



信銘生命科技集團有限公司 Aceso Life Science Group Limited

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

(Stock Code 股份代號: 00474)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

2025/26 環境、社會 及管治報告

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

INTRODUCTION

Aceso Life Science Group Limited (the “**Company**”) and its subsidiaries (collectively the “**Group**”) are principally engaged in property leasing.

The Environmental, Social and Governance Report (the “**ESG Report**”) illustrates the Group's performance and initiatives implemented regarding environmental, social and governance (“**ESG**”) issues and relevant key performance indicators (the “**KPIs**”) for the year ended 31 March 2026 (the “**Reporting Year**”). The ESG Report, which was prepared based on the information available and to the best knowledge of the Company, demonstrates our efforts on sustainability development in both the environmental and social aspects.

The ESG Report primarily focuses on the Group's key business activities in property leasing business in the United Kingdom, which represents the Group's major source of revenue and income.

After the comprehensive completion of the data collection system and the deepening of the Group's ESG work, the Group has identified certain ESG issues relevant to the Group, which have been assessed by considering their materiality and importance to the Group's principal activities and stakeholders as well as the Group. The identified ESG issues and KPIs have been disclosed in the ESG Report.

While striving for performance, the Group pursues business sustainability by being a responsible corporate citizen and is committed to maintaining high standards of business practices in relation to environmental protection, social responsibility and corporate governance.

For details in corporate governance, please refer to the corporate governance report in the Company's 2026 Annual Report.

This report is available in an electronic version which can be viewed on the website of the Company (www.acesogroup.hk) and on the website of HKEx (<http://hkexnews.hk>).

BOARD STATEMENT

The Board of Directors (the “**Board**”) is committed to carrying out its operations in a sustainable manner with the aim of preserving the environment and creating value for the community and stakeholders. Based on this principle, the Board has incorporated the ESG issues into the Group's business strategy. Internal policies and practices cover various areas, including but not limited to, environmental, human resources, service quality and occupational health and safety, and anti-corruption. These policies are formulated to meet the expectations of our stakeholders and regulatory environment. They are regularly reviewed and updated on an ongoing basis to adapt to changes in market development and regulatory requirements.

序言

信銘生命科技集團有限公司(「**本公司**」)及其附屬公司(統稱「**本集團**」)之主要業務為物業出租。

環境、社會及管治報告(「**ESG報告**」)闡述了本集團截至二零二六年三月三十一日止年度(「**報告年度**」)就環境、社會和管治(「**ESG**」)議題以及相關關鍵績效指標(「**關鍵績效指標**」)的表現和實施的舉措。ESG報告乃基於可得資料及據本公司最佳認知而編製，彰顯我們在環境及社會層面致力於可持續發展。

ESG報告重點關注本集團在英國的主要業務活動物業租賃，其為本集團的主要收益及收入來源。

在全面完成數據收集系統及本集團深化ESG工作後，本集團已識別若干與本集團有關的ESG事宜，並透過考慮其對本集團主要業務及持份者以及本集團的重大程度及重要性予以評估。該等已識別的ESG事宜及關鍵績效指標已於ESG報告中披露。

於追求更佳業務表現的同時，本集團履行作為負責任企業公民的義務，從而加強業務的可持續性，並致力在環境保護、社會責任及企業管治方面維持高標準的商業常規。

有關企業管治的詳細資料，請參閱本公司二零二六年報的企業管治報告。

本報告以電子版形式發佈，可在本公司網站(www.acesogroup.hk)及聯交所網站(<http://hkexnews.hk>)上瀏覽。

董事會聲明

董事會(「**董事會**」)致力於以可持續的方式開展業務，以期保護環境及為社區與持份者創造價值。基於此項原則，董事會已將ESG議題融入本集團的業務策略。內部政策及常規涵蓋多個範疇，包括但不限於環境、人力資源、服務質素、職業健康與安全以及反貪污。制定這些政策旨在達致持份者和監管環境的期望。為應對市場發展和監管要求的變化，本集團會定期檢討及持續更新相關政策。

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ESG GOVERNANCE

The Board is ultimately responsible for the effectiveness and impacts of the ESG issues. The Board periodically identifies ESG-related risks and opportunities and customises relevant ESG-related strategies and objectives. Power and authority have been delegated to the business operation teams and other supporting departments to formulate and execute the ESG plan in their respective areas in order to achieve the strategies and objectives set by the Board. The Board also requires the business operation teams to provide updates on ESG-related laws and regulations, the process and difficulties during implementation.

The Board regularly evaluates the ESG-related risks and opportunities, performance, the effectiveness of the policies and procedures through regular meetings with business operation teams and constructs the appropriate enhancement features to improve the overall ESG performance.

OBJECTIVE OF THE REPORT

This ESG Report summarises the ESG approaches, strategies, performances and responses towards the concerns and expectations of the Group's stakeholders.

REPORTING SCOPE AND STANDARDS

The ESG Report has been prepared in accordance with the requirements set out in the Environmental, Social and Governance Reporting Code (the “**ESG Reporting Code**”) under Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange (the “**Listing Rules**”). It mainly covers the social and environmental aspects of the ESG Code during the Reporting Year.

During the Reporting Year, the Company has disposed of Hao Tian International Construction Investment Group Limited (“**HTICI**”), which ceased to be a subsidiary of the Company. Accordingly, the reporting scope of this ESG Report has been updated and HTICI is excluded from the reporting scope for the Reporting Year. Upon disposal of HTICI, the Group no longer operates rental and sales of construction machinery business and financial services during the Reporting Year.

In the preparation of the ESG Report, the Group strictly adhered to the ESG reporting principles of materiality, quantitative and consistency on the relevant measures and performances during the Reporting Year.

ESG治理

董事會就ESG議題之成效和影響負有最終責任。董事會定期識別ESG相關風險和機遇，量身製訂ESG相關策略與目標。本集團賦權業務營運團隊及其他支援部門就彼等的專責範疇製訂和實施ESG規劃，從而實現董事會所設立的策略及目標。董事會亦要求業務營運團隊提供ESG相關法律法規、實施進度及困難的最新資料。

董事會透過與業務營運團隊開展例會來定期評估ESG相關風險和機遇、績效、政策和程序的實效，並構建適當的改進措施以提升整體ESG績效。

報告的目的

本ESG報告概述ESG方針、策略、績效以及回應持份者對本集團的關注及期望。

報告範圍及標準

ESG報告乃遵照聯交所證券上市規則(「**上市規則**」)附錄C2的環境、社會及管治報告守則(「**ESG報告守則**」)所載的規定而編製。其主要涵蓋報告年度內ESG守則的社會及環境層面。

於報告年度內，本公司已出售昊天國際建設投資集團有限公司(「**HTICI**」)，有關公司已不再為本公司的附屬公司。因此，本ESG報告的報告範圍已予更新，並將HTICI排除於報告年度的報告範圍之外。隨著HTICI的出售，本集團於報告年度內已不再經營建築機械租賃及銷售業務，亦不再提供金融服務。

編製ESG報告時，本集團嚴格遵循報告年度內ESG相關措施及績效的重要性、量化及一致性報告原則。

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Reporting principles

Materiality

Stakeholder engagement and materiality assessments were conducted to identify the material ESG issues that are most relevant to our business operations and stakeholders.

Quantitative

KPIs were disclosed in a measurable manner with sufficient description and explanation on those changes.

Consistency

Information presented in this Report is prepared using consistent methodologies throughout the Reporting Year.

COMMUNICATION WITH STAKEHOLDERS

The Group understands that the solid support of its stakeholders is crucial for the Group's long-term development. To improve communications with stakeholders, the Company has taken great efforts to establish effective communication channels. The Company has published the ESG Report on its website for the convenience of all stakeholders. Meanwhile, the Company has also communicated with stakeholders regarding its vision and initiatives on the environmental, social and governance aspect through channels such as meetings, e-mails and service hotlines.

The Group understands the customers' expectations on service responsibility and the regulatory requirements in relation to its existing business operations. Therefore, through understanding employees' concerns on occupational health and safety, training and development, and maintaining communication with relevant stakeholders, the Group has adopted a series of policies and measures in response to the demands of all parties.

