



China Resources and Transportation Group Ltd
中國資源交通集團有限公司

CHINA RESOURCES AND TRANSPORTATION GROUP LIMITED

中國資源交通集團有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

Stock Code 股份代號：269

**ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT**

2026

環境、社會及管治報告

Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT THE REPORT

Introduction

China Resources and Transportation Group Limited (the “**Company**”, together with its subsidiaries, collectively the “**Group**”) presents this Environmental, Social and Governance Report (the “**Report**”), which lives up to its corporate social responsibility (“**CSR**”), puts efforts in sustainable development, monitors the economic, environmental and social impacts of its business operations, and establishes positive relationships with all stakeholders to jointly build a sustainable future.

The ESG Governance Structure and Strategy

The Group has established the ESG Taskforce (the “**Taskforce**”). The Taskforce comprises core members from the Group’s different departments and is responsible for collecting relevant information on its ESG aspects for preparing the ESG Report. The Taskforce reports to the Board of Directors (the “**Board**”), assists in identifying and evaluating the Group’s ESG risks and the effectiveness of the internal control mechanisms. The Taskforce also examines and evaluates its performances in different aspects such as environment, health and safety, labour standards and product responsibilities in the ESG aspects. The Board sets up a general direction for the Group’s ESG strategies, ensuring the effectiveness on the control of ESG risks and internal control mechanisms.

Reporting Framework and Principles

The Report has been prepared in compliance with all applicable provisions set out in the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) contained in Appendix C2 to the Main Board Listing Rules of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

關於本報告

介紹

本環境、社會及管治報告（「**本報告**」）提呈中國資源交通集團有限公司（「**本公司**」，連同其子公司，統稱「**本集團**」），肩負企業社會責任（「**企業社會責任**」），積極投入可持續發展工作，監察其業務對經濟、環境及社會方面的影響，並與所有持份者建立正面的關係，共同構建可持續發展的未來。

環境、社會及管治治理結構及策略

本集團成立環境、社會及管治工作小組（「**工作小組**」）。工作小組由本集團不同部門的核心成員組成，負責搜集本集團在環境、社會及管治方面的相關政策及資料以編製本報告。工作小組會定期向董事會（「**董事會**」）彙報，協助辨識和評估本集團的環境、社會及管治風險以及評估內部監控機制的有效性。工作小組亦會檢查和評估本集團在環境、社會及管治範疇內環境、安全生產、勞工標準及產品責任等不同方面的表現。董事會則會設定本集團環境、社會及管治戰略上的大方向，並確保環境、社會及管治風險控制及內部監控機制的有效性。

報告框架和原則

本報告依照香港聯合交易所有限公司（「**香港交易所**」）主板上市規則附錄C2所載的環境、社會及管治報告指引（「**環境、社會及管治報告指引**」）所編制編寫。

Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT THE REPORT (Continued)

Reporting Framework and Principles (Continued)

The Report is divided into three parts, namely, Environmental, Social and Climate Change. The basis of Reporting Principles are materiality, quantitative, balance and consistency:

- **Materiality:** Materiality assessment was conducted and reviewed from time to time to assess the relative importance of the ESG topics identified. The materiality of issues was reviewed and confirmed by the Board and the Taskforce.
- **Quantitative:** The standards, methodologies and applicable assumptions used in the calculation of KPIs data were supplemented by explanatory notes.
- **Balance:** This Report covers both positive and negative impacts of our performance to provide an unbiased picture of our overall performance.
- **Consistency:** ESG data presented in the Report are prepared using consistent methodologies over time unless otherwise specified either in text or footnote.

For the Group's corporate governance practices and more information, please refer to the Group's 2026 Annual Report. If there is any conflict or inconsistency, the English version shall prevail. If there is any inconsistency or discrepancy between this Report and the Annual Report of the Group, the Annual Report shall prevail.

關於本報告 (續)

報告框架和原則 (續)

本報告分為三個部分，分別為環境、社會及氣候變化。本報告乃根據重要性、量化、平衡及一致性四項匯報原則編製：

- **重要性：**本集團定期進行重要性評估，以識別及評估各項環境、社會及管治議題的重要程度。重要性評估結果由董事會及工作小組審閱及確認。
- **量化：**本報告所披露的關鍵績效指標均按照相關標準、計算方法及適用假設編製，並於適當情況下以附註說明相關資料及計算基準。
- **平衡：**本報告客觀披露本集團於報告期間的正面及負面表現，以全面反映本集團的整體環境、社會及管治表現。
- **一致性：**除另有說明外，本報告所披露的環境、社會及管治數據均採用一致的統計方法及計算基準編製，以便持份者比較不同年度的表現。

有關本集團的企業管治常規及更多資訊，請參閱本集團的2026年年度報告。倘中英文版本存在任何衝突或不一致，以英文版本為準。若本報告和本集團年報有任何抵觸或不相符之處，應以年報為準。

Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT THE REPORT (Continued)

Reporting Period

The Report elaborates on the Group's ESG events, challenges and measures during the year from 1 April 2025 to 31 March 2026 (the "Reporting Period").

Reporting Scope and Boundary

The scope of the Report covers the Group's operating units and main operating activities in Shenzhen and Inner Mongolia. As a major service provider in expressway operations, compressed natural gas ("CNG") gas stations operations, growing and sales of forage and agricultural products and timber operations, the Group has a continuous mission to protect the environment and social interests. The Group has developed action plans in the fields of environmental management, labour practices, product and service quality, corporate integrity and community engagement to carry out the objectives of CSR.

The Report follows the ESG Reporting Guide with a complete index in compliance is available at the end of this Report for reference. Except for provisions that the Group considers are inapplicable to its operations, for which explanations have been given on the rightmost column in the said index, this Report has complied with all the "comply or explain" provisions set out in the ESG Reporting Guide. This year's Report is further enhanced, with a wider range of KPIs. In line with these standards, key stakeholders, including operation departments, management and independent third parties, were engaged in the material assessment and identification of the relevant and important environmental, social and governance policies, for incorporation in the Report.

Stakeholder Engagement

In order to identify the Group's material ESG issues for the Group's ESG reports, the management and employees, who have in-depth knowledge on the Group's operations and maintain close relationship with customers and suppliers, were involved in discussion sessions to collect views and review areas of attention which will help the Group to be prepared for future challenges. Stakeholders' communications and concerns can be summarised as follows:

關於本報告 (續)

報告期間

環境、社會及管治報告詳述本集團於2025年4月1日至2026年3月31日年度(「報告期間」)取得的環境、社會及管治方面的活動、挑戰和採取的措施。

報告範圍及邊界

報告範圍涵蓋本集團於深圳和內蒙古經營單位及主要經營活動。作為高速公路營運、壓縮天然氣(「壓縮天然氣」)加氣站營運、牧草及農產品種植及銷售以及木材營運的主要服務提供者，本集團持續以保護環境和社會利益為主旨。本集團在環境管理、勞動實踐、產品及服務質量、企業誠信和社區參與方面制定行動方針，以貫徹落實企業社會責任的目標。

本報告依循環境、社會及管治報告指引編撰之完整索引，以供參考。除本集團認為不適用於其營運之條文(已就此於上述索引最右方欄目作出解釋)外，本集團於本報告已遵守指引所載所有「不遵守就解釋」條文作出一般披露，並於本年度報告中進一步加強報告深度至涵蓋關鍵績效指標。為符合上述標準，主要持份者包括營運部門、管理層及商業夥伴均有參與重要性評估，識別相關且重大之環境、社會及管治政策並納入本報告中。

持份者參與

為就本集團環境、社會及管治報告識別本集團的重大環境、社會及管治事宜，本集團深入了解本集團營運並與客戶及供應商維持緊密關係的管理層及僱員進行討論，以收集意見及審視需要關注的領域，此將有助本集團為未來挑戰做好準備。持份者溝通方式及關注可概述如下：

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環境、社會及管治報告

ABOUT THE REPORT (Continued)

關於本報告(續)

Stakeholder Engagement (Continued)

持份者參與(續)

Major Stakeholders 主要持份者	Communication Channel 聯繫渠道	Major Concern 主要關注範疇
Employees 僱員	Regular performance appraisals 定期工作表現評價 Intranet 公司內部互聯網 Internal trainings 內部培訓	Employment and labour practices 僱傭及勞工常規 Development and training 職業健康安全 Health and safety 發展及培訓
Investors/Shareholders 投資者／股東	Annual general meeting 年度股東大會 Annual reports and interim reports, announcements and circulars 年報及中期報告、公告及通函 Investor meetings 與投資者會面	Corporate governance 企業管治 Risk management 風險管理 Compliance with regulatory requirements 遵守法規
Customers 客戶	Customer feedback (hotlines, website etc.) 多種意見回饋途徑(電話、網站等) Routine inspection 常規巡查	Quality assurance and expressway maintenance 服務品質與高速公路維護 Latest traffic news and problem solving 解決問題
Business partners/Suppliers 商業夥伴／供應商	Supplier management meetings and events 商業夥伴／供應商管理會議及活動 Supplier on-site audit management policy 商業夥伴／供應商現場審核管理制度	Compliance with regulatory requirements 遵守法規 Supply chain management 供應鏈管理機制
The government and regulators 政府和監管機構	Annual reports and interim reports, announcements and circulars 年報及中期報告、公告及通函 Hosting or attending meetings 舉辦或參加會議	Compliance with regulatory requirements 遵守法規 Risk management 風險管理
Associations, non-government institutions and media 社群、非政府機構及媒體	ESG reports 環境、社會及管治報告 Group activities 團體活動 Voluntary activities 志願行動	Environmental protection 環境保護 Effective use of resources 善用資源 Community investment 社會公益投資

Environmental, Social and Governance Report

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ABOUT THE REPORT (Continued)

