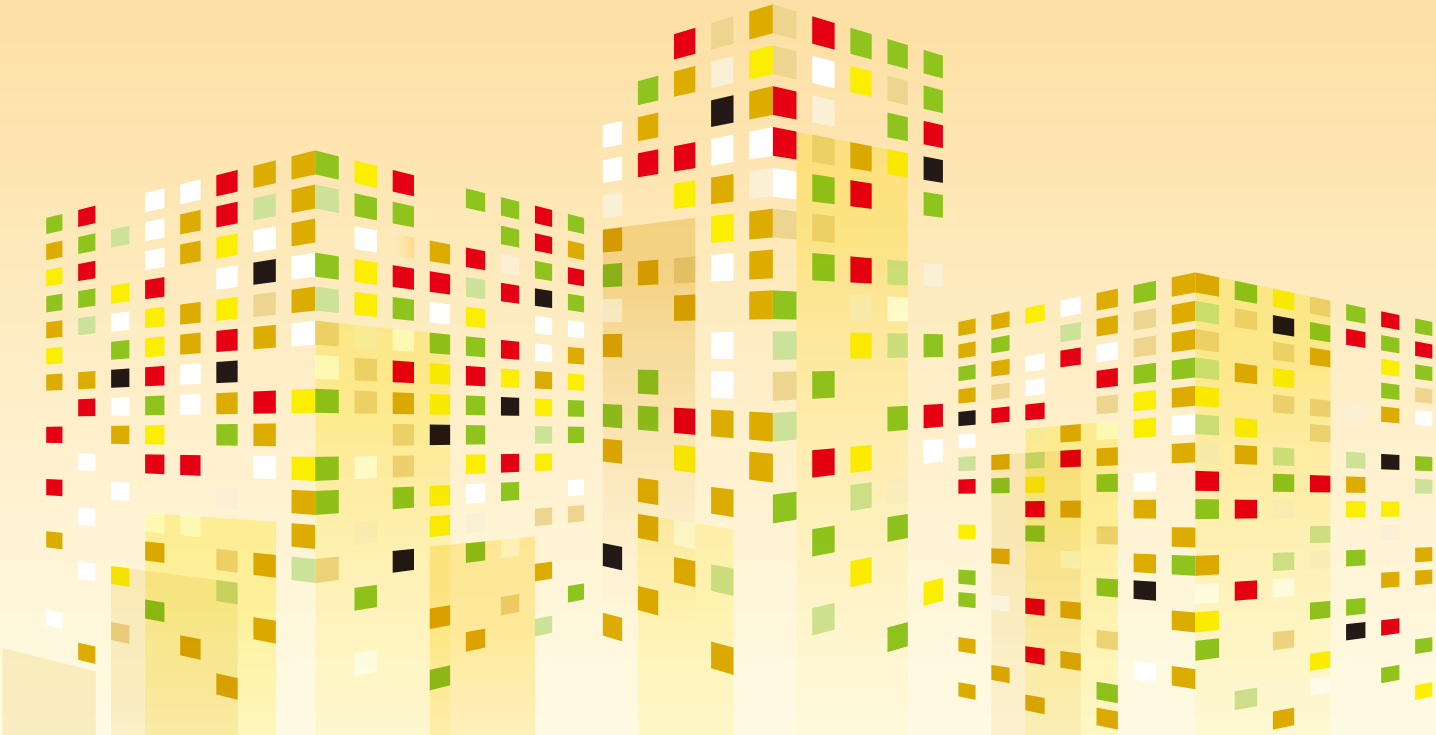

2026

ENVIRONMENTAL, SOCIAL and GOVERNANCE REPORT

環境、社會及管治報告

七元投資
Seven Elements Investment Holdings Limited

Seven Elements Investment Holdings Limited

七元投資控股有限公司

(Incorporated in the Cayman Islands with limited liability)

於開曼群島註冊成立之有限公司

(formerly known as Zhaobangji Lifestyle Holdings Limited 兆邦基生活控股有限公司)

(Stock code 股份代號：1660)

About ESG Report
關於本報告

Seven Elements Investment Holdings Limited (the "**Company**") has published an Environmental, Social and Governance ("**ESG**") report in which the Company and its subsidiaries (collectively, "**we**" or the "**Group**") have made significant achievements in sustainability. Sustainable development has been a priority for the Company within the context of creating long-term value for its stakeholders and customers. The ESG report elaborates on the various works of the Group in fully implementing the principle of sustainable development and social and governance policies.

七元投資控股有限公司(「**本公司**」)發表的環境、社會及管治(「**ESG**」)報告闡述本公司及其附屬公司(統稱「**我們**」或「**本集團**」)在促進全面可持續發展方面取得重要的成果。本公司視可持續發展為最重要的一環，務求為顧客及持份者創造長遠價值。ESG報告詳述本集團在全面實施可持續發展原則及社會和治管治政策方面的各種工作。

SCOPE OF REPORT

The Group is principally engaged in the trading of machinery and spare parts, leasing of machinery and provision of related services, the provision of transportation services in Hong Kong, and the provision of property management services, leasing of machinery and property leasing and subletting in Shenzhen of the People's Republic of China (the "**PRC**"). The ESG report covers the sustainability performance of the Group for the period between 1 April 2025 and 31 March 2026 (the "**Year**"). The environmental key performance indicators ("**KPIs**") as disclosed in the ESG report are based on the performance of the Group's two subsidiaries in Hong Kong, including Sanroc International (Hong Kong) Limited and Sanroc Leasing (Plant & Machinery) Limited (collectively "**Sanroc**"), which constitute the majority of the Group's impacts to the environment. The Group will continue to strengthen and expand its data collection mechanisms to enhance foundational data, facilitating greater disclosure of information on environmental, social and sustainable development matters going forward.

報告範圍

本集團主要在香港從事機械及配件貿易、機械租賃及提供相關服務、運輸服務及放債業務，以及在中華人民共和國(「**中國**」)深圳提供物業管理服務、機械租賃、物業租賃及轉租、零售、放債及其他業務。ESG報告涵蓋了本集團在二零二五年四月一日至二零二六年三月三十一日止期間(「**本年度**」)的可持續表現。ESG報告中披露的環境關鍵績效指標(「**KPI**」)是基於本集團在香港的兩家子公司的表現，包括善樂國際(香港)有限公司及善樂機械租賃有限公司(統稱為「**善樂**」)，構成了本集團環境影響的主要部分。本集團會持續加強及擴展數據收集機制，藉此完善基礎數據，以便於未來披露更多與環境、社會及可持續發展議題相關的資訊。

REPORTING PRINCIPLES

The board of directors (The "**Board**") of the Company has adopted the requirements of the Environmental, Social and Governance Reporting Code (the "**Code**") set out in the Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

In preparing this report, we meet the four reporting principles stipulated in the Code – "materiality", "quantitative", "consistency" and "balance".

報告原則

本公司董事會(「**董事會**」)已採用《香港聯合交易所有限公司(「**聯交所**」)證券上市規則》附錄C2所載之《環境、社會及管治報告守則》(「**守則**」)之要求。

於編制本報告過程中，我們符合守則規定的四項報告原則—「重要性」、「量化」、「一致性」及「平衡」。

Materiality

The content of the ESG report is determined based on the stakeholder engagement and materiality assessment, which includes identifying ESG-related issues, gathering and reviewing the opinions from internal management and various stakeholders, assessing the relevance and materiality of the issues, and preparing and verifying information of the ESG report. The ESG report provides comprehensive coverage of the key ESG issues of concern to the Group's stakeholders.

重要性

ESG報告內容乃根據持份者參與及重要性評估而釐定，包括確定ESG相關議題，收集及審閱內部管理層及各持份者的意見、評估議題的相關性和重要性，以及編制及查證ESG報告的資料。ESG報告全面涵蓋本集團持份者所關注的關鍵ESG議題。

Quantitative

The Group has disclosed the quantitative environmental and social KPI in the ESG report. The criteria, methodologies, references as well as conversion factors used to calculate the KPIs are stated wherever possible to provide stakeholders with a comprehensive understanding of the Group's ESG performance.

量化

本集團已於ESG報告披露量化的環境及社會關鍵績效指標。用於計算關鍵績效指標的準則、方法、參考及轉換因子(如適用)已予載列，以便持份者全面了解本集團的ESG表現。

Consistency

To facilitate the comparison of ESG performance between years, the Group uses consistent reporting and calculation methods as far as reasonable, and details the significant changes in methodologies in the relevant sections.

一致性

為方便比較各年度的ESG表現，本集團在合理情況下盡可能使用一致的匯報及計算方法，並於相關章節詳述該等方法的重大變動。

Balance

The Group presents relevant data and content in an objective and balanced manner.

平衡

本集團以客觀、平衡的方式呈現相關數據與內容。

INFORMATION AND FEEDBACK

The Report can be viewed and downloaded from the Stock Exchange's website (www.hkexnews.hk). The Group will highly value your feedback. If you have any advice or recommendations, please provide through the mail to the following address: Unit 13–15, 11/F., China Merchants Tower, Shun Tak Centre, 168–200 Connaught Road Central, Hong Kong.

資訊及意見

該報告可於聯交所網站(www.hkexnews.hk)瀏覽及下載。本集團高度重視　閣下的意見。若　閣下有任何意見或建議，請發送你的函件至以下地址：香港干諾道中168–200號信德中心招商局大廈11樓13–15室。

Our Governance
公司治理架構

The Group is aware that sound ESG governance strategies and practices share is crucial to our corporate success. The Board takes full responsibility to supervise the Group's sustainable development strategies, ESG governance, and risk management. To execute the Environmental, Social, and Governance policy, the Board has delegated authority to management. Our aim is to identify and benefit from sustainability opportunities and to manage sustainability risks, through appropriate policies, standards, and systems.

本集團深明良好的ESG管治策略是企業發展成功不可或缺的一環。董事會全權負責監督本集團的可持續發展戰略、ESG管治和風險管理。董事會已授權管理層執行ESG政策。我們希望透過適當的政策、標準和制度，識別可持續發展的機遇並從中得益，並且有效管理可持續發展的風險。

Recognising the importance of stakeholders' opinions on the Group's sustainable development, the Group has commissioned an independent third-party ESG consultant during the Year to help identify key ESG issues and advise on its ESG performance. The consulting firm assisted in gathering and analysing the ESG issues that are related to the Group's internal stakeholder and business. The Board then reviewed the results of the assessment and identified the Group's key ESG issues. The Board regularly reviews the communication channels for stakeholder engagement to ensure that the Group maintains effective communication with its stakeholders.

了解到持份者對本集團可持續發展意見的重要性，本集團已於本年度委聘獨立第三方ESG顧問，以協助識別關鍵ESG議題並就本集團之ESG表現提供建議。顧問公司已協助收集和分析與本集團內部持份者及業務相關的ESG議題，並進行評估。董事會其後審閱評估結果並確定本集團的關鍵ESG議題。董事會定期檢視持份者參與的溝通渠道，以確保本集團與其持份者保持有效溝通。

To effectively drive the Group's ESG progress, the Board will continue to oversee the ESG-related work and ensure the Group's operation closely follows the latest regulations and trends regarding ESG-related issues. During the Year, the Group set environmental targets, details of which are set out in the section "Environmental Goals and Progress" of the ESG report. The Board conducts regular reviews against target delivery progress. Formal quantitative targets will be explored and developed once our data collection and performance tracking mechanisms reach sufficient maturity to support reliable target setting.

為有效推動本集團的ESG進程，董事會將持續監督ESG相關工作，並確保本集團的營運緊貼ESG相關的最新法規和趨勢。於本年度，本集團訂立環境目標，詳情載於ESG報告的「環境目標及進度」一節。董事會對照目標交付進度進行定期檢討。待本公司數據收集及績效追蹤機制發展至足夠成熟、可穩妥訂立指標後，本集團將研究及制訂正式量化目標。

ENGAGEMENT FOR STAKEHOLDER RELATIONSHIP

Participation of employees across departments and divisions plays a critical role in the recognition of sustainability performances of the Group. The discreetly collected and cautiously analysed data highlights the Group's sustainable initiatives for the Year and the Group's sustainability strategy in the long term. In the interest of charting a long-term prosperity course, the Group will enhance the participation of stakeholders via constructive discussion.

As a resource for stakeholders, the Group strives to maintain a strong relationship of trust and support through multiple communication channels in order to understand and meet the expectations and needs of the various stakeholders.