報告原則

重要性

開展持份者參與及重要性評估以識別對我們的業務經營及持份者而言息息相關的重大ESG議題。

量化

關鍵績效指標應以可衡量的方式披露，並充分說明及解釋該等變化。

一致性

本報告所呈列的資料乃使用整個報告年度內貫徹一致的方法編製。

與持份者溝通

本集團深明持份者的堅實支持對本集團的長遠發展十分重要。為加強與持份者溝通，本公司十分注重建立有效的溝通渠道。本公司在網站發佈ESG報告以便各界持份者取閱。與此同時，本公司又透過會議、電郵及服務熱線等渠道，與持份者交流本公司的環境、社會及管治方面的願景及舉措。

本集團深明客戶對服務責任的期望以及與其現有業務營運相關的監管要求。因此，通過了解僱員對職業健康安全以及培訓發展的關注重點，並與相關持份者保持溝通，本集團採取一系列政策及措施以回應各方的訴求。

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Stakeholders and engagement methods

持份者及參與方式

Stakeholders 持份者	Interests and concerns 利益及關注事項	Engagement channels 參與渠道
Shareholders and Investors 股東及投資者	- Return on investment and dividends - 投資回報及股息 - Corporate strategy and governance - 公司策略及管治 - Risk mitigation and management - 風險緩減及管理	- Annual General Meeting - 股東週年大會 - Interim and annual reports, corporate websites - 中期及年度報告、公司網站 - Announcements, notices of meetings, circulars - 公告、會議通告、通函
Customers 客戶	- Legal and high-quality services - 合法及優質服務 - Information transparency - 資訊透明 - Business ethics and integrity - 商業道德及操守	- Group websites, annual reports and announcements - 本集團網站、年度報告及公告 - Email and customer service hotline - 電郵及客戶服務熱線 - Meetings - 會議
Employees 僱員	- Compensation and benefits - 薪酬及福利 - Occupational health and safety - 職業安全及健康 - Career development opportunities - 職業發展機會 - Corporate culture and well-being - 企業文化及福利	- In-house training programmes - 內部培訓計劃 - Performance reviews and appraisals - 績效回顧及評核 - Promote career development and enhance competence at all levels - 促進各職級職業發展並提高競爭力
Suppliers 供應商	- Long-term partnership - 長期夥伴關係 - Ethical business practices - 道德商業慣例 - Supplier assessment criteria - 供應商評估標準	- Procurement processes - 採購過程 - Audits and assessments - 審計及評估
Government 政府	- Laws and regulation compliance - 遵守法律及法規	- Review latest laws and regulations and conduct regular evaluations - 審查最新法律與法規及定期進行檢討

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The business of the Group affects different stakeholders, who in turn have different expectations on the Group. The Group will continuously maintain effective communication with stakeholders, collect opinions of stakeholders through different forms more extensively, and make substantive analysis more comprehensively. At the same time, the Group will enhance the reporting principles of materiality, quantification, balance and consistency, in order to define the content of the ESG Report and presentation of the information that is more in line with the expectations of stakeholders.

ESG PERFORMANCE

A Environmental

A1 Emission

The property leasing business segment of the Group did not involve significant discharge of solid waste or sewage, and the type of wastes generated by the Group was mainly non-hazardous domestic garbage. However, the business operation would incur indirect greenhouse gas emission from consumption of electricity while the occasional use of transportation would discharge exhaust gas from fuel combustion. The Group has formulated relevant policies to mitigate the adverse impact to the environment, including the use of lead-free petrol by vehicles for reducing air pollution.

Mitigation against air pollution

The Group has adhered to the policies of the Environmental Protection Department to phase out pre-Euro IV diesel vehicles for continued improvement of emission performance.

本集團的業務對不同持份者構成影響，而持份者對本集團有不同期望。本集團將持續與持份者保持有效溝通，並透過不同形式更廣泛地收集持份者的意見，令重要性分析更完備。同時，本集團將會提升重要性、量化、平衡及一致性的匯報原則，以更符合持份者期望的方式，界定ESG報告內容及資料的呈現方式。

ESG表現

A 環境

A1 排放物

本集團物業租賃業務不涉及大量固體廢物或污水的排放，而本集團產生的廢物類型主要是無害的生活垃圾。然而，業務運作會因電力消耗而間接地導致溫室氣體的排放，及偶爾使用運輸工具會排放燃料燃燒時產生的廢氣。本集團已制訂相關政策，以減輕對環境造成的不利影響，包括車輛使用無鉛汽油來減少空氣污染。

減少空氣污染

本集團一直遵循環境保護署的政策，逐步淘汰歐盟四期標準之前的柴油車輛，以持續改善排放表現。

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During the Reporting Year, the Group's direct air emissions were mainly generated from fuel consumption by vehicles. The approximate emission volumes are listed as follows:

於報告年度內，本集團的直接空氣排放主要來自車輛的燃料耗用，其排放量大致如下：

Air Pollutant	空氣污染物	Annual Emission Volume (kilogram) 年度排放量 (公斤)	
		2026 二零二六年	2025 二零二五年
Nitrogen Oxides (NO _x)	氮氧化物(NO _x)	2.43	448.50
Sulphur Oxides (SO _x)	硫氧化物(SO _x)	0.06	1.30
Particulate Matters (PM)	顆粒物(PM)	0.18	64.60

Control of greenhouse gases (GHG) emission

溫室氣體排放控制

Apart from the abovementioned air pollutants directly released to the environment, the Group was aware of the sources of GHG incurred from electricity consumption by facilities and emission from fuel consumption.

除了上述直接排放到環境的空氣污染物外，本集團了解設施用電和燃料耗用也會產生溫室氣體。

The table below identifies the total GHG emission from the Group during the year and the associated emission intensity was calculated by dividing the total GHG emissions by the total number of employees in the Group.

下表顯示年內本集團所排放的溫室氣體總量，相關排放密度的計算方法是將排放總量除以本集團僱員總人數。

		2026 二零二六年	2025 二零二五年
The calculation scope includes the consumption of petrol and diesel by mobile sources, the consumption of diesel and liquefied petroleum gas by stationary sources, electricity consumption, and acetylene combustion (in tCO ₂ e)	計算範圍包括流動源的汽油及柴油消耗、固定源的柴油及液化石油氣消耗、電力消耗以及乙炔燃燒 (噸二氧化碳當量)	10.07	382.60
Include Scope 1 Direct emission (in tCO ₂ e)	包括 範圍一直接排放 (噸二氧化碳當量)	10.07	235.20
Scope 2 Indirect energy emission (in tCO ₂ e) ^{Note 1}	範圍二能源間接排放 (噸二氧化碳當量) ^{附註1}	—	147.40
Average greenhouse gas emissions per person (in tCO ₂ e) ^{Note 2}	人均溫室氣體排放量 (噸二氧化碳當量) ^{附註2}	0.13	2.80

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Note 1: Following the disposal of HTICI, which contributed to the Group's electricity consumption data in previous years, no reportable electricity consumption was identified within the updated reporting boundary during the Reporting Year.

Note 2: The greenhouse gas emissions intensity was calculated by dividing the Group's total greenhouse gas emission by the Group's average number of employees during the Reporting Year.

Control of solid wastes

Under normal operation, the waste generated from the Group's offices was mainly non-hazardous domestic waste. During the Reporting Year, the hazardous waste generated by the Group mainly consisted of various electronic equipment from office operations. The Group arranged such waste to be collected and handled through appropriate recycling or disposal channels, where applicable.

The Group has also set up collection facilities or arrangements for the classification of various wastes for subsequent recycling, where practicable. This approach supports the reduction of waste disposal and promotes the efficient use of resources.

附註1：由於已出售HTICI，有關公司曾計入本集團過往年度的用電量數據，因此在報告年度內，於更新後的報告範圍內未發現任何須予呈報的用電量。

附註2：溫室氣體排放密度的計算方法是將本集團溫室氣體排放總量除以報告年度內本集團的僱員平均人數。

固體廢物控制

在正常運作下，本集團辦公室產生的廢物主要為無害生活廢物。於報告年度內，本集團產生的有害廢棄物主要為辦公室運作所產生的各類電子設備。本集團已安排透過適當的回收或處置渠道，在適用情況下收集及處理有關廢物。

本集團亦已在可行情況下設有收集設施，對各種廢物進行分類，以便日後進行循環再造。這種做法可支援減少廢物排放，並促進資源的有效利用。

		2026 二零二六年	2025 二零二五年
Hazardous waste produced (in tonne) ^{Note 3}	產生的有害廢棄物(噸) ^{附註3}	0.01	0.4
Average hazardous waste emissions per person (kg/person) ^{Note 4}	人均有害廢棄物排放量(公斤/人) ^{附註4}	0.13	3.07
Non-hazardous waste produced (in tonne)	產生的無害廢棄物(噸)	0.06	0.7
Average non-hazardous waste emissions per person (kg/person) ^{Note 5}	人均無害廢棄物排放量(公斤/人) ^{附註5}	0.73	5.15

Note 3: Hazardous wastes mainly consisted of various electronic equipment generated from office operations.

Note 4: The intensity was calculated by dividing the total amount of hazardous waste generated by the average number of employees of the Group during the year.

Note 5: The intensity was calculated by dividing the total amount of non-hazardous waste generated by the average number of employees of the Group during the year.

附註3：有害廢棄物主要由辦公室運作所產生的各類電子設備組成。

附註4：密度的計算方法是將已產生的有害廢棄物的總量除以年內本集團的僱員平均人數。

附註5：密度的計算方法是將已產生的無害廢棄物的總量除以年內本集團的僱員平均人數。

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Reduction target

To contribute to the global efforts of emissions reduction, the Group formulated a series of environmental targets aimed at reducing its operational impact on the environment. The Group took into consideration the industry's best practices and analysed its previous quantitative environmental data disclosed in past ESG reports to develop a set of appropriate environmental targets.