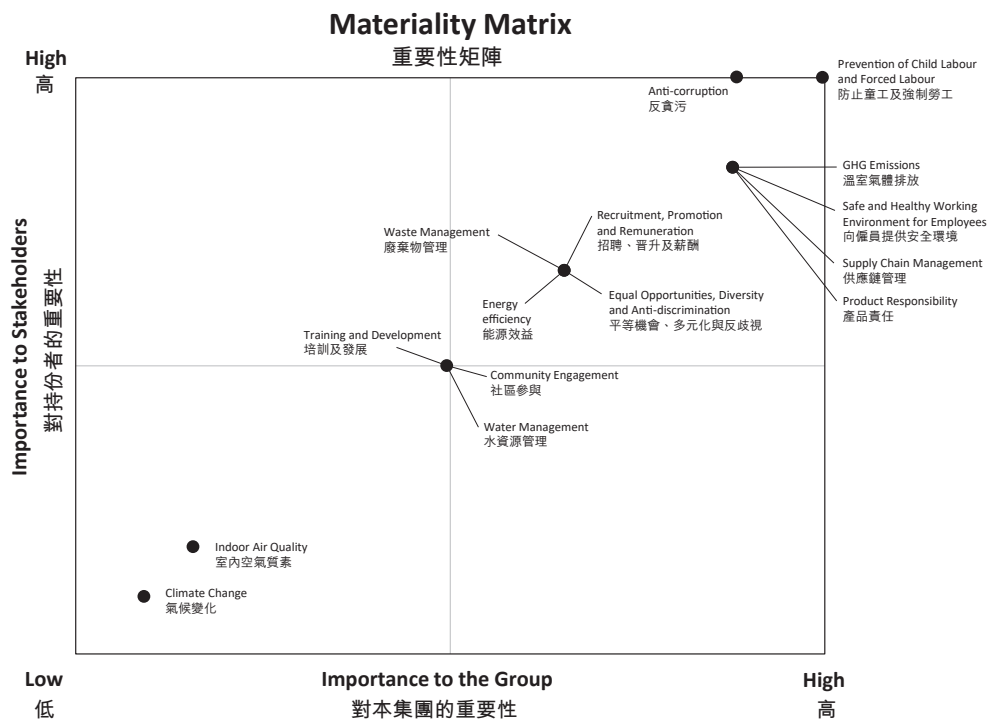
Materiality Assessment

The opinions collected during the stakeholder engagement process were assessed and summarised to formulate the content and scope of the material ESG aspects as set out in the report. The Group's approach to the assessment is including: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritisation with stakeholder engagement; (3) validation and determining material ESG issues; and (4) evaluation and endorsement by the management. Based on the results of communication among stakeholders and the management as below:

關於本報告(續)

重要性評估

經評估和總結在持份者參與過程中收集的意見後，制定本報告的重大環境、社會及管治層面的內容和範圍。本集團的評估方法包括：(1)通過行業基準識別重大環境、社會及管治範疇；(2)通過持份者參與而排列關鍵環境、社會及管治範疇的優先次序；(3)根據持份者與管理層之間的溝通結果、驗證及釐定重大環境、社會及管治事宜；和(4)獲管理層的驗證及批准，所得結果被視為與本集團利益相關者最關注的議題如下：



Environmental 環境	Social 社會	Governance 管治
Greenhouse Gas Emissions 溫室氣體排放	Recruitment, Promotion and Remuneration 招聘、晉升及薪酬	Supply Chain Management 供應鏈管理
Waste Management 廢棄物管理	Equal Opportunity, Diversity and Anti-discrimination 平等機會、多元化與反歧視	Product Responsibility 產品責任
Energy Efficiency 能源效益	Occupational Health and Safety 向僱員提供安全環境	Anti-corruption 反貪污
Water Consumption 水資源消耗	Training and Development 培訓及發展	
Indoor Air Quality 室內空氣質素	Prevention of Child and Forced Labour 防止童工及強制勞工	
Climate Change 氣候變化	Community Engagement 社區參與	

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ABOUT THE REPORT (Continued)

Feedback for the Report

The Group values stakeholders' feedback on the Report. Your comments will help the Group achieve the vision of a sustainable future. The Group invites you to share your comments through the following channels:

Principal Place of Business

22/F, On Hong Commercial Building,
145 Hennessy Road,
Wan Chai, Hong Kong

Website

<http://www.crtg.com.hk>

Email

info@crtg.com.hk

關於本報告(續)

本報告回饋

本集團重視持份者關於本報告的意見。閣下的意見有助本集團實現可持續發展的未來願景。本集團邀請閣下透過以下的方式來分享閣下的意見：

主要營業地點

香港
灣仔軒尼詩道145號
安康商業大廈22樓

公司網址

<http://www.crtg.com.hk>

公司電郵

info@crtg.com.hk

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2026 KEY PERFORMANCE HIGHLIGHTS

2026年主要業績亮點

Reduced GHG emissions (Scope 1 and Scope 2) Intensity by 能源使用(範圍1和範圍2)密度減少16%	Reduced Electricity Consumption by 電力消耗降低17%	Reduced Water Consumption by 用水量下降27%
The Group did not engage in any material violations 本集團並無涉及任何重大違規行為	Review the disclosure scope and boundaries of the sustainability report to comply with the latest laws and market trends 審閱可持續發展報告之披露範疇與界限，以確保符合最新法律法規及市場趨勢	Number of work-related fatalities: Zero 工作相關死亡個案數目：零個案

Our Targets and Looking Forward

未來目標與發展方向

Aspects 層面	Targets 目標	Progress 進展
GHG Emissions 溫室氣體排放	Using 2023 as the baseline year (i.e. 2.71 tonnes/million HKD revenue), the Group will gradually reduce its total GHG Emissions intensity by 10% in 2030 以2023年為基準年(即2.71噸／百萬港元收益)，目標於2030年前逐步將其溫室氣體排放總量密度降低10%	In progress 進行中
Energy Consumption 能源消耗	Contribute to the prevention of global warming by promoting energy conservation and CO ₂ reduction in manufacturing activities 透過推動製造活動中的能源效益提升及二氧化碳排放減少，為防止全球暖化作出貢獻	Achieved 已完成
	Using 2023 as the baseline year (i.e. 2,740.26 kWh/million HKD revenue), the Group will gradually reduce its Electricity intensity by 10% in 2030 以2023年為基準年(即2,740.26千瓦時／百萬港元收益)，目標於2030年前將電力消耗密度逐步降低10%	Achieved 已完成
Water Consumption 用水量	Using 2023 as the baseline year (i.e. 19.33 m ³ /million HKD revenue), Water consumption intensity reduced by 10% 以2023年為基準年(即19.33立方米／百萬港元收益)，用水量密度減少10%	Achieved 已完成
Waste Management 廢棄物管理	Using 2023 as the baseline year (i.e. 0.3 tonnes/million HKD revenue), the Group's non-hazardous waste intensity reduced by 43% 以2023年為基準年(即0.3噸／百萬港元收益)，本集團減少無害廢物密度達43%	In progress 進行中

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環境、社會及管治報告

A. ENVIRONMENT

A.1 Emission Control

Climate change is one of the most pressing global challenges. Under the global trend of advocating green and low-carbon development to mitigate climate change, the Group believes that environmental protection is of great importance to the sustainable business development of the Group. During the Reporting Period, the Group's major types of emission were mainly petrol, diesel, electricity, coal, natural gas, general waste and business air travel, which inevitably release nitrogen oxides (NO_x), sulphur oxides (SO_x), particulate matter (PM) and carbon dioxide (CO₂) into the air. As such, the Group considers environmental factors from various aspects in making operational decisions. From planning and procurement to operation, the Group combines the efforts of various departments, organisations and business partners to implement a series of measures for reducing environmental impacts, including curbing exhaust gas and greenhouse gas ("GHG") emissions and discharges of pollutants into waters and land, and reducing the generation of hazardous and non-hazardous waste, transforming the environmental protection policy into actions.

Exhaust gas and GHG emissions

The Group prioritise minimising exhaust emissions, primarily from the vehicles operated by the Road Administration Department and Maintenance Department at the operating unit in Inner Mongolia. The fuel consumed by these vehicles results in the emission of air pollutants. To optimise the operations and reduce the overall environmental footprint, our Group actively implement sustainable practices across the entire operations. This is achieved through:

- Enhance operating procedures to increase vehicle loading rate and minimise wasted trips;
- Plan efficient routes, minimise travel distances;
- Ensure all acquired vehicles meet national emission standard and adhere to strict to national emission policy regulations;
- Conduct regular maintenance and repair of vehicles to effectively reduce fuel consumption, which further reduce carbon emissions and exhaust gas emissions;
- Select unleaded gasoline with low sulphur content as fuel; and
- Prevent engine idling of vehicles.

A. 環境

A.1 排放物控制管理

氣候變化乃其中一項最為迫切的全球挑戰。在全球積極推動綠色及低碳發展以舒緩氣候變化的大趨勢下，本集團認為環境保護對本集團業務的可持續發展非常重要。於報告期間，本集團主要排放類別為汽油、柴油、電力、煤炭、天然氣、一般廢物和商務差旅，在不可避免地將氮氧化物、硫氧化物、懸浮粒子及二氧化碳排放至空氣中。因此，本集團在營運決策過程之中從多方面考慮環境因素，由計劃及採購至運作，集合各部門、單位及業務夥伴的努力，採取一系列減少環境影響的措施，包括控制廢氣及溫室氣體（「溫室氣體」）排放、向水及土地的排污，以及減少有害及無害廢棄物的產生，實現對保護環境方面的方針。

廢氣和溫室氣體排放

本集團將減少廢氣排放作為首要任務，主要針對在內蒙古經營單位路政部和維修部的車輛。這些車輛耗用燃料導致空氣污染物排放。為了優化運營並減少整體環境影響，本集團在整個業務中積極實施可持續做法。通過以下方式實現：

- 增強營運程序以提高車輛裝載率及減少浪費行程；
- 規劃高效率路線，減少行駛路程；
- 確保所有獲得的車輛符合國家排放標準，並遵守國家排放政策規例選用合規車輛；
- 進行車輛的定期保養及維修，以有效減少燃料消耗，進一步減少碳排放及廢氣排放；
- 選擇低硫含量的無鉛汽油作為燃料；及
- 防止車輛引擎閒置。

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A. ENVIRONMENT (Continued)

A.1 Emission Control (Continued)

Exhaust gas and GHG emissions (Continued)

Table A1.1 – Annual exhaust gas emissions

Type of emissions	各類排放物	Unit (in kg) 單位 (公斤)	
		2026	2025
NO _x	氮氧化物	397.36	337.10
SO _x	硫氧化物	2.14	1.79
PM	懸浮粒子	37.85	29.52

The Group adopts the following emission control and management methods for the operational offices:

- Strengthen waste reduction and clean recycling;
- Discourage the use of disposable plastic products;
- Improve indoor air quality;
- Turn off equipment, machinery, and electronic devices after office hours; and
- Conduct trainings sessions to enhance employees' environmental awareness.

