佳明
GRAND MING

GRAND MING GROUP HOLDINGS LIMITED
佳明集團控股有限公司

(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: 1271

2025/26

Environmental, Social and Governance Report
環境、社會和管治報告

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ABOUT THIS REPORT

Purpose and Objective

Grand Ming Group Holdings Limited ("**Grand Ming**" or the "**Company**", together with its subsidiaries the "**Group**" or "**We**") is pleased to present the Environmental, Social and Governance ("**ESG**") report (the "**Report**") for the year ended 31 March 2026 (the "**Reporting Period**" or "**FY 2025/26**") to our stakeholders. The Report provides stakeholders with a transparent account of the Group's ESG governance framework, key initiatives, and performance in addressing material sustainability matters, with the objective of fostering greater confidence in and awareness of our sustainability commitments and practices.

Reporting Scope

Unless otherwise stated, the reporting scope covers the Group's key operations in Hong Kong including (i) construction, (ii) property leasing, and (iii) property development. The Group's operation in Mainland China is excluded from the scope of this Report due to its relatively insignificant impact during the Reporting Period.

The reporting boundary is primarily determined by the financial significance and the Group's operational influence, as well as the ESG significance to the Group and its stakeholders. There were no significant changes in the scope of the Report from that of the ESG Report for the year ended 31 March 2025 ("**FY 2024/25**").

Reporting Standards

This Report has been prepared in accordance with the disclosure requirements applicable for FY 2025/26 under the Environmental, Social and Governance Reporting Code (the "**ESG Reporting Code**") as set out in Appendix C2 to the Rules Governing the Listing of Securities (the "**Listing Rules**") issued by The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

關於本報告

目的及目標

佳明集團控股有限公司(「**佳明**」或「**本公司**」，連同其附屬公司，統稱(「**本集團**」)或「**我們**」)欣然向持份者提呈截至2026年3月31日止年度(「**報告期**」或「**2025/26年度**」)環境、社會及管治(「**ESG**」)報告(「**本報告**」)。本報告以透明的方式為持份者闡述本集團的ESG治理框架、關鍵措施以及在處理重大可持續發展事宜方面的表現，旨在增強對我們的可持續發展承諾與實踐的信心和認識。

報告範圍

除另有說明外，報告範圍涵蓋本集團在香港的主要業務，包括(i)建造、(ii)物業租賃及(iii)物業發展。基於本集團在中國內地的業務於報告期內影響不大，因此未有包括在本報告的範圍內。

報告範圍主要取決於財務重要性及本集團的營運影響力，以及ESG對本集團及其持份者的重要性。本報告範圍與截至2025年3月31日止年度(「**2024/25年度**」)的ESG報告相比並無重大變動。

匯報準則

本報告乃根據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所載環境、社會及管治報告守則(「**ESG報告守則**」)項下適用於2025/26年度的披露規定編製。

Reporting Principles

This Report adheres to the four reporting principles stipulated in the ESG Reporting Code throughout its preparation: materiality, quantitative, balance and consistency.

匯報原則

本報告於編製過程中遵循ESG報告守則中規定的四項匯報原則：重要性、量化、平衡及一致性。

Reporting Principle 匯報原則	Our Application 我們的應用
Materiality **重要性**	By engaging with stakeholders and conducting materiality assessments, the Group has identified issues material to our sustainable development and prioritised them in this Report. For further details, please refer to the sections "Stakeholder Engagement" and "Materiality Assessment" below. 本集團透過持份者參與及進行重要性評估，已識別出對我們的可持續發展至關重要的議題，並確定本報告中的議題的優先次序。進一步詳情請參閱下文「持份者參與」及「重要性評估」部分。
Quantitative **量化**	Quantitative data, key performance indicators, and relevant information are presented, where applicable, throughout this Report. 定量數據、關鍵績效指標及相關信息在適用的情況下於本報告中呈列。
Balance **平衡**	The information disclosed in this Report faithfully reflects the overall ESG performance of the Group, encompassing both positive and negative aspects, achievements, challenges, and opportunities in our principal business activities. 本報告所披露的信息如實反映了本集團的整體ESG表現，包括我們主要業務活動中的正面及負面方面、成就、挑戰及機遇。
Consistency **一致性**	Unless otherwise specified, the statistical methodologies employed in this Report remained substantially consistent with the previous year. Any changes in the scope of disclosure or calculation methodologies will be explained along with the relevant data. 除另有指明外，本報告所採用的統計方法與上一年度基本一致。若披露範圍或計算方法有任何變更，將隨附相關數據一併說明。

Access to this Report

This Report is available in both English and Chinese versions on the websites of the Company and the Stock Exchange. In case of any discrepancy between these two versions, the English version shall prevail.

獲取本報告

本報告以中英文版本刊發，可在本公司及聯交所網站查閱。倘若兩個版本之間存在任何歧異，均以英文版本為準。

Contact Us

We welcome your feedback and suggestions on this Report and our sustainability approach, which would help guide us in future enhancement of our ESG journey. Please share your comments via email at info@grandming.com.hk.

聯絡我們

我們歡迎　閣下就本報告及我們的可持續發展方針提供反饋及建議，以助我們日後提升ESG旅程。請透過電郵info@grandming.com.hk分享　閣下的意見。

OUR APPROACH TO SUSTAINABILITY

Sustainability Governance and Board's Oversight

The board of directors (the "**Board**") of the Company has an overall responsibility for our ESG strategy and reporting. It provides oversight of all ESG-related matters, including but not limited to climate–related issues, risks and opportunities. We continuously enhance our sustainability management approach, strategies, and initiatives, with a particular focus on shaping the Group's long-term development. The ESG Working Group, which is delegated by the Board and consists of senior management, is responsible for overseeing the ESG management approach and regularly advising the Board on various ESG matters, including but not limited to:

- Development and review of our sustainability strategies, priorities, goals and targets;
- Identification, evaluation, prioritisation, review and management of material ESG-related risks and opportunities (including but not limited to climate-related risks and opportunities, as well as ESG risks along the supply chain);
- Review and formulation of the implementation of ESG-related policies and practices to ensure compliance with laws and regulations;
- Monitoring and review of ESG performance and progress against any targets and goals;
- Monitoring and enhancement of the Group's stakeholder engagement channels to ensure effective communication with key stakeholders; and
- Preparation of the ESG report.

我們的可持續發展方針

可持續發展管治及董事會監督

本公司董事會（「**董事會**」）對我們的ESG策略及匯報承擔全面責任。董事會負責監督所有ESG相關事宜，包括但不限於氣候相關議題、風險及機遇。我們持續加強可持續發展管理方針、策略和舉措，並特別著重於塑造本集團的長期發展。董事會已授權由高級管理層組成的ESG工作組，負責監督ESG管理方針，並定期就各類ESG事宜向董事會提供意見，包括但不限於：

- 制定及檢討我們的可持續發展策略、優先事項、目標及指標；
- 識別、評估、優先排列、審查及管理與ESG相關的重大風險和機遇（包括但不限於氣候相關風險與機遇，以及供應鏈的ESG風險）；
- 檢討及制定ESG相關政策及實踐的實施，以確保遵守法律和法規；
- 根據任何指標及目標，監察及檢討ESG表現及進展；
- 監察及加強本集團的持份者參與渠道，以確保與主要持份者進行有效溝通；及
- 編製ESG報告。

At the operational level, functional departments and business units coordinate efforts to implement ESG measures, collect and analyse ESG data, and monitor and report on ESG performance to the ESG Working Group.

於營運層面，職能部門及業務單位共同落實ESG措施、收集和分析ESG數據、監察和向ESG工作組匯報ESG表現。

ESG Management Approach and Strategy

The Group has established an ESG framework built upon three key strategic pillars: (1) Responsible Operation; (2) People First; and (3) Environmental Protection. This framework serves as a foundation for fulfilling our corporate value of "Sustained Commitment to Quality Homes". Our ESG framework provides clear direction for enhancing sustainability performance and creating positive impact for our customers, employees, the environment, and the broader community.

ESG管理方針和策略

本集團建立了以三個關鍵戰略支柱為基礎的ESG框架：(1)負責任營運；(2)以人為本；及(3)環境保護。該框架是實現我們「以誠為本、以心建造」的企業價值的基礎。我們的ESG框架為提升可持續發展表現和為客戶、僱員、環境及更廣泛的社區帶來積極影響提供明確的方向。

ESG Risk and Opportunity Management

ESG risk and opportunity management is recognised as a critical component of sound corporate governance and the Group's long-term operational resilience. Material ESG-related risks and opportunities are regularly identified, assessed, prioritised, and managed by the ESG Working Group. Corresponding control measures are formulated and implemented at corresponding business levels to mitigate material ESG-related risks and seize opportunities. The ESG Working Group submits an ESG-related risk and opportunity assessment report to the Board periodically and the Board retains ultimate responsibility for overseeing the Group's risk and opportunity management activities. The Board regularly reviews the effectiveness of the control measures and provides relevant suggestions for improvement when necessary.

ESG風險及機遇管理

ESG風險及機遇管理被視為良好企業管治及本集團長期營運韌性的重要組成部分。ESG工作組定期識別、評估、優先排列及管理重大ESG相關風險和機遇。在相應的業務層面制定並實施相應的控制措施，以減輕與ESG相關的重大風險並把握機遇。ESG工作組定期向董事會提交ESG相關風險及機遇評估報告，而董事會承擔監督本集團風險及機遇管理活動的最終責任。董事會定期檢討監控措施的成效，並於有需要時提供相關改善建議。

During the Reporting Period, the Group conducted a comprehensive ESG-related risk and opportunity assessment with the aim of strengthening our risk mitigation and response capabilities. The Group's ESG risk and opportunity management process is outlined as follows:

於報告期內，本集團進行了全面的ESG相關風險及機遇評估，旨在加強我們的風險緩解和應對能力。本集團的ESG風險及機遇管理流程概述如下：

1. Identification
識別

- Referenced to the latest market and international ESG disclosure standards, as well as materiality maps published by leading ESG rating agencies, (including the Sustainability Accounting Standards Board ("**SASB**") Standards, IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information, IFRS S2 – Climate-related Disclosures, MSCI ESG Industry Materiality Map, and the risks and opportunities faced by international peers.)

  參考最新的市場及國際ESG披露標準，以及領先ESG評級機構（包括可持續發展會計準則委員會（「**SASB**」）準則、IFRS S1 一可持續披露財務信息一般要求、IFRS S2 一氣候相關披露、MSCI ESG行業重要性地圖，以及國際同業面臨的風險和機遇）發佈的重要性地圖。

- Identified industry ESG risks and opportunities with management, with a focus on climate-related risks and opportunities, supply chain-related ESG risks, and emerging sustainability trends.

  與管理層共同識別行業ESG風險和機遇，重點關注氣候相關風險和機遇、供應鏈相關ESG風險以及新興可持續發展趨勢。

- Disclosed climate-related risks and opportunities in response to growing stakeholder expectations. For further details, please refer to the "Climate Action" section.

  因應持份者日益增長的期望，披露氣候相關風險和機遇。詳情請參閱「氣候行動」一節。

2. Evaluation
評估

- Evaluated the potential impacts and likelihood of the identified key ESG-related risks and opportunities by considering quantitative and qualitative factors. Quantitative information was derived from historical data, while qualitative considerations cover industry trends, economic conditions, recent major events, and disasters.

  通過考慮定量和定性因素，評估所識別的主要ESG相關風險和機遇的潛在影響及可能性。定量信息源自歷史數據，定性考慮因素則涵蓋行業趨勢、經濟狀況、近期重大事件和災害。

3. Prioritisation
優先排列

- Prioritised key ESG risks and opportunities based on their potential impact and likelihood, while assessing climate-related risks and opportunities consistently with other risks and opportunity management framework.

  根據潛在影響及可能性，對主要ESG風險和機遇進行優先排列，同時採用與其他風險及機遇管理框架一致的方式評估氣候相關風險和機遇。

4. Mitigation
緩解

- Implemented appropriate risk mitigation and internal control measures for ESG-related risks and opportunities.

  針對ESG相關風險及機遇實施相應的風險緩解及內部控制措施。

- Oversee the effectiveness of these control measures at the Board level to provide guidance when necessary.

  在董事會層面監督該等控制措施的成效，並於需要時提供指導。

5. Reporting
匯報

The results of the ESG-related risk and opportunity assessment, along with any other relevant issues, were reported to the Board by senior management for discussion and review.