我們與主要持份者關係

有賴於不同部門員工的參與，本集團得知可持續發展方面的表現。這些謹慎收集和分析的數據展顯了本集團本年度的可持續發展計劃以及長期的可持續發展戰略。本集團為了達致長遠繁榮發展，將通過建設性對話加強持份者的參與。

本集團希望通過多元化的溝通渠道與持份者保持支持和信任關係。本集團可以有效理解和響應不同持份者的期望和要求。

Stakeholders 持份者	Expectations and Requirements 期望和要求	Means of Communication and Response 溝通和回應方式
Government and regulators 政府和監管機構	• Compliance with national policies, laws, and regulation 遵守國家政策、法律和法規 • Support local economic growth 支持地方經濟增長 • Drive local employment 推動當地就業 • Tax Payment in full and on time 足額按時納稅	• Regular report of Information 定期匯報信息
Shareholders 股東	• Returns 回報 • Compliance operation 合規經營 • Rise in company value 提升公司價值 • Transparency and effective communication 透明度和有效溝通	• General meetings 股東大會 • Announcements 公告 • Email, telephone communication, and company website 電郵、電話通訊和公司網站 • Dedicated reports 專題報告

Stakeholders 持份者	Expectations and Requirements 期望和要求	Means of Communication and Response 溝通和回應方式
Business partners 商業合作夥伴	• Operation with integrity 誠信經營 • Equal rivalry 公平競爭 • Performance of contracts 履行合同 • Mutual benefits 互惠互利	• Business communication 商務溝通 • Discussion and exchange of opinions 討論與意見交流 • Engagement and cooperation 互動與合作
Environmental Conservation Organisation 環境保護組織	• Energy saving and emission reduction 節能減排 • Environmental protection 保護環境	• Implement environmental protection measures 實施環境保護措施
Employees 僱員	• Protection of rights 保護權益 • Occupational health 職業健康 • Remunerations and benefits 薪酬福利 • Career development 職業發展 • Humanity cares 人文關懷	• Employee mailbox 僱員郵箱 • Employee activities 僱員活動
Community and the public 社區與公眾	• Participation in charity 參與慈善事業 • Transparency 透明度	• Company website 公司網站 • Announcements 公告

MATERIALITY ASSESSMENT

To develop a clear and effective ESG management approach, the Group conducted a materiality assessment during the Year to identify ESG issues of importance to the Group's business and its stakeholders. This materiality assessment was based on the analysis of opinions from third-party ESG consultant and materiality maps issued by reputable external parties[1]. During the Year, the Group carried out a full review of its existing ESG materiality outcomes. The results remain aligned with the Group's current business landscape and stakeholder concerns, and have therefore been adopted for this Year. The key material ESG issues identified are presented in the following section.

重要性評估

為制定清晰有效的ESG管理方法，本集團於本年度進行重要性評估，以識別對本集團業務和持份者屬重要的ESG議題。該重要性評估乃基於第三方ESG顧問的分析以及知名外部人士提供的重要性圖譜[1]。於本年度，本集團全面檢討現行的ESG重要性評估結果。相關評估結果仍與本集團當前業務格局及持份者關注議題保持一致，故本年度予以採用。經識別的重大ESG核心議題載於下文章節。

Aspects 層面	Material Issues 重要議題
Environmental Practices 環保措施	• Energy Management 能源管理 • Greenhouse Gases (GHG) Management 溫室氣體管理 • Use of Water Resources 水資源管理 • Waste Management 廢棄物管理
Employment and Labour Practices 僱傭及勞工常規	• Employment Compliance 員工合規 • Benefits and Development 福利與發展 • Occupational Health and Safety 職業健康與安全 • Prevention of Child Labour and Forced Labour 防止童工和強迫勞動

1 The materiality maps referenced in the materiality assessment have included the ESG Industry Materiality Map and the SASB Materiality Map produced respectively by Morgan Stanley Capital International (MSCI) and the Sustainability Accounting Standards Board (SASB).

1 重要性評估中所參考的重要性圖譜包括明晟公司(MSCI)及可持續發展會計委員會(SASB)分別編制的ESG行業重要性圖譜及SASB重要性圖譜。

Aspects 層面	Material Issues 重要議題
Operational Practices 營運慣例	• Operational Compliance 營運合規性 • Quality Management 品質管理 • Supply Chain Management 供應鏈管理 • Customer Relationship Management 客戶關係管理 • Customer Health and Safety 客戶健康與安全 • Responsible Sales and Marketing 負責任的銷售和行銷 • Information Security and Customer Privacy Protection 資訊安全與客戶隱私保護 • Business Ethics and Anti-Corruption 商業道德和反腐敗

[1] The materiality maps referenced in the materiality assessment have included the ESG Industry Materiality Map and the SASB Materiality Map produced respectively by Morgan Stanley Capital International (MSCI) and the Sustainability Accounting Standards Board (SASB).

[1] 重要性評估中所參考的重要性圖譜包括明晟公司(MSCI)及可持續發展會計委員會(SASB)分別編制的ESG行業重要性圖譜及SASB重要性圖譜。

Protect Our Environment
環境保護

The Group has implemented an internal guideline to create an environmentally-friendly enterprise, which includes general measures such as minimising electricity consumption, reducing paper usage, avoiding waste, and conserving resources. The Group aims to progressively enhance environmental performance by decreasing emissions and conserving resources. Furthermore, the Group complies with all relevant environmental laws and regulations, including but not limited to the Environmental Protection Law of the People's Republic of China, the Law on the Prevention and Control of Atmospheric Pollution in the People's Republic of China, the Law on the Prevention and Control of Environmental Pollution by Solid Wastes in the People's Republic of China, the Air Pollution Control Ordinance of Hong Kong, the Water Pollution Control Ordinance of Hong Kong, and the Waste Disposal Ordinance of Hong Kong.

本集團制定了建設環保企業的內部準則，其中包括節約用電、節約用紙、減少浪費和節約資源等一般環保措施來保護環境。本集團致力通過減少廢氣排放和節約資源以逐步提高環保表現。此外，本集團遵守所有相關的環境法律法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《中華人民共和國固體廢物污染環境防治法》、香港《空氣污染管制條例》、香港《水污染管制條例》，以及香港《廢物處置條例》。

ENVIRONMENTAL GOALS AND PROGRESS
環境目標及進度

Aspects **層面**	**Our Goals** **我們的目標**	**Our Progress** **我們的進度**	**Chapter on Corresponding Measures** **相應措施的章節**
Emissions 排放物	• Decreasing the intensity of GHG emissions 減少溫室氣體排放的密度 • Supporting Hong Kong's aim to achieve carbon neutrality by 2050 支持香港二零五零年實現碳中和的目標	In progress 進行中	PROTECT OUR ENVIRONMENT Air Emission Management 環境保護 廢氣排放管理
Waste 廢棄物	• Enhancing resource efficiency wherever possible to minimise waste 在可行的情況下優化資源效率以最大限度地減少廢棄物 • Recycling renewable resources where feasible 在可行的情況下回收可再生資源 • Ensuring all waste is disposed of safely and in compliance with legal requirements 確保以安全合法的方式處理所有廢棄物	In progress 進行中	PROTECT OUR ENVIRONMENT Waste Management 環境保護 廢棄物管理

Aspects 層面	Our Goals 我們的目標	Our Progress 我們的進度	Chapter on Corresponding Measures 相應措施的章節
Energy 能源	• Continuing efforts to advocate for energy conservation 持續推進節約能源 • Promoting the adoption of energy-efficient appliances 提倡使用節能電器	In progress 進行中	PROTECT OUR ENVIRONMENT Green Operation 環境保護 綠色營運
Water 水資源	• Sustaining initiatives for water conservation 持續開展節水活動 • Promoting the use of water-efficient plumbing fixtures and appliances 推廣使用節水的水管裝置和器具	In progress 進行中	PROTECT OUR ENVIRONMENT Water Management 環境保護 水資源管理

AIR EMISSION MANAGEMENT

The Group is dedicated to managing air emission arising from its operations. Given the nature of its business, the Group does not participate in manufacturing activities or produce emissions, the Group ensures its fleet is regularly maintained, with routine checks on tyre pressure and a strict policy against engine idling.

For Sanroc's operations, although we do not directly operate the machinery, we ensure full compliance with the emission standards set out in the Air Pollution Control (Non-Road Mobile Machinery) (Emission) Regulation. All machinery provided by Sanroc is either approved or exempted by the Environmental Protection Department, enabling our clients to reduce air pollution through the use of our equipment.

廢氣排放管理

本集團致力控制營運時所產生的廢氣排放。基於業務性質，本集團不涉及任何生產過程，也不會排放影響環境的氣體。本集團確保其車隊得到定期維護，對輪胎氣壓進行例行檢查，並嚴格執行禁止發動機空轉的政策。

就善樂的業務而言，儘管我們不是建築機械的最終使用者，但我們仍要確保所有建築機械嚴格遵守《空氣污染管制（非道路移動機械）（排放）規例》中規定的排放標準。善樂提供的所有機械均獲環境保護署核准或豁免，從而使我們的客戶在使用善樂提供的機械時減少廢氣排放。

During the Year, the air pollutants produced by Sanroc originated from vehicle usage. The emission levels of air pollutants for the Year are detailed as follows:

本年度，善樂產生的空氣污染物來自車輛使用。本年度的空氣污染物排放量如下：

Air pollutant[1]	**空氣污染物**[1]	
Nitrogen oxides (NO_x) (kg)	氮氧化物(NO_x)（千克）	1.71
Sulphur oxides (SO_x) (kg)	二氧化硫(SO_x)（千克）	0.03
Particulate matter (PM) (kg)	顆粒物(PM)（千克）	0.13

Note:

1. The calculation method and emission factors are from Appendix 2 "Reporting Guidance on Environmental KPIs" ("**Appendix 2**") published by the Stock Exchange.

附註：

1. 計算方法及排放係數來自聯交所刊發的附錄二《環境關鍵績效指標匯報指引》(「**附錄二**」)。

WATER MANAGEMENT

In addition to managing air emissions, the Group is committed to reducing water consumption. The Group has introduced several water-saving initiatives across its offices, with water conservation being a core strategic priority. For instance, we encourage employees to turn off taps after use and promptly repair any dripping taps upon detection of leaks. Furthermore, we conduct regular leak tests on concealed piping, inspect for overflowing tanks, monitor water meter readings periodically, and perform routine checks for undetected water leaks to minimise wastage.

As the Group's primary water consumer, Sanroc utilises substantial volumes of water to clean equipment returned after leasing and domestic use. To enhance its water conservation measures, such as filtering and reusing wastewater from machinery cleaning and separating oily water. These initiatives have significantly reduced water consumption. Additionally, Sanroc actively integrates water-saving practices into its operations by continuously monitoring water usage. Also, Sanroc maintains effective sewage management through regular inspections of the septic tank system at its warehouse to prevent wastewater leaks.

水資源管理

除了管理空氣排放，本集團還致力於節約用水。本集團已在辦公室推行了各種節約用水的措施，將節約用水作為核心戰略重點。例如，我們鼓勵僱員在使用後及時關閉水龍頭，一旦發現有漏水現象將儘快維修。除此之外，我們還定期對隱蔽管道進行滲漏測試，並檢查水箱是否溢水，與此同時，我們還定期檢查水錶讀數並定期檢查隱性漏水，以盡量減少漏水。

由於善樂是本集團的主要用水戶，其使用大量水資源清洗客戶租賃並使用後所退還予本集團的建築機械。善樂加強了節水措施，例如循環再用經過過濾和油水分離的建築機械洗滌廢水，這些舉措大大減少了用水量。善樂還努力將節約用水的理念引入到營運之中，持續監測用水量。此外，善樂實施適當的污水管理，定期檢查貨倉內的化糞池系統，以防止廢水洩漏。

Sanroc's operations do not involve significant water usage, and the company has consistently focused on conserving water and enhancing water quality. Throughout the Year, Sanroc encountered no challenges in obtaining water suitable for its needs. The water consumption details for Sanroc during the Year are outlined as follows:

善樂的業務運作並不消耗大量的水，並一直在努力節約用水和提升水質。本年度，善樂於求取適用水源上概無任何問題。本年度善樂的耗水量如下：

Water Consumption[1]	**耗水量[1]**	
Total water consumption (m^3)	**總耗水量（立方米）**	**744.08**
Intensity (m^3/million Hong Kong dollars of Sanroc revenue)	密度（立方米／善樂的每百萬港元收入）	26.52

Note:

1. The water consumption is calculated based on the actual amount of water consumption.

附註：

1. 耗水量按實際使用量計算。

WASTE MANAGEMENT

The Group generates emissions primarily through the production of solid waste. Minimising waste is crucial for reducing pressure on landfills by limiting waste output. To achieve this, the Group has adopted several initiatives to reduce office waste. For instance, employees are encouraged to reuse paper or print double-sided whenever feasible, with computers and printers configured to default duplex and energy-saving modes. Administrative staff place notices near printers to promote double-sided photocopying and the use of recycled paper. Additionally, the Group has implemented an office automation (OA) system to replace paper-based administrative processes and collects waste paper for recycling. Regular paper stock counts are conducted to monitor consumption and implement improvements as necessary.