In daily operations, the employees and visitors are encouraged to share reusable utensils at the office pantries to minimise the use of disposable plastic cutlery and products. Smoke-free workplaces with indoor plants and regularly maintained air purifiers are set up to improve indoor air quality. The Group adopts teleconferences or video conferences to avoid holding meetings requiring long-distance business trips or road travels to cut down carbon emissions generated from transportation.

In order to achieve energy efficiency and reduce unnecessary material usage, the Group has established relevant policies and procedures to manage the efficient use of resources. By adopting various energy-saving and emission reduction measures, the Group is actively working to minimise the impact on the environment and continue to address environmental issues related to global warming, pollution and environmental diversification. For details, please refer to the section headed "Efficient Use of Resources" of Aspect A2.

A. 環境 (續)

A.1 排放物控制管理 (續)

廢氣和溫室氣體排放 (續)

表A1.1—廢氣年排放數據

Type of emissions	各類排放物	Unit (in kg) 單位 (公斤)	
		2026	2025
NO _x	氮氧化物	397.36	337.10
SO _x	硫氧化物	2.14	1.79
PM	懸浮粒子	37.85	29.52

本集團的各處辦公室運作採取以下排放物控制管理方法：

- 加強廢物減少及清潔回收；
- 減少採用即棄塑膠製品；
- 提升室內空氣品質；
- 於辦公時間後關閉設備、機器及電子裝置；及
- 向僱員提供培訓，以加強彼等的環保意識。

在日常營運中，本集團鼓勵僱員及到訪者共享於辦公室茶水間的可循環再用器具，以盡量減少使用即棄塑料餐具及產品。本集團設立已種植室內植物的無煙工作間及定期保養空氣淨化器，提升室內空氣品質。本集團採用電話或視訊會議，避免舉行需要長途出差或路途遙遠的見面會議，以減少由交通而產生的碳排放。

為實現更高的能源效率及減少不必要的材料使用的目標，本集團已制定相關政策及流程以管理資源的有效使用。透過採納各種節能減排措施，積極致力於最大化地降低對本集團環境的影響並持續應對與全球暖化、污染和環境多樣化有關的環境問題。有關詳情，請參閱層面A2「有效地使用資源」一節。

Environmental, Social and Governance Report

環境、社會及管治報告

A. ENVIRONMENT (Continued)

A. 環境 (續)

A.1 Emission Control (Continued)

A.1 排放物控制管理 (續)

Exhaust gas and GHG emissions (Continued)

廢氣和溫室氣體排放 (續)

Table A1.2 – Annual GHG emissions

表A1.2—溫室氣體排放總量

Indicator ¹	指標 ¹	Total emissions (in tonnes) 排放量 (噸)	
		2026	2025
Direct GHG emissions (Scope 1) – petrol, diesel, coal and natural gas consumption	直接溫室氣體排放 (範圍1) – 汽油、柴油、煤炭和天然氣消耗	362.16	302.92
Indirect GHG emissions (Scope 2) – electricity consumption	間接溫室氣體排放 (範圍2) – 電力消耗	1,418.19	1,705.58
Other indirect ² GHG emissions (Scope 3) – upstream: business air travel, ash, paper and other general waste	其他間接 ² 溫室氣體排放 (範圍3) – 上游：商務差旅、灰渣、紙張和其他一般廢物	6.62	13.89
Total GHG emissions (Scope 1 and Scope 2)	溫室氣體排放總量 (範圍1和範圍2)	1,780.35	2,008.5
Intensity – unit per million HKD revenue³	總密度按每百萬港幣收益計³	2.92	3.48

Environmental, Social and Governance Report

環境、社會及管治報告

A. ENVIRONMENT (Continued)

A.1 Emission Control (Continued)

Exhaust gas and GHG emissions (Continued)

Note(s):

1. Greenhouse gas emission data are presented in terms of carbon dioxide equivalence with reference to the requirements of, including but not limited to, the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard published by the World Resources Institute and the World Business Council for Sustainable Development, the Reporting Guidance on Environmental KPIs published by the Stock Exchange and Baseline Emission Factors for Regional Power Grids in China for 2022 Emission Reduction Projects.
2. Other indirect GHG emissions (Scope 3) that occur in the upstream and downstream activities of the Group. The significant contribution is mainly from Category 5: Waste generated in operations, and Category 6: Business air travel. Emission factors adopted are from the "Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance" issued by the Department for Energy Security and Net Zero of the UK.
3. During the Reporting Period, the total revenue of the Group was approximately HK\$609.27 million (2025: HK\$577.66 million). Other intensity data in the Report are also measured using this data.

During the Reporting Period, the total GHG emissions (Scope 1 and 2) of the Group were approximately 1,780.35 tonnes (2025: 2,008.50 tonnes), which was decreased by approximately 11% as compared to the previous year. The overall GHG emissions was decreased due to reduced electricity consumption and reduced business air travel demand.

A. 環境 (續)

A.1 排放物控制管理 (續)

廢氣和溫室氣體排放 (續)

附註：

1. 溫室氣體排放數據乃按二氧化碳量呈列，並參考（包括但不限於）世界資源研究所及世界可持續發展工商理事會發佈的《溫室氣體盤查議定書：企業會計與報告標準》、聯交所發佈的《環境關鍵績效指標匯報指引》及《2022年中國區域電網基準排放因子用於減排項目》。
2. 其他間接溫室氣體排放（範圍三）發生於本集團的上游及下游活動中。主要來源包括溫室氣體核算體系定義的類別5：營運產生的廢棄物和類別6：商務航空差旅。所採用的排放因子來源於英國能源安全與淨零排放部發佈的《環境報告指引：包括強制性溫室氣體排放報告指引》。
3. 於報告期間，本集團的總收入約為港幣609.27百萬元（2025年：577.66百萬元）。環境、社會及管治報告中的其他密度數據的計算也採用了此數據。

在報告期間，本集團溫室氣體排放總量（範圍1和2）約為1,780.35噸（2025年：2,008.50噸），與去年相比減少了約11%。由於本集團的電力消耗減少以及商務差旅需求下降，溫室氣體排放總量相對地輕微下調。

Environmental, Social and Governance Report

環境、社會及管治報告

A. ENVIRONMENT (Continued)

A.1 Emission Control (Continued)

Waste Management

The Group's solid wastes consist of ash, paper and other general waste. To handle the wastes arising from Shenzhen office and the Inner Mongolia operating unit, the appointed staffs first classify the wastes by type and recycle any glasses and cans. The Group also separates, groups and labels hazardous waste from non-hazardous ones in different garbage bags for identification. Lastly, the Group arranges the collection of hazardous waste and non-hazardous waste. Any re-usable non-hazardous wastes are donated to charitable organisations. During the Reporting Period, the Group generated 112.66 tonnes of non-hazardous waste (2025: 101.02 tonnes), an increase of 11.52% in the non-hazardous waste discharge was mainly due to the increase in expressway operation and maintenance activities.

Table A1.3 – Total waste generated

Each waste discharge	廢物總產量	Unit (in tonnes) 單位(噸)	
		2026	2025
Non-hazardous waste – ash, paper and other general waste	無害廢物種類： — 灰渣、紙張和其他一般廢物	112.66	101.02
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	0.18	0.17

Note:

During the daily operations, the business segments generated an amount of hazardous waste that it is not large. Therefore, the data on hazardous waste was not included in the calculation.

Sewage Discharge

Regarding sewage discharged from the daily operation in Inner Mongolia, the Group strictly following the regulatory guidelines of sewage discharged issued by the local department of environmental protection in the PRC, and ensuring that the sewage discharged from the toll road facilities attained the required standard. The Group strives to proper gathering sewage for safe disposal into the city's water treatment system.

A. 環境(續)

A.1 排放物控制管理(續)

廢物管理

本集團的固體廢物包括灰渣、紙張和其他一般廢物。在就處理深圳的辦公室和內蒙古營運單位所產生的廢棄物而言，本集團首先按種類將廢棄物分類，並回收任何玻璃及鋁罐。本集團亦會分隔有害及無害廢棄物，棄置於不同的垃圾袋，再貼上有害廢棄物及無害廢棄物標籤，已作識別。最後，本集團安排有害廢棄物及無害廢物回收。任何可循環再用的無害廢棄物將捐贈予慈善機構。於報告期間，本集團產生了112.66噸無害廢棄物(2025年：101.02噸)，無害廢棄物排放量增加了11.52%，主要歸因於高速公路營運及維護工作增加所致。

表A1.3—污水排放量

Each waste discharge	廢物總產量	Unit (in tonnes) 單位(噸)	
		2026	2025
Non-hazardous waste – ash, paper and other general waste	無害廢物種類： — 灰渣、紙張和其他一般廢物	112.66	101.02
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	0.18	0.17

附註：

於日常營運中，業務分部產生的有害廢棄物數量不大。因此，有害廢棄物的資料並無計算在內。

污水排放

關於內蒙古日常運營中排放污水，本集團嚴格地遵從中國內地環境保護部門頒佈的污水排放規管指引，使公路設施排放的污水量及來源均達致規定標準。本集團努力妥善收集污水，以於市內污水處理系統中作安全處理。

Environmental, Social and Governance Report

環境、社會及管治報告

A. ENVIRONMENT (Continued)

A.1 Emission Control (Continued)

Sewage Discharge (Continued)

A1.4 – Total sewage discharge

		Unit (in m ³) 單位(立方米)	
Sewage discharge	污水排放	2026	2025
Sewage discharge	污水排放量	2,216.20	1,960.3
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	3.64	3.39

During the Reporting Period, the Group complied with relevant laws and regulations relating to exhaust gas and GHG emissions, discharge into water and land, and generation of hazardous and non-hazardous waste. There were no recorded for non-compliance with environmental legislations including but not limited to the List of Significant Laws and Regulations section, nor was it subject to significant fines, non-monetary penalties and litigation relating to environmental protection.

A.2 Efficient Use of Resources

The Group has proactive policies in place for the use of resources to monitor the conservation of energy, water and raw materials, in order to improve the efficiency of resource, reduce waste and promote recycling. In terms of energy conservation, the Group has minimised its office space in Shenzhen and used high energy-efficiency products to reduce energy consumption in order to meet its energy-saving targets. In terms of water consumption, the Group has encouraged the employees and visitors to develop good habits of water saving and avoid waste of water in daily operations by displaying water reserve messages close to water sources.