高級管理層將ESG相關風險及機遇評估的結果連同任何其他相關事宜向董事會匯報，以供討論和檢討。

Stakeholder Engagement

We maintain active engagement with the stakeholders, and collect their feedback through various communication channels to understand and address their concerns in order to improve the Group's operations and practices. Below is a summary of the communication channels:

持份者參與

我們與持份者保持緊密聯繫，並透過各種溝通渠道收集其反饋意見，了解與回應其關注點，從而改善本集團的營運和操作。以下概述各溝通渠道：

Shareholders and Investors
股東及投資者

- Shareholders' meeting/meeting with investors
  股東大會／與投資者會面
- Financial reports, announcements and circulars
  財務報告、公告及通函
- Company website
  公司網站

Employees
僱員

- Training and activities for staffs
  員工培訓及活動
- Daily meeting
  日常會議
- Memo to employees
  員工通告
- Annual performance appraisal
  年度表現評核

Suppliers and Sub-contractors
供應商及分包商

- Procurement process
  採購流程
- On-site visits
  實地考察
- Supplier audit and assessment
  供應商審核及評估
- Supplier management meetings
  供應商管理會議
- Emails
  電郵

Customers
客戶

- Customer satisfaction survey
  客戶滿意度調查
- Customer service hotline or emails
  客戶服務熱線或電郵
- Company website
  公司網站

Regulatory Bodies and Government Authorities
監管機構及政府機構

- Publication/seminars/websites of government and regulatory authorities
  政府及監管機構之刊物／講座／網站
- On-site inspections and checks
  實地視察及檢查

Media
媒體

- Company email
  公司電郵
- Company website
  公司網站

Community and Non-governmental Organisations
社區及非政府組織

- Charitable activities
  慈善活動
- Donations
  捐贈
- Community activities
  社區活動

Materiality Assessment

To determine ESG issues that are the most relevant to our business and our stakeholders, in addition to the above regular communication channels, the Group performed a materiality assessment with the support of an independent sustainability consultant during the Reporting Period. This would allow us to better develop and enhance our sustainability strategies, by addressing stakeholders' concerns and opinions. The results of the materiality assessment and relevant ESG issues are regularly discussed and reviewed by our ESG Working Group and the Board.

重要性評估

於報告期內，為釐定對我們業務及持份者而言最為相關的ESG議題，除上述常規溝通渠道以外，本集團在獨立可持續發展顧問的支持下進行重要性評估。此舉有助我們透過回應持份者之關注及意見，更好地制定及推進我們的可持續發展策略。我們的重要性評估結果和相關ESG議題定期由ESG工作組和董事會討論及檢討。

The details of our materiality assessment are as follows:

我們的重要性評估詳情如下：

1. Identification
識別

We identified a total of 24 ESG related material issues by drawing on our business knowledge, industry trends, peer benchmarking and stakeholder feedback.
我們透過我們的業務知識、行業趨勢、同業基準及持份者反饋，識別合共24項ESG重大議題。

2. Prioritisation
優先排列

We invited internal and external stakeholders to participate in an online survey, and provide ratings for the importance of each ESG issue.
我們邀請內部及外部持份者參與線上調查，對每個ESG議題的重要性進行評分。

3. Validation
驗證

The survey results were analysed to develop a materiality matrix. The prioritised list of 9 most material issues was presented to ESG Working Group and the Board for discussion and validation.
對調查結果進行分析以建立重要性矩陣。9項最重要議題的優先處理清單已提交至ESG工作組和董事會進行討論及驗證。

Materiality Matrix

The materiality matrix presented below summarises the relative importance of the 24 ESG-related material issues to both stakeholders and the Group's business continuity and development. The most material issues are located in Tier 1 of the matrix, while the less material issues are located in Tier 3. The number against each material issue references the relevant material areas under the section headed "List of ESG-related Material Issues" below.

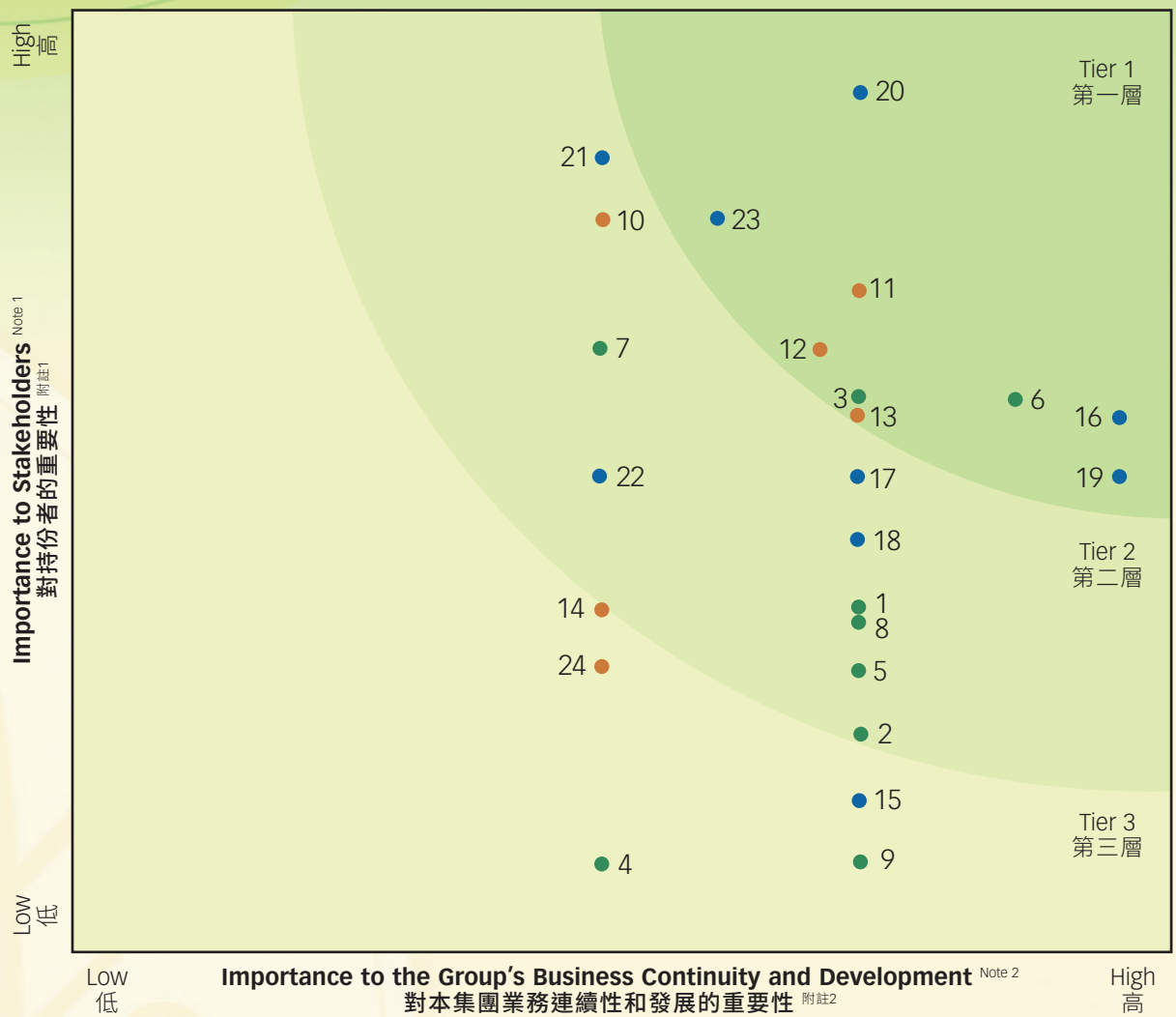
重要性矩陣

下文呈列的重要性矩陣概述24項ESG相關重要議題對持份者以及本集團業務連續性與發展的相關重要性。最重大的議題位於矩陣第一層，而較次要的議題位於第三層。每個重大議題旁邊的數字，參照下方標題為「ESG相關重要議題列表」部分的相關重大範疇。

During the Reporting Period, a total of 9 issues from Tier 1 of the matrix below were prioritised as the most material issues for us to address and report in this Report.

於報告期內，下文矩陣第一層合共9個議題被優先列為最重要的議題，以供我們於本報告討論和匯報。

Materiality Matrix
重要性矩陣



Note 1: Importance to stakeholders is determined by external stakeholders' rating of the ESG-related issues in terms of their importance to the society/environment and their relevance to the Group.
附註1：對持份者的重要性由外部持份者根據ESG相關議題對社會／環境的重要性及其與本集團的相關性的評分而釐定。

Note 2: Importance to business continuity and development is determined by internal stakeholders' rating of the likelihood and level of the potential impact of the issues affecting our business continuity and development.
附註2：對業務連續性和發展的重要性由內部持份者對影響我們的業務連續性和發展的議題的可能性及潛在影響程度的評分而釐定。

- Tier 1: Most Material Issues
  第一層：最重要的議題
- Tier 2: Moderate Material Issues
  第二層：中度重要的議題
- Tier 3: Less Material Issues
  第三層：較次要的議題

- Responsible Operation 負責任營運
- People First 以人為本
- Environmental Protection 環境保護

List of ESG-related Material Issues　　ESG相關重要議題列表

ESG-related material issues ESG相關重要議題	Section in this Report 本報告章節
Tier 1: Most Material Issues **第一層：最重要的議題**	
3. **Waste** 廢棄物	Environmental Protection 環境保護
6. **Climate change and resilience** 氣候變化與抵禦力	Environmental Protection 環境保護
11. **Equal-opportunity, diversity, and inclusion** 平等機會、多元化及共融	People First 以人為本
12. **Occupational health and safety** 職業健康與安全	People First 以人為本
13. **Staff development and training** 員工發展與培訓	People First 以人為本
16. **Quality of products and services** 產品及服務質量	Responsible Operation 負責任營運
19. **Intellectual property rights management** 知識產權管理	Responsible Operation 負責任營運
20. **Data protection and cybersecurity** 數據保護及網絡安全	Responsible Operation 負責任營運
23. **Ethics and integrity** 道德及誠信	Responsible Operation 負責任營運
Tier 2: Moderate Material Issues **第二層：中度重要的議題**	
1. **Energy management and decarbonisation** 能源管理及減碳	
2. **Air emissions** 廢氣排放	
5. **Impact to biodiversity and land use** 對生物多樣性及土地使用的影響	
7. **Sustainable built environment** 可持續建築環境	
8. **Green procurement** 綠色採購	
10. **Staff welfare** 員工福利	
17. **Customer service** 客戶服務	
18. **Responsible marketing and labelling** 負責任營銷及標籤	
21. **Risk and crisis management** 風險及危機管理	
22. **Anti-competitive behaviour** 反競爭行為	
Tier 3: Less Material Issues **第三層：較次要的議題**	
4. **Water and wastewater management** 水資源及廢水管理	
9. **Environmental risk in supply chain** 供應鏈環境風險	
14. **Employment compliance** 僱傭合規	
15. **Ethically responsible sourcing** 道德負責任的採購	
24. **Community investment** 社區投資	

RESPONSIBLE OPERATION

Goal:

To continually improve the sustainability across our value chain and deliver high-quality products and services to enhance customer experience

The most significant issues addressed in this chapter:

- Quality of products and services
- Intellectual property rights management
- Data protection and cybersecurity
- Ethics and integrity

負責任營運

目標：

為了不斷提高我們整個價值鏈的可持續性並提供優質產品及服務，以提升客戶體驗

本章討論的最重要議題：

- 產品及服務質量
- 知識產權管理
- 數據保護及網絡安全
- 道德及誠信

Responsible operations form the foundation of our property development, data centre leasing and building construction businesses, where we integrate sustainability across all operations to create long-term value for customers and tenants. This commitment is embedded in our comprehensive policies, operational guidelines, and strict compliance with all relevant product responsibility and business ethics laws and regulations[1].

負責任營運是我們物業發展、數據中心租賃及樓宇建造業務的基礎，我們將可持續性融入所有業務營運，為客戶及租戶創造長期價值。這一承諾體現在我們全面的政策、營運指引中，以及對所有相關產品責任和商業道德法律法規[1]的嚴格遵守。

We have implemented a robust quality control procedure in our property development and construction operations to effectively monitor building, renovation, and restoration works, ensuring both project timelines and work standards consistently meet client expectations and contractual requirements.

我們已對物業發展及建築業務實施嚴格的質量控制程序，以有效監控建築、翻新及修復工程，確保項目時間安排及工作標準始終符合客戶期望及合約要求。

For our data centre leasing business, we are committed to providing reliable services and continuous support to our tenants. This includes the ongoing maintenance and strategic upgrades of mechanical and electrical infrastructure across facilities, ensuring they remain aligned with evolving industry standards and technological advancements.

對於數據中心租賃業務，我們致力為租戶提供可靠的服務及持續的支持。這包括對所有設施的機械及電力基礎設備進行持續維護及策略升級，確保其緊跟不斷演變的行業標準及技術進步。

[1] Please refer to the "Significant Laws and Regulations" section for the list of product responsibility and business ethics laws and regulations significant to our business operations.
請參閱「重大法律和法規」各章節，以獲取對我們業務至關重要的產品責任及商業道德法律及法規清單。

Quality Management

The Group is dedicated to meeting customer and client needs through our commitment to quality management, with our top priority being the secure delivery of high-quality products and services. This commitment is reinforced through a series of policies and measures as set out below:

- Implement a quality management system which was awarded with ISO 9001:2015 certification in both our building construction and data centre leasing business
- Implement rigorous construction monitoring protocols across all construction projects with on-site inspections and testing mechanisms to ensure quality standards are met
- Establish diverse communication channels to collect customer feedback – including in-person meetings, phone calls, and email communications – to systematically integrate client insights into our quality and service improvement
- Implement an information security management system which was awarded with ISO 27001:2013 certification in our data centre leasing business

During the Reporting Period, we were not aware of any material non-compliance with relevant laws and regulations relating to health and safety, advertising and privacy matters relating to products and services provided.