廢棄物管理

本集團主要透過產生固體廢棄物排放廢氣。將廢物減至最少對於限制廢物產量以減輕垃圾填埋地的壓力至關重要。為此，本集團已採取多項措施減少辦公室廢物。例如，鼓勵員工在可行的情況下重覆使用紙張或雙面列印，並將電腦和印表機設定為預設的雙面和節能模式。行政人員在印表機附近張貼告示，推廣雙面影印和使用再生紙。此外，本集團已實施辦公室自動化(OA)系統，以取代以紙張為基礎的行政流程，並收集廢紙進行回收。定期進行紙張存量點算，以監控耗紙量，並在必要時實施改善措施。

The Group's operations produce emissions primarily through the generation of solid waste. Reducing waste is a key strategy to alleviate pressure on landfills by minimising waste production. To this end, the Group has implemented several initiatives to reduce paper or print on both sides whenever feasible, with computers and printers set to default duplex and energy-saving modes. Administrative staff place notices near printers to promote double-sided photocopying and the use of recycled paper. Additionally, the Group has adopted an office automation (OA) system to replace paper-based administrative processes and collects waste paper for recycling. Regular paper stock counts are conducted to monitor consumption and implement improvements as needed.

本集團的營運產生的排放物主要來自固體廢棄物的生成。減少廢棄物對於盡量降低廢棄物產量以減輕垃圾填埋地的壓力而言屬關鍵策略。為此，本集團已實施多項措施減少用紙或在可行的情況下雙面列印，並將電腦和印表機設定為預設的雙面和節能模式。行政人員在印表機附近張貼告示，推廣雙面影印和使用再生紙。此外，本集團已採取辦公室自動化(OA)系統，以取代紙本行政流程，並收集廢紙進行回收。定期進行紙張存量點算，以監控耗紙量，並在需要時實施改善措施。

Sanroc's operations generate both non-hazardous and hazardous waste. Non-hazardous waste, produced in its offices and warehouses, includes residues from machinery cleaning and materials classified as mixed construction waste. In office premises, general waste is managed by the property management company, while construction waste is handled by a waste treatment company authorised by the Environmental Protection Department. Hazardous waste, such as used toner cartridges from offices, is collected by qualified third parties. The waste generated by Sanroc during the Year is detailed as follows:

善樂的營運會同時產生無害廢棄物和有害廢棄物。在辦公室和倉庫產生的無害廢棄物，包括機器清潔的殘留物和歸類為混合建築廢棄物的材料。在辦公場所，一般廢棄物由物業管理公司管理，而建築廢棄物則由環境保護署授權的廢棄物處理公司處理。有害廢棄物，例如辦公室使用過的碳粉盒，則由合格的第三方收集。善樂於本年度產生的廢物詳列如下：

Type of Waste	廢物種類	
Total waste (kg)	**總重量（千克）**	**33,920**
Non-hazardous waste[1]	**無害廢物[1]**	
Mixed construction waste (kg)	混合建築廢物（千克）	**33,920**
Intensity (kg/million Hong Kong dollars of Sanroc revenue)	密度（千克／善樂的每百萬港元收入）	1,208.84
Hazardous waste[2]	**有害廢物[2]**	
Toner cartridges (kg)	碳粉盒（千克）	0
Intensity (kg/million Hong Kong dollars of Sanroc revenue)	密度（千克／善樂的每百萬港元收入）	0

Note:

1. As general waste was collected by the management company of the office building, weight of general waste was not available.

2. No toner cartridges were purchased during the Year, as the Group's printers are leased with toner supply included under the rental arrangement.

附註：

1. 一般廢物是由大廈的管理公司收集，因此無法獲得一般廢物的重量。

2. 本年度並無採購碳粉盒，因本集團打印機以租賃形式使用，碳粉供應已包含於租賃安排之內。

GREEN OPERATION

The Group is committed to fostering environmentally responsible operations to support a sustainable future. As part of its activities, the Group generates GHG emissions. To migrate this, we encourage employees to turn off lights when rooms are unoccupied and to utilise natural light wherever feasible. Additionally, we employ energy-efficient lighting and ensure that light fixtures and lamps are regularly cleaned to optimise their performance and reduce energy consumption.

To further enhance energy efficiency and reduce consumption, the Group has implemented several measures. These include regular cleaning of air conditioning filters and fan coil units, as well as setting air conditioning systems to a minimum temperature of 25.5 degrees Celsius. Employees are also requested to switch off air conditioning units when rooms are not in use. To reduce reliance on air conditioning, the Group permits employees to forgo ties and full suits during warm weather and on Fridays.

The primary contributor to Sanroc's GHG emissions is vehicle usage. In addition to direct emissions, indirect GHG emissions are generated through electricity consumption, freshwater and sewage treatment, paper disposal in landfills, and business travel associated with its office and warehouse operations. Full GHG emissions data of Sanroc for the Year are presented in the section "Responding to Climate Change – Metrics and Targets".

綠色營運

本集團致力於促進對環境負責的營運，以支持可持續發展的未來。作為本集團活動的一部分，本集團會產生溫室氣體排放。為了減少溫室氣體排放，我們鼓勵員工在無人使用的房間關燈，並盡可能利用自然光。此外，我們採用節能照明，並確保定期清潔照明裝置和燈具，以優化其效能並降低能源消耗。

為進一步提升能源效益及減少消耗，本集團已實施多項措施。這些措施包括定期清潔空調過濾網和風扇盤管，以及將空調系統的溫度設定在最低攝氏25.5度。此外，還要求員工在不使用房間時關掉空調。為了減少對空調的依賴，本集團允許員工在天氣暖和時和週五不戴領帶和穿著全套西裝。

善樂溫室氣體排放的主要來源是車輛使用。除直接排放外，間接溫室氣體排放還來自用電、淡水和污水處理、垃圾填埋場的紙張處理，以及與辦公室和倉庫運營相關的商務差旅。善樂本年度的完整溫室氣體排放數據載於「應對氣候變化－指標及目標」一節中。

Given the nature of Sanroc's operations, no packaging materials were utilised during the Year. However, Sanroc consumed energy both directly and indirectly through its vehicle fleet and electricity usage. To address the environmental impact of energy consumption and reduce GHG emissions, primarily from vehicles, Sanroc has implemented several measures. These include conducting regular vehicle inspections to prevent fuel leakages and enhance fuel efficiency, as well as requiring drivers to switch off idling engines to conserve energy. The details of Sanroc's energy consumption for the Year are outlined as follows:

鑑於善樂的營運性質，本年度並無使用包裝材料。然而，善樂透過其車隊和用電量直接和間接地消耗能源。為解決能源消耗對環境的影響和減少溫室氣體排放（主要來自車輛），善樂實施了多項措施。這些措施包括定期檢查車輛以防止燃料洩漏和提高燃料效率，以及要求司機關掉空轉的引擎以節約能源。善樂本年度的能源消耗詳情概述如下：

Energy Consumption	**能源消耗**	
Total energy consumption (MWh)	**總能源消耗（兆瓦時）**	**99.52**
Direct energy consumption (MWh)[1]	直接能源消耗（兆瓦時）[1]	22.80
Indirect energy consumption (MWh)[2]	間接能源消耗（兆瓦時）[2]	76.72
Intensity (MWh/million Hong Kong dollars of Sanroc revenue)	密度（兆瓦時／善樂的每百萬港元收入）	3.55

Notes:

1. Direct energy consumption includes fuel consumption in vehicles, which is calculated based on the actual amount consumed. The calculation method is from Appendix 2. The fuel and energy unit conversion factor is from the "Energy Statistics Manual" published by the International Energy Agency (IEA).

2. Indirect energy consumption includes electricity purchased for consumption, which is calculated based on the actual amount consumed.

附註：

1. 直接能源消耗包括車輛燃料消耗，基於實際消耗量計算。計算方法來自附錄二。燃料及能源單位換算系數來自國際能源機構刊發的能源數據手冊。

2. 間接能源消耗包括外購電力，基於實際消耗量計算。

RESPONDING TO CLIMATE CHANGE

Against the growing global urgency of climate change, the Group has embedded climate considerations into its core corporate strategy and strengthened its climate risk assessment practices to comprehensively identify and evaluate material climate-related impacts on its business operations. In compliance with the latest requirements set out in Appendix C2 of the Stock Exchange Listing Rules, the Group will adopt the four-pillar disclosure framework covering "Governance", "Strategy", "Risk management", as well as "Metrics and Targets", to present climate-related information starting from this Year.

應對氣候變化

面對全球氣候變化日益緊迫的形勢，本集團已將氣候因素納入其核心企業戰略，並加強氣候風險評估實踐，以全面識別及評估對其業務運營的重大氣候相關影響。為符合聯交所上市規則附錄C2所載最新要求，本集團將自本年度起採納涵蓋「管治」、「策略」、「風險管理」及「指標及目標」的四支柱披露框架，以呈列氣候相關資料。

Governance

The Group has incorporated climate-related risks and opportunities into its formal governance framework. As the highest governing body, the Board is responsible for overseeing the Group's ESG and climate-related policies and strategic development direction, fulfilling its oversight functions through deliberation, decision-making, operational governance and supervisory oversight.

To ensure robust governance of ESG and climate-related matters, such matters are scheduled in the Board's regular meeting agendas on an annual basis at minimum. In these sessions, the Board examines the Group's existing ESG and climate-related risks and opportunities, and evaluates the effectiveness of management and measures implemented by management teams to reduce climate-related impacts. It also conducts annual assessments of ESG and climate-related performance, continually optimising relevant operational approaches to keep pace with evolving industry and market ESG and climate expectations. In the course of overseeing corporate strategy, major transactions and risk management frameworks, the Board fully accounts for climate-related risks and opportunities, and assesses their potential implications for the Group's daily operations and long-term business growth.

To support the Board in exercising competent and professional climate oversight, the Group provides continuous resources for the Board's climate capability building, including customised training sessions and industry seminars and workshops. These capacity-building initiatives enable the Board to effectively address dynamic climate challenges and maintain up-to-date awareness of emerging climate risks and opportunities.

管治

本集團已將氣候相關風險與機遇納入其正式管治框架。作為最高管治機構，董事會負責監督本集團的ESG及氣候相關政策及戰略發展方向，透過審議、決策、運營管治及監督監管履行其監督職能。

為確保ESG及氣候相關事宜的穩健管治，有關事宜至少每年獲列入董事會定期會議議程。於該等會議上，董事會審查本集團的現有ESG及氣候相關風險與機遇，並評估管理層團隊為減輕氣候相關影響所實施管理及措施的效用。其亦對ESG及氣候相關表現進行年度評估，持續優化相關運營方式，以應對日益變化的行業及市場ESG及氣候預期。於監督企業戰略、重大交易及風險管理框架的過程中，董事會全面考慮氣候相關風險與機遇，並評估其對本集團日常運營及長期業務增長的潛在影響。

為支持董事會行使稱職且專業的氣候監督，本集團提供持續資源用於培養董事會的氣候能力，包括定制化培訓課程及行業研討會及工作坊。該等能力培養舉措令董事會可有效應對動態氣候挑戰並及時了解新興氣候風險與機遇。

Building on the Board's oversight framework, day-to-day ESG and climate governance duties are delegated to the Group's management teams. The core responsibilities of management include delivering established strategic objectives, monitoring the implementation progress of all measures across the Group in accordance with governing strategies, and reporting its progress to strengthen the Group's resilience. Comprehensive control requirements and implementation procedures have been fully integrated into the internal policies of all business units, enabling the Group to proactively identify potential climate-related risks and opportunities, make data-backed judgements, and drive the execution of practical and actionable climate action plans. Relevant governance processes are embedded into internal policies across operational functions. This setup allows the Group to proactively spot prospective ESG and climate-related risks and opportunities, adopt evidence-based decisions, and advance the delivery of feasible operational roadmaps.