In addition, the Group's green office policy advocates paper conservation. To this end, the Group has adopted computer filing and double-sided printing, and reused one-sided printed waste paper; reused ink cartridges by replenishing powdered ink thereto; and provided office supplies for various departments on an old-for-new basis to promote recycling of used supplies.

A. 環境(續)

A.1 排放物控制管理(續)

污水排放(續)

表A1.4—污水排放量

		Unit (in m ³) 單位(立方米)	
Sewage discharge	污水排放	2026	2025
Sewage discharge	污水排放量	2,216.20	1,960.3
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	3.64	3.39

於報告期間，本集團遵守了廢氣和溫室氣體排放、水土排放、有害廢物和無害廢物產生等相關法律法規。概無發現任何嚴重違反包括但不限於「主要法例及規例清單」一節所列環境規例之記錄，亦毋須就環境保護繳納巨額罰款、面臨非金錢處罰及訴訟。

A.2 有效地使用資源

本集團已制定積極的資源利用政策，在節約能源、用水及原材料方面作出監察，以達致增加資源效益，減少浪費及提倡循環使用。節約能源方面，本集團盡量減少深圳的辦公室空間，並使用能源效益較高的產品，減少能源消耗，以完成本集團的節能目標。用水方面，本集團在日常營運期間透過於水源附近展示節約用水信息，鼓勵僱員及到訪者養成節約用水的良好習慣，減少浪費水源。

另外，本集團的綠色辦公室政策提倡節約用紙，多用電腦存檔及雙面影印，及將單面使用後的廢紙回收利用；添加墨粉重覆使用墨水匣；及對各部門辦公用品採用「以舊換新」的基準，鼓勵舊物回收利用。

Environmental, Social and Governance Report

環境、社會及管治報告

A. ENVIRONMENT (Continued)

A.2 Efficient Use of Resources (Continued)

Energy Consumption

The Group regularly issued notices and reminders on energy-saving to staff to raise their energy-saving awareness on their behaviours. The Group continues to encourage various departments to implement the advised energy-saving measures for the use of air-conditioning, lighting, computers, photocopiers, printers and electricity as below:

- Maintain the indoor air conditioning temperature between 24-26°C;
- Purchase energy-efficient electrical appliances, such as LED lights and refrigerators;
- Make use of natural lights from windows and skylights;
- Turn off the computers after work or when leaving the workplace or set the computers in energy-saving mode;
- Install motion-activated lighting;
- Carry out regular maintenance on equipment for optimal energy efficiency performance; and
- Promote employee awareness, distribute tips for energy-saving internally through displays.

Table A2.1 – Total energy consumption

A. 環境 (續)

A.2 有效地使用資源 (續)

能源消耗

本集團定期向僱員發出節約能源通告及提示，從行動上提升節能意識。本集團持續鼓勵各部門在空調、照明、電腦、影印機、打印機和電力使用上實行建議的節能措施，詳情如下：

- 保持室內空調溫度在攝氏24至26度；
- 購買高效節能標籤的電器，例如使用節能燈泡和冰箱；
- 善用窗戶和天窗的自然光；
- 下班或離開工作場所時關掉電腦，或調至節能模式；
- 安裝感應燈；
- 定期保養設備，以達致最佳能源效益表現；及
- 透過展示內部分發節能小貼士，提高員工意識。

表A2.1—總耗能

Types of energy	能源種類	Unit 單位	Consumption 消耗量	
			2026	2025
Electricity	電力	kWh 千瓦時	1,817,748.00	2,190,471.00
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	kWh 千瓦時	2,983.49	3,791.97
Diesel	柴油	L 升	89,523.60	76,340.91
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	L 升	146.94	132.16
Unleaded petrol	無鉛汽油	L 升	47,230.35	38,092.53
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	L 升	77.52	65.94
Coal	煤炭	tonnes 噸	1,467.88	1,408.76
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	tonnes 噸	2.41	2.44
Natural gas	天然氣	m ³ 立方米	3,479.84	44.23
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	m³ 立方米	5.71	0.08

Environmental, Social and Governance Report

環境、社會及管治報告

A. ENVIRONMENT (Continued)

A.2 Efficient Use of Resources (Continued)

Water Consumption

During the Reporting Period, as water consumed in the Inner Mongolia operating unit was primarily sourced from pumping wells available in the areas of operation, there was no major problem about sourcing water. Water consumption mainly arises from the daily use of water by the employees at the offices during working hours. The Group has adopted water conservation measures to reduce water consumption. The Group encourages all employees to develop the habit of conserving water consciously. As part of property maintenance, the Group routinely checks for water leakage and promptly investigates any leaks to rectify defects timely. Nonetheless, the Group continues to prioritise effective management of water resources for office and domestic use, and adopt various measures to ensure water is effectively utilised and recycled. Such measures include:

- Monitor the conditions of water-consuming equipment on an ongoing basis, such as carrying out regular inspections to check whether there are leaking or broken water pipelines and rectify any problem identified in a timely manner;
- Display water conservation labels in washrooms, staff canteens and dormitories;
- Replace bottled water with reusable water containers during meetings to reduce water waste; and
- Flush toilets with collected waste water.

As at 31 March 2026, the Group's total water consumption intensity was approximately 12.00 m³ per million HKD revenue (2025: approximately 17.38 m³ per million HKD revenue), a decrease of 30.91%. We achieved our target of reducing our total water consumption intensity. We will remain committed to monitoring our water consumption and avoid unnecessary water use.

A. 環境 (續)

A.2 有效地使用資源 (續)

消耗用水

於報告期間，內蒙古營運點的用水主要取自營運地區可用的水井，本集團在獲取經營所需水源方面並未遭遇重大困難。耗水量主要來自於僱員在工作時的日常用水。本集團已採取節約用水措施，以減少用水量，並積極鼓勵全體員工培養節水的良好習慣。作為物業維修的一部分，本集團定期檢查是否有漏水情況，並一經發現即時展開調查，及時修復相關缺陷，以減少資源浪費及提升用水效能。然而，本集團繼續以有效管理辦公室及生活用水資源為優先考慮，並採取各種措施，以確保水得到有效利用和循環再用。該等措施包括：

- 持續監測用水設備的質素，例如定期檢查水管有否漏水、斷裂等損壞，如發現問題則會及時修補；
- 在洗手間、員工食堂及員工宿舍展示節約用水標籤；
- 舉行會議時以可重用的盛水器皿取代瓶裝水，以減少浪費食水；及
- 把收集得來的廢棄水作沖廁所用水。

截至2026年3月31日，本集團的總用水量密度約每百萬港元收益12.00立方米（2025年：約為每百萬港元收益17.38立方米），較去年減少30.91%。我們已達成降低總用水量強度的目標。本集團將繼續致力於監察用水情況，並避免不必要的用水行為。

Environmental, Social and Governance Report

環境、社會及管治報告

A. ENVIRONMENT (Continued)

A.2 Efficient Use of Resources (Continued)

Water Consumption (Continued)

Table A2.2 – Water consumption

Water consumption	耗水量	Unit (in m ³) 單位(立方米)	
		2026	2025
Water consumption	耗水量	7,314.00	10,037.50
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	12.00	17.38

Paper Consumption

The Group is committed to a paperless operation, constantly encouraging all employees to reduce paper usage through duplex printing, paper recycle and frequent use of electronic information systems for material sharing or internal administrative documents. Reusable paper products, such as envelopes, are properly recycled wherever possible and appropriate; the use of disposable paper products such as paper cups and paper towels, are discouraged wherever possible and appropriate during operations. Further, the Group implemented electronic payment methods via the electronic toll collection (ETC) system for toll road business for the purpose of paperless operation.

Packaging Material

The total consumption of packaging materials used for finished products of the Group is not included in this report as it is not considered material in the Group's use of resources as the Group's principal business is expressway operation in Inner Mongolia, which is primarily service oriented.

A. 環境(續)

A.2 有效地使用資源(續)

消耗用水(續)

表A2.2—耗水量

Water consumption	耗水量	Unit (in m ³) 單位(立方米)	
		2026	2025
Water consumption	耗水量	7,314.00	10,037.50
Intensity – unit per million HKD revenue	密度按每百萬港幣收益計	12.00	17.38

紙張消耗

本集團致力於無紙化運營，通過雙面打印、紙張回收和頻繁使用電子信息系統進行材料共享或內部行政文件，不斷鼓勵所有僱員減少紙張使用。可重覆使用的紙製品，如信封，在可能和適當的情況下得到妥善回收；在操作過程中盡可能不鼓勵使用一次性紙製品，例如紙杯和紙巾。此外，本集團透過電子道路收費系統實施電子繳費方法，以實現公路業務無紙化營運。

包裝材料使用

由於本集團業務主要為內蒙古高速公路營運，其主要以服務為主，因此用於本集團最終產品的包裝材料的總耗量在本集團的資源使用方面並不視作重大，故並無載入本報告。

Environmental, Social and Governance Report

環境、社會及管治報告

A. ENVIRONMENT (Continued)

A.3 Environment and Natural Resources

In order to mitigate the impact of the daily operations on the environment and natural resources, the Group identifies the sources of emissions and waste generation in the operation process and the environmental impact of its use of resources, and introduces specific measures to reduce the environmental impact. Meanwhile, the Group's energy policy reveals that the Group implements energy conservation and supports the purchase of energy-saving equipment, which would further reduce greenhouse gas emissions caused by energy consumption.

Paper usage during business operations is identified as an activity with significant environmental impact. The Group has taken measures to reduce paper consumption and protect forests. For details, please refer to the section headed "Efficient Use of Resources" of Aspect A2.

A. 環境（續）

A.3 環境及天然資源

為了減輕日常營運的過程對環境及天然資源的影響，本集團識別作業流程中在排放及廢棄物產生源，以及資源使用方面對環境造成的影響程度，並針對性地採取措施以降低環境影響。同時，本集團的能源政策顯示本集團實踐節能及支持購買節能設備，這將進一步減少因能源耗用而排放溫室氣體的情況。

營運期間的紙張耗用被識別為對重大環境影響的活動，本集團已實行措施減少紙張耗用及保護林木。有關詳情，請參閱層面A2「有效地使用資源」一節。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL

B.1 Employment

Employees are valuable assets of the Group and are essential to the Group's success. The Group has established human resource including but not limited to policies in accordance with the List of Significant Laws and Regulations section of the operating units in respect of employees' compensation and dismissal, recruitment and promotion, working hours, holidays, equal opportunities, diversity, anti-discrimination, benefits and welfare, so as to fully protect and respect employees' rights and create a favorable workplace for employees.