質量管理

本集團致力透過對質量管理的承諾來滿足客戶需求，並將安全交付優質產品及服務作為我們的首要任務。這項承諾透過以下一系列政策及措施得到強化：

- 我們的樓宇建造及數據中心租賃業務實施已獲ISO9001:2015認證的質量管理系統
- 通過現場檢查和測試機制，對所有建築項目實施嚴格的施工監控程序，以確保符合質量標準
- 建立多種溝通渠道收集客戶反饋，包括面談、電話和電子郵件溝通，系統地將客戶意見納入我們的質量及服務改進工作
- 我們的數據中心租賃業務實施已獲ISO27001:2013認證的資訊安全管理系統

於報告期內，我們並不知悉有關所提供產品及服務的健康與安全、廣告及隱私事項的任何重大不符合相關法律和法規之情況。

Customer Satisfaction Management and Complaint Handling

We prioritise delivering exceptional customer experiences through structured satisfaction management and complaint resolution. For our property development business, we maintain a dedicated customer service department to handle residents' property-related inquiries and complaints. Multiple channels are available for the residents to voice their opinions, including

- Hotline and email for direct feedback
- On-site property management offices for localised issue resolution
- Annual satisfaction surveys evaluating our service quality

During the Reporting Period, the Group received no material complaints[2] concerning construction work quality or the quality of residential units in our property development projects. The two high-tier data centres maintained a high level of availability and no material complaints[2] were received from the tenants regarding the quality of performance of our data centre facilities.

客戶滿意度管理及投訴處理

我們通過結構化的滿意度管理及投訴解決方案，優先提供卓越的客戶體驗。對於物業發展業務，我們設有專門的客戶服務部，處理住客對物業相關的查詢與投訴。住客可透過多種渠道表達意見，包括：

- 熱線及電子郵件用於直接反饋
- 現場物業管理辦事處解決就地問題
- 年度滿意度調查評估服務質素

於報告期內，本集團並未收到任何有關對建築工程質量或物業發展項目中住宅單位質量的重大投訴[2]。兩座高端數據中心保持高水平的可用性，且未收到租戶對我們數據中心設施性能的重大投訴[2]。

[2] Material complaints are defined as those that would result in long-term significant impact on our customers, or a failure to deliver agreed-upon product and service requirements.
重大投訴被界定為會對我們的客戶造成長期重大影響，或未能達到協定產品及服務要求的投訴。

Responsible Supply Chain Management

The Group is committed to fostering sustainability across our entire value chain. We place strong emphasis on managing the environmental and social risks with our suppliers and sub-contractors[3]. Our procurement policy has established a structured supplier control framework—including evaluation, selection, and registration—to ensure purchased products and services meet our requirements. We mandate all suppliers and subcontractors to adhere to applicable laws and regulations, while also conducting regular reviews of the policies and regulations related to the supply chain. Through ongoing assessments, we proactively identify and address potential environmental and social risks in our supply chain.

負責任供應鏈管理

本集團致力在整個價值鏈中促進可持續發展。我們非常重視管理供應商及分包商[3]的環境及社會風險。我們的採購政策建立了結構化供應商控制框架，包括評估、選擇及登記，以確保採購的產品及服務符合要求。我們要求所有供應商及分包商遵守適用的法律和法規，同時亦定期審查與供應鏈相關的政策及法規。通過持續評估，我們主動識別並解決供應鏈中潛在的環境及社會風險。

1. Supplier Selection 供應商選擇	2. Supply Chain Risk Management 供應鏈風險管理	3. Monitoring Supplier Performance 監察供應商表現

• The Group selects all our suppliers through an open and transparent process outlined in the procurement policy
本集團透過採購政策所規定的公開透明之程序選擇所有供應商
• The Group conducts background check for suppliers and considers a list of key performance factors including the following:
本集團對供應商進行背景調查，並考慮以下關鍵績效要素：
  • Financial stability
  財務穩定性
  • Technological competence
  技術能力
  • Observations from on-site visits
  實地考察結果
  • Time delivery track record
  按時交付往績記錄
  • Product quality
  產品質量
  • Environmental performance
  環境表現
  • Health and Safety
  健康與安全
	• The Group performs regular risk assessments to identify potential environmental and social risks of our major suppliers along the supply chain, with the goal of effectively mitigating these risks
	本集團定期進行風險評估，以識別供應鏈上主要供應商的潛在環境及社會風險，旨在有效降低該等風險
		• The Group conducts regular inspections and performance assessments on the existing suppliers, and maintains a list of approved suppliers and sub-contractors based on key performance factors such as product quality, environmental performance, health and safety
		本集團對現有供應商進行定期檢查及表現評估，並根據產品質量、環境表現、健康與安全等關鍵績效要素，維護一份經認可供應商及分包商名單

[3] In our building construction business, sub-contractors typically handle steel bar fixing, concreting, plastering, and mechanical and electrical engineering works.
我們樓宇建造業務的分包商通常負責紮鐵、混凝土澆築、抹灰以及機械和電力工程。

Our policy for suppliers and sub-contractors also sets out our expectations for suppliers, which include compliance with all applicable laws and regulations, upholding ethical business practices, safeguarding employee welfare, maintaining responsible labour standards and demonstrating a commitment to community responsibility.

我們的供應商及分包商政策亦載列我們對供應商的期望，其中包括遵守所有適用的法律和法規、堅持合乎道德的商業行為、保障僱員福利、維持負責任的勞工標準以及展現對社區責任的承諾。

Green Procurement

In our supplier selection and product procurement processes, we go beyond evaluating price, quality, and technical specifications by actively factoring in environmental considerations. We actively incorporate environmental factors into our decision-making process to promote green procurement practices. Our priorities include:

綠色採購

在選擇供應商及採購產品過程中，我們不僅評估價格、質量及技術規格，亦積極考慮環境因素。我們積極將環境因素納入決策過程，推廣綠色採購實踐。我們的重點舉措包括：

- Procuring products with high energy efficiency and water-saving performance
  採購具有高能效和節水性能的產品
- Choosing items made from recyclable or reusable materials, with minimalist packaging and high durability
  選擇由可回收或可重複使用的材料製成、包裝簡約、經久耐用的產品
- Engaging with suppliers that provide environmentally friendly packaging materials and actively minimise the use of single-use products
  與提供環保包裝材料並積極減少使用一次性產品的供應商合作

Business Ethics

The Group is committed to upholding high standards of corporate integrity and ethical business conduct across all operations. Our policies set out expectations for ethical conduct to ensure that the principles of integrity, fairness, whistleblowing, conflicts of interest and accountability are fully upheld at all levels. Our employees, suppliers and business partners are also strictly prohibited from soliciting or accepting advantages, as well as engaging in any form of bribery, extortion, fraud, money laundering and anti-competitive behaviours in our operations.

商業道德

本集團致力在所有業務營運中秉持高標準的企業誠信及商業道德行為。我們的政策規定了道德行為期望，以確保各個層面充分遵守誠信、公平、舉報、利益衝突及問責制的原則。我們的僱員、供應商及業務合作夥伴亦被嚴格禁止索取或接受利益，以及在我們的營運中從事任何形式的賄賂、勒索、欺詐、洗錢及反競爭行為。

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations relating to bribery, extortion, fraud and money laundering.

於報告期內，本集團並不知悉有關賄賂、勒索、欺詐及洗黑錢的任何重大不符合相關法律和法規之情況。

Anti-corruption

The Group takes a zero-tolerance approach towards the acts of bribery and corruption. Any forms of bribery and corruption in the construction projects tendering process, procurement, subcontracting, properties leasing, sales of properties and other business activities are strictly prohibited. We have incorporated anti-corruption and bribery clauses into the staff handbook. It explicitly prohibits from soliciting, accepting, or offering bribes or any other form of advantage. In addition, the Group has established an anti-corruption policy which provides guidance to our employees for the interactions with customers, suppliers and other business partners with regard to anti-bribery and anti-corruption.

To ensure that the Group operates at high level of integrity, we regularly provide ethical standards updates such as anti-corruption training for our directors, senior management and employees.

During the Reporting Period, there was no concluded legal case regarding corrupt practices brought against the Group or our employees.

反貪污

本集團對貪腐賄賂行為持零容忍態度。任何形式的賄賂及貪污行為嚴禁在建築項目的招標過程、採購、分包、物業租賃、房地產銷售以及其他業務活動中出現。我們將反貪污及賄賂條款納入員工手冊內，明確禁止索取、收受或提供賄賂或任何其他形式的利益。另外，本集團已制定反貪污政策，為我們的僱員就與客戶、供應商及其他業務夥伴的日常交往提供反賄賂和反貪污指引。

為確保本集團以高誠信水平營運，我們定期為董事、高級管理層及僱員提供反貪污培訓等道德標準方面的最新資料。

於報告期內，概無針對本集團或僱員提出有關貪污行為的已審結法律起訴案件。

Whistleblowing Mechanism

We have set up a whistleblowing policy to encourage employees and external parties who deal with the Group (such as customers and suppliers) to report any misconduct or malpractice within the Group. All reported cases will be investigated immediately and proper follow-up actions will be taken, including reporting to relevant regulatory authorities when necessary. The identity of the whistleblower and the content of the report are kept strictly confidential. The Board oversees the implementation of the whistleblowing procedures, while the Audit Committee is responsible for the execution and monitoring of their effectiveness. No whistleblowing report concerning a criminal offence or misconduct was received during the Reporting Period.

舉報機制

我們訂有舉報政策，鼓勵僱員及與本集團有往來的外部人士（如客戶及供應商）舉報任何本集團內之懷疑屬失當或違規行為。所有舉報案件將即時進行調查並採取適當的跟進行動，包括於必要時向相關監管機構報告。舉報人的身份及舉報內容將嚴格保密。董事會負責監督舉報程序的實施，而審核委員會則負責執行及監控其成效。於報告期內，並無涉及刑事罪行或不當行為之個案之舉報。

Protection of Intellectual Property Rights

The Group places high priority on intellectual property protection, having registered all business logos in both Hong Kong and Mainland China to safeguard corporate reputation. Besides, all hardware and software used in operations are properly licensed.

保護知識產權

本集團高度重視知識產權保護，已在香港及中國內地註冊所有業務標誌，以維護企業聲譽。此外，所有用於營運的硬件及軟件均獲得妥善授權。

Responsible Advertising

The Group is committed to responsible marketing practices, and strives to comply strictly with advertising standards and relevant regulations across all marketing, advertising, and sales activities. All promotional materials in relation to sales of properties, including videos, sales brochures, and newspaper advertisements, are developed in full adherence to the Residential Properties (First-hand Sales) Ordinance, with mandatory disclosure of project details and clear printing dates as legally required, while implementing rigorous verification processes to eliminate false or misleading content and conducting pre-release legal reviews by a dedicated team to confirm regulatory compliance.

負責任廣告

本集團恪守負責任的市場營銷行為，並致力於在所有市場營銷、廣告及銷售活動中嚴格遵循廣告標準及相關法規。所有與物業銷售有關的宣傳材料（包括視頻、售樓說明書及報刊廣告）均完全遵照《一手住宅物業銷售條例》制定，並按照法律要求強制披露項目詳情並明確標注印刷日期，同時執行嚴格的核查流程以杜絕虛假或誤導性內容，並由專職團隊進行發佈前法律審查，以確保監管合規。

Data Privacy and Information Protection

Customers and data privacy are of paramount importance in our businesses. The Group enters into non-disclosure agreements with the data centre tenants for the purpose of protecting their privacy. To enhance customers' confidence, our information security management system has been awarded ISO 27001:2013 certification. Such certification demonstrates our unwavering commitment to information security in data centre operations.

數據隱私及信息保護

客戶及數據隱私對於我們的業務至關重要。為保護租戶隱私，本集團與數據中心租戶訂立了保密協議。為提升客戶信心，我們的信息安全管理系統已通過ISO27001:2013認證，證明我們在數據中心營運對信息安全的堅定承諾。

We embed "Personal Information Collection Statements" in all provisional sales and purchase agreements of sales of properties to enhance transparency regarding the purpose and scope of personal information used by sellers, thereby safeguarding their privacy rights.

我們在所有物業銷售的臨時買賣協議中加入「收集個人資料聲明」，以提高賣方使用個人資料的目的及範圍的透明度，從而保障其隱私權。

PEOPLE FIRST
Cultivating a Supportive Culture and Community Impact

以人為本
培養支持性文化及社區影響力

Goal:

To foster a workplace culture that prioritises employee well-being, growth, and development, while actively investing in community initiatives

目標：

培育優先考慮僱員福祉、成長及發展的工作場所文化，同時積極投資社區舉措

The most significant issues addressed in this chapter:

- Equal-opportunity, diversity, and inclusion
- Occupational health and safety
- Staff development and training

本章討論的最重要議題：

- 平等機會、多元化及共融
- 職業健康與安全
- 員工發展與培訓

The Group cherishes its employees as invaluable members of our community, and our mission extends beyond the workplace. We strive to create a supportive environment where employees can excel and perform at their best. Additionally, we are deeply committed to fostering a culture of well-being, fairness and safety, not only within the Group but also within the wider community.

本集團視僱員為我們最寶貴的資產，我們的使命遠不止工作場所。我們努力創建使僱員能夠發揮所長及盡展所能的支持性環境。此外，我們堅定地致力於在本集團內部乃至更廣泛的社區培育健康、公平及安全的文化。

To that end, the Group strives to comply strictly with applicable laws and regulations relating to employment, occupational health and safety and labour standards in the jurisdictions where our businesses operate[4]. During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations relating to the aforementioned aspects.