基於董事會的監督框架，日常ESG及氣候管治職責已授予本集團的管理團隊。管理層的核心職責包括實現既定戰略目標、根據管治戰略監控本集團所有措施的實施進展並報告其進展，以增強本集團的抗風險能力。全面管控要求及實施程序已充分融入所有業務單位的內部政策，令本集團能夠主動識別潛在氣候相關風險與機遇、作出基於數據的判斷並推動執行切實可行的氣候行動計劃。相關管治流程獲納入各運營職能的內部政策。該架構令本集團可主動發現潛在ESG及氣候相關風險與機遇、採取基於證據的決策並推進實施可操作的運營程序。

Strategy

To proactively identify potential climate-related impacts across its business operations and strategic development roadmap, the Group conducted its first climate scenario analysis in the reporting Year. The assessment framework covers climate physical risks, transition risks and corresponding development opportunities, with detailed screening and evaluation undertaken for each category. Scenario assumption models and relevant parameters were adopted from the Sixth Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC) and the Phase 5 public release of the Network for Greening the Financial System (NGFS). The selected scenarios are tailored to the Group's industry characteristics and strategic objectives, and align with the Hong Kong Government's 2050 carbon neutrality target. The Group defines short term, medium term and long term climate assessment horizons as 2030, 2040 and 2050 respectively. These timeframes are formulated in alignment with the Group's operational budget arrangement and strategic business planning cycles, enabling climate risk assessment to be fully integrated into the Group's overall strategic decision-making process.

策略

為積極識別其業務運營及戰略發展路徑的潛在氣候相關影響，本集團於報告年度開展首次氣候情景分析。該評估框架涵蓋氣候物理風險、轉型風險及相應發展機遇，並對各類別進行詳細篩選與評估。情景假設模型及相關參數乃來自政府間氣候變化專門委員會(IPCC)的第六次評估報告(AR6)及綠色金融網絡(NGFS)的第五階段公開發佈內容。所選情景結合本集團的行業特點及戰略目標，並與香港政府的二零五零年碳中和目標一致。本集團將短期、中期及長期氣候評估時間範圍分別界定為二零三零年、二零四零年及二零五零年。該等時限的制定與本集團的運營預算安排及戰略業務規劃週期一致，令氣候風險評估可全面融入本集團的整體戰略決策過程。

For consistent and standardised scenario evaluation, the Group presumes that its current carbon reduction initiatives and reporting boundary will remain stable within the anticipated risk impact period. The following table presents the adopted climate scenario models, which serve as the core basis for assessing climate change-related implications for the Group's business operations.

為進行一致且標準的場景評估，本集團假設其當前碳減排舉措及報告範圍將於預期風險影響期內保持穩定。下表呈列所採納的氣候情景模型，其為評估氣候變化對本集團業務運營影響的核心依據。

Scope **範圍**	**Same as the reporting boundary, which covers business operations of the Group located in Hong Kong and Shenzhen.** **與報告範圍相同，涵蓋本集團位於香港及深圳的業務營運。**
Scenario Used 所用場景	**IPCC for physical risks analysis:** **IPCC用於物理風險分析：** • **SSP 1–2.6**: This scenario represents a 2.0°C global warming trajectory, underpinned by steady social and economic development alongside progressive clean energy transformation. Stringent global climate policies amplify climate transition pressures for corporates, while physical climate hazards continue to pose material operational risks. **SSP 1–2.6**：該情景指全球升溫2.0°C的路徑，其乃基於社會及經濟持續發展與清潔能源轉型不斷推進。嚴格的全球氣候政策加劇企業的氣候轉型壓力，而物理氣候災害持續帶來重大運營風險。 • **SSP 5–8.5**: This scenario projects global warming exceeding 4.0°C, driven by limited policy intervention, stagnant emission reduction progress and insufficient climate adaptation measures. Escalating extreme weather events substantially increase both near-term and long-term physical climate exposures for businesses. **SSP 5–8.5**：該情景預測，由於政策干預不足、減排進展停滯以及氣候適應措施不足，全球變暖將超過4.0°C。極端天氣事件加劇，顯著增加企業的短期及長期物理氣候風險。 **NGFS for transition risks analysis:** **NGFS用於轉型風險分析：** • **Net Zero 2050**: This pathway assumes early and aggressive global climate policy implementation. Widespread energy conservation and large-scale low-carbon technology deployment limit global temperature rise to well below 1.5°C, achieving global net-zero carbon emissions by around 2050, and bringing profound low-carbon transition impacts on industries. **二零五零年淨零排放**：該路徑假設儘早且積極實施全球氣候政策。廣泛節能及大規模低碳技術部署將全球氣溫上升限制於1.5°C以下，於二零五零年前後實現全球淨零碳排放，並對各行業帶來深遠的低碳轉型影響。 • **Current Policies**: Under this scenario, only existing climate regulations remain in effect, resulting in continuous growth in global greenhouse gas emissions. Global warming is projected to surpass 3.0°C, leading to widespread and severe physical climate consequences. **當前政策**：於該情景下，僅現有氣候法規仍然有效，導致全球溫室氣體排放持續增長。預期全球變暖將超過3.0°C，引發廣泛而嚴重的物理氣候後果。

4 major climate-related risks and opportunity have been identified through assessment, with their materiality further assess through climate scenario analysis, as outlined below.

透過評估，已識別出4項主要與氣候相關的風險與機遇，並透過氣候情境分析進一步評估其重要性，詳情如下所述。

Types of Risk 風險類型		Materiality Level 重大性程度 Short Term 短期	Medium Term 中期	Long Term 長期	Key Affected Area 主要影響區域	Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
					Physical Risk[1] 物理風險[1]		
Acute 急性	Extreme Weather Events 極端天氣事件				All operational premises managed by the Group in Hong Kong and Shenzhen 本集團於香港及深圳管理的所有運營物業	**Business model: 業務模式：** • Physical damage to the Group's Hong Kong and Shenzhen property portfolio disrupts daily property management, leasing and sub-leasing operations 本集團位於香港及深圳的物業組合遭受物理損壞，導致日常物業管理、租賃及分租業務受阻 **Value Chain: 價值鏈：** • On-site manpower arrangement and routine property management services are disrupted, limiting continuous service delivery for contracted clients 現場人力調度及日常物業管理服務中斷，導致無法持續為合約客戶提供服務	**Revenue Loss: 收入損失：** • Suspended property operation and service disruption lead to temporary rental and service income loss, as well as potential contractual compensation claims 物業營運暫停及服務中斷導致租金及服務收入暫時減少，並可能面臨合約賠償索償 **Higher operating costs: 經營成本增加：** • Additional expenditure is required for emergency response, property inspection, site remediation, building and facility repair works to restore the functionality and value of the affected property assets 為恢復受影響物業資產的功能及價值，需額外支出用於應急處理、財產清查、場地修復以及建築物與設施的維修工程

Transition Risk[1] 過渡風險[1]							
		Materiality Level 重大性程度					
Types of Risk 風險類型		Short Term 短期	Medium Term 中期	Long Term 長期	Key Affected Area 主要影響區域	Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
Electrification 電氣化	Governments and regulators are rolling out stricter low-carbon policies requiring operational electrification 政府與監管機構正推出更嚴格的低碳政策，要求推動營運電氣化				The Group's lending and leasing services 本集團的貸款及租賃服務	**Business model:** **業務模式：** • Regulatory electrification mandates force early retirement of the Group's fuel-driven construction machinery and transport vehicles, resulting in stranded asset value and substantial capital outlay for electric equipment replacement 法規要求的電氣化政策迫使本集團的燃油建築機械及運輸車輛提早報廢，導致資產價值閒置，並需投入龐大資本支出以更換電動設備 • Additional investment is required to build supporting charging infrastructure across property premises and operation yards, lifting long-term fixed operating costs 為在物業場地及營運場地建設配套充電基礎設施，需進行額外投資，從而推高長期固定營運成本 **Value Chain:** **價值鏈：** • Corporate and government clients favour electric solutions in service tenders, insufficient electrified operational setups will reduce contract volumes and damage long-term client partnerships 企業及政府客戶在服務招標中傾向選擇電氣解決方案；若電動化營運配套不足，將導致合約量減少，並損害與客戶的長期合作關係	**Higher capital expenditure:** **資本支出增加：** • Extra spending on electric machinery, electric vehicles and supporting charging infrastructure 在電動機械、電動車輛及配套充電基礎設施方面的額外支出 **Asset write-down:** **資產撇減：** • Premature depreciation and stranded value of existing fuel-powered assets 現有燃油驅動資產的提前折舊及滯留價值 **Revenue decline:** **收入減少：** • Loss of leasing and transport orders without sufficient electric equipment supply 因電動設備供應不足而導致的租賃及運輸訂單流失

Transition Risk[1] 過渡風險[1]						
	Materiality Level 重大性程度					
Types of Risk 風險類型	Short Term 短期	Medium Term 中期	Long Term 長期	Key Affected Area 主要影響區域	Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
Climate Credit and Investment 氣候信用與投資			●	The Group's lending, credit and investment portfolios 本集團的貸款、信貸及投資組合	**Business model**: **業務模式**： • The Group needs to tighten tenant, lessee and borrower climate credit screening criteria, adjusting its customer portfolio and restricting the scale of traditional machinery, transport and lending business 本集團需收緊對租戶、承租人及借款人的氣候信用審查標準，調整客戶組合，並限制傳統機械、運輸及貸款業務的規模 **Value Chain**: **價值鏈**： • Carbon-intensive clients (construction, heavy industry, traditional transport) face decarbonisation costs, operational restrictions and business contraction, weakening their ability to settle lease fees, service charges and loan repayments 高碳排放的客戶（建築業、重工業、傳統運輸業）面臨減碳成本、營運限制及業務萎縮等挑戰，導致其支付租賃費、服務費及貸款還款的能力減弱	**Higher credit default risk**: **信用違約風險上升**： • Struggling carbon-intensive lessees, tenants and borrowers may delay or default on lease payments, service fees and loan repayments, raising provision and bad debt expenses 經營困難的高碳排放型承租人、租戶及借款人可能延遲或拖欠租賃款項、服務費及貸款還款，從而增加撥備及壞賬費用

Opportunity[1] 機遇[1]						
	Materiality Level 重大性程度					
Types of Opportunity 機遇類型	Short Term 短期	Medium Term 中期	Long Term 長期	Key Affected Area 主要影響區域	Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
Green Service Expansion 綠色服務擴展	○	●	●	The Group's machinery leasing business 本集團的機械租賃業務	**Business model:** **業務模式：** • The Group expands its electric generator fleet to launch low-carbon leasing services, adjusting product mix to capture policy-driven green market demand and improve tender competitiveness 本集團擴充發電機隊規模，以推出低碳租賃服務，並調整產品組合，藉此把握政策驅動的綠色市場需求，並提升投標競爭力 **Value Chain:** **價值鏈：** • Downstream tenants face tightening environmental compliance rules, driving sustained external demand for the Group's electric generator rental solutions and extending contract tenure with major lessees 下游租戶面臨日益嚴格的環境合規規定，帶動本集團發電機租賃解決方案的持續外部需求，並延長與主要承租方的合約期限	**Revenue inclines:** **收入增長：** • Extra rental income generated from electric generator leasing 透過發電機租賃業務產生額外租金收入 **Asset loss reduced:** **資產減損減少：** • Lower impairment provision required for new electric assets 新電力資產所需的減值撥備減少

Notes:

1. Materiality Definitions:

○ Handle through standard existing processes;
● Need to be monitored consistently;
● Require management strategy planning and implementation tracking.

附註：

1. 重大性定義：

○ 透過標準現有流程處理；
● 需進行持續監控；
● 需進行管理策略規劃及追蹤執行情況。

Mitigation and Adaptation Measures of Risks and Opportunity:

風險與機遇的減緩及適應措施：

Types of Risk 風險類型	Mitigation and Adaptation Measures 減緩及適應措施
Extreme Weather Events 極端天氣事件	• Monitors regional weather alerts and implements internal safety protocols to safeguard staff welfare and sustain operational continuity during extreme weather events 監察區域天氣警報並實施內部安全規程，以保障員工福祉，並於極端天氣事件期間維持運營連續性 • Adopts flexible workforce arrangements and customised duty rosters under adverse weather conditions, balancing operational needs and employee personal circumstances 於惡劣天氣條件下採納彈性工作安排及定制化值班表，於運營需求與僱員個人情況之間取得平衡
Electrification 電氣化	• Schedule staged disposal of aged diesel generators to limit impairment losses and cut recurring environmental compliance costs 安排分階段處置老舊柴油發電機，以限制減值虧損並降低經常性環保合規成本
Climate Credit and Investment 氣候信貸及投資	• Conduct periodic climate risk assessments for lessees and borrowers to identify climate-related credit risks and adjust business exposure accordingly 定期對承租人及借款人進行氣候風險評估，以識別氣候相關信貸風險，並相應調整業務風險

Types of Opportunity 機遇類型	Response Measures 響應措施
Green Services Expansion 綠色服務擴展	• Roll out electric power machinery rental services to capture green market demand and lower long-term pollution liabilities 推出電力機械租賃服務，把握住綠色市場需求並降低長期污染責任

The Group continues to embed the above-mentioned measures into daily operations, resourcing relevant climate initiatives entirely through internal funding and existing manpower. During the Year, we conducted identification and preliminary assessment of material Scope 3 emission sources, climate risks and opportunities, laying a solid foundation for systematic decarbonisation and climate resilience enhancement. All climate measures disclosed in previous years have been fully implemented across all operational sites to standardise internal climate management.