The Group values the principles of fairness, impartiality and openness to recruit and promote the right employees and never discriminate against job applicants on the grounds of race, colour, social status, place of birth, nationality, religion, disability, gender, sexual orientation, labour union membership, political position or age.

The Group's corporate culture embraces the importance of attracting talents regardless of backgrounds. The Group treats all employees equally in employment, remuneration, training opportunities and work arrangements, and ensure the workplace is free of any discrimination. The Group provides employees with competitive salary, benefits and welfare. The salary package of the Group's employees mainly includes salary, discretionary bonus and share option scheme, in which the combination is based on their respective qualifications, experience, job position and performance. In Inner Mongolia and Shenzhen operating units, the Group makes contributions to social welfare plans for the employees including pension insurance, medical insurance, work injury insurance, maternity insurance and unemployment insurance based on their actual salaries.

During the Reporting Period, the Group had a total of 354 employees, including 353 full-time and 1 part-time employees, with staff based in mainland China. Total of 20 employees resigned from subsidiaries due to personal reasons, reflecting a low turnover rate of approximately 5.65%.

B. 社會

B.1 僱傭

僱員是本集團寶貴的資產，亦是本集團賴以成功的重要部分。本集團就僱員薪酬及解僱，招聘及晉升、工作時數、假期、平等機會、多元化、反歧視、待遇及福利方面按照包括但不限於「主要法例及規例清單」一節所列僱傭法例及規例之情況，以充分保護及尊重僱員權利，為僱員構建一個理想的工作場所。

本集團聘用及晉升合適的僱員時重視公平、公正及公開的原則，從不因應聘人員的種族、膚色、社會地位、出生地、國籍、宗教、殘障、性別、性取向、職工會會籍、政治立場或年齡而歧視。

本集團的企業文化重視吸引不論背景的人才的重要性。本集團於招聘、薪酬、培訓機會及工作安排上均公平地對待所有僱員，並確保工作場所不存在任何歧視。本集團向僱員提供具競爭力的薪酬、待遇及福利。本集團僱員的薪酬組合主要包括薪金、酌情花紅及購股權計劃，而該薪酬組合根據僱員各自的資格、經驗、職位及表現釐定。內蒙古及深圳營運單位方面，本集團按照僱員的實際薪資參加社會福利計劃包括養老保險、醫療保險、工傷保險、生育險及失業險。

於報告期內，本集團共有354名全職僱員，其中包括353名全職僱員及1名兼職僱員，來自中國內地。有20名僱員因個人原因從子公司離職，僱員整體流失率約為5.65%，屬較低水平。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL (Continued)

B. 社會 (續)

B.1 Employment (Continued)

B.1 僱傭 (續)

Table B.1.1 – Total number of employees and turnover rates in the Group

表B.1.1—本集團僱員總數和流失率

Employment	僱員類別	Location of business 營運地點			Turnover rate 流失率
		Inner Mongolia 內蒙古	Shenzhen 深圳	Total 總計	
By employment type	僱傭類型				
Full time	全職	340	13	353	5.65%
Part time	兼職	1	—	1	—
By gender	性別				
Male	男性	213	8	221	4.40%
Female	女性	128	5	133	7.11%
By age group	年齡組別				
18 – 30	18-30歲	26	1	27	7.69%
31 – 45	31-45歲	207	5	212	1.93%
46 – 60	46-60歲	97	7	104	12.26%
=60/>61	=60/>61歲	10	1	11	41.38%

During the Reporting Period, the Group has not identified any material non-compliance with applicable laws and regulations in the PRC relating to employment that would have a significant impact on the Group.

於報告期間，本集團並無發現任何嚴重違反中國有關僱傭之適用法律及法規且對本集團構成重大影響的情況。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL (Continued)

B.2 Health and Safety

The Group is committed to provide a safe and healthy working environment and develop its management policies in accordance with the related laws and regulations on labour, safety and working incident. It is in the best interest of all parties within the Group to consider health and safety in every activity. To protect the safety of employees, the Inner Mongolia operating unit distributes protective equipment and arrange training on health and safety to raise the employees' awareness on the relevant high-risk areas in the workplace, and become familiar with the internal procedures and policies for health and safety, in an effort to achieve zero work-related accident.

The Group strongly encourages its employees to provide feedback or suggestions on the health and safety policies. We also actively enforce the health and safety policy in the workplace to ensure compliance and to protect the health, safety and security of our employees, property and the public from the risk of harm. These policies are regularly reviewed and will be updated where appropriate to meet the requirements of the applicable laws and regulations relating to health and safety.

B. 社會 (續)

B.2 健康與安全

本集團致力提供健康與安全的工作環境，並根據勞動、安全及工作事故的相關法律及法規制定管理政策。顧及各項活動的健康與安全乃符合本集團各方的最佳利益。為保障僱員安全，內蒙古營運點分發防護裝備，安排健康與安全方面的培訓，提升僱員對工作處所中的相關高危範圍的意識，並熟悉本集團的健康與安全內部程序及政策，致力達到零工傷事故。

本集團積極鼓勵員工就健康與安全政策提供意見或建議，並在工作場所嚴格執行相關政策，以確保遵守規定，並保障員工、資產及公眾的健康、安全與保安，免受潛在風險影響。上述政策會定期檢討，並在適當情況下作出更新，以符合適用之健康與安全相關法律法規的要求。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL (Continued)

B. 社會 (續)

B.2 Health and Safety (Continued)

B.2 健康與安全 (續)

Table B2.1 – Statistics on work-related injuries in the past three years.

表B2.1—過往三年工傷統計數字

Indicator	指標	Year		
		2026 2026年	2025 2025年	2024 2024年
Work-related fatality	因工作關係而死亡			
No. of people	人數	—	—	—
Percentage	百分比	—	—	—
Work-related injuries	工傷			
Lost days due to work injury	因工傷而損失的工作日數	129	8	—

In the past three years, the Group did not encounter any severe injuries or casualties, did not record any accidents that resulted in death or serious bodily injury, did not pay any reimbursements or compensations to the Group's employees due to such accidents, and was not aware of any major violations against the List of Significant Laws and Regulations section of health and safety.

在過往三年內，本集團無記錄有任何導致身亡或嚴重受傷的事故，無因有關事故向本集團僱員支付任何報銷或賠償，亦並不知悉任何嚴重違反「主要法例及規例清單」一節所列健康與安全法例及規例之情況。

B.3 Education, Training and Career

B.3 教育、培訓及職業發展

To ensure the quality of the employees and prepare future management personnel, the Group has a comprehensive career development and training program in place to expand the employees' knowledge of operational and safety standards, and provides on-the-job training for them based on specific job requirements. Senior management staff and personnel with professional qualifications are further arranged to participate in training sessions organised by professional organisations to update any professional knowledge relevant to their positions.

為確保本集團僱員的質素及培訓日後管理人員，本集團通過現有全面的職業發展和培訓計劃，以提高僱員對營運及安全常規方面的知識及根據特定工作要求向彼等提供在職培訓。高層管理人員及具備專業資格的人員會獲進一步安排參與專業機構舉辦的培訓，以更新有關職務上的任何專業知識。

The Group is committed to provide adequate career development opportunities. To this end, the Group regularly reviews the working capability and performance of any employees meeting the conditions for promotion or job transfer, and subsequently make reasonable allocations aligning the Group's latest business development and the employees' personal interest, so as to support the employees' career development.

本集團致力提供充分的事業發展機會。為此，本集團定期檢視符合晉升或職務調動條件的員工之工作能力與表現，並根據本集團最新的業務發展及員工的個人利益，作出合理的人力安排，以支持員工的事業發展。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL (Continued)

B. 社會 (續)

B.3 Education, Training and Career (Continued)

B.3 教育、培訓及職業發展 (續)

The average training hours completed per employee by gender was as follows:

按性別劃分之每位員工平均完成培訓時數如下：

Indicators	指標	Unit 單位	2026 2026年
Average training hours completed per employee	每位員工平均完成的培訓時數	Hour 小時	1.50
By Gender	按性別		
Male	男性	Hours 小時	330
Female	女性	Hours 小時	202.5

B.4 Labour Standards

B.4 勞工規範

The Group complies with the relevant laws and regulations, including but not limited to the List of Significant Laws and Regulations section of the labour standards in respect of the employment under 16 years of age and their legal rights. The Group strictly prohibits the use of any child and forced labour by its operations.

本集團已遵守有關僱用16歲以下青少年及其法律權益的政策包括但不限於「主要法例及規例清單」一節所列勞工規範之記錄。本集團嚴格禁止僱用童工及強制勞工以及絕不支持對僱員實行非法或不人道的處罰。

The Group demands all new employees to provide true and accurate personal information when they join the Group for the human resources officer to stringently verify their information. The Group has a comprehensive recruitment process in place to conduct background check against every candidate, as well as a formal reporting process to handle any exceptional cases. It also conducts regular reviews and checks to guard against child or forced labour in its operation. The probationary period or labour contract of any employee who uses false information or breaches the Group's regulations will be terminated immediately. At the same time, the Group also avoids using the administrative supplies and services of those vendors and contractors whose use of child or forced labour is known.

本集團設有全面措施檢討包括童工及強制勞工在內的僱傭慣例及在識別有缺陷慣例時消除有關情況，包括要求新員工入職時提供真實準確的個人資料，以備人力資源專員嚴格審查入職資料。本集團建立完善的招聘流程及處理任何例外情況的正式的報告流程。另外亦定期進行審查及檢查，以防止經營中存在的任何童工或強制勞動。對於使用虛假資料或違背本集團規定者，立即終止試用期或解除勞動合同。與此同時，本集團亦避免委聘該等已知悉在其經營中僱用童工或強制勞動的賣方和承包商提供行政用品及服務。

During the Reporting Period, the Group was not aware of any material non-compliance with any applicable laws and regulations in relation to the prevention of child or forced labour.