為此，本集團致力於嚴格遵守我們業務經營所在司法管轄區有關僱傭、職業健康與安全以及勞工準則的適用法律法規[4]。於報告期內，本集團並不知悉任何重大違反與上述層面相關法律和法規的情況。

[4] Please refer to the "Significant Laws and Regulations" section for the list of laws and regulations relating to employment, health and safety and labour standards significant to our business operations.
有關對我們業務營運而言屬重大的僱傭、健康與安全及勞工準則法律和法規列表，請參閱「重大法律和法規」一節。

Human Capital Management

Employees are the Group's most valued assets. Our sustainable growth is attributable to the employees' continuous contributions and efforts. In view of this, we provide a comprehensive remuneration package to attract, motivate and retain appropriate and suitable employees to serve the Group. The remuneration policy and packages are periodically reviewed by referring to the prevailing market conditions. Internal promotion is offered to existing staff, and we offer adequate on-the-job and professional training to help them qualify for senior positions.

The Group's management implements human resources management practices, including employee recruitment and dismissal, with the aim of complying with applicable laws and regulations in all material aspects. Our staff handbook has set out all information and entitlement regarding compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

Diversity, Equality and Inclusion

We are committed to providing equal employment opportunities and ensuring fairness, diversity and zero-discrimination at all levels of labour practices including but not limited to recruitment, training and staff development. Recruitment is conducted through multiple channels, including job agents, advertisements, and employee referrals, to strengthen the talent pool. We also prohibit discrimination based on gender, disability, marital status, race, ethnicity, or any other protected characteristic. When choosing the right candidates, the Group focuses on their qualifications, work experience, and personal abilities.

Complaints concerning discrimination, harassment or vilification are promptly addressed and handled by the Head of the Human Resources Department. Where substantiated, such cases will lead to appropriate remedial measures and disciplinary actions.

人力資本管理

僱員是本集團最寶貴的資產。我們的可持續發展有賴於彼等之不斷貢獻及努力。有鑑於此，我們提供全面的薪酬待遇，吸引、激勵及留住適當及合適的僱員為本集團服務。我們參考現行市況定期檢討薪酬政策及待遇。我們為現有員工提供內部晉升，並提供足夠的在職及專業培訓，幫助彼等獲得勝任高級職位的資格。

本集團管理層實施人力資源管理措施（包括僱員的招聘及解聘）旨在於在各主要方面均符合適用的法律和法規。我們的員工手冊列明有關薪酬及解僱、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等全部資料及權利。

多元化、平等及共融

我們致力於提供平等就業機會，確保各級勞工實踐的公平、多元化和零歧視，包括但不限於招募、培訓及員工發展。招聘透過多種渠道進行，包括職業中介、廣告及僱員推薦，從而增強人才儲備。我們亦禁止任何基於性別、殘疾、婚姻狀況、種族、民族或任何其他受保護特徵的歧視。在選擇合適的候選人時，本集團會專注於彼等的資歷、工作經驗及個人能力。

有關歧視、騷擾或誹謗的投訴由人力資源部負責人即時應對及處理。如查明屬實，將對相關案件採取適當補救措施及紀律處分。

Labour Standards and Well-being

The Group strictly adheres to the Employment Ordinance (Cap.57 of the Laws of Hong Kong) in all respects related to employment. Accordingly, the Group strictly prohibits the engagement of child labour, illegal and forced labour. Besides, the Group does not use unlawful or unfair means to restrict the employment relationship between the employees and the Group. Employees are free to terminate their employment with the Group upon giving prior notice as stipulated in their employment contract.

In cases where the employment of child labour is identified, we will promptly terminate the employee and escort them from the workplace. We will also initiate an investigation and report the incident to law enforcement authorities. Our human resources-related policies provide detailed guidelines on labour standards and arrangements such as working hours, rest periods, overtime arrangements, holidays and dismissals to ensure that employees enjoy sufficient rest days to prevent instances of excessive or forced labour. Our Human Resources Department regularly reviews the effectiveness of the human resources management system and employment practices.

The Group clearly sets out the code of conduct for employees in the staff handbook. Employees are encouraged to report any malpractice to their supervisors.

The Group is dedicated to fostering a sense of belonging among our employees to enhance talent retention and motivation within the Group. We allocate resources strategically to offer competitive remuneration packages and promotion opportunities, so as to attract and retain talents. The components of the remuneration package include basic salary, contribution to mandatory provident fund, fringe benefits, discretionary bonus which are determined according to individual performance of employees. The Group also puts in place a share option scheme and share award plan for the purpose of retaining, motivating and rewarding the employees.

We support employees' work-family balance by encouraging employees to efficiently complete their work within regular working hours, and overtime work is generally not encouraged.

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

勞工準則及福祉

本集團於僱傭的各方面嚴格遵守香港法例第57章《僱傭條例》。因此，本集團嚴禁僱用童工、非法勞工及強制勞工。此外，本集團並未採用非法或不公平的手段限制僱員與本集團之間的僱傭關係。僱員可按照僱傭合同規定下給予事先通知後自由終止受僱本集團。

倘發現僱用童工，我們將立即終止僱傭關係，並護送其離開工作場所。我們亦會啟動調查並向執法機關報告該事件。我們的人力資源相關政策就工作時間、休息時間、加班安排、假期及解僱等勞動準則及安排提供詳細指引，以確保僱員享有充足的休息日，防止出現過度勞動或強迫勞動的情況。我們的人力資源部定期審查人力資源管理系統和僱傭實踐的有效性。

本公司於員工手冊中明確規定了僱員的操守準則，並鼓勵僱員向其主管報告任何不法行為。

本集團致力於培養僱員的歸屬感，以增強本集團內的人才挽留和激勵。我們策略性地配置資源，提供有競爭力的薪資待遇和晉升機會，以吸引及挽留人才。薪資待遇組成部分包括基本薪金、強制性公積金供款、附加福利及依僱員個人表現而釐定的酌情花紅。本集團亦設有購股權計劃及股份獎勵計劃，以挽留、激勵及獎勵僱員。

我們支持僱員平衡工作與家庭，鼓勵僱員在正常工作時間內有效地完成工作，且通常不鼓勵加班。

於報告期內，本集團並不知悉任何有關報酬及解聘、招聘及晉升、工作時間、休息期、平等機會、多元化、歧視及其他待遇和福利與相關法律和法規之重大不合規且對本集團存有重大影響之情況。

Occupational Health and Safety

We put the health and safety of our employees as a top priority and provide all employees with a safe working environment. As such, occupational health and safety management systems and policies have been implemented in both the building construction and data centre businesses and are certified to be in compliance with the requirements of ISO 45001:2018 standard.

In alignment with the principle of 'safety comes first', all construction workers undergo mandatory safety induction training prior to commencing on-site work, including fire hazards, safe production practice and proper equipment usage. Our project managers regularly organise specialised safety seminars tailored to specific work activities to enhance workforce safety awareness. The Group ensures all site workers are equipped with appropriate personal protective equipment, including safety helmets, protective eyewear, safety footwear, hearing protection, and respiratory equipment. Meanwhile, our safety officers maintain continuous oversight of all construction site operations, and are responsible for enforcing safety standards among the Group's and subcontractors' employees. Monthly on-site safety meetings are held for each construction project, where the project team and subcontractor representatives jointly review safety standard implementation and compliance status. To incentivise safety performance, the Group awards a discretionary bonus to our on-site staff and workers of the construction project if no summons are issued from government authorities for breach of laws, rules and regulation in relation to safety for that particular project.

The technical director of the construction segment conducts monthly safety inspections across all project sites, with any identified safety issues requiring immediate rectification.

At the corporate level, we have established a safety committee comprising the director, technical director and project manager of the construction segment, which convenes quarterly meetings to review safety policies, monitor safety system implementation, and assess its performance. Meanwhile, the technical director would report the findings of the above-mentioned site safety inspection and the project manager would report the measures taken to resolve the safety issue at the meeting.

職業健康與安全

我們始終將僱員的健康與安全放在首位，為所有僱員提供安全的工作環境。因此，我們的樓宇建造及數據中心業務已實施職業健康安全管理系統以及政策，該系統經認證符合ISO45001:2018標準的要求。

按照「安全第一」的原則，所有建築工人在開始現場施工前必須接受強制性安全入職培訓，內容涵蓋火災隱患、安全生產規範及設備正確使用方法。我們的項目經理定期針對特定工種舉辦專項安全研討會，以提高工人的安全意識。本集團確保所有現場工人配備適當的個人防護裝備，包括安全帽、護目鏡、安全鞋、聽力保護裝置及呼吸防護設備。同時，我們的安全主任持續監督所有施工現場作業，負責對本集團及分包商的僱員執行安全標準。每個建築項目每月均召開一次地盤安全會議，由項目團隊與分包商代表一起檢討安全標準的執行及遵守情況。為激勵安全表現，倘個別建築項目未因違反安全相關之法律、條例及法規而收到政府部門發出的傳票，本集團將發放酌情獎金予該項目之本公司地盤人員和工人。

建築分部技術總監對所有項目地盤進行每月安全巡查，發現的安全問題須立即糾正。

在公司層面，我們已成立由建築分部董事、技術總監及項目經理組成的安全委員會，委員會每季度召開會議，檢討安全政策、監督安全系統實施及評估其表現。同時，會上技術總監會匯報上述安全巡查之發現，而項目經理則會報告解決安全問題而採取的相應措施。

The Group strives to strictly abide by the relevant laws and regulations related to safety management in Hong Kong. Over the past three years including the Reporting Period, no work-related fatalities among employees of the Group have been recorded. The Group has not been subject to any material claim or penalty, and has complied, in all material aspects, with the relevant laws and regulations in Hong Kong.

本集團致力於嚴格遵守香港有關安全管理的相關法律和法規。在過往三年內（包括報告期），本集團員工未有因工死亡。就健康及工作安全而言，本集團未遭受任何重大申索或處罰，亦在各主要方面遵守香港的相關法律和法規。

Training and Development

We regard staff development as one of the most important drivers for the Group's long-term development. To support continuous learning and professional growth, the Group has established training policy that provides a structure framework for employee development and training opportunities. We encourage employees to study by themselves through pursuing degree-based academic education and attending various professional seminars and training courses, taking various professional qualification examinations so as to update their professional knowledge. The Group would in general reimburse employees part of the tuition fees.

培訓與發展

我們認為員工發展是本集團長期發展的重要推動力之一。為支持持續學習和職業發展，本集團制定了培訓政策，為員工發展和培訓機會提供了結構框架。我們鼓勵僱員自學，報讀學位課程及參加各種專業講座及培訓課程，報考各種專業資格考試，更新專業知識。本集團一般會補償僱員部分學費。

Community Engagement

The Group is committed to fostering community spirit and supporting underprivileged groups. Our community engagement policy guides our approach to community involvement and charitable initiatives. Through donation drives, we aim to improve the daily lives of disadvantaged families, alleviate their financial burdens, and encourage those striving for a better future.

社區參與

本集團致力於培育社區精神，扶助弱勢群體。我們的社區參與政策指導我們進行社區參與和慈善活動的方式。透過捐贈活動，我們旨在改善貧困家庭的日常生活、減輕其經濟壓力，並鼓勵為美好未來奮鬥之人士。

In alignment with our commitment to corporate social responsibility, the Group actively encourages our employees to engage in volunteer activities, serving as a positive force for the wider community and fostering continuous investment in its well-being.

本集團秉持企業社會責任理念，積極鼓勵僱員參與義工活動，為更廣泛的社區提供積極的力量，並促進對其福祉的持續投資。

During the Reporting Period, we cooperated with the Christian Family Service Centre ("**CFSC**") and collected unused or excess daily necessities (such as backpacks, mobile phones, stationery, casual clothes) from our employees. These daily necessities were then donated to families and people in need via CFSC.

於報告期內，我們與基督教家庭服務中心（「**CFSC**」）合作，從我們的僱員收集其未用或過量的日常用品（例如背包、手提電話、文具、休閒服裝），並透過中心轉贈予有需要之家庭及人士。

ENVIRONMENTAL PROTECTION

Integrating Climate Resilience and Eco-friendly Practices into Operations

環境保護

氣候抵禦力和環保實踐融入營運

Goal:

To reduce environmental impact and enhance climate resilience to contribute to a better planet

The most significant issues addressed in this chapter:

- Waste
- Climate change and resilience

目標：

減少對環境的影響及提高氣候抵禦力，為建立更美好的地球作出貢獻

本章討論的最重要議題：

- 廢棄物
- 氣候變化與抵禦力

The Group attaches importance to the balance between business development and its impact on the environment. We aim to enhance climate resilience and mitigate the impact on the environment generated from our business activities by improving operational efficiencies and adopting best practicable designs and technologies without compromising the quality of our products and services delivered to our customers. To ensure effective environmental management, the Group has established an environmental policy covering key environmental aspects, including air emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste. We have adopted environmental management systems in both our construction and data centre leasing businesses, which have been assessed and certified as fulfilling the requirements of ISO 14001:2015.