減排目標

為全球減排工作作出貢獻，本集團制定一系列環境目標，旨在減少其營運對環境的影響。本集團於制定一系列適當的環境目標時，考慮到行業的最佳做法，並分析其過往ESG報告中披露的環境量化數據。

Issue 議題	Target 目標
GHG Emissions 溫室氣體排放量	By 2030, GHG emissions (Scope 1 and 2) intensity, measured by tCO ₂ e per employee, will be reduced by 2%, compared with the 2026 baseline. 與二零二六年的基準相比，到二零三零年，溫室氣體排放量（範圍一及二）密度（以噸二氧化碳當量／僱員計算）將減少2%。
Waste 廢棄物	By 2030, waste produced intensity per employee will be reduced by 2%, compared with the 2026 baseline. 與二零二六年的基準相比，到二零三零年，每名僱員的廢棄物密度將減少2%。

Control of wastewater discharge

During the Group's office operation, the main discharge was domestic sewage. There was no industry effluent and relevant discharge was processed in accordance with local regulations by the qualified agency.

During the Reporting Year, the Group did not identify any legal non-compliance or complaints regarding emissions and other environmental issues.

廢水排放控制

於本集團的辦公室運作期間，主要排放生活污水。本集團並無工業廢水，相關排放由合資格機構按照當地規定進行處理。

於報告年度內，本集團並無發現任何關於排放和其他環境問題的違法個案或投訴。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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A2 Use of Resources

The Group is aware of its responsibilities and commitments to the environmentally sustainable development of its on-going operations. The Group supports the concept of "Green Environment" and complies with the requirements of the laws of the Hong Kong Special Administrative Region ("HKSAR") and specific guides in the industry. The Group is committed to the social responsibility of protecting the environment as a responsible corporation. The Group has implemented policies and taken measures to ensure that the business operations are energy-, water- and resource-efficient.

The Group has not been subject to any reported violations in relation to its emissions and waste discharges or other environmental issues during the Reporting Year. The Group did not identify any material non-compliance with environmental laws and regulations during the Reporting Year.

The Group consumed mainly three types of resources, namely electricity, fuels for transportation, and water. According to the characteristics of the industries involved, the Group has formulated relevant environmental policies to achieve rational use and utilisation of resources.

The Group promotes the use of office appliances with high energy-efficiency labels or equivalent energy-saving features where practicable. For office operation, the Group endeavoured to adopt natural ventilation and reduce the use of air conditioning for reducing consumption of electricity. Also, employees were requested to set their computers to energy-saving mode or sleeping mode when idle. For other unused office equipment and appliances when they were not in use, employees were reminded to switch them off.

A2 資源使用

本集團意識到其對持續經營的環境可持續發展的責任和承擔。本集團支持「環境綠化」理念，恪守香港特別行政區（「香港特別行政區」）法例規定及行業特別指引。作為一家負責任的企業，本集團肩負致力保護環境的社會責任。本集團執行政策及採取措施確保業務營運可節約能源、用水及資源。

在報告年度，本集團並無涉及任何已呈報有關廢氣及廢物排放或其他環境事宜的違規行為。在報告年度，本集團並無發現任何重大違反環境法律及法規的情況。

本集團主要耗用三類資源，即電力、運輸燃料和水。根據所涉及行業的特點，本集團制定了相關的環境政策，以實現資源的合理和有效使用。

本集團在可行情況下，鼓勵使用貼有高效能標籤或具備同等節能功能的辦公設備。在辦公室運作方面，本集團努力採用自然通風，減少使用空調，以減少耗電。此外，要求僱員將閒置的電腦設定為節能或睡眠模式。對其他辦公設備和電器，於不需使用時，我們亦提醒僱員關機。

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During the Reporting Year, total consumption of key resources by all operating sites of the Group is listed as follows:

在報告年度，本集團所有營運地點的主要資源耗用總量載列如下：

Type of Resources 資源類型		Annual Consumption 年度耗用量		Intensity (Per Person) ^{Note 6} 密度(人均) ^{附註6}	
		2026 二零二六年	2025 二零二五年	2026 二零二六年	2025 二零二五年
Electricity ^{Note 7} 電力 ^{附註7}	(KWh) (千瓦時)	—	233,955	—	1,708
Diesel ^{Note 7} 柴油 ^{附註7}	(litre) (升)	—	67,842	—	495
Petrol 汽油	(litre) (升)	4,267	14,429	57	105
Water ^{Note 7} 水 ^{附註7}	(cubic meter) (立方米)	—	529	—	4

Note 6: The intensity of consumption was calculated by dividing the total amount of a particular resource's consumption with the average number of employees of the Group during the Reporting Year.

附註6：耗用密度計算方法是將指定資源耗用總量，除以報告年度內本集團的僱員平均人數。

Note 7: Following the disposal of HTICI, which contributed to the Group's electricity, diesel, and water consumption data in previous years, no reportable electricity, diesel, and water consumption was identified within the updated reporting boundary during the Reporting Year.

附註7：由於已出售HTICI，有關公司曾計入本集團過往年度的電力、柴油及用水消耗數據，因此在報告年度內，於更新後的報告範圍內未發現任何須予呈報的電力、柴油及用水消耗量。

Energy conservation measures

The Group aims to reduce energy consumption intensity by 2% by 2030 as compared with the 2026 baseline and has adopted several measures and practices to achieve it. Within the Group's Hong Kong and China offices, energy-saving LED lights have been adopted in the office and shop areas; air-conditioning has also been set at an appropriate temperature level to reduce unnecessary energy consumption. Moreover, it was the Group's procurement policy to buy office appliances with high energy efficiency, e.g. through energy label selection. In addition to facility controls, green messages or slogans were disseminated in obvious locations within office area to remind employees on energy conservation.

節約能源措施

與二零二六年的基準相比，本集團目標在二零三零年前減少2%能源消耗密度，並已採取若干措施及做法以實現這一目標。在本集團香港及中國辦事處內，辦公室及店舖區域都採用LED節能燈；空調也設置在適當的溫度水平，以減少不必要的能源消耗。此外，本集團的採購政策是透過選擇能源標籤，購買高能效的辦公室電器。除了設施控制外，在辦公室內的顯眼位置宣傳綠色資訊或標語，提醒僱員節約能源。

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Water conservation measures

The Group aims to reduce water consumption intensity by 2% by 2030 as compared with the 2026 baseline and has adopted various water-saving plans. Amongst the Group's operations, water was mainly consumed in the office areas. To avoid unnecessary water wastage, the Group often advised employees to report promptly any faulty water devices. Further, green messages or slogans were posted in prominent locations within office area to remind employees on saving water.

Material conservation measures

Amongst office operation of various business segments, the Group encouraged employees to reuse single-sided printed paper for printing on the other side, thereby enhancing paper utilisation. In addition, for certain processes, the Group adopted electronic systems to avoid unnecessary printout with the aim to minimise the use of paper.

Hong Kong offices of the Group have set up recycling containers to collect waste papers, aluminium cans and plastic wastes which were then delivered to appropriate parties for recycling arrangements. Furthermore, disposed electronic devices such as computers were also collected by relevant building management offices and conveyed to qualified agencies for subsequent recycling. This approach enhanced effectiveness in use of resources in the long term.

In the Group's property leasing business, no packaging materials were required in the delivery of products and services.

節約用水措施

與二零二六年的基準相比，本集團目標在二零三零年前減少2%水資源消耗密度，並已採取各種節約用水計劃。在本集團的營運中，辦公室是用水的主要區域。為了避免不必要的耗水，本集團經常建議僱員及時報告任何不正常運作的用水裝置。此外，在辦公室內顯眼位置張貼綠色資訊或標語，提醒僱員節約用水。

節約物料措施

在各業務範疇中的辦公室運作中，本集團鼓勵僱員重複使用單面打印紙繼續進行打印，從而提高紙張的使用率。此外，於合適的流程，本集團採用電子系統，避免不必要的打印，以盡量減少紙張的使用。

本集團的香港辦事處已設置回收容器收集廢紙、鋁罐和塑膠廢物，然後轉交適當單位安排回收。此外，棄置的電子設備，如電腦也由相關大廈管理處收集及交由合資格的機構進行回收。長遠而言，這種措施提高了資源的有效使用。

對於本集團的物業租賃業務，產品和服務交付都不需要包裝材料。

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A3 Environment and Natural Resources

Amongst the Group's operations, there is no substantial discharge of waste water. The key environmental impacts were mainly related to consumption of fuel, electricity and water as well as emission of gases. For mitigation of the associated adverse impacts, the Group was striving to enhance the utilisation in the use of resources, through strengthening electronic operation and file management, and raising environmental awareness of employees.