於報告期間，本集團並未發現任何違反防止童工或強制勞工相關的適用法律及法規的重大事宜。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL (Continued)

B.5 Supply Chain Management

The Group has implemented “local sourcing” in order to build long-term and stable business relations with its suppliers. Under the same terms and conditions of fulfilling the environmental requirements, the Group prioritised the use of local suppliers to establish mutually beneficial business partnerships. The Group maintained close communication and collaboration with them to strengthen the management of ESG risks of the supply chain. The Group believed that maintaining long-term and stable business relations with suppliers can help strengthen the business cooperation with customers and maintain the competitive edge.

The Group has well-established procedures for supplier evaluation and selection. Before adding potential suppliers to the list of approved suppliers, the procurement team would usually conduct a comprehensive background check on each of the potential supplier, covering their business scale, quality control, delivery time and reputation in the industry. The procurement policy is that the Group only purchases products and services from approved suppliers to ensure the quality and safety of products and services, with a view to minimizing the ESG risks of the supply chain. The Group would also carry out assessments of its existing suppliers from time to time, and require them to understand its suppliers code of conduct. Suppliers that fail to meet environmental and internal requirements will be removed from the Group’s list of approved suppliers. When a project is launched, the Group would ensure suppliers understand the expectations through meetings, and maintain close communication with the suppliers during the project. The Group would monitor the progress of the project through regular meetings in order to make timely adjustments when needed. Currently, the Group follow the abovementioned practices for the cooperation with suppliers.

During the Reporting Period, there were no non-compliance with laws and regulations relating to supplier chain management listed in the List of Significant Laws and Regulations section.

The Group fully considers the ESG risks of its supply chain. The Group believes that the existing measures for ESG risk control are adequate. Working on the assessments has become an extension of its commitment to CSR. During the Reporting Period, the Group did not expose to material ESG risk in its supply chain management.

B. 社會（續）

B.5 供應鏈管理

本集團實行「本地採購」為建立與其供應商長期且穩定的業務關係。在實現環保要求的相同條款和條件下，本集團優先採用當地供應商，以建立互利的商業夥伴關係。本集團與彼等維持密切溝通和協作，以加強供應鏈內環境、社會、管治風險的管理。本集團相信，與供應商維持長期且穩定的業務關係有助於本集團加強與客戶的業務關係，並保持本集團的競爭力。

本集團設有評估和甄選供應商的完善程序。本集團採購團隊在將潛在供應商納入本集團的認可供應商名錄前，通常會對各潛在供應商進行全面背景審查，包括經營規模、品質控制、交貨時間及業內口碑。本集團的採購政策乃本集團僅從認可的供應商採購產品和服務，以確保本集團產品和服務的品質及安全，將供應鏈內的環境、社會、管治風險降至最低。本集團亦會不時對本集團現有的供應商展開評估，並要求供應商知悉本集團的供應商守則不符合環保和內部要求的供應商將會被移出本集團的認可供應商名錄。本集團會在項目開展時，透過會議確保供應商了解本集團的期望，並在項目進行過程中與供應商保持密切聯繫，透過定期會議監察項目進度，以便作出適時調整。現時，本集團與供應商採取上述慣例合作。

於報告期間，本集團並不存在違反「主要法例及規例清單」一節所列供應鏈管理之情況。

本集團充分考慮供應鏈內的環境、社會、管治風險，並相信現行的環境、社會、管治風險控制措施屬充足。致力於此等評估成為其拓展企業責任之承諾。於報告期間，本集團並無涉及任何重大供應鏈管理內的環境、社會、管治風險。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL (Continued)

B.6 Product Responsibility

The ability to consistently deliver high-quality expressway management services to the customers is essential for the Group's business. As such, the Group always places the top priority on quality and safety control and adopt stringent quality and safety standards to eliminate any possibility of physical injuries or property losses caused by road defect to public consumers, so as to keep the management services up to the standards prescribed with the laws and regulations relating to product responsibility listed in the List of Significant Laws and Regulations section. To render reliable quality customer services, its operating team closely monitors all critical phases of its operations and inspect the road safety.

The Road Administration Department and the Maintenance Department of the Inner Mongolia operating unit are responsible for regularly inspecting road surface conditions, clearing up snow and waste on the road surface, and arranging maintenance and repair. The Group has established a four-staged process composed of security surveillance, construction, work completion verification and implementation to ensure that road conditions meet the standards for safe driving, so as to protect the safety of road users. In addition, the relevant departments regularly inspect the appearance, service language and job responsibilities of the staff of toll stations to ensure premium service quality. The Group also set up a customer service hotline for customers to voice their opinions. Whenever a complaint is received, the customer service department shall give the customer a proper reply within 24 hours. The Group would not use any customer information for other purposes without the customer's consent. The marketing department has regularly supervised the use of customer information.

With regard to intellectual property rights, the Group has adopted appropriate security measures and confidentiality agreements accordingly. To minimise the chance of infringement, the Group's legal team is responsible for reviewing the agreements on collaboration with third parties in all business segments and within the Group. Moreover, the Group promises not to purchase any pirated software. All the office software were provided by copyright holders. The information technology department regularly supervises the operation of software.

B. 社會 (續)

B.6 產品責任

本集團始終如一的向客戶提供優質高速公路管理服務的能力對本集團的業務至關重要。因此，本集團一直極其重視質量及安全控制，並採取嚴格的質量及安全標準，消除因道路缺陷而引致公眾消費者遭受任何人身傷害或財產損失的可能性，以確保管理服務符合包括但不限於「主要法例及規例清單」一節所列產品責任之標準。為提供可靠的優質客戶服務，本集團的營運團隊密切監控其營運的所有重要階段並檢查道路安全。

內蒙古經營單位的路政部和維修部負責定時巡查路面狀況，清理路面積雪和廢棄物，安排維護修理。本集團已建立完整流程，分別是安全監控、施工、竣工驗收和實施組成的四個階段，以確保路面狀況符合安全行車標準，保障道路使用者安全。另外，相關部門會定期檢查各收費站工作人員的儀容、服務語言及崗位職責，確保服務質素達致優質水平。本集團亦設立顧客服務熱線供顧客發表意見。若收到投訴個案，客戶服務部須在24小時內給予顧客適當的回覆。如非得到顧客的同意，本集團不會把顧客資料用作其他用途。市場服務部定期監督客戶資料的使用。

知識產權方面，本集團並已相應採納適當之安全措施及保密協議。為盡量減低侵權之機率，本集團之法律團隊負責審閱其所有業務分部與第三方合作時訂立之協議及本集團之內部協議。此外，本集團承諾不購買任何盜版軟件。所有辦公軟件均由版權所有者提供，由信息技術部門定期監督軟件的運行。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL (Continued)

B.6 Product Responsibility (Continued)

During the Reporting Period, the Group was not identified any material breaches of applicable laws and regulations relating to quality, complaints and privacy matters of services provided that have a material impact on the Group.

B.7 Ethics and Anti-corruption

The Group strictly adheres to anti-corruption regulations and standards. In accordance with the requirements of its business processes in compliance with local and the national laws and regulations relating to the prevention of bribery, extortion, fraud and money laundering, the Group participated in anti-corruption training and campaigns to educate its employees on how to comply with law and case analysis so as to promote the importance of anti-corruption practices.

The Group is committed to foster an environment where honesty, integrity, and ethical practices are valued. We do not authorise and condone any unlawful or unethical behaviours. We have zero tolerance for financial misconduct, including fraud, bribery and corruption. We have put in place a Code of Conduct, anti-corruption, and no gift policy, which entails the prohibition of accepting and offering bribes, kickbacks, customary facilitation payments, and gifts. The Group constantly require employees to declare any conflicts of interest and avoid any potential conflicts of interest when doing business. The Group also has a code of business conduct that is binding on all employees for the prevention of misconduct. All employees must abide by all local anti-bribery laws and regulations when handling business or corporate affairs of the Group.

As far as whistle-blowing procedures are concerned, stakeholders are encouraged to report any legitimate concerns regarding misconduct through our established whistle-blowing channel. Such concerns may involve criminal offenses, violations of legal obligations, miscarriages of justice, or activities that may endanger health and safety. Detailed guidance on how to use the reporting channel is provided in the Group's Whistle-blowing Policy.

B. 社會 (續)

B.6 產品責任 (續)

報告期內，本集團並無發現任何嚴重違規行為關於服務質素、投訴及私隱事宜之適用法律及法規且此等違規行為對本集團構成重大影響的情況。

B.7 道德操守及反貪污

本集團嚴格遵守反貪腐法規和標準。為確保業務過程符合本地及國家有關防止賄賂、勒索、欺詐及洗黑錢的相關法律及法規，本集團參與反貪腐培訓及宣傳活動以教育其僱員如何遵守法律和案例分析，以促進反貪腐實踐的重要性。

致力營造一個重視誠信、正直及道德操守的企業文化。我們不容許亦不縱容任何非法或不道德的行為，並對任何財務不當行為，包括詐騙、賄賂及貪污，採取零容忍態度。為此，我們已制定《員工行為守則》、反貪污政策及不收送禮物政策，明確禁止接受或提供賄賂、回佣、習慣性疏通費用及任何形式的禮品。本集團持續要求僱員進行業務往來時申報任何利益衝突並避免產生任何潛在利益衝突。本集團亦設有業務操守守則，約束全體僱員以防範任何不當行為。全體僱員於進行本集團的業務及事務時必須遵守所有當地的防止賄賂法律及法規。

就舉報程序而言，本集團鼓勵持份者透過既定的舉報渠道，提出任何有關不當行為的合理關注。相關事項可包括刑事行為、違反法律義務、司法不公，或可能對健康與安全構成風險的活動。舉報渠道的使用指引已詳列於《舉報政策》中。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL (Continued)

B.7 Ethics and Anti-corruption (Continued)

During the Reporting Period, the Group was not aware of any material non-compliance with the List of Significant Laws and Regulations section on the prevention of bribery, extortion, fraud and money laundering in the places that the Group operates.

B.8 Community Engagement

The Group recognises the significance of contributing positively to the communities in which it operates and regards community interests as a key aspect of its social responsibility. To better uphold these responsibilities, the Group remains attentive to environmental and health-related matters and provides support to relevant activities or organisations when appropriate. During the Reporting Period, The Group has consistently fulfilled its social responsibilities through public welfare initiatives, with a focus on win-win cooperation, support for development, and care for the community. As in previous years, the Group organised social welfare activities to encourage employees to actively participate in voluntary blood donation.