本集團重視在業務發展與其對環境造成的影響之間取得平衡。我們致力透過提高營運效率及採用最佳可行的設計及技術，提高氣候抵禦力並減輕我們的業務活動對環境的影響，同時不影響我們提供予客戶的產品及服務的質量。為確保有效的環境管理，本集團已制定環境政策，涵蓋多項重要環境範疇，包括廢氣排放、向水及土地的排污、有害及無害廢棄物的產生。我們的建築及數據中心租賃業務均採用環境管理系統，該系統經評估和認證已達到ISO14001:2015的要求。

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations[5] relating to air and greenhouse gas ("**GHG**") emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

於報告期內，本集團並不知悉在空氣及溫室氣體（「**溫室氣體**」）排放、向水及土地排污以及產生有害及無害廢棄物方面有任何重大不符合相關法律和法規[5]之情況。

[5] Please refer to the "Significant Laws and Regulations" section for the list of environmental laws and regulations significant to our business operations.
有關對我們業務營運而言屬重大的環境法律和法規列表，請參閱「重大法律和法規」一節。

Climate Action

Respond to climate change

Governance

Board's Role and Oversight

The Board bears ultimate responsibility for overseeing climate-related risks and opportunities. Assisted by the ESG Working Group, the Board supervises the Group's climate-related issues, including climate change policies, management of climate-related risks and opportunities, and the progress of 2030 Climate Target. The ESG Working Group reports to the Board on sustainability-related matters through meetings at least once a year, including climate-related issues, risks and opportunities. The Board considers trade-offs between climate factors in strategy formulation, major transaction decisions, and risk management processes, balancing them against other business, financial and operational priorities, as well as progress on the implementation of climate targets, thereby integrating climate considerations into the Board's overall decision making. The Board has sufficient knowledge of climate-related issues and the impacts of such issues on the Group's business and operations. To maintain up-to-date climate-related knowledge, the Group provides regular training and informational materials on climate-related topics to the Board and the ESG Working Group.

Management's Role

Under the supervision of the Board, the ESG Working Group is responsible for assessing and managing climate-related risks and opportunities, planning and implementing climate-related measures, and reviewing climate-related policies to ensure that the Group incorporates climate-related considerations into its daily operations.

For details, please refer to the section "Sustainability Governance and Board's Oversight".

氣候行動

應對氣候變化

管治

董事會的角色及監督

董事會承擔監督氣候相關風險和機遇的最終責任。在ESG工作組的協助下，董事會監督本集團的氣候相關事宜，包括氣候變化政策、氣候相關風險和機遇的管理，以及2030氣候目標的進展。ESG工作組每年至少一次透過會議向董事會匯報可持續發展相關事宜，包括氣候相關議題、風險及機遇。董事會在制定策略、重大交易決策和風險管理流程中，會考慮氣候因素之間的權衡，並將其與其他業務、財務和營運優先事項以及氣候目標落實的進展進行平衡，從而將氣候考慮因素融入董事會的整體決策。董事會對氣候相關議題及其對本集團業務和營運的影響擁有足夠的知識。為保持最新的氣候相關知識，本集團定期向董事會和ESG工作組提供有關氣候相關課題的培訓和資訊材料。

管理層的角色

在董事會的監督下，ESG工作組負責評估和管理氣候相關風險和機遇、規劃和實施氣候相關措施，以及檢討氣候相關政策，以確保本集團將氣候相關考慮因素融入日常營運中。

詳情請參閱「可持續發展管治及董事會監督」一節。

Strategy

During the Reporting Period, we deepened the breadth and depth of our climate strategy planning, assessed both the financial and non-financial implications of climate change across our business operations, supply chain and market environment, thereby further enhancing our climate resilience.

The table below summarises the material climate-related risks and opportunities we have identified, their potential impacts on our business model and value chain, as well as our response actions and transition measures over three distinct time horizons. We continue to apply time horizons that are aligned with our strategic decision-making and planning, and global and/or national best practices. However, given that data availability and quantitative methodologies are still in a stage of continuous development and evolution, the Group will conduct ongoing monitoring and, to the extent feasible, disclose where climate-related risks and opportunities are concentrated in its business model and value chain. With the progressive advancement of relevant research and analytical approaches, the Group expects to enhance its understanding of climate risks and opportunities, thereby enabling a more comprehensive identification of such risks and opportunities involved in its core business operations.

策略

於報告期內，我們深化了氣候策略規劃的廣度及深度，評估了氣候變化對我們業務營運、供應鏈和市場環境的財務和非財務影響，從而進一步增強了我們的氣候抵禦力。

下表概述了我們識別出的重大氣候相關風險和機遇、其對我們業務模式和價值鏈的潛在影響，以及我們在三個不同時間跨度內的應對行動和過渡措施。我們繼續採用與我們的戰略決策和規劃以及全球和／或國家最佳實踐相一致的時間跨度。然而，鑑於數據可用性和定量方法仍處於持續發展和演變的階段，本集團將進行持續監測，並在可行的情況下披露氣候相關風險和機遇在其業務模式和價值鏈中的集中分佈。隨著相關研究和分析方法的逐步推進，本集團期望能加深對氣候風險和機遇的理解，從而更全面地識別其核心業務營運中所涉及的該等風險和機遇。

Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Physical Risks 實體風險			
Acute Risk **急性風險** Ⓢ Ⓜ Ⓛ More severe and frequent extreme weather events, such as cyclones, heavy rainfall and floods, have the potential to damage the assets. 更嚴重及更頻密的極端天氣事件，例如颱風、大量降雨及洪水，可能損害資產	**Current Financial Impacts** **當前財務影響** • Increased short-term repairing and replacement costs for assets 資產的短期維修和更換成本增加 **Anticipated Financial Impacts** **預期財務影響** • Raised insurance premiums, assets protection costs, and contingency provisions for future projects over the short, medium and long-term 涵蓋短期、中期及長期的保險費、資產保護成本及未來項目的應急準備金上升 • Temporarily disrupt service delivery over the short, medium, and long-term, affecting revenue and contract profitability 在短期、中期及長期內暫時中斷服務交付，影響收入和合約盈利能力	• Increase safety risks for employees and customers 僱員的健康及安全風險增加 • Frequent disruptions may weaken customer confidence and affect the Group's reputation for reliable service delivery 頻繁的中斷可能削弱客戶信心，並影響集團在可靠服務交付方面的聲譽	• Maintain comprehensive insurance for staff and properties against extreme weather losses 維持全面的保險範圍，以減輕極端天氣造成的潛在經濟損失 • Establish special work arrangements and implement prevention measures to mitigate the impact of climate events. 建立特別的工作安排，並實施預防措施，以減輕氣候事件造成的影響 • Maintain strong supplier relationships to manage delays 維持穩固的供應商關係，以管理延誤

Ⓢ Short term (2030) Ⓜ Medium Term (2040) Ⓛ Long Term (2050)

Ⓢ 短期(2030) Ⓜ 中期(2040) Ⓛ 長期(2050)

Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Chronic Risk **慢性風險** Ⓜ Ⓛ Long-term shifts in climate patterns, such as prolonged high temperatures. 長期氣候模式的轉變，例如持續高溫。	**Current Financial Impacts** **當前財務影響** • Increased energy costs driven by increased cooling demand as average temperatures rise 平均氣溫上升導致冷卻需求增加，推升能源成本 **Anticipated Financial Impacts** **預期財務影響** • Increase maintenance costs due to heat-related stress on assets 熱相關應力導致資產維護成本增加 • Potential investment in higher-efficiency or heat-resilient cooling solutions to manage long-term temperature increases 為應對長期氣溫上升，可能投資於更高效率或耐熱的冷卻解決方案	• Harm employee health, increasing fatigue and the likelihood of work-related incidents 損害員工健康，增加疲勞及工作相關事故的發生機率 • Affect workforce retention and operational stability 影響員工留任率及營運穩定性	• Provided construction workers with rest place, ventilation facilities, rest periods, potable water and relevant training to reduce workers' heat load 為減少工人的熱負荷，我們為地盤工作的員工提供休息處、通風設施、休息時間、飲用水及相關培訓 • Optimise ventilation and AC efficiency to lower electricity use 優化通風和空調系統的運行效率，以在溫度上升的情況下仍能減少電力消耗 • Coordinate key business units to manage and recover operations during disruptions, prioritise local suppliers to minimise delays from logistics or material interruptions 協調主要業務單位，於業務中斷期間管理及恢復營運，並優先選擇本地和鄰近供應商，最大限度地降低因物流中斷及／或材料供應中斷而導致的延誤風險

Ⓢ Short term (2030) Ⓜ Medium Term (2040) Ⓛ Long Term (2050)

Ⓢ 短期(2030) Ⓜ 中期(2040) Ⓛ 長期(2050)

Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Transition Risk **轉型風險**			
Policy and Legal Risk **政策及法規風險** Ⓜ Ⓛ In response to the increasingly frequent impacts of climate change, governments and regulatory authorities worldwide and across regions continue to strengthen GHG emission reduction policies. 為因應氣候變化日益頻繁的影響，全球及各地區的政府和監管機構持續加強溫室氣體減排政策。	**Current Financial Impacts** **當前財務影響** • Additional compliance-related expenditures to meet newly introduced mandatory requirements 為符合新引入的強制性要求而增加合規相關支出 **Anticipated Financial Impacts** **預期財務影響** • Additional capital deployment for equipment upgrades or energy substitution 為設備升級或能源替代而增加額外資本投入 • Operating costs may increase due to the implementation of carbon pricing mechanisms 實施碳定價機制可能導致營運成本上升	• Strategic misalignment, regulatory penalties, and brand reputation damage due to failure to adapt to policy changes or meet disclosure requirements 因未能適應政策變化或符合披露要求，而導致策略錯位、監管罰款及品牌聲譽損害	• Regularly review climate-related government policies, regulatory requirements and the latest developments to ensure adequate preparation 定期檢討與氣候相關的政府政策、監管要求及最新發展，以確保充分準備 • Align polices and strategies with international standards, and provide training to help employees and suppliers 將政策及策略與國際標準接軌，並為員工和供應商提供培訓

Ⓢ Short term (2030) Ⓜ Medium Term (2040) Ⓛ Long Term (2050)

Ⓢ 短期(2030) Ⓜ 中期(2040) Ⓛ 長期(2050)

Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Market Risk **市場風險** Ⓜ Ⓛ Consumer preference shift toward sustainable building construction and leasing services. 消費者偏好轉向可持續建築建造和租賃服務。	**Current Financial Impacts** **當前財務影響** • No material direct financial impacts have been identified at present 目前尚未發現重大直接財務影響 **Anticipated Financial Impacts** **預期財務影響** • Damage reputation and/or loss of social license to operate, with profitability eroded over the medium to long term 損害聲譽及／或失去社會經營許可，盈利能力在中長期受到侵蝕	• Affect brand's reputation, diminishing consumer and investor appeal, and ultimately weakening market competitiveness 影響品牌聲譽，降低消費者及投資者的吸引力，最終削弱市場競爭力	• Incorporated environmental considerations into its business planning and project design to align with evolving stakeholder expectations on sustainability and climate resilience 將環境因素納入業務規劃和項目設計中，以符合利益相關者對可持續發展和氣候韌性的日益期望 • Conduct regular market reviews and stakeholder engagement activities to stay abreast of industry trends and client preferences regarding low-carbon and environmentally responsible solutions 定期進行市場檢討和利益相關者參與活動，以掌握行業趨勢及客戶對低碳和環保解決方案的偏好

Ⓢ Short term (2030) Ⓜ Medium Term (2040) Ⓛ Long Term (2050)

Ⓢ 短期(2030) Ⓜ 中期(2040) Ⓛ 長期(2050)

Climate-related Opportunities 氣候相關機遇	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Products and Services **產品與服務** Ⓜ Ⓛ Significantly increase market demand for green and low-carbon technologies under climate change. 在氣候變化下，大幅增加對綠色和低碳技術的市場需求。	**Current Financial Impacts** **當前財務影響** • No material direct financial impacts have been identified at present 目前尚未發現重大直接財務影響 **Anticipated Financial Impacts** **預期財務影響** • Increase revenue by capturing the growing demand for green buildings 透過抓住綠色建築日益增長的需求來增加收入	• Enhance market position and strengthen customer loyalty 提升市場地位並加強客戶忠誠度	• Explore innovation and the application of new technologies in project planning, construction, and building management 在項目規劃、建造及樓宇管理中探索創新及新技術的應用
Resource Efficiency **資源效率** Ⓢ Ⓜ Through improving energy and resource efficiency, reduce operational costs, lower emissions, and enhance overall environmental and business performance. 透過提升能源和資源效率，減少營運成本、降低排放，並改善整體環境及業務表現。	**Current Financial Impacts** **當前財務影響** • Reduce energy consumption expenditures and operating costs 降低能源消耗支出及營運成本 **Anticipated Financial Impacts** **預期財務影響** • Reduce energy consumption lowers GHG emissions and future regulatory costs 減少能源消耗可降低溫室氣體排放及未來的監管成本	• Enhance brand reputation and market competitiveness 提升品牌聲譽及市場競爭力	• Explore the implementation of comprehensive energy management initiatives. 探索實施全面的能源管理措施 • Set clear targets for energy and GHG emissions and regularly monitor performance 設定明確的能源和溫室氣體排放目標，並定期監測表現

Ⓢ Short term (2030) Ⓜ Medium Term (2040) Ⓛ Long Term (2050)

Ⓢ 短期(2030) Ⓜ 中期(2040) Ⓛ 長期(2050)

Risk Management

The Board bears ultimate responsibility for formulating and implementing the risk management framework. Supervised by the Board and assisted by the ESG Working Group, we have conducted sustainability risk and opportunity assessments, including climate-related risks and opportunities, in addition to assessing their potential impacts and likelihood, and prioritise them accordingly. Based on the assessment results, the Group has developed corresponding mitigation measures to enhance our risk response capability and climate resilience.