The Group monitors relevant environmental laws, regulations and market practices applicable to its existing business operations. For office operations, the Group endeavours to enhance resource efficiency, reduce unnecessary printing and promote electronic communications and document management.

For the other office operations within the Group, we endeavoured to prioritise products and services from local suppliers to reduce GHG emissions associated with overseas procurements. Similarly, to minimise GHG emissions from transportation, video or phone conference or other electronic communication tools would be utilised, whenever appropriate, to avoid in-person meeting by travelling.

Part D Climate Change

Climate change has become an increasingly important sustainability issue for businesses. The Group recognises that climate-related risks and opportunities may adversely affect its operations, financial performance and long-term business resilience.

The Group incorporates climate-related considerations into its ESG management, where appropriate. The Board maintains oversight of ESG matters, while the management monitors relevant operational, regulatory and market developments and implements appropriate measures to manage potential climate-related impacts.

During the Reporting Year, the Group conducted a climate-related assessment by reviewing potential climate-related risks and opportunities relevant to its business nature and operating locations. Based on the assessment results, the Group considered that the identified climate-related risks and opportunities were not material to the Group during the Reporting Year. Nevertheless, the Group will continue to monitor climate-related developments, including regulatory updates, market expectations and operational impacts, and will take appropriate actions where necessary.

A3 環境及天然資源

在本集團的營運中，並無排放大量廢水。重要的環境影響主要與燃料、電力和水的耗用以及氣體的排放有關。為減輕相關不利影響，本集團正致力提高資源利用率，加強電子運作及檔案管理，以及提高僱員的環保意識。

本集團密切關注適用於其現有業務營運的相關環境法律、法規及市場慣例。在辦公室運作方面，本集團致力於提高資源利用效率、減少不必要的列印，並推廣電子通訊及文件管理。

對於本集團內的其他辦公室運作，我們致力優先考慮當地供應商的產品和服務，以減少海外採購所導致的溫室氣體排放。同樣地，為了減少因使用運輸所導致的溫室氣體排放，在適當的情況下，將會採用視像、電話會議或其他電子通信工具，避免需要出差的面對面會議。

D部分 氣候變化

氣候變化已成為企業日益重要的可持續發展議題。本集團意識到，與氣候相關的風險與機遇可能會對其運作、財務表現及長期的業務韌性造成不利影響。

本集團在適當情況下，將氣候相關考量納入其ESG管理之中。董事會負責監督ESG相關事宜，而管理層則密切關注相關的營運、監管及市場發展，並採取適當措施以應對潛在的氣候相關影響。

於報告年度內，本集團透過檢視與其業務性質及營運地點相關的潛在氣候相關風險與機遇，進行一項氣候相關評估。根據評估結果，本集團認為於報告年度內所識別的氣候相關風險與機遇，對本集團而言並不具重大性。儘管如此，本集團將持續密切關注氣候相關發展，包括監管政策更新、市場預期及營運影響，並將在必要時採取適當行動。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Potential Climate-related Risks and Opportunities and Qualitative Financial Impacts

潛在的氣候相關風險與機遇以及定性財務影響

Climate-related Risks **氣候相關風險**

Potential Qualitative Financial Impact **潛在定性財務影響**

Physical Risks **物理風險**

Extreme weather events, such as typhoons, rainstorms and flooding

極端天氣事件，例如颱風、暴雨及洪水

May lead to temporary disruption to office operations, staff commuting difficulties, damage to leased properties or office facilities, and additional repair, maintenance or insurance-related costs.

可能導致辦公室運作暫時中斷、員工通勤困難、租賃物業或辦公室設施受損，以及產生額外的維修、保養或保險相關成本。

Rising average temperature

平均氣溫上升

May increase the demand for air-conditioning and electricity consumption in offices and leased properties, leading to higher operating costs.

可能增加辦公室及租賃物業的空調需求和用電量，進而導致營運成本上升。

Rising sea level

海平面上升

May affect the long-term resilience and value of properties located in coastal or low-lying areas, potentially resulting in higher insurance, repair or adaptation costs.

可能影響位於沿海或低窪地區的物業的長期韌性與價值，進而可能導致保險、維修或適應成本增加。

Transition Risks **轉型風險**

Policy and legal risk *政策與法律風險*

– Tightening climate disclosure and compliance requirements

– 加強氣候披露與合規要求

May increase compliance workload and professional costs associated with ESG reporting, climate-related data collection, internal control enhancement and external advisory support.

可能增加與ESG報告、氣候相關數據蒐集、內部控制強化及外部諮詢支援相關的合規工作量與專業成本。

Technology risk *技術風險*

– Low-carbon technology transition

– 低碳技術轉型

May require additional investment in energy-efficient equipment, digital systems or other low-carbon technologies to improve operational efficiency and respond to market expectations.

可能需要對節能設備、數位系統或其他低碳技術進行額外投資，以提升營運效率並回應市場預期。

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Climate-related Risks 氣候相關風險	Potential Qualitative Financial Impact 潛在定性財務影響
<i>Market risk</i> 市場風險 – Market and customer preference changes – 市場與客戶偏好變化 <i>Reputational risk</i> 聲譽風險 – Stakeholder climate expectations – 持份者對氣候的期望	May affect the demand for certain products and services if investors and customers increasingly prefer sustainable or low-carbon products and business partners. 倘投資者與客戶日益傾向選擇可持續發展或低碳的產品及商業夥伴，可能影響若干產品及服務的需求。 Insufficient climate-related disclosure or climate actions may affect stakeholder perception and the Group's reputation, which may indirectly affect investor confidence and business relationships. 倘與氣候相關披露或氣候行動不足，可能影響持份者的看法及本集團的聲譽，進而間接影響投資者的信心及商業關係。
Climate-related Opportunities 氣候相關機遇	Potential Qualitative Financial Impact 潛在定性財務影響
Energy-efficient operations 節能營運 Adopting green energy 採用綠色能源	May reduce electricity and other utility costs through energy-saving measures, enhanced office management and more efficient use of resources. 透過節能措施、強化辦公室管理及更有效率地運用資源，或可降低電費及其他公用事業成本。 May reduce greenhouse gas emissions and support the Group's environmental performance if renewable energy or green electricity options become commercially feasible. 倘可再生能源或綠色電力方案在商業上可行，則可能減少溫室氣體排放，並支持本集團的環保表現。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Risk Management and Response Measures

The Group identifies, assesses and manages climate-related risks through its ESG risk review process, taking into account its business nature, operating locations, regulatory requirements, stakeholder expectations and potential impacts on its operations and financial performance.

Although the above climate-related risks and opportunities were not considered material during the Reporting Year, the Group has adopted and will continue to maintain appropriate measures to manage potential climate-related impacts.

For physical risks, the Group monitors extreme weather conditions and follows relevant government announcements and safety guidelines. Where severe weather conditions occur, the Group implements appropriate work arrangements to safeguard employees' safety and reduce disruption to business operations. The Group also maintains communication with employees and relevant parties to support timely responses to emergency situations.

For transition risks, the Group keeps abreast of changes in applicable laws, regulations and listing requirements relating to ESG and climate-related disclosures. The Group will enhance its climate-related data collection and internal reporting process where appropriate, so as to support compliance with regulatory requirements and stakeholder expectations.

For operational management, the Group continues to promote energy and resource conservation in its offices. Measures include encouraging employees to switch off idle lighting and office equipment, using energy-efficient office appliances where practicable, reducing unnecessary printing, promoting electronic communication and document management, and using video or telephone conferences where appropriate to reduce business travel. These measures help reducing greenhouse gas emissions arising from electricity consumption and transportation.

風險管理與應對措施

本集團透過其ESG風險審查流程，針對氣候相關風險進行識別、評估及管理，並在過程中綜合考量其業務性質、營運地點、監管要求、持份者期望，以及對營運及財務表現的潛在影響。

儘管上述與氣候相關的風險及機遇在報告年度內未被視為重大，本集團已採取並將繼續維持適當措施，以管理潛在的氣候相關影響。

針對物理風險，本集團密切監測極端天氣狀況，並遵循相關政府公告及安全指引。一旦發生惡劣天氣，本集團將實施適當的工作安排，以保障僱員安全並減少對業務營運的干擾。本集團亦與僱員及相關方保持溝通，以便及時應對緊急情況。

針對轉型風險，本集團持續密切關注與ESG及氣候相關披露有關的適用法律、法規及上市要求的變動。本集團將在適當情況下加強其氣候相關數據的蒐集及內部報告流程，以確保符合監管要求及滿足持份者的期望。

在營運管理方面，本集團持續推動各辦公室的節能與資源節約措施。相關措施包括鼓勵僱員關閉閒置的照明及辦公設備、在可行情況下使用節能辦公設備、減少不必要的列印、推廣電子通訊與文件管理，以及在適當情況下採用視像或電話會議以減少商務差旅。該等措施有助於減少因用電及交通所產生的溫室氣體排放。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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For climate-related opportunities, the Group will consider adopting energy-efficient equipment and green energy solutions when commercially feasible, with a view to improving operational efficiency and supporting its long-term sustainability performance.