本集團持續將上述措施納入日常運營，完全通過內部資金及現有人力為相關氣候倡議提供資源。年內，我們對主要範圍3排放源、氣候風險與機遇進行識別及初步評估，為系統化減碳及氣候韌性提升奠定堅實基礎。過往數年披露的所有氣候措施已在所有運營地點全面實施，以規範內部氣候管理。

While the Group has put in place various proactive climate management measures, external uncertainties may hinder its forward climate resilience planning. Key variables include ambiguous rollout timelines for global and local climate policies, shifting market sustainability demands, uneven repercussions brought by physical climate hazards, and unforeseen timing and tightening standards of upcoming climate regulations applicable to the Group. The Group possesses solid strategic flexibility to revise its strategies and business model and cope with climate challenges across short, medium and long-term periods. Adaptive capacity is embedded in regular strategic reviews and daily operations, allowing the Group to promptly recalibrate business focuses, internal workflows and supply chain partnerships amid evolving climate risks, updated regulatory rules and shifting market trends.

儘管本集團已實施多項積極的氣候管理措施，但外部不確定因素可能會阻礙其前瞻性的氣候韌性規劃。主要變數包括全球及地方氣候政策的模糊發佈時間表、不斷變化的市場可持續性需求、物理氣候災害帶來的不平衡影響以及適用於本集團的即將出台的氣候法規不可預見的時間及收緊標準。本集團擁有穩健的策略靈活性，可改變其策略及業務模式以及應對短期、中期及長期氣候挑戰。適應能力被納入定期策略檢討及日常運營中，使本集團能夠在持續變化的氣候風險、更新的監管規則及不斷轉變的市場趨勢中迅速重新調整業務重點、內部工作流程及供應鏈夥伴關係。

Moving forward, the Group will continuously monitor climate-related risks and opportunities, and recalibrate its overall strategies by reviewing the effectiveness of existing mitigation measures. We will regularly track operational performance against climate targets and update these targets timely to align with business development and external climate trends, ensuring rational and progressive target-setting. Corresponding mitigation, adaptation and response measures will be refined through periodic assessment of target delivery results. Such structured governance will drive steady progress of climate initiatives, facilitate target achievement, and enhance the Group's overall climate resilience.

展望未來，本集團將持續監察與氣候相關的風險與機遇，並通過檢討現有減緩措施的成效來重新調整其整體策略。我們將參照氣候目標定期跟蹤運營表現，並及時更新該等目標，以與業務發展及外部氣候趨勢保持一致，確保合理及漸進的目標設定。我們將通過定期評估目標達成結果來完善相應的減緩、適應及響應措施。有關結構化管治將推動氣候倡議穩步推進，促進目標達成，並提升本集團的整體氣候韌性。

Risk Management

The Group has enhanced its risk management framework by mapping the key drivers of climate-related risks and opportunities against its existing risk framework and fully integrating climate risk management into its overall risk processes. The Group incorporates multiple core considerations throughout its assessment exercises, covering asset geographical positioning and categorisation, historical exposure to extreme weather conditions, and energy-focused operational attributes. Analysis is undertaken using a combination of publicly accessible climate scenario datasets and the Group's internal operational records. The full workflow governing the Group's risk and opportunity management procedures is summarised in the outline below.

風險管理

本集團通過對照其現有風險框架繪製氣候相關風險與機遇的主要驅動因素，並將氣候風險管理充分納入其整體風險流程，而完善其風險管理框架。本集團於評估過程中納入多項核心考慮因素，涵蓋資產地域定位及分類、極端天氣條件的過往風險及以能源為重點的業務屬性。使用公開可得的氣候場景數據集及本集團的內部運營記錄進行分析。下文概述規管本集團風險與機遇管理程序的完整工作流程。

Identification 識別	The Group keeps track of evolving climate trends, regional and global industry transformations, as well as technological progress, while carrying out industry peer benchmarking and collecting opinions from key stakeholders. Supplemented by tailored scenario analysis aligned with the Group's operational framework and business characteristics, these multi-faceted efforts enable the comprehensive and impartial identification of potential climate risks and opportunities across all operating sites in Hong Kong and Shenzhen. This ensures the Group's compiled list of climate-related risks and opportunities fully covers key elements throughout its entire business workflow. 本集團跟蹤不斷變化的氣候趨勢、區域及全球產業轉型以及技術進步，同時進行同業對標並收集主要持份者的意見。除根據本集團的運營框架及業務特性進行定制化場景分析外，該等多方面的工作使香港及深圳所有運營地點能夠全面、不偏頗地識別潛在的氣候風險與機遇。這確保本集團編制的氣候相關風險與機遇清單全面涵蓋整個業務流程中的關鍵要素。
Assessment 評估	The Group performs holistic evaluations to examine how climate-related risks and opportunities may affect its business model, value chain operations and financial performance, alongside assessing their likelihood of occurrence and the magnitude of potential impacts. All evaluation work adopts unified data inputs and consistent parameters applied in the initial identification phase, with identical reporting boundaries and full business scope coverage. 本集團進行全面評估，以檢查與氣候相關的風險與機遇影響其業務模式、價值鏈運營及財務表現的方式，同時評估其發生的可能性及潛在影響的程度。所有評估工作均採用統一的數據輸入及於初始識別階段所應用的一致參數，具有相同的報告範圍及全面的業務範圍覆蓋面。
Prioritisation 優先次序	Based on evaluation results, the Group ranks and prioritises identified climate risks and opportunities according to their occurrence probability and impact severity. This prioritisation mechanism is fully aligned with the Group's enterprise-wide risk management system and overall business development goals. 根據評估結果，本集團根據其發生概率及影響嚴重程度對已識別的氣候風險與機遇進行分級及重要性排序。該優先次序機制與本集團的全企業風險管理體系及整體業務發展目標完全一致。

Monitoring
監察

The management team conducts regular reviews on all recognised climate risks and opportunities, as well as the execution effectiveness of relevant measures. It provides consistent periodic updates to the Board regarding the progress and outcomes of climate risk identification, assessment and governance work. This ongoing mechanism strengthens the Board's supervisory oversight over climate matters, and facilitates the effective implementation of resilience strategies and sustainable opportunity exploration.

管理層團隊定期審閱所有已確認的氣候風險與機遇以及相關措施的執行成效。其就氣候風險識別、評估及治理工作的進度及成果持續定期向董事會提供最新資料。該持續機制增強董事會對氣候事項的監管監督，亦有助於韌性策略的有效實施及可持續發展機遇的發掘。

Metrics and Targets

The Board conducts regular reviews on the delivery progress of the qualitative environmental targets outlined in section "Environmental Goals and Progress". Formal quantitative climate-related targets have not yet been developed, and will be explored and established once the Group's data collection and performance tracking mechanisms achieve sufficient maturity to enable reliable and robust target setting. In formulating future quantitative targets, the Group will refer to Hong Kong's carbon peaking and carbon neutrality objectives, which support China's delivery of its Paris Agreement commitments.

To strengthen systematic GHG emissions management, the Group conducted GHG source identification, assessment and inventory throughout the Year. When identifying and screening Scope 3 emissions sources, the Group evaluated multiple key factors, including core operational activities, estimated emission volumes, data availability and industry peer benchmarks. Based on the above evaluation, the Group has confirmed the following Scope 3 emission categories for formal calculation:

- Category 1: Purchased service
- Category 5: Waste generated in operations
- Category 6: Business travel

指標及目標

董事會對「環境目標及進度」一節所載定性環境目標的達成進度進行定期檢討。本集團尚未制定正式的氣候相關量化目標，待數據收集及績效追蹤機制達到足夠成熟的程度後，將探索及制定目標，以實現可靠及穩健的目標設定。於制定未來量化目標時，本集團會參考香港的碳達峰及碳中和目標，其支持中國履行《巴黎協定》的承諾。

為加強溫室氣體排放系統管理，本集團全年進行溫室氣體來源識別、評估及清單編制。於識別及篩選範圍3排放來源時，本集團評估多項主要因素，包括核心經營活動、估計排放量、數據可用性及行業公司基準。根據上述評估，本集團確認以下範圍3排放類別用於正式計算：

- 類別1：所採購的服務
- 類別5：運營產生的廢棄物
- 類別6：商務差旅

GHG Emissions[1–2]	溫室氣體排放[1–2]	
Total GHG emission (tCO_2e)	**溫室氣體排放總量（噸二氧化碳當量）**	**70.73**
Scope 1 – direct emission (tCO_2e)[3]	範圍1－直接排放（噸二氧化碳當量）[3]	6.28
Scope 2 – energy indirect emission (tCO_2e)[4]	範圍2－能源間接排放（噸二氧化碳當量）[4]	26.08
Scope 3 – other indirect emission (tCO_2e)[5]	範圍3－其他間接排放（噸二氧化碳當量）[5]	38.37
Intensity (tCO_2e/million Hong Kong dollars of Sanroc revenue)	密度（噸二氧化碳當量／善樂的每百萬港元收入）	2.52

Notes:

1. The Group applies the operational control principle for its GHG emissions inventory accounting. Emission organisational boundaries are determined according to the operational policy control rights the Group holds over its business premises and activities. This accounting approach best reflects the Group's direct carbon management accountabilities, enhances the accuracy and consistency of GHG monitoring and governance, and ensures emissions data reporting aligns with the Group's sustainability management objectives.

2. GHG emissions are calculated in accordance with Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) for scope 1–2, Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) for scope 3, Appendix 2 published by the Stock Exchange, the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purpose) in Hong Kong" published by the Environmental Protection Department and the Electrical and Mechanical Services Department, and the "Sixth Assessment Report" published by the Intergovernmental Panel on Climate Change (IPCC). The Group's GHG emissions include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. For ease of reading and understanding, the data on greenhouse gas emissions are presented in tonnes of carbon dioxide equivalent ("**tCO_2e**").

3. Scope 1 includes the emissions from the fuel combustion in vehicles. The calculation method and emission factor are from the Appendix 2 published by the Stock Exchange.

4. Scope 2 refers to location-based emissions arising from the use of purchased electricity. The calculation method and emission factor are from Appendix 2 and the emission factor is from CLP Holdings Limited.

5. Scope 3 includes the other indirect emissions from the following categories:

   - Category 1 (Purchased service) includes electricity consumption for freshwater processing, with the relevant emission factors sourced from the Annual report of Water Supplies Department

   - Category 5 (Waste generated in operations) includes landfill disposal of paper waste, construction waste, and electricity consumption for sewage processing. Emission factors are adopted from the Appendix 2, the Department for Environment, Food and Rural Affairs (DEFRA) in the UK and the Drainage Services Department's ESG report.

   - Category 6 (Business travel) includes aviation, with the emission factor adopted from the supply chain GHG emission factors by the U.S. Environmental Protection Agency (EPA).

During the year, business travel volumes rose, and we expanded our Scope 3 boundary to incorporate waste generated from operations. As a result, the reported figures are higher.