風險管理

董事會對制定和實施風險管理框架承擔最終責任。在董事會監督和ESG工作組的協助下，我們進行了可持續發展風險和機遇評估，包括氣候相關風險和機遇，並評估了其潛在影響和可能性，並進行優先排列。根據評估結果，本集團制定了相應的緩解措施，以提高我們的風險應對能力和氣候抵禦力。

Metrics and Targets

In support of Hong Kong's Climate Action Plan 2050, which is formulated in response to the goals of Paris Agreement, an international climate accord aimed at limiting global warming to 1.5°C above pre-industrial levels, the Group has formulated a clear decarbonisation pathway based on its business characteristics, steadily advancing its low-carbon transition. Within this framework, we established 2030 Climate Target[6], prioritising direct emission reductions in our operations through energy efficiency measures and responsible resource management. For residual emissions that cannot be eliminated in the short term, we will consider using quality carbon credits and/or renewable energy certificate ("**REC**"), where appropriate, to address unabated emissions in a credible and transparent manner. The ESG Working Group reports to the Board on the progress of target implementation at least once a year, enabling continuous oversight and enhancement of our environmental performance.

指標及目標

為了配合《香港氣候行動藍圖2050》（該藍圖是為響應《巴黎協定》的目標而制定，旨在將全球變暖目標限制在工業化前水平以上1.5°C以內），本集團已根據其業務特點制定了明確的減碳路徑，穩步推進低碳轉型。在此框架下，我們制定了2030氣候目標[6]，優先通過節能措施和負責任的資源管理減少日常營運中的直接排放。對於短期內無法消除的殘留排放，我們將在適當的情況下考慮使用優質碳信用及／或可再生能源證書（「**REC**」），以可信和透明的方式解決未減排的排放。ESG工作組每年至少向董事會匯報一次目標落實的進展，以便對我們的環境績效進行持續監督和提升。

2030 CLIMATE TARGET
2030氣候目標

Target Year: FY2029/30
目標年度：FY2029/30
GHG (Scopes 1 and 2) Emissions Intensity
溫室氣體（範圍1及2）排放強度
（基準年：2025/26年度）
(FY2025/26 Baseline)

6 Our GHG target applies to our core businesses. Details of the scope are set out in section headed "Purpose, Reporting Scope and Period", and covers three GHG as defined under the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O).

6 我們的溫室氣體目標適用於核心業務，範圍的詳細資料載於標題為「目的、報告範圍及期間」的章節，並涵蓋《京都議定書》所定義的三種溫室氣體：二氧化碳（CO_2）、甲烷（CH_4）和氧化亞氮（N_2O）。

Green Targets

In addition, to further enhance the resilience of our operations against climate change, we have set the following green targets:

綠色目標

此外，為進一步提升我們業務對氣候變化的韌性，我們已設定以下綠色目標：

Our Green Targets 我們的綠色目標	Implementation Approach 實施方向	Progress 進展
Emissions 排放物	To reduce air emissions in daily operations. 降低日常營運中的空氣排放。	In Progress 進展中
Waste 廢棄物	To minimise the waste generation intensity in daily operations. 最大限度降低日常營運中的廢棄物產生強度。	Achieved 已達到
Energy 能源	To improve energy efficiency by implementing energy-saving measures to reduce energy consumption intensity. 通過實施節能措施提高能源效率，降低能源消耗強度。	In Progress 進展中
Water 水	To enhance water efficiency and reduce unnecessary water use to reduce water consumption intensity. 提高用水效率及減少不必要用水，以降低用水強度。	In Progress 進展中

For further details, please refer to their relevant sections below for measures implemented to achieve the above target.

就上述目標之達成措施，請參閱下方各相關章節以了解更多詳情。

The "Environmental Performance" section of the Report discloses the Group's direct and indirect energy consumption, as well as the corresponding GHG emissions. While the Group's impact on certain Scope 3 categories remains relatively limited, we will continue to monitor such emissions and are committed to further enhancing related disclosures and reducing carbon emissions across the entire value chain in the near future.

報告中的「環境表現」章節揭示本集團之直接及間接能源消耗，以及相應的溫室氣體排放情況。儘管本集團對部分範圍三排放類別的影響仍相對有限，我們將持續監測相關排放，並承諾在不久的將來進一步提升相關揭露品質，及減少整個價值鏈之碳排放。

Air and GHG Emissions Management

The Group's primary air and GHG emissions originate from generators, vehicles and electricity consumption.

We are committed to reducing air and GHG emissions to mitigate environmental impact. To this end, the Group has adopted various green practices in its daily operations. Key measures implemented to reduce air, and GHG emissions are outlined below:

空氣與溫室氣體排放管理

本集團的空氣及溫室氣體排放主要來自發電機、車輛及電力消耗。

我們致力減少空氣及溫室氣體排放，以減輕對環境的影響。為此，本集團在日常營運中採用多項綠色做法。為減少空氣及溫室氣體排放而實施的主要措施概述如下：

Air and GHG Emissions Reduction Initiatives

- Conducting routine maintenance of all motor vehicles and machinery
- Minimising machinery idling time during operations
- Using hybrid and electric vehicles
- Purchasing renewable energy from local electricity companies
- Exploring renewable energy opportunities, including feed-in tariff scheme
- Distributing and presenting documents or information electronically in the Board and business meetings
- Encouraging double-sided printing and copying
- Implementing electronic dissemination of corporate communications, with printed copies provided only upon shareholders' request

空氣與溫室氣體減排舉措

- 為所有車輛及機器設備進行定期保養
- 最大限度減低機器設備運行期間的閒置時間
- 使用混能及電動汽車
- 向本地電力公司購買可再生能源
- 探索可再生能源機會，包括上網電價計劃。
- 於董事會及商務會議上以電子方式分發及呈列文件或信息
- 鼓勵雙面打印及複印
- 實施公司通訊的電子傳播，只有在股東要求時才提供印刷版

Energy Management

Electricity and fuel consumption account for the majority of energy usage across the Group's business operations. Diesel consumption varies according to the nature and scale of work undertaken at construction development projects. As such, annual energy consumption levels may fluctuate significantly from year to year. Nonetheless, the Group remains committed to managing energy consumption intensity, with the aim of preventing year-on-year increase.

As a responsible corporation, the Group is committed to optimising energy efficiency across all operations. To achieve this, we have implemented the following sustainable energy measures including installing energy-saving LED lights and T5 fluorescent tubes in the temporary lighting of the construction sites and in common areas of the data centre premises and encouraging our staff to switch off lights and electrical devices when not in use.

能源管理

電力及燃料消耗佔本集團業務營運中的大部分能源消耗。柴油消耗根據建築發展項目所從事工作的性質和規模而有所不同。因此，每年的年度能源消耗水平可能會大幅波動。儘管如此，本集團仍然致力於管理能源消耗強度，旨在防止同比增加。

作為負責任的企業，本集團致力於優化所有業務中的能源效率。為此，我們已實施以下可持續能源措施，包括建築工地的臨時照明及數據中心物業的公共區域採用LED節能燈及T5熒光燈管，並鼓勵我們的員工關閉未使用的照明及電器設備。

Case Study:
Green and Healthy Buildings - iTech Towers

- iTech Tower 2 achieved the Final Bronze rating in the BEAM Plus (for New Buildings)
- iTech Tower 2 attained LEED: Core and Shell Development 2009 – Silver Certification
- Data centre designed to optimise local site conditions
- Deploying high efficiency electrical power units, air conditioning systems and water-cooling systems
- Installing solar panels on the rooftops of iTech Tower 1 and iTech Tower 2, generating electricity for the lighting of public areas
- Deploying intelligent lighting motion sensors in data centres
- Applying the same environmental design concepts and construction standards to the two new data centres under development, namely iTech Tower 3.1 and iTech Tower 3.2, with an aim to achieve BEAM Plus and LEED certification for them
- Electric vehicle charging stations are provided at iTech Tower 2 and iTech Tower 3.1

個案研究：
綠色及健康建築－iTech Towers

- iTech Tower 2於綠建環評（新建建築）中獲得最終銅級評級
- iTech Tower 2獲得LEED：核心與外殼發展2009 －銀級認證
- 根據現場條件優化設計數據中心
- 採用高效率電源裝置、空調系統及水冷卻系統
- iTech Tower 1及iTech Tower 2屋頂均安裝了太陽能電池板，為其公共區域的照明系統提供電力
- 數據中心採用智能照明移動感應器
- 相同的環境設計理念和建設標準適用於兩座發展中的新數據中心iTech Tower 3.1及iTech Tower 3.2，旨在為其爭取綠建環評與LEED的認證
- iTech Tower 2及iTech Tower 3.1備有電動汽車充電站

Water Resources Management

The Group's water consumption primarily stems from its construction operations. We actively promote water conservation among construction workers and on-site staff, encouraging responsible usage habits. Regular inspections of water pipes are carried out to prevent leakage and ensure efficient use. During the Reporting Period, the Group did not encounter any difficulties in sourcing water. Our efforts in water resource management are outlined below:

水資源管理

本集團的用水主要來自其建築業務。我們積極在建築工人和工地人員中推廣節約用水，鼓勵負責任的使用習慣。定期檢查水管以防止漏水並確保有效使用。於報告期內，本集團求取水源並未遇到任何困難。我們在水資源管理方面的工作概述如下：

Water-Saving Measures

- Conduct regular checks on water pipes to prevent leakage
- Develop water conservation habits among all construction workers and on-site staff
- Report any water leakage or drip for prompt maintenance

節水措施

- 定期檢查水管以防止漏水
- 培養所有建築工人和工地人員節約用水的習慣
- 報告任何漏水或滴水情況以便及時維護

Waste and Wastewater Management

The Group's construction operations inevitably generate construction waste and wastewater. To address this, we have established stringent waste and wastewater management procedures and strictly prohibit the illegal dumping of construction waste. Non-hazardous and non-recyclable construction waste is collected by licensed waste collectors and disposed of at designated landfills. In accordance with the government's Construction Waste Disposal Charging Scheme, the Group has registered billing accounts with the Environmental Protection Department to ensure proper payment for waste disposal charges.

Additionally, the Group is dedicated to reducing waste generation across all operations through sustainable innovation and process optimisation. By adopting circular economy principles in our operations, we actively reduce environmental impacts while maintaining operation efficiency. Detailed waste and wastewater management measures are outlined below:

廢棄物及廢水管理

本集團的建築業務無可避免產生建築廢棄物及廢水。為解決該問題，我們已制定嚴格的廢棄物及廢水管理程序，嚴禁非法傾倒建築廢棄物。不可回收的無害建築廢棄物由經許可廢棄物收集商收集並棄置於指定堆填區。根據政府的建築廢棄物處置收費計劃，本集團已於環境保護署註冊付款賬戶，以確保妥善支付廢棄物處置費用。

此外，本集團致力於透過可持續創新及流程優化在所有業務中減少廢棄物產生。透過在業務中採用循環經濟原則，我們於保持營運效率的同時積極減少對環境的影響。廢棄物和廢水管理措施的詳情概述如下：

Waste and Wastewater Management Measures

Waste Management

- Replacing traditional timber formworks with recyclable alternatives (such as aluminium alloy formworks) to minimise waste generation
- Implementing prefabrication techniques to reduce on-site concrete usage and associated pollution

Wastewater Management

- Treating all construction wastewater through filtration and sedimentation processes prior to sewage discharge
- Monitoring water treatment systems via computerised building management systems in our data centres to minimise sewage output
- Testing sewage through monitoring systems to ensure compliance with relevant laws and regulations

廢棄物及廢水管理

廢棄物管理

- 以循環再用的替代品（例如鋁合金模板）取代傳統的木材模板，儘量減少廢棄物的產生
- 實施預製技術，減少現場混凝土的使用及相關污染

廢水管理

- 於排放污水前，通過過濾及沉澱過程處理所有施工廢水
- 通過數據中心的電腦化建築管理系統監控水處理系統，以最大限度地減少污水排放量
- 通過監測系統測試污水，確保符合相關法律和法規

Biodiversity and Natural Resources

Biodiversity sustains the health, resilience, and productivity of ecosystems, it is the foundation for long-term business success and thriving communities. We recognise that our building construction business has the potential to impact on the ecosystems surrounding our construction sites. Native species may be affected by construction as local habitats can be altered for development purposes. Proper environmental assessment and management can reduce these impacts and prevent them from being long-lasting or irreversible.

To that end, the Group strives to strictly comply with all contractual provisions for ecological protection within the construction site boundaries, with an aim of adhering to environmental protection requirements throughout the entire construction process.