During the Reporting Year, the Group conducted a climate-related assessment and considered that the identified climate-related risks and opportunities were not material to the Group. On this basis, certain climate-related disclosures, including quantitative scenario analysis, climate resilience assessment, transition plan, internal carbon pricing and climate-linked remuneration, were not considered applicable to the Group at the current stage. The Group will review the applicability of these disclosures from time to time, taking into account changes in regulatory requirements, business operations and stakeholder expectations.

在氣候相關機遇方面，本集團將在商業上可行時，考慮採用節能設備及綠色能源解決方案，以提升營運效率，並支持其長期的可持續發展表現。

於報告年度內，本集團進行氣候相關評估，並認為所識別的氣候相關風險及機遇對本集團而言並不重大。於此基準上，若干氣候相關披露（包括定量情境分析、氣候韌性評估、轉型計劃、內部碳定價及與氣候掛鈎的薪酬）被視為現階段不適用於本集團。本集團將不時檢討該等披露的適用性，並會考慮監管要求、業務營運及持份者期望的變化。

B Social

B1 Employment

The Group strictly abided by the local regulations of the regions where the Group operated for developing its employment policies. Staff handbooks or equivalent have been provided for access by employees on the relevant policies.

The Group is committed to achieving equality at all levels of employment and providing employees with the most appropriate remuneration and benefits. The Group emphasises equal opportunities for all employees in respect of hiring, salaries, training and development, promotion and other aspects of employment. Also, it is committed to providing a work environment free from any form of discrimination due to difference in ethnicity, gender, religion, age, disability or sexual orientation.

Regarding working hours, the Group ensures that the engagement of its employees would not exceed the limit stipulated by applicable laws and regulations, and they would be entitled to statutory holidays and leaves.

B 社會

B1 僱傭

本集團嚴格遵守本集團經營業務地區所制定的當地法規，以制定其僱傭政策，並已提供僱員手冊或相關文件，供僱員查閱相關政策。

本集團承諾在各級受僱階層中實現平等，為僱員提供最恰當的報酬和福利。本集團強調所有僱員在招聘、薪酬、培訓和發展、晉升和其他僱傭相關方面的平等機會。此外，我們承諾提供一個免受任何形式歧視的工作環境，不會因種族、性別、宗教、年齡、殘疾或性取向等差異而造成歧視。

在工作時間方面，本集團確保其僱員的聘用不超過適用法律和法規所定的限額，且彼等有權享有法定的假日和休假。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Recruitment and promotion

The Group has formulated its recruitment procedures and practices. Whenever there were recruitment needs, the Group would determine the job requirements specific to the relevant functions and ranks. Recruitment was simply based on job requirements and would not be affected by other attributes, to prevent any occurrence of discrimination.

As an employer committed to equal opportunity, the Group embraced a wide diversity of employment culture in terms of gender, age, skill set, educational background, industry experience and other qualifications. The Group provided clear promotion criteria for employees and conducted performance appraisal on a regular basis for identifying the appropriate talents with adequate promotion opportunities.

Compensation and benefits

The Group's employees were entitled to salaries in compliance with applicable laws and regulations related to minimum wage, overtime compensation and other mandatory benefits. Moreover, the salaries were paid in a timely manner in accordance with the applicable laws and regulations.

The Group provided employees with remuneration packages structured with reference to market practices and individual employee's experience, skills and performance. Such remuneration packages were reviewed annually, and the Group has set a clear salary scale to identify the salary ranges for each rank of employees. Promotion opportunities and salary adjustments were benchmarked against performance of individual employee.

In addition to legal benefits such as annual leave and maternity leave, the Group's employees in Hong Kong were also entitled to fringe benefits including five-day work week, marriage leave, compassionate leave, flexible leave arrangement, travel insurance, medical and dental insurance schemes. In the event of any unfortunate work injury, the Group would provide fair and reasonable compensation for employees and their families. The Group has also adopted a share option scheme, of which the participants included directors, senior management and other employees of the Group.

招聘和晉升

本集團制定了其招聘程序和措施。每當有招聘需要時，本集團將確定有關職能和職級的具體工作要求。招聘只會根據工作要求進行，不會受到其他屬性的影響，以防止歧視的發生。

作為支持平等機會的僱主，本集團包容廣泛的受僱文化，覆蓋不同性別、年齡、技能、教育背景、行業經驗及其他資歷等。本集團為僱員提供明確的晉升準則，並定期進行表現評估，以識別合適人才並提供足夠的晉升機會。

薪酬和福利

本集團僱員可依據適用的法律和法規享有最低工資、加班補償和其他強制性福利。此外，工資亦按照適用法律和法規及時支付。

本集團向僱員提供的薪酬待遇，乃參考市場慣例和個別僱員的經驗、技能和表現而制定。這些薪酬待遇每年審查一次，而本集團已制定明確的薪酬範圍，確定每個職級僱員的薪酬範圍。晉升機會和薪金調整以個別僱員表現為基準。

除年假和產假等法定福利外，本集團位於香港的僱員也有權享有額外福利，包括每週工作五天、婚假、喪假、彈性休假、旅遊保險、醫療和牙科保險等。若遇到任何不幸的工傷，本集團將提供公平和合理的補償給僱員和其家庭。本集團也採用了股票期權計劃，參與者包括本集團的董事、高級管理層和其他僱員。

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In compliance with the applicable employment laws and regulations, the Group's employees in China were entitled to national statutory social insurances, including retirement insurance, medical insurance, work-related injury insurance, maternity insurance and unemployment insurance. In addition, employees were entitled to statutory holidays such as paid annual leave and maternity leave.

Apart from the legal benefits, the Group would organise social welfare activities during traditional festivals and on special occasions, with the aim to cultivate a positive working atmosphere and to build a cohesive team.

During the Reporting Year, the Group did not identify any legal violation or complaints regarding discrimination or other employment issues.

As at 31 March 2026, the total number of employees amongst the business locations was 28. All were full-time employees and the population was classified in the diagrams below:

根據適用的僱傭法律和法規，本集團位於中國的僱員有權享有國家法定的社會保險，包括退休保險、醫療保險、工傷保險、生育保險和失業保險。此外，僱員有權享有法定假日，如有薪年假和產假。

除了法定福利外，於傳統節日和特別日子，本集團會組織社交福利活動，希望營造一個正面的工作氛圍，及建立一個有凝聚力的團隊。

於報告年度，本集團並無發現任何關於歧視或其他僱傭問題的違法個案或投訴。

於二零二六年三月三十一日，本集團於各業務地點的僱員總數為28人。彼等均為全職僱員，其分佈於下圖分類顯示：

Total number of employees at the end of the Reporting Year by gender	於報告年度末按性別劃分的僱員總數
--	------------------

Male	男性	18
Female	女性	10

Total number of employees at the end of the Reporting Year by employment type	於報告年度末按僱傭類型劃分的僱員總數
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Full time	全職	28
Contract	合約	0

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Total number of employees at the end of the Reporting Year by age group 於報告年度末按年齡組別劃分的僱員總數

18–24	18–24歲	–
25–34	25–34歲	3
35–44	35–44歲	10
45–54	45–54歲	7
55–64	55–64歲	5
65 or above	65歲或以上	3

Total number of employees at the end of the Reporting Year by geographical region 於報告年度末按地區劃分的僱員總數

Hong Kong	香港	18
Chinese Mainland	中國內地	10

We implement the resignation procedure strictly in accordance with the labour contract and the applicable laws and regulations. During the Reporting Year, the turnover rate of the Group's employees was as follows:

我們嚴格按照勞工合約以及適當法律及法規執行離職程序。於報告年度，本集團僱員的離職率如下：

Employee turnover rate by gender 按性別劃分的僱員流失比率

Male	男性	17.6%
Female	女性	18.2%

Employee turnover rate by age group 按年齡組別劃分的僱員流失比率

18–24	18–24歲	0%
25–34	25–34歲	0%
35–44	35–44歲	21.2%
45–54	45–54歲	13.3%
55–64	55–64歲	40.0%
65 or above	65歲或以上	0%

Employee turnover rate by geographical region 按地區劃分的僱員流失比率

Hong Kong	香港	28.6%
Chinese Mainland	中國內地	0%

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B2 Health and Safety

The Group was committed to the provision of a safe and healthy working environment for employees. This included the establishment of a comfortable workplace with adequate lighting and good air quality, as well as pest control at regular intervals. The Group has implemented policies on prohibition of any hazardous activities including smoking and liquor in the workplace. Whenever necessary, we may engage third-party organisation to review occupational health and safety performance within the Group's operations.