The administrative department of the Company obtains feedback from community groups through emails, the Company's website and annual reports to learn about the community concerns and subsequently review the Group's sustainability goals.

B. 社會 (續)

B.7 道德操守及反貪污 (續)

於報告期間，本集團並不知悉任何嚴重違反本集團經營所在地區有關賄賂、勒索、欺詐及洗黑錢的有關法律及法規包括但不限於「主要法例及規例清單」一節所列道德操守及反貪污之情況。

B.8 社區參與

本集團深明在其營運所在社區中作出正面貢獻的重大意義，並將關注社區利益視為履行企業社會責任的重要部分。為更有效地履行社會責任，本集團持續關注環境及健康相關議題，並於適當時機支持相關活動及組織，以實現社區共融及可持續發展。於報告期內，本集團秉持一貫承諾，積極透過各類公益活動履行社會責任，當中重點包括推動互利共贏、關懷社區發展及促進社會福祉。此外，本集團延續過往良好做法，舉辦公益活動，鼓勵員工主動參與無償捐血，以實踐關愛精神，貢獻社會。

本公司的行政部透過電郵、本公司網站及年報向社區團體取得反饋，以了解社區顧慮，進而檢討本集團的可持續發展目標。

Environmental, Social and Governance Report

環境、社會及管治報告

C. CLIMATE CHANGE

C.1 Governance

The Board provides oversight of the Group's sustainability strategy, including its approach to environmental and climate-related matters through a combination of relevant expertise, and the engagement of external consultants where appropriate. The Climate-related matters is delegated to the Taskforce. The Taskforce supports this oversight by assessing operational requirements and proposing initiatives that integrate climate considerations into day-to-day decision-making and business practices. The Taskforce also oversees implementation, monitors performance against targets, consolidates inputs from relevant functions, and reports material issues to the Board.

The Board conducts an annual review of climate-related risks and opportunities, which are identified through our systematic materiality assessments and integrated risk review processes. Relevant controls and procedures are reviewed regularly by the Taskforce to ensure effectiveness.

The Group will continue exploring the feasibility of setting a long-term climate-related or carbon neutrality target within its transition plan.

At present, climate-related performance metrics have not been incorporated into the Group's remuneration policies. The Group will continue to monitor developments in this area and will consider incorporating such metrics where appropriate.

C.2 Strategy

Following are the climate change risks that will impact the Group's business operations, these risks could be classified as physical risks and transition risks. The climate-related risks and opportunities are outlined below.

Physical Climate Risks and Opportunities

The Group's climate assessments cover short-term (1–3 years), medium-term (3–10 years), and long-term (over 10 years) horizons. The results of our climate assessment are as follows:

C. 氣候變化

C.1 管治

董事會透過其相關專業知識，並於適當情況下委聘外部顧問，監督本集團的可持續發展策略，包括其環境及氣候相關事宜的方針。氣候相關事宜已授權予工作小組。工作小組透過評估營運需求及提出建議，協助將氣候因素融入日常決策及業務營運，並負責監督相關措施的實施、監察目標達成情況、整合各相關部門的意見，以及就氣候相關事宜向董事會匯報。

董事會每年檢討氣候相關風險及機遇。有關風險及機遇透過本集團的系統性重要性評估及綜合風險評估程序識別。工作小組亦會定期檢討相關內部監控及管理程序，以確保其持續有效。

本集團將持續評估制定長期氣候相關目標或碳中和目標的可行性，並將其納入未來的轉型規劃中。

現階段，本集團尚未將氣候相關績效指標納入薪酬政策。本集團將持續關注相關發展，並在適當情況下考慮將有關績效指標納入薪酬機制。

C.2 策略

以下是將影響本集團業務營運的氣候變化風險，該等風險可分為實體風險及轉型風險。氣候相關風險和機遇詳細概述及說明如下。

實體風險與機遇

本集團按短期（1–3年）、中期（3–10年）及長期（10年以上）的時間範圍評估氣候相關風險及機遇。氣候相關評估結果載列如下：

Environmental, Social and Governance Report

環境、社會及管治報告

C. CLIMATE CHANGE (Continued)

C. 氣候變化(續)

C.2 Strategy (Continued)

C.2 策略(續)

Physical Climate Risks and Opportunities (Continued)

實體風險與機遇(續)

Climate Risks/ Opportunities 氣候風險／機遇	Time Horizon 時間範圍	Potential Impact 潛在影響	Response/Mitigation Measures 應對／緩解措施
Acute Physical Risks (急性實體風險)	Short-term (1–3 years) 短期(1–3年)	Typhoons, heavy rainfall, flooding and landslides may disrupt expressway operations, damage infrastructure, reduce toll traffic and increase maintenance costs. 颱風、暴雨、水浸及山泥傾瀉可能影響高速公路營運、損壞基建、減少車流量及增加維修保養成本。	Implement emergency response procedures, conduct regular inspections and maintenance, strengthen drainage facilities where appropriate, and adopt flexible work arrangements during extreme weather events. 制定應急應變程序、定期巡查及維修、適時完善排水設施，並於極端天氣期間實施彈性工作安排。
Chronic Physical Risks (慢性實體風險)	Medium- to Long-term (3–10+ years) 中長期(3–10年以上)	Rising temperatures and changing weather patterns may accelerate the deterioration of roads, bridges and related facilities, resulting in higher maintenance expenditure. 氣溫上升及天氣模式改變可能加快路面、橋樑及相關設施老化，增加維修保養支出。	Monitor infrastructure conditions regularly and enhance maintenance programmes to improve climate resilience. 定期監察基建狀況，並持續優化維修保養工作，以提升氣候韌性。
Transition Risks (轉型風險)	Short- to Medium-term (1–10 years) 短至中期(1–10年)	Climate-related regulations, carbon reduction policies and ESG disclosure requirements may increase compliance costs and operational requirements. 氣候相關法規、減碳政策及ESG披露要求可能增加合規成本及營運要求。	Monitor changes in climate-related regulations, improve environmental management practices and continue implementing energy-saving measures. 持續關注氣候相關法規變化、完善環境管理措施及推行節能措施。
Energy Efficiency and Technology Opportunities (能源效益及技術機遇)	Medium- to Long-term (3–10+ years) 中長期(3–10年以上)	Energy-efficient technologies and intelligent transportation systems may reduce energy consumption, improve operational efficiency and lower greenhouse gas emissions. 節能技術及智慧交通系統有助降低能源消耗、提升營運效率及減少溫室氣體排放。	Continue promoting LED lighting, ETC, traffic monitoring systems and other energy-efficient technologies where appropriate. 持續推廣節能燈泡照明、電子道路收費、交通監測系統及其他合適的節能技術。

Environmental, Social and Governance Report

環境、社會及管治報告

C. CLIMATE CHANGE (Continued)

C.2 Strategy (Continued)

Physical Climate Risks and Opportunities (Continued)

The Group will continue to implement its established climate mitigation and adaptation measures, as outlined in the “GHG Emissions” and “Energy Consumption” sections, with resources allocated through its operational budget, consistent with the prior year.

The Group is in the process of enhancing its skills, capabilities and resources to identify and quantify the extent of assets and business activities exposed to climate-related risks and aligned with climate-related opportunities, as well as their potential impacts. The Group will continue to build internal expertise and allocate additional resources as appropriate.

During the Reporting Period, there were no major disposal plans, nor identified funding arrangements, in relation to climate-related risks and opportunities.

Business model and value chain

The Group is principally engaged in the operation and management of expressways, the operation of CNG filling stations, the cultivation and sale of forage and agricultural products, and timber operations. The Group creates value by providing transportation infrastructure and related services, supplying energy and agricultural products, and delivering reliable services to its customers.

The Group's value chain comprises:

- **Upstream:** Procurement of materials, equipment, fuel and other operational resources.
- **Operations:** Expressway operations, toll collection, CNG filling station operations, cultivation of forage and agricultural products, and timber management.
- **Downstream:** Provision of transportation and energy services, sale of agricultural and timber products, and customer services.

During the Reporting Period, the Group had not formulated a climate-related transition plan. The Group will continue to assess the need for a formal transition plan is required in the future, taking into account business development, regulatory expectations, stakeholder expectations, data availability and market practices.

C. 氣候變化(續)

C.2 策略(續)

實體風險與機遇(續)

本集團將持續推行「溫室氣體排放」及「能源消耗」章節所述的氣候變化緩解及適應措施，並繼續透過營運預算配置所需資源，以支持相關措施的實施，與上一個報告期間的安排保持一致。

本集團正逐步提升其技能、能力及資源，以識別及量化受氣候相關風險影響，以及與氣候相關機遇相符的資產及業務活動的範圍，並評估其潛在影響。本集團將持續加強內部專業能力，並於適當情況下投放額外資源，以進一步完善相關管理工作。

於報告期間，本集團並無因應氣候相關風險及機遇而制定任何重大資產出售計劃，亦無任何相關融資安排。

業務模式及價值鏈

本集團主要從事高速公路營運及管理、壓縮天然氣加氣站營運、牧草及農產品種植與銷售，以及林木業務。本集團透過提供交通基礎設施及相關服務、供應能源及農產品，以及向客戶提供可靠的產品及服務創造價值。

本集團的價值鏈包括：

- **上游：**採購材料、設備、燃料及其他營運資源。
- **營運：**高速公路營運及維修、收費管理、壓縮天然氣加氣站營運、牧草及農產品種植與銷售，以及林木管理。
- **下游：**提供交通及能源服務、銷售農產品及木材產品，以及提供客戶服務。

於報告期間，本集團尚未制定氣候相關轉型計劃。本集團將持續評估制定正式氣候相關轉型計劃的需要，並綜合考慮業務發展、監管要求、持份者期望、數據可得性及市場慣例等因素。

Environmental, Social and Governance Report

環境、社會及管治報告

C. CLIMATE CHANGE (Continued)

C.2 Strategy (Continued)

Business model and value chain (Continued)

At present, the Group does not expect climate-related risks and opportunities to materially affect its investment or disposal plans, access to finance, cost of capital, or planned sources of funding. The Group will continue to monitor climate-related developments and regulatory changes, and will review and update its assessment as appropriate.