生物多樣性與自然資源

生物多樣性維持著生態系統的健康、恢復力及生產力－這是長期商業成功及社區繁榮的基礎。我們認識到，我們的建築施工業務可能影響我們建築工地周圍的生態系統。當生態家園因發展目的而改變時，本土物種可能會受到施工的影響。適當的環境評估及管理可減少該等影響，防止其長期存在或不可逆轉。

為此，本集團致力於嚴格遵守施工現場範圍內的所有生態保護合約規定，旨在於在整個施工過程中符合環境保護要求。

KEY PERFORMANCE INDICATORS

關鍵績效指標

Environmental Performance[7,8]

環境績效[7,8]

	Unit 單位	FY 2025/26 2025/26年度	FY 2024/25 2024/25年度
Air Emission **空氣排放**			
Nitrogen Oxides (NO_x) 氮氧化物(NO_x)	kg 千克	**4.04**	3.96
Sulphur Oxides (SO_x) 硫氧化物(SO_x)	kg 千克	**0.10**	0.10
Particulate Matter (PM) 顆粒物(PM)	kg 千克	**0.30**	0.29
Energy Consumption **能源消耗**			
• Unleaded Petrol 無鉛汽油	MWh 兆瓦時	**62.08**	62.96
• Diesel Oil 柴油	MWh 兆瓦時	**5.15**	30.33
• Purchased Electricity[9] 外購電力[9]	MWh 兆瓦時	**5,061.01**	1,268.02
Total Energy Consumption 能源消耗總量	MWh 兆瓦時	**5,128.24**	1,361.31
Total Energy Consumption Intensity 能源消耗總量密度	MWh/gross floor area (m^2) 兆瓦時／總樓面面積（平方米）	**0.09**	0.02

7 Totals may not be the exact sum of numbers shown here due to rounding.
由於各項數據採取四捨五入計算，相加結果未必與總計數字相符。

8 The intensity metric is based on the total floor area of our core business operations in Hong Kong for the respective reporting year, unless otherwise specified.
除另有說明外，否則密度指標乃基於各報告年度我們於香港的核心業務的總樓面面積。

9 The increase in purchased electricity consumption and Scope 2 emissions was primarily attributable to electricity used for the testing and commissioning of electrical and mechanical systems during the construction of the data centre.
外購電力消耗量及範圍2排放量上升，主要歸因於數據中心施工期間進行電氣及機械系統測試與調試所產生的額外用電需求。

	Unit 單位	FY 2025/26 2025/26年度	FY 2024/25 2024/25年度
GHG Emission[10, 11] **溫室氣體排放[10,11]**			
Direct (Scope 1) GHG Emission 直接溫室氣體排放（範圍1）	tCO_2e 噸二氧化碳當量	**19.48**	26.30
Energy Indirect (Scope 2) Emission – Location based[9] 能源間接溫室氣體排放（範圍2—位置法[9]）	tCO_2e 噸二氧化碳當量	**1,726.69**	486.67
Other Indirect (Scope 3) Emission[12] 其他間接溫室氣體排放[12]（範圍3）	tCO_2e 噸二氧化碳當量	**1,546.13**	–
Total GHG (Scopes 1 and 2) Emission 溫室氣體總排放量（範圍1及2）	tCO_2e 噸二氧化碳當量	**1,746.16**	512.97
Total GHG Emissions (Scopes 1, 2 and 3) 溫室氣體總排放量（範圍1、2及3）	tCO_2e 噸二氧化碳當量	**3,292.29**	–
Total GHG (Scopes 1 and 2) Intensity 溫室氣體總量密度（範圍1及2）	tCO_2e/gross floor area (m^2) 噸二氧化碳當量／總樓面面積（平方米）	**0.03**	0.01
Total GHG (Scopes 1,2 and 3) Intensity 溫室氣體總量密度（範圍1及2及3）	tCO_2e/gross floor area (m^2) 噸二氧化碳當量／總樓面面積（平方米）	**0.06**	–
Water **水資源**			
Total Water Consumption 耗水總量	m^3 立方米	**10,029.00**	9,234.00
Total Water Consumption Intensity 耗水總量密度	m^3/gross floor area (m^2) 立方米／總樓面面積（平方米）	**0.18**	0.17
Waste **廢棄物**			
Total Non-hazardous Waste Generated 所產生的無害廢棄物總量	tonnes 噸	**3,312.82**	5,814.90
Total Non-hazardous Waste Intensity 無害廢棄物總量密度	tonnes/gross floor area (m^2) 噸／總樓面面積（平方米）	**60.54**	106.55
Total Hazardous Waste Generated 所產生的有害廢棄物總量	tonnes 噸	**0.01**	0.02
Total Hazardous Waste Intensity 有害廢棄物總量密度	tonnes/gross floor area (m^2) 噸／總樓面面積（平方米）	**0.0001**	0.0003

9 The increase in purchased electricity consumption and Scope 2 emissions was primarily attributable to electricity used for the testing and commissioning of electrical and mechanical systems during the construction of the data centre.
外購電力消耗量及範疇2排放量上升，主要歸因於數據中心施工期間進行電氣及機械系統測試與調試所產生的額外用電需求。

10 In accordance with The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Business Council for Sustainable Development and World Resources Institute, Scope 1 direct emissions are resulted from operations that are owned or controlled by the Group, Scope 2 energy indirect emissions are resulted from the generation of purchased or acquired electricity, heating, cooling, and steam consumed within the Group, while Scope 3 (other indirect) emissions occur within the Group's value chain.
根據世界可持續發展工商理事會及世界資源研究所發佈的《溫室氣體核算體系：企業核算與報告標準（修訂版）》，範圍1的直接排放源自本集團擁有或控制的業務營運，範圍2的能源間接排放是本集團內消耗外購或獲取之電力、供暖、製冷和蒸汽時所產生，而範圍3的間接排放指本集團價值鏈中發生的所有其他間接排放。

11 Carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O) are included in GHG calculations.
已將二氧化碳（CO_2）、甲烷（CH_4）及氧化亞氮（N_2O）納入溫室氣體排放量之計算範圍。

12 Scope 3 emissions include available data from applicable categories, namely category: 7 employee commuting and category: 13 downstream leased assets.
範圍三溫室氣體排放包括適用類別的可用數據，涵蓋類別七「員工通勤」及類別十三「下游租賃資產」所產生的排放。

		Unit 單位	FY 2025/26 2025/26年度	FY 2024/25 2024/25年度
Workforce 僱員				
Total Workforce[13] 僱員總數[13]		Number of people 人數	**156**	148
By gender 性別	Male 男性	Number of people 人數	**115**	109
	Female 女性	Number of people 人數	**41**	39
By employment type 僱傭類別	Full-time 全職	Number of people 人數	**156**	148
	Part-time 兼職	Number of people 人數	**–**	–
By age group 年齡組別	Below 30 30歲以下	Number of people 人數	**3**	7
	30-50 30至50歲	Number of people 人數	**85**	82
	Above 50 50歲以上	Number of people 人數	**68**	59
By geographical region 地區	Hong Kong 香港	Number of people 人數	**156**	148
Employee Turnover Rate[14] 僱員流失比率[14]				
By gender 性別	Male 男性	%	**4.5**	10.1
	Female 女性	%	**5.0**	5.3
By age group 年齡組別	Below 30 30歲以下	%	**40.0**	33.3
	30-50 30至50歲	%	**3.6**	4.9
	Above 50 50歲以上	%	**9.4**	12.0
By geographical region 地區	Hong Kong 香港	%	**4.6**	9.0
Health and Safety 健康與安全				
Work-related fatalities 因工死亡		Number of people 人數	**–**	–
Work-related injuries 因工受傷		Number of people 人數	**1**	2
Lost days due to work-related injuries 因工受傷而損失的工作日數		Days 日	**53**	147

13 Number of employees on 31 March.
於3月31日僱員人數。

14 Calculation of employee turnover rate: Number of employees who left during the Reporting Period divided by the average of beginning and ending number of employees during the Reporting Period x 100%.
僱員流失比率計算方法：報告期內離職僱員人數除以報告期初僱員人數與期末僱員人數的平均值×100%。

		Unit 單位	FY 2025/26 2025/26年度	FY 2024/25 2024/25年度
Development and Training **發展與培訓**				
Employees trained 受訓僱員				
By gender 性別	Male 男性	%	**67.0**	78.0
	Female 女性	%	**38.5**	51.3
By employment type 僱員類別	Senior Management 高級管理層	%	**70.0**	78.9
	Middle Management 中級管理層	%	**83.3**	81.0
	General Staff 一般員工	%	**51.9**	67.6
Average training hours per employee **每名僱員平均受訓時數**				
By gender 性別	Male 男性	Hours 小時	**10.6**	9.5
	Female 女性	Hours 小時	**6.6**	3.2
By employment type 僱員類別	Senior Management 高級管理層	Hours 小時	**9.3**	7.2
	Middle Management 中級管理層	Hours 小時	**14.9**	16.0
	General Staff 一般員工	Hours 小時	**8.3**	6.7
Supply Chain Management **供應鏈管理**				
Supplier – by geographical regions 供應商—按地區	Hong Kong 香港	Number 數量	**289**	289
	Mainland China 中國	Number 數量	**–**	1

SIGNIFICANT LAWS AND REGULATIONS 重大法律和法規

ESG Aspect ESG層面	Significant Laws and Regulations 重大法律和法規
	Hong Kong Special Administrative Region **香港特別行政區**
Aspect A1: Emissions 層面A1：排放物	• Air Pollution Control Ordinance (Cap.311) 《空氣污染管制條例》(第311章) • Water Pollution Control Ordinance (Cap.358) 《水污染管制條例》(第358章) • Waste Disposal Ordinance (Cap.354) 《廢物處置條例》(第354章) • Noise Control Ordinance (Cap.400) 《噪音管制條例》(第400章)
Aspect B1: Employment 層面B1：僱傭 Aspect B4: Labour Standards 層面B4：勞工準則	• Employment Ordinance (Cap.57) 《僱傭條例》(第57章) • Employees' Compensation Ordinance (Cap.282) 《僱員補償條例》(第282章) • Sex Discrimination Ordinance (Cap.480) 《性別歧視條例》(第480章) • Disability Discrimination Ordinance (Cap. 487) 《殘疾歧視條例》(第487章) • Family Status Discrimination Ordinance (Cap. 527) 《家庭崗位歧視條例》(第527章) • Race Discrimination Ordinance (Cap. 602) 《種族歧視條例》(第602章) • Employment of Children Regulations (Cap.57B) 《僱用兒童規例》(第57B章)
Aspect B2: Health and Safety 層面B2：健康與安全	• Occupational Safety and Health Ordinance (Cap.509) 《職業安全及健康條例》(第509章)
Aspect B6: Product Responsibility 層面B6：產品責任	• Personal Data (Privacy) Ordinance (Cap.486) 《個人資料 (私隱) 條例》(第486章)
Aspect B7: Anti-corruption 層面B7：反貪污	• Prevention of Bribery Ordinance (Cap.201) 《防止賄賂條例》(第201章)

Subject Areas, Aspects, General Disclosure and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Mandatory Disclosure Requirements **強制披露規定**		
Governance Structure 管治架構	A statement from the board containing the following elements: (i) a disclosure of the Board's oversight of ESG issues; (ii) 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 (iii) how the Board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. 由董事會發出的聲明，當中載有下列內容：(i)披露董事會對ESG議題的監管；(ii)董事會的ESG管理方針及策略，包括評估、優次排列及管理重要的ESG相關議題（包括對發行人業務的風險）的過程；及(iii)董事會如何按ESG相關目標及指標檢討進度，並解釋它們如何與發行人業務有關連。	Our Approach to Sustainability 我們的可持續發展方針
Reporting Principles 匯報原則	A description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report. 描述或解釋在編備ESG報告時如何應用下列匯報原則（重要性、量化及一致性）。	Reporting Principles 匯報原則
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. 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的流程。若範圍有所改變，發行人應解釋不同之處及變動原因。	Reporting Scope 報告範圍

Subject Areas, Aspects, General Disclosure and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
A. Environmental **A.環境**		
Aspect A1: Emissions *層面A1：排放物*		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 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和法規的資料。	Air and GHG Emissions Management 空氣與溫室氣體排放管理 Significant Laws and Regulations 重大法律和法規
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。	Environmental Performance 環境績效
KPI A1.2 關鍵績效指標A1.2	Repealed 1 January 2025 於二零二五年一月一日已刪除	N/A 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）。	Environmental Performance 環境績效
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）。	Environmental Performance 環境績效
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放目標及為達到這些目標所採取的步驟。	Climate Action – Metrics and Targets 氣候行動—指標及目標 Air and GHG Emissions Management 空氣與溫室氣體排放管理
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。	Green Targets 綠色目標 Waste and Wastewater Management 廢棄物及廢水管理

Subject Areas, Aspects, General Disclosure and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect A2: Use of Resources *層面A2：資源使用*		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Energy Management 能源管理 Water Resources Management 水資源管理
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（如電力、燃氣或汽油）的直接及／或間接能源消耗總量（以千個千瓦時計算）及密度（以每產量單位、每項設施計算）。	Environmental Performance 環境績效
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). 耗水總量及密度（如以每產量單位、每項設施計算）。	Environmental Performance 環境績效
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。	Green Targets 綠色目標 Energy Management 能源管理
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。	Green Targets 綠色目標 Water Resources Management 水資源管理
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）每生產單位佔量的參考資料。	Not relevant to our business 與我們的業務不相關
Aspect A3: The Environment and Natural Resources *層面A3：環境及天然資源*		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact 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。	Biodiversity and Natural Resources 生物多樣性與自然資源
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響以及已採取管理有關影響的行動。	Biodiversity and Natural Resources 生物多樣性與自然資源

Subject Areas, Aspects, General Disclosure and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
B. Social **B.社會**		
Employment and Labour Practices **僱傭及勞工常規**		
Aspect B1: Employment *層面B1：僱傭*		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：(a)政策；及(b)遵守對發行人有重大影響的相關法律和法規的資料。	Human Capital Management 人力資本管理 Diversity, Equality and Inclusion 多元化、平等及共融 Labour Standards and Well-being 勞工準則及福祉 Significant Laws and Regulations 重大法律和法規
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full-time or part-time), age group and geographical region. 按性別、僱傭類別（例如全職或兼職）、年齡組別及地區劃分的僱員總數。	Social Performance 社會績效
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。	Social Performance 社會績效