In preparing for emergency, the fire escape routes were posted on the Group's offices and employees were arranged to participate in fire drills organised by the office building's property management company. All these practices raised employee awareness on the way of evacuation in the event of fire. The Group abided by the relevant regulations for assurance of fire safety, and installed essential fire equipment such as fire hydrants, fire extinguishers, etc. Also, the Group has developed clear guidelines to ensure safe work arrangements in the event of typhoons and rainstorm weather warnings. Moreover, the Group's offices were equipped with first-aid kits so that employees could receive immediate treatment for minor injuries.

For office-based operations, the Group maintained workplace safety measures, including fire safety arrangements, first-aid support and safe work arrangements during typhoons and rainstorm warnings. Employees were reminded to observe relevant health and safety guidelines in the workplace.

During the Reporting Year, the Group did not identify any violation of occupational health and safety regulations in the regions of business operation. In the same period, there were no work-related fatalities and the number of work days lost due to work-related injuries was identified as follows:

	2026 二零二六年	2025 二零二五年	2024 二零二四年
Number of work-related fatalities 與工作有關的死亡人數	0	0	0
Rate of work-related fatalities 與工作有關的死亡比率	0	0	0
Lost days due to work injury 因工傷而損失的天數	0	0	0

B2 健康與安全

本集團承諾為僱員提供安全及健康的工作環境，包括建立一個舒適的工作場所，擁有充足的照明和良好的空氣質素，並且定期進行蟲害控制。本集團已實施政策以禁止任何危害活動，包括在工作場所吸煙和飲酒。必要時，我們可能會聘請第三方機構審查本集團營運中的職業健康和安全管理表現。

為做好應急準備，本集團已於辦公室張貼火警逃生路線圖和安排僱員參加辦公樓物業管理公司所組織的消防演習。這些措施都是為了提高僱員在發生火災時疏散方式的意識。本集團遵守關於確保消防安全的規定，安裝消防栓、滅火器等必需的消防設備。此外，本集團還制定了明確的指引，以確保在出現颱風及暴雨天氣警告時的安全工作安排。此外，本集團的辦公室還配備了急救箱，以便僱員能夠立即接受輕微受傷的治療。

就辦公室運作而言，本集團持續實施工作場所安全措施，包括消防安全安排、急救支援，以及在颱風及暴雨警告期間的安全工作安排。本集團亦提醒僱員在工作場所遵守相關健康與安全指引。

於報告年度，本集團並無發現任何違反業務經營地區相關職業健康和安法例的個案。在同一期間，並無發現與工作有關的死亡個案，因工傷而損失的工作日數確定如下：

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B3 Development and Training

The Group believes that employees can grow with the Group by realising their own values on the basis of their personal interests and expertise.

Generally, the Group provided in-service training for new employees, including on-board orientation, the Group's main business and organisational structure, corporate culture, etc. Also, the Group was committed to providing on-the-job education and training, especially those related to products and/or services being delivered, which equipped them with the required job knowledge and necessary skills to exercise their duties. Senior management officers of the Group, including our Directors and company secretary, were required to fulfil the continuous professional development programme under relevant professional rules and the Group subsidised them to attend the external professional development activities.

The Group has identified various training opportunities to support different needs of various positions and departments, such as for the following aspects of various operations:

- (a) Human resources
- (b) Finance
- (c) Contract drafting
- (d) Customer communication and relationship management

The Group provides training relevant to its existing business operations, including compliance requirements for customer communication, internal control, anti-corruption, information security and other job-related knowledge, where appropriate.

Apart from the above mentioned operational training, the Group also provided training related to safe operation and fire safety, which aligned with the Group's commitment of upholding workplace safety. Furthermore, the Group was aware of the importance of integrity to the continued success of the business; consequently, anti-corruption training or equivalent was provided to employees for raising their awareness on this aspect.

B3 發展及培訓

本集團相信，僱員可基於個人興趣和專長實現自己的價值，與本集團一起成長。

一般而言，本集團為新僱員提供入職培訓，這涵蓋迎新簡介、本集團主要業務和組織架構、企業文化等。此外，本集團承諾提供在職教育和培訓，尤其是該等與產品及／或服務相關的培訓，以便彼等擁有工作所需的知識和必要技能。對於本集團高級管理人員，包括董事及公司秘書，彼等需按照專業規則參與相關的持續專業發展課程，本集團資助彼等參與外部專業發展活動。

本集團已識別各類培訓機會，以支援不同職位和部門的不同需要，譬如涵蓋下列營運層面：

- (a) 人力資源
- (b) 財務
- (c) 草擬合同
- (d) 客戶溝通及關係管理

本集團提供與其現有業務營運相關的培訓，內容涵蓋客戶溝通的合規要求、內部控制、反貪污、資料安全，以及其他適當的職務相關知識。

除了上述操作培訓外，本集團亦提供與安全運作及消防安全有關的培訓，與本集團維護工作場所安全的承諾一致。此外，本集團意識到誠信對業務持續成功的重要性，因此向僱員提供了反貪污或類似培訓，藉此提高彼等對這方面的意識。

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In response to identifying appropriate training needs, regular performance appraisals would be arranged for employees. The information collected from the appraisal would provide the grounds for development of appropriate training programmes to relevant employees.

For supporting business expansion of the Group, training would be given to the employees who had potential for promotion to a higher position. Relevant training would equip the staff with the required skills and knowledge to enhance their capabilities for meeting the requirements of the promoted positions.

為了確認恰當的培訓需求，本集團會安排定期對僱員進行表現評估。從評估中收集的資料，將提供依據以制定相關僱員的合適培訓方案。

為了支援本集團的業務拓展，將對該等有晉升潛力的僱員進行培訓。有關培訓使工作人員具備必要的技能和知識，藉此提升彼等的能力，以滿足晉升職位的要求。

Proportion of employees trained during the year 年內受訓僱員的比例

7.1%

Number of training hours completed during the year per employee 年內每位僱員完成的培訓時數

1.5 hours
1.5小時

Percentage of employees trained, and annual average training hours completed per employee

受訓僱員百分比以及每名僱員年度完成的平均受訓時數

		Annual percentage of employees trained 年度受訓 僱員百分比	Annual average training hours completed per employee 每名僱員年度 完成的平均 受訓時數
By gender	按性別		
Male	男性	11.1%	1.5
Female	女性	0%	0
By employee category	按僱員類別		
Senior management	高級管理層	12.5%	1.5
Middle management	中級管理層	0%	0
Supervisor	主管	0%	0
General staff	一般員工	9.1%	1.5

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B4 Labour Standards

The Group prioritises the basic rights and interests of its employees, and we strictly comply with all applicable local laws and regulations against child labour and forced labour.

Prohibition of child labour

During the recruitment process, identification documents of applicants were strictly reviewed by the Group to verify that the submitted information was true and accurate for preventing employment of applicants under the legal working age.

Prohibition of forced labour

The policies of the Group prohibited all forms of forced labour, including: deposit upon recruitment, withholding of identity documents or wages, involuntary overtime work, bonded and prison labour. All employees may resign upon reasonable notice.

During the Reporting Year, the Group did not identify any case of child labour employment or legal violation of related to forced labour.

B5 Supply Chain Management

For ensuring quality products and services to the customers, the Group has established comprehensive system for evaluation and selection of suppliers. Moreover, the Group aimed to generate a positive impact of sustainability into its supply chain, and may consider suppliers' performance in fulfilling social responsibilities and commitment to environmental protection whenever appropriate.

B4 勞工準則

本集團將僱員的基本權益作首要考慮，我們嚴格遵守所有適用的當地法律和法規，禁止童工和強制勞工。

禁止童工

在招聘過程中，本集團嚴格審查申請人的身份證明文件，以驗證所提交的資料真實和準確，防止申請人在低於法定工作年齡下受僱。

禁止強制勞工

本集團的政策禁止一切形式的強制勞工，包括：招聘押金、扣留身份證件或工資、非自願加班工作、債役及監獄工。所有僱員都可於合理通知期後離職。

在報告年度，本集團並無發現任何受僱童工或與強制勞工有關的違法個案。

B5 供應鏈管理

為確保向客戶提供優質的產品和服務，本集團建立了全面的供應商評估和選擇制度。此外，本集團致力對其供應鏈發揮正面的可持續影響，並在合適的情況下，考慮評估其供應商在履行社會責任及環保承諾方面的表現。

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For managing key suppliers, the Group conducted stringent background investigation and evaluated their performance in the aspects of corporate social responsibility. Moreover, during the selection of new suppliers, the Group would evaluate the background information and the reputation of potential suppliers as well as the quality of products and/or services they provided.

During the Reporting Year, HTICI was excluded from the reporting boundary of this ESG Report following its disposal. As the supplier data disclosed in previous years was mainly attributable to HTICI and no reportable supplier data was identified within the updated reporting boundary, the number of suppliers of the Group for the Reporting Year was reported as nil. The Group will continue to monitor its procurement activities and disclose relevant supplier information where applicable.