Climate Resilience

The Group recognises that climate change may increase the frequency and severity of extreme weather events, which could affect the safety and continuity of expressway operations. To enhance operational resilience, the Group has implemented measures to strengthen its preparedness for climate-related risks and minimise potential disruptions to its operations.

The Group regularly conducts inspections and maintenance of expressway infrastructure, including roads, bridges, tunnels, drainage systems and slopes, to maintain their safety and reliability. Emergency response procedures and contingency plans have been established to facilitate timely responses to extreme weather events, such as typhoons, heavy rainfall and flooding. During adverse weather conditions, the Group closely monitors road conditions and traffic conditions and implements appropriate traffic management measures where necessary.

The Group will continue to monitor climate-related developments, review its operational practices and enhance the resilience of its infrastructure and operations to support the safe and reliable operation of its expressway network over the long term.

At present, the Group has not yet conducted a formal climate-related scenario analysis during the Reporting Period, due to current constraints in modelling capabilities and resources for quantitative scenario analysis. The Group will continue to monitor climate-related developments and assess their potential impacts on its business model and financial performance. The results of planned climate-related scenario analysis will be disclosed in future reporting, where appropriate.

C. 氣候變化(續)

C.2 策略(續)

業務模式及價值鏈(續)

根據本集團目前的評估，氣候相關風險及機遇預期不會對其投資或資產出售計劃、融資渠道、資本成本或計劃中的資金來源造成重大影響。本集團將持續關注氣候相關發展及監管變化，並適時檢討及更新相關評估。

氣候韌性

本集團意識到氣候變化可能增加極端天氣事件的發生頻率及嚴重程度，從而影響高速公路營運的安全性及持續性。為提升營運韌性，本集團已採取多項措施，加強應對氣候相關風險的能力，並盡量減少對日常營運造成的影響。

本集團定期對高速公路基礎設施(包括路面、橋樑、隧道、排水系統及邊坡)進行巡查及維修，以維持其安全性及可靠性。本集團已制定應急處理程序及應急預案，以便在颱風、暴雨及水浸等極端天氣事件發生時迅速作出應對。在惡劣天氣期間，本集團會密切監察道路及交通狀況，並於有需要時採取適當的交通管理措施。

本集團將持續關注氣候相關發展，定期檢討營運措施，並持續提升基礎設施及營運的氣候韌性，以支持高速公路網絡長遠安全、可靠及穩定運作。

現階段，本集團尚未進行正式的氣候相關情境分析，主要目前在建模能力及進行定量情境分析的資源方面存在限制。本集團將持續關注氣候相關的發展動態，並評估其對本集團商業模式及財務表現的潛在影響。計劃中的氣候相關情境分析結果將於日後報告中適時披露。

Environmental, Social and Governance Report

環境、社會及管治報告

C. CLIMATE CHANGE (Continued)

C.3 Risk Management

Climate-related risks and opportunities are identified, assessed, prioritised and monitored as part of the Group's ESG governance and risk management processes. The assessment takes into account the Group's business nature, operating locations, potential impact on operations and financial performance, likelihood of occurrence, existing control measures and external climate-related information.

Climate-related risks are assessed with reference to their nature, likelihood and magnitude of potential impact. Such risks are prioritised relative to other business and ESG risks having regard to their potential impact on business continuity, financial performance, regulatory compliance, customer service and reputation.

As outlined in the section headed "Governance" of Aspect C1, the Group has robust risk management and business planning processes overseen by the Board to identify, assess, and manage climate-related risks. As part of this process, we systematically record energy consumption to identify usage peaks and determine opportunities for significant savings. The Group also engages with local and national governments and stakeholders on local resilience initiatives to keep abreast of expected and potential regulatory changes.

Looking ahead, the Group will continue to enhance its understanding of climate-related risks relevant to its operations and value chain. This is an ongoing process, and we will continue to develop our approach as internal capabilities and data availability evolve.

C. 氣候變化(續)

C.3 風險管理

氣候相關風險及機遇已納入本集團的環境、社會及管治的管治及風險管理程序，並按照既定機制進行識別、評估、排序及持續監察。評估過程綜合考慮本集團的業務性質、營運地點、對營運及財務表現的潛在影響、發生可能性、現有控制措施，以及外部氣候相關資訊。

本集團根據氣候相關風險的性質、發生可能性及潛在影響程度進行評估，並考慮其對業務持續營運、財務表現、法規遵循、客戶服務及企業聲譽的潛在影響，以釐定其相對於其他業務及環境、社會及管治風險的重要性。

根據C1層面「管治」一節所述，董事會負責監督本集團的風險管理及業務規劃程序，以識別、評估及管理氣候相關風險。作為風險管理的一部分，本集團持續記錄及監察能源消耗情況，以識別能源使用高峰及節能機會。此外，本集團亦會適時關注政府政策、監管要求及其他與氣候相關的最新發展，以掌握相關法規及市場趨勢的變化。

展望未來，本集團將持續提升對其營運及價值鏈相關氣候風險的識別及評估能力。隨著內部管理能力及數據收集工作的持續完善，本集團將逐步優化其氣候相關風險管理方法及披露。

Environmental, Social and Governance Report

環境、社會及管治報告

C. CLIMATE CHANGE (Continued)

C.4 Metrics and Targets

The Group's GHG emissions are presented in the section headed "Emission Control" of Aspect A1, including disclosures of Scope 1 and Scope 2 GHG emissions. The data collection methodology and calculation basis are prepared in accordance with the standards set out in the notes to that section.

The Group did not implement an internal carbon price during the Reporting Year. However, we will continue to monitor market carbon prices and developments in carbon tax regulations in order to minimise related climate-related risks. In addition, the Group has not allocated capital expenditure, financing or investments specifically towards addressing climate-related risks and opportunities. By applying the reasonable information relief under the ESG Reporting Code, the Group has not disclosed the amount or percentage of assets or business activities that are vulnerable to climate-related physical and transition risks, or that are aligned with climate-related opportunities.

C. 氣候變化(續)

C.4 指標及目標

本集團的溫室氣體排放數據載於A1層面「排放物控制」一節，包括範圍1及範圍2溫室氣體排放的相關披露。數據收集方法及計算基準乃根據該章節附註所載的相關標準編製。

本集團於本年度並無實施內部碳定價，然而，我們將繼續監察市場碳定價及碳稅法規的發展，以盡量減少與氣候相關的風險。此外，本集團並未就應對氣候相關風險及把握相關機遇而專門配置資本開支、融資或投資。本集團已根據《環境、社會及管治報告守則》有關合理資料豁免的規定，未有披露容易受到氣候相關實體風險及轉型風險影響的資產或業務活動的金額或百分比，以及與氣候相關機遇相符的資產或業務活動的金額或百分比。

Environmental, Social and Governance Report

環境、社會及管治報告

LIST OF SIGNIFICANT LAWS AND REGULATIONS

主要法例及規例清單

A. Environment

A. 環境

Aspect A.1-A.3: Environmental Protection

層面A.1-A.3環境保護

- Chapter 311 Air Pollution Control Ordinance
- Chapter 358 Water Pollution Control Ordinance
- Chapter 354 Waste Disposal Ordinance
- Environmental Protection Law of the People's Republic of China ("PRC")
- Prevention and Control of Atmospheric Pollution of the PRC
- Prevention and Control of Water Pollution of the PRC
- Prevention and Control of Environmental Pollution by Solid Waste
- Road Traffic Safety of the PRC

- 香港法例第311章《空氣污染管制條例》
- 香港法例第358章《水污染管制條例》
- 香港法例第354章《廢物處置條例》
- 中華人民共和國(「中國」)環境保護法
- 中國大氣污染防治法
- 中國水污染防治法
- 中國固體廢物污染環境防治法
- 中國道路交通安全法實施條例

B. Social

B. 社會

Aspect B.1: Employment

層面B.1僱傭

- Chapter 57 Employment Ordinance
- Chapter 282 Employees' Compensation Ordinance
- Chapter 485 Mandatory Provident Fund Schemes Ordinance
- Chapter 485A Mandatory Provident Fund Schemes (General) Regulation
- Labour Law of the PRC
- Labour Contract Law of the PRC
- Social Insurance Law of the PRC

- 香港法例第57章《僱傭條例》
- 香港法例第282章《僱員補償條例》
- 香港法例第485章《強制性公積金計劃條例》
- 香港法例第485A章《強制性公積金計劃(一般)規則》
- 中國勞動法
- 中國勞動合同法
- 中國社會保險法

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LIST OF SIGNIFICANT LAWS AND REGULATIONS (Continued)

B. Social (Continued)

Aspect B.2: Health and Safety

- Chapter 509 Occupational Safety and Health Ordinance
- Work Safety Law of the PRC
- Law of the PRC on the Prevention and Control of Occupational Diseases
- Fire Protection Law of the PRC

Aspect B.4: Labour Standards

- Chapter 57 Employment of Children Regulations
- Labour Laws of the PRC
- Provisions on the Prohibition of Using Child Labour

Aspect B.5: Supply Chain Management

- Bidding Law of the PRC
- Road Traffic Safety Law of the PRC

Aspect B.6: Product Responsibility

- Chapter 362 Trade Descriptions Ordinance
- Chapter 486 Personal Data (Privacy) Ordinance
- Consumer Protection Law of the PRC
- Advertising Law of the PRC
- Trademark Law of the PRC

Aspect B.7: Anti-corruption

- Chapter 201 Prevention of Bribery Ordinance
- Criminal Law of the PRC
- Punishing Corruption and Regulations of the PRC

Aspect B.8: Community Engagement

- Focus areas of contribution
- Resources contributed to the focus areas

主要法例及規例清單(續)

B. 社會(續)

層面B.2健康與安全

- 香港法例第509章《職業安全及健康條例》
- 中國勞動法
- 中國職業病防治法
- 中國消防法

層面B.4勞工規範

- 香港法例第57章《僱傭條例》
- 中國勞動法
- 中國禁止使用童工規定

層面B.5供應鏈管理

- 中國招標投標法
- 中國道路交通安全法實施條例

層面B.6產品責任

- 香港法例第362章《商品說明條例》
- 香港法例第486章《個人資料(隱私)條例》
- 中國消費者權益保護法
- 中國廣告法
- 中國商標法

層面B.7道德操守及反貪污

- 香港法例第201章《防止賄賂條例》
- 中國刑法
- 中國懲治貪污條例

層面B.8社區參與

- 專注貢獻範疇
- 在專注範疇所動用資源



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