child Labour and Forced Labour 禁止童工及強迫勞動
B5 Supply Chain Management 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 Monitoring 供應鏈監測
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 Monitoring 供應鏈監測
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, 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 Monitoring 供應鏈監測
KPI B5.3 關鍵績效指標 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 Monitoring 供應鏈監測

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
KPI B5.4 關鍵績效指標 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 Monitoring 供應鏈監測
B6 Product Responsibility 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。	Quality Management 品質管理
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。	Not Applicable 不適用
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。	Quality Management 品質管理
KPI B6.3 關鍵績效指標 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。	Protection of Customer Information and Intellectual Property Rights 保障客戶資料及知識產權
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。	Quality Management 品質管理
KPI B6.5 關鍵績效指標 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。	Protection of Customer Information and Intellectual Property Rights 保障客戶資料及知識產權

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
B7 Anti-corruption 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。	Preventing Bribery and Corruption 防止賄賂及貪腐
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 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。	Preventing Bribery and Corruption 防止賄賂及貪腐
KPI B7.2 關鍵績效指標 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。	Preventing Bribery and Corruption 防止賄賂及貪腐
KPI B7.3 關鍵績效指標 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。	Preventing Bribery and Corruption 防止賄賂及貪腐
B8 Community Investment 社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1 關鍵績效指標 B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Investment 社區投資
KPI B8.2 關鍵績效指標 B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment 社區投資

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
Part D: climate related disclosure **D部份：氣候相關披露**		
(I) Governance *管治*		
Genral Disclosure 一般披露	Information about: (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; and (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 有關以下方面的資料： (a) 負責監督氣候相關風險及機遇的治理機構（可包括董事局、委員會或其他同等治理機構）或個人；及 (b) 管理層在用以監察、管理及監督氣候相關風險及機遇的管治流程、監控措施及程序中的角色	ESG Governance, Climate Change – Governance ESG管治、氣候變化 – 管治
(II) Strategy *策略*		
Climate-related risks and opportunities 氣候相關風險及機遇	Information of climate-related risks and opportunities that could be expected to affect the Group's cash flows, its access to finance or cost of capital over the short, medium or long term. 預期可能在短期、中期或長期影響本集團現金流量、融資渠道或資本成本的氣候相關風險及機遇的資料。	Climate Change – Strategy 氣候變化 – 策略
Business model and value chain 業務模式及價值鏈	Information of the current and anticipated effects of climate-related risks and opportunities on the Group's business model and value chain. 氣候相關風險及機遇對本集團業務模式及價值鏈的當前及預期影響的資料。	Climate Change – Strategy 氣候變化 – 策略
Strategy and decision-making 策略及決策	Information of the effects of climate-related risks and opportunities on its strategy and decision-making. Information about the progress of plans disclosed in previous reporting periods. 氣候相關風險及機遇對策略及決策的影響的資料。先前各匯報期內所披露計劃的進度資料。	Climate Change – Strategy 氣候變化 – 策略

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量	Information about: (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and (b) the climate-related risks and opportunities identified for which there is a significant risk of a material adjustment within the next annual reporting period. Disclosures about: (a) how the Group expects its financial position to change over the short, medium and long term; and (b) how the Group expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 有關以下方面的資料： (a) 氣候相關風險及機遇如何影響報告期間之財務狀況、財務表現及現金流量；及 (b) 當存在將導致下一報告年度發生重要調整的重大風險時，所適別的氣候相關風險及機遇。 有關以下方面的披露： (a) 本集團預計其財務狀況在短期、中期及長期如何變化；及 (b) 基於本集團管理氣候相關風險及機遇的策略，其預計其財務表現及現金流量在短期、中期及長期的變化。	Climate Change – Strategy 氣候變化 – 策略
Climate resilience 氣候韌性	Information of the resilience of the Group's strategy and business model to climate-related changes, developments and uncertainties, with climate-related scenario analysis to assess its climate resilience. 本集團的策略及業務模式對氣候相關變化、發展或不確定性的韌性，及使用與氣候相關的情景分析來評估其氣候韌性的資料。	Climate Change – Strategy 氣候變化 – 策略