The Group has established supplier management practices applicable to its existing business operations. Where external professional service providers are engaged, such as legal advisers, fund service providers, report publishers or printers, the Group may evaluate their professional qualifications, project experience, service quality, reputation and compliance with applicable requirements before engagement.

The Group would uphold the criteria of corporate social responsibility in supplier selection, the following criteria would also be covered whenever appropriate:

- (a) Environmental-friendly attributes of the supplied products
- (b) Status of supplier's compliance with relevant laws and regulations (e.g. environmental, child labour, wage payment issue)
- (c) Integrity of suppliers (e.g. any bribery or other misconduct behaviour exposed to the Group)
- (d) Confidentiality arrangement by the suppliers

For the existing suppliers, annual evaluations would also be conducted to assess their continued suitability to the Group.

為了管理主要供應商，本集團進行了嚴格的背景調查，並評估了其在企業社會責任方面的表現。另外，在選擇新供應商的過程中，本集團將評估潛在供應商的背景資料和聲譽，以及彼等所提供的產品及／或服務品質。

於報告年度內，HTICI因已出售而從本ESG報告的報告範圍中剔除。鑒於過往年度披露的供應商數據主要源自HTICI，且在更新後的報告範圍內未發現任何應予披露的供應商數據，故本集團於報告年度的供應商數目呈報為零。本集團將繼續監察其採購活動，並在適用情況下披露相關供應商資料。

本集團已制定適用於其現有業務運作的供應商管理措施。在委聘外部專業服務供應商（例如法律顧問、基金服務供應商、報告出版商或印刷商）時，本集團可能在委聘前評估其專業資格、項目經驗、服務品質、聲譽以及是否符合相關要求。

本集團在選擇供應商時會恪守企業社會責任準則，在適當情況下亦涵蓋以下準則：

- (a) 所供應產品的環保特性
- (b) 供應商遵守相關法律及法規的狀況（例如：環境、童工、工資支付問題）
- (c) 供應商的誠信（例如：任何影響本集團的賄賂或其他不當行為）
- (d) 供應商的保密安排

對於現有供應商，還將進行年度評估，以評估其是否繼續適合本集團的需要。

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B6 Product Responsibility

The Group adhered to the relevant regulations and national standards for management of the product requirements, including for the relevant quality, legality and safety aspects.

Product compliance

The Group has established a complaint handling process to respond to product and service-related complaints in a timely manner. During the Reporting Year, no customer complaints were received. As the Group's existing business engages in property leasing, no physical products are involved in being sold or shipped to customers. As a result, product recall for safety and health reasons was not applicable.

The Group is committed to not procuring any pirated software and hardware, respecting the intellectual property of the other parties and complying with relevant regulations.

Customer support

The Group maintains communication channels to handle customer enquiries and provide appropriate support in relation to its existing business operations. Customer feedback is followed up by relevant personnel in a timely manner.

Product promotion

To avoid misleading customers, all promotional content of the Group must go through the corresponding information disclosure procedures before release to external parties. The procedure included prior review to ensure all information released to the public was true and accurate.

The Group clearly indicated to all sales personnel that they should provide accurate and genuine information to customers during sales activities, reflecting the Group's reputation and its emphasis on the long-term partnership with customers.

B6 產品責任

本集團遵守相關法規和國家標準，以管理對產品的要求，包括有關品質、合法性和安全方面的要求。

產品合規性

本集團已建立投訴處理程序，以便及時處理與產品及服務相關的投訴。於報告年度內，本集團並無收到客戶投訴。由於本集團的現有業務從事物業租賃，因此並無實體產品需出售或運送給客戶。因此，基於安全與健康原因而進行的產品召回並不適用。

本集團承諾不會購買任何盜版軟硬件，尊重他人的知識產權及遵守相關法規。

客戶支援

本集團設有溝通渠道，用以處理客戶查詢，並就其現有業務營運提供適當支援。相關人員會及時跟進客戶的反饋意見。

產品推廣

為免誤導客戶，本集團的所有推廣內容在對外發佈前，必須經過相應的資料披露程序，當中包括事先審查，以確保向公眾發佈的所有資料都是真實和準確。

本集團對所有銷售人員清楚表明，彼等在銷售過程中應該為客戶提供準確及真實的資料，彰顯本集團的聲譽及其對客戶的長期夥伴關係的重視。

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Employee awareness on product information

For guaranteeing service quality and avoiding misleading customers, the Group provided regular training to sales personnel and other personnel interfacing with customers. The training provided clear product knowledge to personnel and assured them to possess the skills of communicating product information accurately to the customers. For particular product or service, sales personnel or other client-interfacing employees may be even required to obtain the relevant qualification.

Protection of customer privacy

The Group places great importance on the protection of customer data and managed personal data of customers in accordance with the requirements of the Personal Data (Privacy) Ordinance. The collected customer data would not be used for promotion or other purpose without prior consent from customers.

Information collected from customers of the Group's business was maintained in accordance with the requirements stipulated by the regulatory authorities and industry self-discipline organisations. Practices and controls were in place to safeguard the privacy of customers' personal information.

The Group regularly reviewed the security of the data storage system, and managed confidentiality of data through a firewall and other online methods for preventing personal data leakage. For information on printed copies, they were securely stored by a physical facility and under restricted access by authorised personnel.

The Group ensured that its employees were aware of confidentiality and privacy requirements. Whenever strict confidentiality was necessary, employees and suppliers were required to sign a confidentiality agreement when they engaged and signed contracts with the Group respectively.

During the Reporting Year, no customer complaints were received, and no products were recalled for safety or health reasons.

僱員對產品資訊的認識

為了保證服務品質及避免誤導客戶，本集團定期對銷售人員和其他與客戶接觸的僱員進行培訓。培訓為相關僱員提供清晰的產品知識，以保證彼等擁有向客戶準確地傳達產品資訊的技能。對於特定的產品或服務，銷售人員或其他與客戶接觸的僱員甚至需要獲取相關資格。

客戶私隱的保護

本集團非常重視《個人資料(私隱)條例》的規定，以保護客戶資料及管理客戶的個人資料。在未經客戶事先同意的情況下，所收集的客戶資料不會用於促銷或其他用途。

於本集團業務所收集的客戶資料，按照監管機構和行業規範組織的要求進行維護。相關措施和控制已經制定，以保護客戶個人資料的私隱。

本集團定期審查資料存儲系統的安全性，通過防火牆和其他線上方法管理，以確保資料的機密性及防止洩漏個人資料。對於已打印的資料，則存放於保安管控的設施內，並由授權人員限制存取。

本集團確保其僱員知悉保密和私隱要求。若有嚴格保密的需要，當與僱員和供應商分別簽訂相關的合同時，也要求彼等簽署保密協議。

於報告年度，本集團並無收到客戶投訴，亦無產品因安全或健康問題而需要回收。

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B7 Anti-corruption

The Group strictly abided by the regulations pertinent to anti-corruption, anti-bribery, prevention of extortion and fraud, and anti-money laundering, etc.

Policies for business ethics

The Group placed significant emphasis on maintaining the principles of business integrity to protect the Group's interests and demonstration of legal compliance. We strictly prohibited all employees from asking for or receiving commission, rebate, gratuity, loan, gift or other benefits from any person, company or organisation that had business dealings with the Group, without the approval of the Board and in compliance with the relevant laws and regulations. Relevant business ethics policies have been communicated to the Group's business partners for clear communication.

Declaration for conflict of interest

Employees were prohibited from directly or indirectly engaging in any activities or transactions with customers, suppliers or other third parties who were in conflict with work commitments and interests of the Group. Relevant employees were required to declare any conflict of interests in advance. Policies were in place to identify possible scenarios encountering conflict of interest and to implement a channel for employee declaration. Breaches of those policies were subject to disciplinary actions.

Code of conduct for employees

The Group has established a code of conduct for employees including Directors, to abide by relevant business ethics. The code explicitly prohibited employees from receiving or requesting from any business partner for commissions, rebates, gratuities, loans, gifts or other forms of improper benefits. Employees were requested to sign an agreement of integrity or equivalent to discipline their work behaviour. Policies were in place for governing employees' receipt of gifts and other improper benefits which may give rise to bribery or other illegal acts.

Through regular training, information of the abovementioned agreement and other topics of anti-corruption would be regularly reminded to employees for raising their awareness on corrupt, fraudulent, and other forms of misconduct behaviour.