Subject Areas, Aspects, General Disclosure and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect B2: Health and Safety *層面B2：健康與安全*		
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和法規的資料。	Occupational Health and safety 職業健康與安全 Significant Laws and Regulations 重大法律和法規
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（包括報告年度）每年因工亡故的人數及比率。	Occupational Health and safety 職業健康與安全 Social Performance 社會績效
KPI B2.2 關鍵績效指標B2.2	Lost days due to work-related injury. 因工受傷而損失的工作日數。	Social Performance 社會績效
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored. 描述已採納的職業健康與安全措施，以及相關執行及監察方法。	Occupational Health and Safety 職業健康與安全
Aspect B3: Development and Training *層面B3：發展與培訓*		
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。培訓活動的描述。	Training and Development 培訓與發展
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）劃分的已培訓之僱員百分比。	Social Performance 社會績效
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的每名僱員完成受訓的平均時數。	Social Performance 社會績效

Subject Areas, Aspects, General Disclosure and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect B4: Labour Standards *層面B4：勞工準則*		
General Disclosure 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. 有關防止童工及強制勞工的：(a)政策；及(b)遵守對發行人有重大影響的相關法律和法規的資料。	Labour Standards and Well-being 勞工準則及福祉 Significant Laws and Regulations 重大法律和法規
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘常規以避免童工及強制勞工的措施。	Labour Standards and Well-being 勞工準則及福祉
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。	Labour Standards and Well-being 勞工準則及福祉
Operating Practices **營運常規**		
Aspect B5：Supply Chain Management *層面B5：供應鏈管理*		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Responsible Supply Chain Management 負責任供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Social Performance 社會績效
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. 描述有關聘用供應商的常規，向其執行有關常規的供應商數目、以及有關常規的執行及監察方法。	Responsible Supply Chain Management 負責任供應鏈管理
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. 描述識別供應鏈上環境及社會風險所使用的常規、以及有關常規的執行及監察方法。	Responsible Supply Chain Management 負責任供應鏈管理
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. 描述甄選供應商時推行環保產品及服務所使用的常規、以及有關常規的執行及監察方法。	Responsible Supply Chain Management 負責任供應鏈管理

Subject Areas, Aspects, General Disclosure and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
Aspect B6: Product Responsibility *層面B6：產品責任*		
General Disclosure 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和法規的資料。	Quality Management 質量管理 Significant Laws and Regulations 重大法律和法規
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 relevant to our business 與我們的業務不相關
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。	Customer Satisfaction Management and Complaint Handing 客戶滿意度管理及投訴處理
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常規。	Protection of Intellectual Property Rights 保護知識產權
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回收程序。	Quality Management 質量管理
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Data Privacy and Information Protection 數據隱私及信息保護
Aspect B7: Anti-corruption *層面B7：反貪污*		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗錢的：(a)政策；及(b)遵守對發行人有重大影響的相關法律和法規的資料。	Business Ethics 商業道德 Significant Laws and Regulations 重大法律和法規
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. 於報告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。	Business Ethics 商業道德
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Business Ethics 商業道德

Subject Areas, Aspects, General Disclosure and Key Performance Indicators ("KPIs") 主要範疇、層面、一般披露及關鍵績效指標（「關鍵績效指標」）		Section 章節
KPI 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。	Business Ethics 商業道德
Community **社區**		
Aspect B8: Community Disclosure *層面B8：社區披露*		
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發行人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 Engagement 社區參與
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Engagement 社區參與
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所貢獻的資源（如金錢或時間）。	Community Engagement 社區參與

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
(I) Governance 管治	
19. An issuer shall disclose information about: 19.發行人須披露有關以下方面的資料：	
(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. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：	Our Approach to Sustainability 我們的可持續發展方針 Climate Action - Governance 氣候行動－管治
Note: The responsibilities of such body(s) or individual(s) should be reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s). *註： 該機構或個人應在其職權範圍、授權、角色描述和其他適用於該機構或個人的相關政策中體現其責任。*	
(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；	The Group has not yet incorporated climate - related performance indicators into its remuneration policy. We will explore the feasibility of enhancing our remuneration policies. 本集團目前尚未將氣候相關績效指標納入薪酬政策，我們將在未來探索其可行性。
(ii) how and how often the body(s) or individual(s) is informed about climate related risks and opportunities; 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	
(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；	
(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及	
(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：	
(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及	
(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 管理層可使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
II. Strategy 策略	
Climate-related risks and opportunities 氣候相關風險和機遇	
20. An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 20.發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：	
(a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；	Climate Action – Strategy 氣候行動－策略
(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；	
(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及	
(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。	
Business model and value chain 業務模式和價值鏈	
21. An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 21.發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：	

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及 (b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。	Climate Action – Strategy 氣候行動－策略 Since data availability and quantification methods continue to develop or evolve, we will continue to monitor and, where feasible, describe the concentration of climate-related risks and opportunities across our business model and value chain. 由於數據可用性及量化方法持續發展或演變，我們將繼續監察，並在可行時披露氣候風險與機遇在我們業務模式及價值鏈中的集中程度。

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
Strategy and decision-making 策略和決策	
22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: 22.發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：	
(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：	Climate Action - Strategy 氣候行動－策略
(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動；	
(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); 已經或預期將進行的任何適應或減緩工作（直接或間接）；	
(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明；	
(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and 發行人計劃如何實現第37至40段所述的任何氣候相關目標（包括任何溫室氣體排放目標（如有））；及	
(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	
23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 23.發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	Climate Action - Strategy 氣候行動－策略

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量	
24. An issuer shall disclose qualitative and quantitative information about: 24.發行人須披露以下定性和量化資料：	
(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	Climate Action - Strategy 氣候行動－策略 We have identified major climate related risks and opportunities and disclosed their current and/or anticipated qualitative financial effects. Given the high level of measurement uncertainty arising from data limitations and evolving climate science and methodologies, the resulting quantitative financial effects may not provide meaningful insights. We will continue to review the feasibility of disclosing such data as our business operations evolve. 我們已識別主要氣候相關風險和機遇，並披露其目前及／或預期的定性財務影響。由於數據限制以及氣候科學和方法論的不斷演進，導致測量不確定性高，因此所產生的定量財務影響可能無法提供有意義的洞見。我們將隨著業務營運的發展，持續檢討披露該等數據的可行性。鑑於目前數據及氣候科學的局限性與計量高度不確定性，定量披露尚未能提供有意義之洞察。我們將於未來持續評估。

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
(b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	No significant risk of a material adjustment within the next annual reporting period. 於下一個年度報告期間內，不存在需作重大調整之重大風險。
25. The issuer shall provide qualitative and quantitative disclosures about: 25.發行人須披露以下定性和量化資料：	
(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化： (i) its investment and disposal plans; and 其投資及處置計劃；及 (ii) its planned sources of funding to implement its strategy; and 其為實施策略所需的資金的計劃資金來源；及 (b) how the issuer 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. 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	Climate Action - Strategy 氣候行動－策略 We have identified major climate related risks and opportunities and disclosed their current and/or anticipated qualitative financial effects. Given the high level of measurement uncertainty arising from data limitations and evolving climate science and methodologies, the resulting quantitative financial effects may not provide meaningful insights. We will continue to review the feasibility of disclosing such data as our business operations evolve. 我們已識別主要氣候相關風險和機遇，並披露其目前及／或預期的定性財務影響。由於數據限制以及氣候科學和方法論的不斷演進，導致測量不確定性高，因此所產生的定量財務影響可能無法提供有意義的洞見。我們將隨著業務營運的發展，持續檢討披露該等數據的可行性。鑑於目前數據及氣候科學的局限性與計量高度不確定性，定量披露尚未能提供有意義之洞察。我們將於未來持續評估。

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
Climate resilience 氣候韌性	

26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:

26.在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人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。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：

(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:
發行人截至匯報日對其氣候韌性的評估，其有助於了解：

(i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;
發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；

(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and
發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及

(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;
發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；

Reasonable and supportable information was not available without undue cost or effort. We will explore the feasibility of commencing a comprehensive assessment to evaluate the resilience of our strategy and business model under different climate-related scenarios and time horizons.
在不產生過度成本或付出過度努力的情況下，尚無法取得合理且可支持的相關資料。我們將探討展開全面評估的可行性，以在不同氣候相關情景及時間範疇下，評估本集團策略及商業模式之韌性。

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
(b) how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：	Refer to response above. 請參考上述註釋。
(i) information about the inputs used, including: 使用的輸入數據，包括：	
(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人在分析中使用的氣候相關情景及其來源；	
(2) whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景；	
(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；	
(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；	
(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；	
(6) time horizons the issuer used in the analysis; and 發行人在分析中所使用的時間範圍；及	
(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；	
(ii) the key assumptions the issuer made in the analysis; and 發行人在分析中所作的關鍵假設；及	
(iii) the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的匯報期。	

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
III. Risk Management **風險管理**	

27. An issuer shall disclose information about:
27.發行人須披露以下資訊：

(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:
發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊；

ESG-related Risk and Opportunity Management
ESG—風險及機遇管理

Climate Action – Risk Management
氣候行動—風險管理

(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);
發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）；

(ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;
發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；

(iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);
發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）；

(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;
發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；

(v) how the issuer monitors climate-related risks; and
發行人如何監察其氣候相關風險；及

(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;
與上一個匯報期相比，發行人可有及如何改變其使用的流程；

(b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and
發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及

(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.
氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
IV. Metrics and Targets **指標及目標**	
Greenhouse gas emissions 溫室氣體排放	
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as: 28.發行人須披露匯報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) Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；	Environmental Performance 環境績效
(b) Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及	
(c) Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。	

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
29. An issuer shall: 29.發行人須：	
(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準（2004年）》計量其溫室氣體排放；	Environmental Performance 環境績效
(b) disclose the approach it uses to measure its greenhouse gas emissions including: 披露其用於計量溫室氣體排放的方法，包括：	
(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；	
(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及	
(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；	
(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及	
(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。	

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
Climate-related transition risks 氣候相關轉型風險	
30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 30.發行人須披露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。	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future. 在無需付出過度成本或精力的情況下，暫時無法獲得相關數據。我們將探索未來披露之可行性。
Climate-related physical risks 氣候相關物理風險	
31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 31.發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future. 在無需付出過度成本或精力的情況下，暫時無法獲得相關數據。我們將探索未來披露之可行性。

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
Climate-related opportunities 氣候相關機遇	
32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 32.發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future. 在無需付出過度成本或精力的情況下，暫時無法獲得相關數據。我們將探索未來披露之可行性。
Capital deployment 資本運用	
33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 33.發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future. 在無需付出過度成本或精力的情況下，暫時無法獲得相關數據。我們將探索未來披露之可行性。

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
Internal carbon prices 內部碳定價	
34. An issuer shall disclose: 34.發行人須披露如下： (a) an explanation of whether and how the issuer is applying a carbon price in decision making (for example, investment decisions, transfer pricing, and scenario analysis); and 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及 (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 發行人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； or an appropriate negative statement that the issuer does not apply a carbon price indecision-making. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	We have not yet incorporated internal carbon prices into our decision-making processes. We will explore the use of internal carbon prices in the future. 本集團目前尚未將內部碳價格納入決策流程之中。我們將於未來探討採用內部碳價格的可能性。
Remuneration 薪酬	
35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 35.發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	The Group has not yet incorporated climate-related performance indicators into its remuneration policy. We will explore the feasibility of enhancing our remuneration policies. 本集團目前尚未將氣候相關績效指標納入薪酬政策之中。我們將探討優化及加強薪酬政策之可行性。

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
Industry-based metrics 行業指標	
36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 36.本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《(國際財務報告可持續披露準則S2號) 行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	N/A 不適用
Climate-related targets 氣候相關目標	
37. An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 37.發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露： (a) the metric used to set the target; 用以設定目標的指標； (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的 (例如減緩、適應或以科學為基礎的舉措)； (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標的適用範圍 (例如目標是適用於發行人整個集團還是部分 (如僅適用於某個業務單位或地理區域)； (d) the period over which the target applies; 目標的適用期間； (e) the base period from which progress is measured; 衡量進度的基準期間； (f) milestones or interim targets (if any); 階段性目標或中期目標 (如有)；	Climate Action – Metrics and Targets 氣候行動－指標及目標

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及	Refer to response above. 請參考上述註釋。
(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。	
38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 38.發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：	Climate Action – Metrics and Targets 氣候行動－指標及目標
(a) whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證；	We will explore the feasibility of having our targets validated by a third party. 我們將探討由第三方對本集團目標作出驗證之可行性。
(b) the issuer's processes for reviewing the target; 發行人審核目標的程序；	
(c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及	
(d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	No revisions have been made during the reporting period. 於本報告期內並無作出任何修訂。
39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 39.發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	Climate Action – Metrics and Targets 氣候行動－指標及目標

Climate-related Disclosures 氣候相關披露	Section/ Remarks 章節／備註
40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 40.就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：	Climate Action – Metrics and Targets 氣候行動－指標及目標
(a) which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；	
(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	
(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	
(d) whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及	At present, the targets were not derived using a sectoral decarbonisation approach for target setting. We will explore the feasibility of purchasing carbon credits to offset GHG emissions generated during operations. 本集團尚未將內部碳定價納入決策。我們將於未來探索其適用性。我們將探索購買碳信用以抵銷營運過程中產生的溫室氣體排放的可行性。
(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：	
(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；	
(ii) which third-party scheme(s) will verify or certify the carbon credits; 該碳信用將由哪些第三方計劃驗證或認證；	
(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and 碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及	
(iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。	
Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性	
41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 41.在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。	Environmental Performance 環境績效

佳明
GRAND MING

GRAND MING GROUP HOLDINGS LIMITED
佳明集團控股有限公司