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
(III) Risk Management *(III) 風險管理*		
General Disclosure 一般披露	Information about: (a) the processes and related policies used to identify, assess, prioritise and monitor climate-related risks; (b) the processes used to identify, assess, prioritise and monitor climate-related opportunities; and (c) the extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform the Group's overall risk management process. 有關以下方面的資料： (a) 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) 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；及 (c) 氣候相關風險及機遇的識別、評估、優次排列及監察流程如何融入本集團的整體風險管理流程，以及融入的程度如何。	ESG Governance, Climate Change – Risk Management ESG管治、氣候變化 – 風險管理

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
(IV) Metrics and Targets *(IV) 指標及目標*		
Greenhouse gas emissions 溫室氣體排放	The absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as: (a) Scope 1 greenhouse gas emissions; (b) Scope 2 greenhouse gas emissions; and (c) Scope 3 greenhouse gas emissions. Information on: (a) measurement of greenhouse gas emissions; (b) the approach used to measure its greenhouse gas emissions; (c) location-based Scope 2, and information about any contractual instruments of Scope 2 greenhouse gas emissions; and (d) the categories included within the measurement of Scope 3 greenhouse gas emissions. 報告期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為： (a) 範圍1溫室氣體排放； (b) 範圍2溫室氣體排放；及 (c) 範圍3溫室氣體排放。 有關以下方面的資料： (a) 溫室氣體排放計量； (b) 用於計量溫室氣體排放的方式； (c) 以地域為基準的範圍2，及範圍2溫室氣體排放的任何合約文書的資料；及 (d) 範圍3溫室氣體排放計量中包含的類別。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標
Climate-related transition risks 氣候相關轉型風險	The amount and percentage of assets or business activities vulnerable to climate-related transition risks. 容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標
Climate-related physical risks 氣候相關實體風險	The amount and percentage of assets or business activities vulnerable to climate-related physical risks. 容易受氣候相關實體風險影響的資產或業務活動的金額及百分比。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
Climate-related opportunities 氣候相關機遇	The amount and percentage of assets or business activities aligned with climate-related opportunities. 涉及氣候相關機遇的資產或業務活動的金額及百分比。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標
Capital deployment 資本運用	The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 用於氣候相關風險及機遇的資本開支、融資或投資的金額。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標
Internal carbon prices 內部碳定價	Information on: (a) whether and how the Group is applying a carbon price in decision-making; and (b) the price of each metric tonne of greenhouse gas emissions used to assess the costs of its greenhouse gas emissions, if any. 有關以下方面的資料： (a) 本集團可有及如何在決策中應用碳定價；及 (b) 用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價（如有）。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標
Remuneration 薪酬	Information on whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. 氣候相關考慮因素可有及如何納入薪酬政策的資料，或提供適當的否定聲明。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標
Industry-based metrics 行業指標	Information on industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry, if any. 與一項或多項特定的業務模式及活動有關的行業指標，或與參與有關行業的其他常見特徵有關的行業指標的資料。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標

Reporting Guide Requirements 報告指引要求	Description 描述	Relevant Section 相關章節
Climate-related targets 氣候相關目標	Information on: – The qualitative and quantitative climate-related targets the Group has set to monitor progress towards achieving its strategic goals; and any targets the Group is required to meet by law or regulation, including any greenhouse gas emissions targets. – The approach to setting and reviewing each target, and how progress against each target is monitored. – The performance against each climate-related target and an analysis of trends or changes in the Group's performance. 有關以下方面的資料： – 本集團為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及法律或法規要求本集團達到的任何目標，包括任何溫室氣體排放目標。 – 設定及審核每項目標的方法，以及如何監察達標進度。 – 每項氣候相關目標的表現以及對本集團表現的趨勢或變化分析。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標
Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性	Reference to and consideration of the applicability of cross-industry metrics and industry-based metrics. 參考跨行業指標及行業指標並考慮其是否適用。	Climate Change – Metrics and Targets 氣候變化 – 指標及目標