B7 反貪污

本集團嚴格遵守有關反貪污、反賄賂、防止勒索和欺詐，以及打擊洗黑錢等法規。

商業道德政策

本集團非常重視維護商業誠信的原則，以保障本集團的利益及符合相關法規。除非得到董事會批准並符合相關的法律與法規，我們嚴格禁止所有僱員要求與本集團有業務往來的任何個人、公司或組織，或從他們收取佣金、回扣、酬金、貸款、禮品或其他好處。相關的商業道德政策已傳達給本集團的業務合作夥伴，以確保他們清晰了解。

利益衝突申報

我們禁止僱員直接或間接地牽涉於任何客戶、供應商或其他第三方機構與本集團工作承諾和利益有衝突的活動或交易，僱員必須事前申報有關的利益衝突。相關政策已制定，用於識別可能遇到利益衝突的情況，以及實施僱員可申報的渠道，並說明違反此等政策須接受紀律處分。

僱員行為守則

本集團已為包括董事在內的僱員制定了行為守則，以遵守相關的商業道德。該守則明確禁止僱員收取或要求任何業務合作夥伴提供佣金、回扣、酬金、貸款、禮品或其他形式的不正當利益。我們要求僱員簽署誠信協定或同等文件，以約束其工作行為；同時也制定了相關政策，監管僱員因收授禮品和其他不當利益而可能導致的賄賂或其他非法活動。

透過定期培訓，我們定期提醒僱員上述協定內容和其他反貪污主題，以提高他們對貪污、欺詐和其他形式的不當行為的意識。

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Auditing and whistleblowing mechanism

An audit committee has been established for overseeing internal audits, which provided information for the regular review of the Group's performance in corporate governance and for identifying risks of bribery/corruption or other aspects of misconduct amongst various operational stages.

Apart from internal audits, the Group has engaged a third-party independent accountant to conduct financial audits. This provided a stringent measure for assuring the accuracy and integrity of financial accounts.

For enhancing the effectiveness of supervision, the Group has also set up reporting channels for employees to report suspected or actual cases related to corruption, misconduct behaviour or other illegal acts.

During the Reporting Year, the Group did not identify any legal violation related to corruption. Also, there were no concluded legal cases regarding corrupt practices brought against the Group or our employees during the year.

B8 Community Contribution

The Group is concerned about the expectations and opinions from the community and recognises the importance of contributing to the sustainable development of the communities in which it operates. The Group remains open to supporting community initiatives through suitable channels, where appropriate. We were dedicated to the sustainable development of the communities amongst which the Group was running business. The efforts of the Group towards the community contribution have been recognised by relevant stakeholders, including "The Hong Kong Council of Social Service".

During the Reporting Year, the Group did not record any quantifiable community contribution resources, such as volunteering hours or donation amount. The Group will continue to monitor suitable opportunities for community engagement and disclose relevant resources contributed where applicable.

審計和舉報機制

我們設立了審計委員會，負責監督內部審核，為定期審查本集團在公司管治方面的表現提供了資料，並於不同營運階段識別相關的賄賂／貪污或其他不當行為出現的風險。

除了內部審核，本集團還聘請了第三方獨立會計師進行財務審計，此嚴格措施確保財務賬目的準確性和完整性。

為提升監督效果，本集團還建立舉報渠道，供僱員匯報與貪污、不當行為或其他非法活動有關的可疑或確實個案。

於報告年度，本集團並無發現任何與貪污有關的違法行為。此外，於年內，本集團或僱員並無涉及已審結的貪污案件。

B8 社區貢獻

本集團關注社區的期望和意見，並深知為其營運所在社區的可持續發展作出貢獻至關重要。本集團仍樂於在適當情況下，透過合適的渠道支持社區倡議。我們致力於本集團有業務營運的社區的可持續發展。本集團為社區貢獻所作的努力，亦獲相關持份者包括「香港社會服務聯會」的認同。

於報告年度內，本集團並未記錄任何可量化社區貢獻資源，例如志工服務時數或捐款金額。本集團將持續關注適合參與社區活動的機會，並在適用情況下披露所貢獻的相關資源。

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「香港聯合交易所有限公司」《環境、社會及管治報告守則》之索引

	ESG Reporting Code ESG報告守則	Section of This Report 本報告章節
Subject Area A 主要範疇A	Environment 環境	A
Aspect A.1 層面A.1	Emissions 排放物	A1
KPI A.1.1 指標A.1.1	Types of emissions and respective emissions data 排放物種類及相關排放數據	A1
KPI A.1.2 指標A.1.2	Repealed 1 January 2025 於二零二五年一月一日刪除	—
KPI A.1.3 指標A.1.3	Total hazardous waste produced and intensity 所產生有害廢棄物總量及密度	A1
KPI A.1.4 指標A.1.4	Total non-hazardous waste produced and intensity 所產生無害廢棄物總量及密度	A1
KPI A.1.5 指標A.1.5	Description of measures to mitigate emissions and results achieved 描述減低排放量的措施及所得成果	A1
KPI A.1.6 指標A.1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved 描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果	A1
Aspect A.2 層面A.2	Use of Resources 資源使用	A2
KPI A.2.1 指標A.2.1	Direct and/or indirect energy consumption by type in total and intensity 按類型劃分的直接及／或間接能源總耗量及密度	A2
KPI A.2.2 指標A.2.2	Water consumption in total and intensity 總耗水量及密度	A2
KPI A.2.3 指標A.2.3	Description of energy use efficiency initiatives and results achieved 描述能源使用效益計劃及所得成果	A2
KPI A.2.4 指標A.2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved 描述求取適用水源上可有任何問題，以及提升用水效益計劃及所得成果	A2
KPI A.2.5 指標A.2.5	Total packaging material used for finished products and with reference to per unit produced 製成品所用包裝材料的總量及每生產單位佔量	The Group is principally engaged in business activities not involving use of any packaging materials, and thus this indicator is not applicable. 本集團主要從事的商業活動不涉及任何包裝材料的使用，故此指標不適用。

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KPI A.3.1 指標A.3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	A3
Aspect A.4 層面A.4	Repealed on 1 January 2025 於二零二五年一月一日刪除	—
KPI A.4.1 指標A.4.1	Repealed on 1 January 2025 於二零二五年一月一日刪除	—
Subject Area B 主要範疇B	Social 社會	B
Aspect B.1 層面B.1	Employment 僱傭	B1
KPI B.1.1 指標B.1.1	Total workforce by gender, employment type, age group and geographical region 按性別、僱傭類型、年齡組別及地區劃分的僱員總數	B1
KPI B.1.2 指標B.1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流失比率	B1
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KPI B.2.3 指標B.2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored 描述所採納的職業健康與安全措施，以及相關執行及監察方法	B2
Aspect B.3 層面B.3	Development and Training 發展及培訓	B3
KPI B.3.1 指標B.3.1	The percentage of employees trained by gender and employee category 按性別及僱員類別劃分的受訓僱員百分比	B3
KPI B.3.2 指標B.3.2	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分，每名僱員完成受訓的平均時數	B3
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KPI B.4.1 指標B.4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討招聘慣例的措施以避免童工及強制勞工	B4
KPI B.4.2 指標B.4.2	Description of steps taken to eliminate such practices when discovered 描述在發現違規情況時消除有關情況所採取的步驟	B4

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KPI B.5.1 指標B.5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	B5
KPI B.5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored	B5
指標B.5.2	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、以及有關慣例的執行及監察方法	
KPI B.5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	B5
指標B.5.3	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	
KPI B.5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	B5
指標B.5.4	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	
Aspect B.6 層面B.6	Product Responsibility 產品責任	B6
KPI B.6.1	Percentage of total products sold or shipped subject to recalls for safety and health	Not applicable to the Group's existing business, as the Group does not sell or ship physical products subject to recall for safety and health reasons.
指標B.6.1	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	不適用於本集團的現有業務，因本集團並無銷售或運送任何基於安全及健康理由而須召回的實體產品。
KPI B.6.2	Number of complaints received about products and services and the handling method	B6
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KPI B.6.3	Description of practices relating to observing and protecting intellectual property rights	B6
指標B.6.3	描述與維護及保障知識產權有關的慣例	
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指標B.7.1	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	
KPI B.7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	B7
指標B.7.2	描述防範措施及舉報程序，以及相關執行及監察方法	
KPI B.7.3	Description of anti-corruption training provided to directors and staff	B7
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KPI B.8.1	Focus areas of contribution	B8
指標B.8.1	專注貢獻範疇	
KPI B.8.2	Resources contributed to the focus area	B8
指標B.8.2	在專注範疇所動用資源	
Part D D部分	Climate Change 氣候變化	Part D D部分
D1 Governance D1管治	Board and management oversight of climate-related risks and opportunities 董事會及管理層對氣候相關風險與機遇的監督	Part D D部分
D2 Strategy D2策略	Climate-related risks, opportunities, impacts on business, and climate resilience 氣候相關風險、機遇、對企業的影響，以及氣候韌性	Part D D部分
D3 Risk Management D3風險管理	Processes for identifying, assessing and managing climate-related risks 識別、評估及管理氣候相關風險的流程	Part D D部分
D4 Metrics and Targets D4指標與目標	GHG emissions, climate-related metrics, targets and progress 溫室氣體排放量、氣候相關指標、目標及進展	Part D D部分
Explain, if applicable 說明(如適用)	Explanation for any unavailable or not applicable climate-related disclosure 針對任何無法提供或不適用的氣候相關披露的說明	Part D D部分



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