附註：

1. 本集團將運營控制權原則應用於溫室氣體排放量盤查核算。排放量的組織邊界乃根據本集團對其營業場所及活動的運營政策控制權釐定。該核算方法最能反映本集團的直接碳管理責任，提升溫室氣體監測及治理的準確性及一致性，並確保排放數據報告與本集團的可持續發展管理目標保持一致。

2. 溫室氣體排放量乃根據《溫室氣體核算體系：企業核算與報告標準（2004年）》（就範圍1及2而言）、《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）（就範圍3而言）、聯交所發佈的附錄二、環保署及機電工程署發佈的《香港建築物（商業、住宅或公共用途）的溫室氣體排放及減除的核算和報告指引》及政府間氣候變化專門委員會(IPCC)發佈的「第六次評估報告」計算。本集團的溫室氣體排放包括二氧化碳、甲烷、一氧化二氮、氫氟烴、全氟化碳及六氟化硫。為易於閱讀及理解，溫室氣體排放數據以噸二氧化碳當量（「**噸二氧化碳當量**」）呈列。

3. 範圍1包括車輛燃料燃燒產生的排放。計算方法及排放係數來自聯交所發佈的附錄二。

4. 範圍2指使用外購電力所產生的基於位置的排放。計算方法及排放係數來自附錄二，而排放係數來自中電控股有限公司。

5. 範圍3包括來自以下類別的其他間接排放：

   - 類別1（所採購的服務）包括淡水處理的電力消耗，相關排放係數來自水務署的年度報告。

   - 類別5（運營產生的廢棄物）包括廢紙的填埋處置、建築垃圾及污水處理的電力消耗。排放係數乃來自附錄二、英國環境、食物與鄉郊事務部(DEFRA)及渠務署的環境、社會及管治報告。

   - 類別6（商務差旅）包括航空，有關排放係數乃來自美國環境保護署(EPA)供應鏈溫室氣體排放係數。

年內，商務差旅量有所增加，我們亦擴大了範圍3的邊界以納入運營產生的廢棄物。因此，所報告的數字較高。

Care for Our Employees
關懷僱員

The Group's success hinges on the stability and performance of its workforce. Central to the Group's values is adherence to legal and regulatory requirements concerning employment, diversity, safety, and labour standards. Furthermore, we are committed to fostering an inclusive environment that attracts, retains, and nurtures talent. The total number of employees and the turnover rate for the Group during the Year are detailed as follows:

本集團的成功取決於其工作團隊的穩定性和表現。本集團價值觀的核心是遵守有關就業、多元化、安全和勞動標準的法律和法規要求。此外，我們致力於營造一個能吸引、留住和培育人才的包容性環境。本年度本集團的員工總數及離職率詳列如下：

Indicators	指標	
Total workforce	**員工總數**	**238**
By gender	**按性別**	
Male	男	140
Female	女	98
By employment type	**按僱傭類型**	
Full-time	全職	201
Part-time	兼職	37
By age group	**按年齡段**	
<30	<30	75
30–50	30–50	116
>50	>50	47
By geographic region	**按地域**	
Hong Kong	香港	34
The PRC	中國	204
Turnover rate[2]	**流失率[2]**	53%
By gender	**按性別**	
Male	男	51%
Female	女	57%
By age group	**按年齡段**	
<30	<30	99%
30–50	30–50	32%
>50	>50	42%
By geographic region	**按地域**	
Hong Kong	香港	58%
The PRC	中國	53%

Indicators	指標	
Average Hours of Training per Employee and Percentage of Employees who Received Training	**每名僱員的平均培訓時數及接受培訓的僱員百分比**	**8.47 (100%)**
By gender	**按性別**	
Male	男性	8.69 (100%)
Female	女性	8.16 (100%)
By employee category	**按僱員類別**	
General staff	普通員工	8.00 (100%)
Middle management	中級管理層	8.00 (100%)
Senior management	高級管理層	10.67 (100%)

Notes:

1. Unless stated otherwise, the calculation methodology complies with "Appendix 3: Reporting Guidance on Social KPIs" published by the Stock Exchange.

2. The formula for employee turnover rate is: resigned employees in the Year/(employees at the beginning + employees at the end)/2 *100, separate statistical analyses were conducted for different classification groups including gender, age, and region.

附註：

1. 除另有註明外，計算方法遵循聯交所發佈的「附錄三：社會關鍵績效指標匯報指引」。

2. 僱員流失率的計算公式為：年內辭職僱員人數／(年初僱員人數+年末僱員人數)／2 *100，並對性別、年齡及地區等不同分類群體進行了單獨的統計分析。

EMPLOYMENT STANDARD

The Group maintains strict compliance with labour laws and regulations, including, but not limited to, the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China, the Regulations of the Shenzhen Municipality on Wage Payment to Employees, and the Employment Ordinance and Minimum Wage Ordinance of Hong Kong.

The Group regularly assesses its workforce requirements to determine the need for new hires. All applicants are afforded equal opportunities, irrespective of gender, age, family status, or race, with candidate selection based on written assessments and interviews. As part of the onboarding process, all employees must submit valid identification, educational qualifications, work references, and other relevant documents to verify their age, ensuring the prevention of child labour. To safeguard against forced labour, the Group requires employees to sign labour contracts that clearly outline their responsibilities, working hours, benefits, and rights to terminate employment. Should instances of child labour or forced labour be identified, the Group will immediately halt the individual's work and conduct a thorough investigation to prevent recurrence. Upon receipt of a resignation letter, the Group ensures that any outstanding wages are settled promptly.

僱傭準則

本集團嚴格遵守勞工法律及法規，包括但不限於《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《深圳市員工工資支付條例》，以及香港《僱傭條例》和《最低工資條例》。

本集團定期分析人力，以決定何時需要新員工。所有申請者都將獲得平等的機會，無論其性別、年齡、家庭狀況或種族如何，都將進行筆試和面試來選擇候選人。作為本集團員工入職培訓過程的一部分，所有員工都需要提供合法的身份證明、教育記錄和工作證明，以及其他相關文件，以便進行年齡驗證防止童工。為了防止強迫勞動，僱主要求僱員簽訂勞動合同，該合同概述他們的職責、工作時間和福利，以及他們終止合同的權利。如發現使用童工或強迫勞動，本集團將立即停止其工作並調查事件，以防止類似情況再次發生。在收到辭職信後，待付的工資將由本集團及時支付。

EMPLOYEES' BENEFITS AND DEVELOPMENT

As a responsible employer, the Group is committed to providing a supportive work environment and fostering career development opportunities for its employees. Our performance management system is designed to assess and motivate employees, cultivating a performance-driven culture that enhances overall business success and supports the Group's growth. Employees are regularly evaluated based on their performance and attitude, with outcomes influencing decisions on promotions, salary adjustments, discretionary bonuses, and training opportunities. Promotions are considered for dedicated employees who demonstrate a strong commitment to their roles and contribute significantly to the Group's objectives.

僱員福利及發展

作為一個負責任的僱主，本集團致力於為員工提供一個支持性的工作環境，並培育職業發展機會。我們的績效管理系統旨在評估和激勵員工，培養以績效為導向的文化，從而提升整體業務的成功，並支持本集團的發展。我們會根據員工表現和態度定期進行評估，評估結果會影響晉升、薪酬調整、酌情花紅和培訓機會等決策。對於盡忠職守，並對本集團目標有重大貢獻的員工，我們會考慮晉升。

The Group places high importance on the rights and well-being of its workforce. To ensure competitive remuneration, our salary structure is regularly reviewed. In addition to base salaries, we provide discretionary bonuses tied to individual performance and the Group's financial results. Employees are also entitled to statutory holidays, Social Insurance in the People's Republic of China, and the Mandatory Provident Fund Schemes in Hong Kong, in compliance with the Labour Law of the People's Republic of China, the Social Insurance Law of the People's Republic of China, the Employment Ordinance, and the Mandatory Provident Fund Schemes Ordinance of Hong Kong.

本集團高度重視員工的權益與福利。為確保薪酬具有競爭力，我們定期檢討薪酬結構。除基本薪金外，我們還提供與個人表現及本集團財務業績相關的酌情花紅。根據《中華人民共和國勞動法》、《中華人民共和國社會保險法》、香港《僱傭條例》和《強制性公積金計劃條例》的規定，員工亦享有法定假日，在中華人民共和國享有社會保險和在香港享有強制性公積金計劃。

During the Year, the Group has maintained full compliance with all relevant laws and regulations concerning employment and labour standards, with no instances of non-compliance that significantly impacted the Group.

本年度，本集團一直全面遵守所有有關僱傭及勞工標準的相關法律及法規，並無發生對本集團造成重大影響的違規事件。

EMPLOYEES' TRAINING

The Group recognises that employee development is vital to its long-term success. Management addresses training needs through a structured training plan. New employees receive an orientation programme to familiarise them with the Group's operational practices, facilitating their integration. During the Year, the Group provided tailored training for employees based on their roles. For example, in Sanroc's maintenance department, employees underwent training on operational and maintenance safety, driving safety, and the prevention of musculoskeletal disorders.

僱員培訓

本集團認同員工發展對其長期成功至關重要。管理層透過結構化的培訓計劃滿足培訓需求。新入職員工接受迎新計劃，讓他們熟悉本集團的營運慣例，促進他們融入本集團。本年度，本集團根據員工的職責為他們提供度身訂造的培訓。例如，在善樂的維修部門，員工接受了有關操作及維修安全、駕駛安全及預防肌肉骨骼疾病的培訓。

To promote continuous learning and participation in external training, the Group offers an education allowance and tuition reimbursement for external courses, alongside granting examination leave to encourage skill development and knowledge expansion. Additionally, we encourage employees to attend talks and seminars organised by external bodies to enhance their expertise and support the Group's business objectives.

為促進持續學習和參與外部培訓，本集團提供教育津貼和外部課程學費補貼，並給予考試假，以鼓勵技能發展和知識擴展。此外，我們亦鼓勵員工參加由外部機構舉辦的講座及研討會，以提升他們的專業知識及支援本集團的業務目標。

Protect Our Employees' Health and Safety
保障僱員的健康和安全

The Group is committed to fostering a safe working environment and raising awareness of occupational health and safety. To achieve this, a comprehensive work safety management and supervisory system has been implemented to strengthen safety measures. The Group prioritises occupational safety, health, and adherence to relevant laws and regulations, including, but not limited to, the Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases and the Occupational Safety and Health Ordinance of Hong Kong. Robust workplace safety guidelines have been established to protect employees. During the Year, the Group recorded no lost days due to work-related injuries, and there have been no work-related fatalities over the past 3 years.

本集團致力於培育安全的工作環境，並提高職業健康和安全意識。為此，本集團已實施全面的安全生產管理及監督制度，以加強安全措施。本集團優先重視職業安全、健康及遵守相關法律法規，包括但不限於中華人民共和國職業病防治法及香港職業安全健康條例。本集團已制定穩健的工作場所安全指引，以保障僱員。本年度內，本集團並無錄得因工受傷的損失工作日，而過去三年亦無發生因工死亡事故。

SUPPORT ON WORKPLACE SAFETY

Management is tasked with implementing an internal policy that underscores the importance of occupational safety and health, ensuring that the office and working environments meet or exceed the standards set by relevant laws and regulations. Regular workplace safety inspections are conducted to identify hazards associated with the Group's business activities and assess related risks. Following these evaluations, appropriate preventive and protective measures are put in place. Management is responsible for maintaining a safe working environment and providing facilities to support employee well-being. The Group ensures employees are kept informed about safety inspections, injury and illness statistics, and other safety-related matters. Additionally, regular rescue, fire, and evacuation drills are organised, and employees are provided with guidelines on preventing occupational musculoskeletal disorders, including relevant stretching exercises. To further enhance workplace safety awareness and ensure the effectiveness of personal protective equipment, the Group conducts safety training courses as needed.

締造安全的工作環境

管理層的任務是執行強調職業安全與健康重要性的內部政策，確保辦公室與工作環境符合或超越相關法律法規所定的標準。定期進行工作場所安全檢查，以識別與本集團業務活動相關的危害，並評估相關風險。在這些評估之後，適當的預防和保護措施就會到位。管理層負責維持安全的工作環境，並提供設施以支援員工的福祉。本集團確保員工能夠隨時獲得有關安全檢查、傷病統計及其他安全相關事宜的資訊。此外，還定期組織救援、消防和疏散演習，並向員工提供預防職業性肌肉骨骼疾病的指南，包括相關的伸展運動。為進一步提高工作場所的安全意識及確保個人防護裝備的有效性，本集團按需要舉辦安全培訓課程。

To minimise occupational risks, certain employees are required to hold relevant certifications, such as completion of mandatory basic safety training courses for the construction industry, which verifies their ability to perform duties safely.

為了將職業風險減至最低，特定崗位的員工必須持有相關證書，例如完成強制性的建造業基本安全訓練課程，以證明他們有安全執行職務的能力。

ACCIDENT HANDLING SCHEME

The Group's machinery-related operations involve the use of chemicals that pose potential health hazards. To mitigate these risks, we facilitate chemical spillage drills for relevant employees to enhance their emergency response capabilities in the event of a spill. Additionally, fire drills and emergency policies have been established to minimise safety risks.

In the event of a work-related accident, the Group thoroughly investigates the cause and implements corrective measures. To further reduce the likelihood of accidents, continuous monitoring of improvement initiatives is maintained. During the Year, the Group recorded no instances of non-compliance with health and safety laws or regulations that significantly impacted its operations.

事故處理計劃

本集團的機械相關業務涉及使用會對健康造成潛在危害的化學品。為了降低這些風險，我們協助相關員工進行化學品洩漏演習，以加強他們在發生洩漏時的緊急應變能力。此外，我們還制定了防火演習和緊急政策，以盡量降低安全風險。

一旦發生工傷事故，本集團會徹底調查事故原因並採取糾正措施。為進一步減低意外發生的可能性，本集團持續監察改善措施。本年度內，本集團並無錄得任何違反健康及安全法律或法規而嚴重影響其營運的情況。

Value Created for Clients and Suppliers
為顧客及供應商創造價值

The Group is committed to fostering strong relationships with clients and suppliers to drive mutual growth and positive impact. We strive to enhance all facets of our operations to deliver high-quality services to our clients while upholding rigorous standards of business ethics.

本集團致力於與客戶及供應商建立穩固的關係，以推動雙方共同成長並產生正面影響。我們致力於提升營運的各個層面，為客戶提供高品質的服務，同時秉持嚴格的商業道德標準。

CUSTOMER-FOCUSED

The Group's success is closely tied to customer satisfaction, and we are dedicated to delivering customer-focused services that fully address our clients' needs. Our objective is to provide services of the highest quality. For high-value construction machinery transactions, we organise and accompany clients to overseas supplier workshops. When leasing or subletting properties, we provide clients with safety and hygiene guidelines within tenancy agreements. The storage of flammable, explosive, toxic, or other hazardous materials that could compromise building safety is strictly prohibited. Additionally, obstructing stairways, passages, or common areas with objects, furniture, or rubbish is restricted to ensure fire safety.

顧客為先

本集團的成功與客戶滿意度息息相關，我們致力於提供以客為尊的服務，充分滿足客戶的需求。我們的目標是提供最高品質的服務。對於高價值的工程機械交易，我們會組織並陪同客戶前往海外供應商的工廠。在租賃或分租物業時，我們會在租賃協議中為客戶提供安全和衛生指引。嚴禁儲存易燃、易爆、有毒或其他可能危害建築安全的危險物品。此外，為了確保消防安全，我們也限制用物件、傢俱或垃圾阻塞樓梯、通道或公共區域。

Prioritising the health and safety of our customers, the Group offers a comprehensive range of customer services. For example, our technical staff in Hong Kong provide support for both machinery trading and leasing operations, ensuring leased equipment remains safe and efficient. Our technical team delivers on-site services, including installation, refinement, testing, commissioning, and training on machine operation to support the effective use of our machinery.

本集團以客戶的健康及安全為優先，提供全面的客戶服務。例如，我們在香港的技術人員為機械貿易及租賃業務提供支援，確保租賃設備保持安全及高效率。我們的技術團隊提供現場服務，包括安裝、改良、測試、試行運作及機器操作培訓，以支援客戶有效使用我們的機器。

Customer feedback on overall performance, service quality, and product satisfaction is regularly collected. Our aim is to enhance client confidence in the Group by not only delivering exceptional services but also promptly analysing the root causes of any complaints to implement preventive and corrective measures swiftly. During the Year, the Group recorded no product recalls for health and safety reasons and received no significant customer complaints.

我們會定期收集客戶對整體表現、服務品質及產品滿意度的意見。我們的目標是提高客戶對本集團的信心，不僅提供卓越的服務，而且迅速分析任何投訴的根本原因，從而迅速實施預防和糾正措施。年內，本集團並無因健康及安全理由而回收產品的記錄，亦無收到重大的客戶投訴。

BUSINESS ETHICS

The Group upholds a code of conduct rooted in integrity, requiring employees to demonstrate the highest standards of ethics and compliance with applicable laws and regulations, including, but not limited to, the Regulations of the People's Republic of China for Safety Protection of Computer Information Systems, the Copyright Law of the People's Republic of China, the Personal Data (Privacy) Ordinance, and the Copyright Ordinance of Hong Kong.

All public sales and marketing materials are thoroughly reviewed to ensure legal compliance and to prevent any false or misleading information. The Group's marketing activities are required to be accurate in all aspects, including details about products and the company. False or misleading statements are strictly prohibited. Recognising our responsibility to protect client data, the Group collects and uses customer information responsibly and non-discriminatorily, limiting its use to purposes specified in our contracts. Employees are guided on handling customer information appropriately, accessing it only when justified. The Group implements robust measures to secure computer databases and protect customer information. Violations of the Group's code of conduct may result in termination of employment.

In our property leasing and subletting operations, we enter into agreements with clients to prohibit disclosure of tenancy details by either party, safeguarding trade secrets and client privacy. The Group also respects and protects intellectual property by enforcing a software licensing policy to ensure all software used is legitimate and compliant with licensing agreements. Additionally, our software systems are fortified against virus contamination and information leaks to maintain security.

商業道德

本集團堅持以誠信為根基的行為守則，要求員工展示最高標準的道德操守，並遵守適用的法律法規，包括但不限於中華人民共和國計算機信息系統安全保護條例、中華人民共和國版權法、個人資料(私隱)條例及香港版權條例。

所有公開的銷售和行銷資料都經過徹底審查，以確保符合法律規定，並防止任何虛假或誤導資訊。本集團的行銷活動在各方面都必須準確無誤，包括產品和公司的詳細資訊。我們嚴禁虛假或誤導的陳述。本集團深知我們有責任保護客戶資料，因此會負責任地收集和使用客戶資訊，並且不加區分，僅限於合約中指定的用途。我們會指導員工恰當地處理客戶資訊，只有在合理的情況下才會存取這些資訊。本集團採取健全的措施以確保電腦資料庫的安全，並保護客戶資訊。違反本集團的行為準則可能導致終止僱用。

在物業租賃和分租業務中，我們與客戶簽訂協議，禁止任何一方披露租賃詳情，以保障商業機密和客戶隱私。本集團亦尊重並保護智慧財產權，執行軟體授權政策，以確保所使用的所有軟體均為合法且符合授權協議。此外，我們的軟件系統還加強了防禦病毒感染和資訊洩漏的措施，以維護安全。

ANTI-CORRUPTION

As an integral part of the Group's business ethics, the Group maintain strict adherence to relevant laws and regulations, including, but not limited to, the Criminal Law of the People's Republic of China and the Prevention of Bribery Ordinance of Hong Kong. Our code of conduct encompasses provisions addressing conflicts of interest, privacy and confidentiality of information, bribery, anti-corruption measures, and equal opportunities. Employees are required to promptly report to designated senior management any instances where a bribe is offered or requested, or if they suspect any bribery, corruption, or other violations of this policy have occurred or may occur. Furthermore, the Group has implemented a whistle-blowing policy to uphold high standards of corporate governance. Employees are encouraged to report suspected misconduct or breaches of regulations. All whistle-blowing complaints are investigated by designated personnel, who handle reports and inquiries with the utmost confidentiality to protect the anonymity of whistle-blowers.

During the Year, the Group has not been involved in any case of non-compliance with relevant laws and regulations that have a significant impact on the Group relating to anti-corruption. The Group also organised training sessions on the Code of Business Conduct for its directors, with 10 participants attending a total of 10 training hours.

反貪污

作為本集團商業道德不可或缺的一部分，本集團嚴格遵守相關法律法規，包括但不限於中華人民共和國刑法及香港防止賄賂條例。我們的行為守則包含處理利益衝突、隱私和資訊保密、賄賂、反貪污措施和平等機會的條文。員工須立即向指定的高級管理層報告任何行賄或索賄的情況，或懷疑任何賄賂、貪污或其他違反本政策的情況已經發生或可能發生。此外，本集團已實施舉報政策，以維護高標準的企業治理。我們鼓勵員工舉報可疑的不當行為或違規行為。所有舉報投訴均由指定人員進行調查，他們在處理舉報和查詢時會絕對保密，以保護舉報人的匿名性。

本年度內，本集團並無涉及任何不遵守對本集團有重大影響的反貪腐相關法律法規的個案。本集團亦為董事安排商業行為守則相關培訓，共有10名董事參與，累計培訓時長10小時。

SUPPLY CHAIN MANAGEMENT

The stability of material supply is fundamental to the Group's ongoing development and seamless business operations. Supplier selection involves a thorough evaluation of their performance, reputation, and environmental and social considerations. Preference is given to suppliers holding certifications such as ISO 14001 Environmental Management Systems, ISO 9001 Quality Management System, OHSAS 18001 Occupational Health and Safety Management Systems, or other recognised accreditations. When multiple suppliers meet the qualification criteria, the Group applies the green procurement principle, prioritising those offering environmentally friendly products. Comprehensive guidelines on environmental protection and occupational health and safety have been established for suppliers in Hong Kong. A purchase and sale agreement is formalised with suppliers to ensure product quality. Suppliers found breaching the Group's policies may face suspension of cooperation until corrective measures are implemented. In its procurement practices, the Group prioritises eco-friendly products, such as refillable ballpoint pens, mechanical pencils, sustainable paper, and items with energy efficiency labels or certifications. During the Year, the Group has no major suppliers.

供應鏈管理

材料供應的穩定性對於本集團的持續發展和無縫的業務運作至關重要。在選擇供應商的過程中，我們會對其表現、聲譽以及環境和社會因素進行全面評估。我們會優先考慮持有ISO 14001環境管理系統、ISO 9001品質管理系統、OHSAS 18001職業健康與安全管理系統等認證或其他認可資格的供應商。當多家供應商符合資格標準時，本集團會採用綠色採購原則，優先採購提供環保產品的供應商。本集團已為香港的供應商制定全面的環保及職業健康及安全指引。與供應商簽訂正式的買賣協議，以確保產品質量。供應商如被發現違反本集團的政策，可能面臨暫停合作，直至糾正措施實施為止。在採購方面，本集團優先考慮環保產品，例如可替換筆芯的圓珠筆、機械鉛筆、可持續紙張，以及附有能源效益標籤或認證的產品。本年度內，本集團並無主要供應商。

Contribute to Our Community
社區貢獻

Our Group strives to promote growth and prosperity alongside the communities in which we operate. We take pride in supporting a healthy and vibrant society. As a socially responsible organisation, we actively encourage our employees to engage in volunteer and charitable activities. Our aim is to strengthen our relationships with the community and gradually increase our involvement in social initiatives.

本集團致力於與營運所在的社區共同成長與繁榮。我們以支持一個健康且充滿活力的社會為榮。身為一家對社會負責的企業，我們積極鼓勵員工參與義工和慈善活動。我們的目標是加強與社區的關係，並逐步增加參與社會活動。

Content Index of Environmental, Social and Governance Reporting Code
環境、社會及管治報告守則內容索引

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
A. Environmental **A. 環境**			
Aspect A1 **層面 A1**	**Emissions** **排放物**		
General Disclosure	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.	PROTECT OUR ENVIRONMENT Environmental Goals and Progress, Air Emission Management, Waste Management	8–12
一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	環境保護 環境目標及進度、廢氣排放管理、廢物管理	8–12
KPI A1.1	The types of emissions and respective emissions data.	PROTECT OUR ENVIRONMENT Air Emission Management	10
關鍵績效指標 A1.1	排放物種類及相關排放數據	環境保護 廢氣排放管理	10

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
KPI A1.2 **關鍵績效指標A1.2**	(Deleted on 1 January 2025) （於2025年1月1日刪除）		
KPI A1.3	Total hazardous waste produced and intensity.	PROTECT OUR ENVIRONMENT Waste Management	12
關鍵績效指標A1.3	所產生有害廢棄物總量及密度。	環境保護 廢棄物管理	12
KPI A1.4	Total non-hazardous waste produced and intensity.	PROTECT OUR ENVIRONMENT Waste Management	12
關鍵績效指標 A1.4	所產生無害廢棄物總量及密度。	環境保護 廢棄物管理	12
KPI A1.5	Description of emissions target set and steps taken to achieve them.	PROTECT OUR ENVIRONMENT Environmental Goals and Progress, Air Emission Management, Green Operation	8–10, 13–14
關鍵績效指標A1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟。	環境保護 環境目標及進度、廢氣排放管理、綠色營運	8–10, 13–14
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target set and steps taken to achieve them.	PROTECT OUR ENVIRONMENT Environmental Goals and Progress, Waste Management	8–9, 11–12
關鍵績效指標A1.6	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。	環境保護 環境目標及進度、廢棄物管理	8–9, 11–12

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Aspect A2 **層面A2**	**Use of Resources** **資源使用**		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	PROTECT OUR ENVIRONMENT Environmental Goals and Progress, Water Management, Green Operation	8–11, 13–14
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	環境保護 環境目標及進度、水資源管理、綠色營運	8–11, 13–14
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity.	PROTECT OUR ENVIRONMENT Green Operation	13–14
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源總耗量及密度。	環境保護 綠色營運	13–14
KPI A2.2	Water consumption in total and intensity.	PROTECT OUR ENVIRONMENT Water Management	10–11
關鍵績效指標A2.2	總耗水量及密度。	環境保護 水資源管理	10–11
KPI A2.3	Description of energy use efficiency target set and steps taken to achieve them.	PROTECT OUR ENVIRONMENT Environmental Goals and Progress, Green Operation	8–9,13–14
關鍵績效指標A2.3	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。	環境保護 環境目標及進度、綠色營運	8–9,13–14

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target set and steps taken to achieve them.	PROTECT OUR ENVIRONMENT Environmental Goals and Progress, Water Management	8–11
關鍵績效指標 A2.4	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。	環境保護 環境目標及進度、水資源管理	8–11
KPI A2.5	Total packaging material used for finished products and with reference to per unit produced.	PROTECT OUR ENVIRONMENT Green Operation	13–14
關鍵績效指標 A2.5	製成品所用包裝材料的總量及每生產單位佔量。	環境保護 綠色營運	13–14
Aspect A3 **層面 A3**	**The Environment and Natural Resources** **環境及天然資源**		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	PROTECT OUR ENVIRONMENT Green Operation, Responding to Climate Change	13–25
一般披露	減低發行人對環境及天然資源造成重大影響的政策。	環境保護 綠色營運、應對氣候變化	13–25
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	PROTECT OUR ENVIRONMENT Green Operation, Responding to Climate Change	13–25
關鍵績效指標 A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	環境保護 綠色營運、應對氣候變化	13–25

ESG Indicators ESG指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Aspect A4 **層面A4**	**Climate Change** **氣候變化**		
General Disclosure **一般披露**	(Deleted on 1 January 2025) （於2025年1月1日刪除）		
KPI A4.1 **關鍵績效指標A4.1**	(Deleted on 1 January 2025) （於2025年1月1日刪除）		
B. Social **B.社會** **Aspect B1** **層面B1**	**Employment and Labour Practices** **僱傭及勞工常規**		
General Disclosure	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.	CARE FOR OUR EMPLOYEES Employment Standard, Employees' Benefits and Development	29–30
一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	關懷僱員 僱傭準則、 僱員福利及發展	29–30

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	CARE FOR OUR EMPLOYEES	27
關鍵績效指標B1.1	按性別、僱員類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	關懷僱員	27
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	CARE FOR OUR EMPLOYEES	27
關鍵績效指標B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	關懷僱員	27
Aspect B2 **層面B2**	**Employment and Labour Practices** **僱傭及勞工常規**		
General Disclosure	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.	PROTECT OUR EMPLOYEES' HEALTH AND SAFETY Support on Workplace Safety, Accident Handling Scheme	31–33
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	保障僱員的健康和安全 締造安全的工作環境、事故處理計劃	31–33
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	PROTECT OUR EMPLOYEES' HEALTH AND SAFETY	31–33
關鍵績效指標B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率。	保障僱員的健康和安全	31–33
KPI B2.2	Lost days due to work injury.	PROTECT OUR EMPLOYEES' HEALTH AND SAFETY	31–33
關鍵績效指標B2.2	因工傷損失工作日數。	保障僱員的健康和安全	31–33

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KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	PROTECT OUR EMPLOYEES' HEALTH AND SAFETY Support on Workplace Safety, Accident Handling Scheme	31–33
關鍵績效指標B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。	保障僱員的健康和安全 締造安全的工作環境、事故處理計劃	31–33
Aspect B3 **層面B3**	**Development and Training** **發展及培訓**		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	CARE FOR OUR EMPLOYEES Employees' Benefits and Development, Employees' Training	30–31
一般披露	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	關懷僱員 僱員福利及發展、僱員培訓	30–31
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	CARE FOR OUR EMPLOYEES	28
關鍵績效指標B3.1	按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	關懷僱員	28
KPI B3.2	The average training hours completed per employee by gender and employee category.	CARE FOR OUR EMPLOYEES	28
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	關懷僱員	28

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Aspect B4 **層面 B4**	**Labour Standards** **勞工準則**		
General Disclosure	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.	CARE FOR OUR EMPLOYEES Employment Standard	29
一般披露	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及規例的資料。	關懷僱員 僱傭準則	29
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	CARE FOR OUR EMPLOYEES Employment Standard	29
關鍵績效指標 B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	關懷僱員 僱傭準則	29
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	CARE FOR OUR EMPLOYEES Employment Standard	29
關鍵績效指標 B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	關懷僱員 僱傭準則	29
Aspect B5 **層面 B5**	**Supply Chain Management** **供應鏈管理**		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Supply Chain Management	36
一般披露	管理供應鏈的環境及社會風險政策。	為顧客及供應商創造價值 供應鏈管理	36

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
KPI B5.1	Number of suppliers by geographical region.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Supply Chain Management	36
關鍵績效指標 B5.1	按地區劃分的供應商數目。	為顧客及供應商創造價值 供應鏈管理	36
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Supply Chain Management	36
關鍵績效指標 B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	為顧客及供應商創造價值 供應鏈管理	36
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Supply Chain Management	36
關鍵績效指標 B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	為顧客及供應商創造價值 供應鏈管理	36
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Supply Chain Management	36
關鍵績效指標 B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	為顧客及供應商創造價值 供應鏈管理	36

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Aspect B6 **層面 B6**	**Product Responsibility** **產品責任**		
General Disclosure	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.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Business Ethics	34
一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	為顧客及供應商創造價值 商業道德	34
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Customer-focused	33
關鍵績效指標 B6.1	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。	為顧客及供應商創造價值 顧客為先	33
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Customer-focused	33
關鍵績效指標 B6.2	接獲關於產品及服務的投訴數目以及應對方法。	為顧客及供應商創造價值 顧客為先	33

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Business Ethics	34
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	為顧客及供應商創造價值 商業道德	34
KPI B6.4	Description of quality assurance process and recall procedures.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Customer-focused	33
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	為顧客及供應商創造價值 顧客為先	33
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Business Ethics	34
關鍵績效指標B6.5	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。	為顧客及供應商創造價值 商業道德	34
Aspect B7 **層面B7**	**Anti-corruption** **反貪污**		
General Disclosure	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.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Anti-corruption	35
一般披露	有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	為顧客及供應商創造價值 反貪污	35

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Anti-corruption	35
關鍵績效指標B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	為顧客及供應商創造價值 反貪污	35
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Anti-corruption	35
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	為顧客及供應商創造價值 反貪污	35
KPI B7.3	Description of anti-corruption training provided to directors and staff.	VALUE CREATED FOR CLIENTS AND SUPPLIERS Anti-corruption	35
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	為顧客及供應商創造價值 反貪污	35
Aspect B8 層面B8	**Community Investment 社區投資**		
General Disclosure	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.	CONTRIBUTE TO OUR COMMUNITY	37
一般披露	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。	社區貢獻	37

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
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）。	CONTRIBUTE TO OUR COMMUNITY 社區貢獻	37 37
KPI B8.2 **關鍵績效指標 B8.2**	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	N/A 不適用	The Group's community investment did not involve in resource contribution. 本集團的社區投資不涉及動用資源。
Part D **D 部分**	**Climate-related Disclosures** **氣候相關披露**		
Part D 19 **D 部分 19**	Governance 管治	PROTECT OUR ENVIRONMENT Responding to Climate Change Governance 環境保護 應對氣候變化 管治	15–16 15–16
Part D 20–26 **D 部分 20–26**	Strategy 策略		
Part D 20 **D 部分 20**	Climate-related risks and opportunities 氣候相關風險與機遇	PROTECT OUR ENVIRONMENT Responding to Climate Change Strategy 環境保護 應對氣候變化 策略	16–23 16–23
Part D 21 **D 部分 21**	Business model and value chain 業務模式及價值鏈	PROTECT OUR ENVIRONMENT Responding to Climate Change Strategy 環境保護 應對氣候變化 策略	16–23 16–23

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Part D 22–23 **D 部分 22–23**	Strategy and decision-making 策略與決策	PROTECT OUR ENVIRONMENT Responding to Climate Change Strategy 環境保護 應對氣候變化 策略	We have not established a formal transition plan to date, though green transformation of its existing equipment is already in progress. 迄今，儘管我們已在進行現有設備的綠色轉型，但尚未制定正式的轉型計劃。
Part D 24–25 **D 部分 24–25**	Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量	PROTECT OUR ENVIRONMENT Responding to Climate Change Strategy 環境保護 應對氣候變化 策略	16–23 The Group's climate-related activities are integrated into daily operations. As no dedicated funding is allocated solely for climate risk and opportunity management, separate quantitative analysis of current and anticipated financial impacts arising from these climate-related measures is not currently feasible. 16–23 本集團的氣候相關活動已融入日常運營。由於並無專項資金僅分配至氣候風險與機遇管理，故現時無法對該等氣候相關措施產生的當前及預期財務影響進行單獨的定量分析。

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Part D 26	Climate resilience	PROTECT OUR ENVIRONMENT Responding to Climate Change Strategy	16–23
D 部分 26	氣候韌性	環境保護 應對氣候變化 策略	16–23
Part D 27	Risk Management	PROTECT OUR ENVIRONMENT Responding to Climate Change Risk Management	24–25
D 部分 27	風險管理	環境保護 應對氣候變化 風險管理	24–25
Part D 28–40 **D 部分 28–40**	Metrics and Targets 指標及目標		
Part D 28–29	Greenhouse gas emissions	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	25–26
D 部分 28–29	溫室氣體排放	環境保護 應對氣候變化 指標及目標	25–26

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Part D 30	Climate-related transition risks	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	Given fragmented operational data across business units and the high degree of uncertainty surrounding industry-recognised measurement methodologies, the Group is unable to conduct quantitative evaluation of the relevant activities in a reasonable and cost-effective manner.
D 部分 30	氣候相關轉型風險	環境保護 應對氣候變化 指標及目標	鑒於各業務單元的經營數據較為零散及行業公認的計量方法的高度不確定性，本集團無法以合理及具有成本效益的方式對相關活動進行定量評估。

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Part D 31	Climate-related physical risks	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	Given fragmented operational data across business units and the high degree of uncertainty surrounding industry-recognised measurement methodologies, the Group is unable to conduct quantitative evaluation of the relevant activities in a reasonable and cost-effective manner.
D 部分 31	氣候相關物理風險	環境保護 應對氣候變化 指標及目標	鑒於各業務單元的經營數據較為零散及行業公認的計量方法的高度不確定性，本集團無法以合理及具有成本效益的方式對相關活動進行定量評估。

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Part D 32	Climate-related opportunities	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	Given fragmented operational data across business units and the high degree of uncertainty surrounding industry-recognised measurement methodologies, the Group is unable to conduct quantitative evaluation of the relevant activities in a reasonable and cost effective manner.
D 部分 32	氣候相關機遇	環境保護 應對氣候變化 指標及目標	鑒於各業務單元的經營數據較為零散及行業公認的計量方法的高度不確定性，本集團無法以合理及具有成本效益的方式對相關活動進行定量評估。
Part D 33	Capital deployment	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	There were no standalone climate-specific capital expenditure, financing or investment was made in the Year.
D 部分 33	資本運作	環境保護 應對氣候變化 指標及目標	年內並無作出單獨的氣候特定資本支出、融資或投資。

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Part D 34	Internal carbon prices	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	Prioritising core business growth and sustainable long-term value creation, the Group has not rolled out internal carbon pricing under its current risk management framework.
D 部分 34	內部碳定價	環境保護 應對氣候變化 指標及目標	本集團優先考慮核心業務增長及可持續長期價值創造，尚未根據其當前風險管理框架發佈內部碳定價。
Part D 35	Remuneration	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	The Group's existing remuneration framework has not yet incorporated climate-related performance metrics.
D 部分 35	薪酬	環境保護 應對氣候變化 指標及目標	本集團的現行薪酬框架尚未納入氣候相關績效指標。
Part D 36	Industry-based metrics	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	We prioritising enhancing our KPIs performance and have not yet adopted any industry-based metrics.
D 部分 36	行業指標	環境保護 應對氣候變化 指標及目標	我們優先考慮提升我們的關鍵績效指標表現，而尚未採納任何行業指標。

ESG Indicators ESG 指標	Reporting Code 報告守則	Chapters 章節	Page no./ Explanation/ Reasons for Omissions 頁次／說明／遺漏原因
Part D 37–40	Climate-related targets	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	The Group has not set any quantitative internal, third-party verified or sector-specific decarbonisation targets. Formal quantified targets will be developed once data collection and tracking systems are mature to enable credible target formulation.
D 部分 37–40	氣候相關目標	環境保護 應對氣候變化 指標及目標	本集團尚未設定經第三方驗證或行業特定的任何量化內部減碳目標。待數據收集及追蹤系統成熟後，方會制定正式的量化目標，以實現可靠的目標制定。
Part D 41	Cross-industry Indicators and Industry specific Indicator Applicability	PROTECT OUR ENVIRONMENT Responding to Climate Change Metrics and Targets	We prioiristing enhancing our KPIs performance and have not yet adopted cross-industry nor industry specific indicators.
D 部分 41	跨行業指標及行業特定指標適用性	環境保護 應對氣候變化 指標及目標	我們優先考慮提升我們的關鍵績效指標表現，而尚未採納跨行業指標及行業特定指標。

Seven Elements Investment Holdings Limited
七元投資控股有限公司