DYNAMIC HOLDINGS LIMITED

達力集團有限公司

(Incorporated in Bermuda with limited liability)

(在百慕達註冊成立之有限公司)

Stock Code 股份代號 : 29



2025/2026

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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GOVERNANCE
管治



關於本公司

達力集團有限公司(「**本公司**」)及其附屬公司(統稱為「**本集團**」、「**我們**」或「**我們的**」)為中國內地一家專營物業投資的卓越房地產集團。本集團的主要業務包括在北京、上海的物業租賃以及在深圳的物業發展。我們的物業租賃業務,主要包括辦公樓、住宅及商業單位及停車場。我們於一塊土地的發展物業位置優越,位於優越的濱海文化休閒區,並將用作住宅、商業及其他配套設施,於報告期間(定義見下文)正在總體規劃階段。

可持續發展是本集團營運理念的核心。透過將環境、社會及管治(「**環境、社會及管治**」)因素積極融入我們的企業文化,展現了我們對負責任營商實踐的承諾。在重視財務業績的同時,本集團亦仔細衡量其對持份者帶來更廣泛的環境和社會影響。為此,我們致力將可持續發展原則融入業務的各個領域,確保企業社會責任與我們的策略目標和企業價值保持一致。

我們的環境、社會及管治願景聚焦於三個關鍵支柱:

ABOUT THE COMPANY

Dynamic Holdings Limited (the "**Company**") and its subsidiaries (collectively the "**Group**", "**we**" or "**our**") are a premier property group in the Chinese Mainland that specialises in property investment. The main business of the Group includes property rental in Beijing and Shanghai, and property development in Shenzhen. Our property leasing operation mainly consists of offices, residential and commercial units and car parks. Our property development is primely located at a plot of land in the premier waterfront cultural and leisure region for residential and commercial use with other ancillary facilities, which was under master planning in the Reporting Period (as defined hereunder).

Sustainability lies at the core of the Group's operational ethos. By actively embedding environmental, social, and governance ("**ESG**") factors into our corporate culture, we demonstrate our dedication to responsible business practices. While financial performance remains important, the Group also carefully considers its wider environmental and social effects on stakeholders. For this reason, we work to integrate sustainable principles into every area of the business, ensuring that corporate social responsibility stays fully aligned with our strategic goals and core values.

Our ESG vision focuses on three key pillars:

環境 Environment	• 嚴格遵守相應司法管轄區法律框架下所有適用規則及法規,並立即停止採取任何可能損害環境之行動或使用任何產品;及 • Austerely follow all applicable rules and regulations under the legal framework of the corresponding jurisdiction and straightly withdraw from taking any actions or using any products which may harm the environment; and • 不斷探索減少碳足跡、保護自然資源及在我們的營運中推廣可持續實踐的機會。 • continuously explore opportunities to reduce our carbon footprint, preserve natural resources, and promote sustainable practices throughout our operations.
僱傭 Employment	• 經常與僱員溝通並聆聽其需求,改善健康、安全及個人發展需求,以了解及發展不同人的創新思維;及 • Frequently communicate with employees and listen to their needs, improve health and safety, and personal developmental needs in order to learn and develop an innovative mindset from different people; and • 培養多元化、包容性及賦權的員工隊伍,讓僱員有機會學習、成長及為本集團之可持續發展計劃作出貢獻。 • foster a diverse, inclusive, and empowered workforce, where employees are given the opportunities to learn, grow, and contribute to the Group's sustainability initiatives.
社會 Society	• 在本集團各層面的營運及本集團客戶中推廣環保意識,並根據相關監管機構的要求,推行旨在改善社區的措施;及 • Promote environmental protection awareness throughout all levels of the Group's operations and to the Group's clients and implement measures aimed at community improvement as required by relevant regulatory authorities; and • 積極支持及提升多元的社會群體,目標是創建一個更具凝聚力及公平的社會,讓我們都能引以為傲。 • actively support and uplift diverse social segments, with the goal of creating a more connected and equitable society that we can all be proud to be a part of.

關於本公司*(續)*

透過將我們的業務策略和營運與該等環境、社會及管治支柱結合，本集團致力推動積極變革，減少我們對環境的影響，並為我們的持份者和所營運的社區創造長期的共享價值。

本集團近期環境、社會及管治目標

本集團致力於持續改進，並已確定以下近期目標：

ABOUT THE COMPANY *(Continued)*

By aligning our business strategies and operations with these ESG pillars, the Group is committed to driving positive change, minimising our environmental impact, and creating long-term, shared value for our stakeholders and the communities we operate in.

The Group's Near-Term ESG Goals

The Group is committed to ongoing enhancement and has defined the following objectives for the near term:

重點範疇 Focus Area	行動 Actions	目標成果 Target Outcome
營運效率 **Operational Efficiency**	• 節能； Energy-saving; • 材料節約；及 material conservation; and • 廢物分類。 waste separation.	• 減少溫室氣體(「**GHG**」)排放； Reduce greenhouse gas ("**GHG**") emissions; • 降低能源消耗；及 lower energy use; and • 減少浪費。 less waste.
策略投資 **Strategic Investments**	• 低成本措施； Low-cost measures; • 資本改進；及 capital improvements; and • 新技術。 new technologies.	• 提升項目績效。 Improve project performance.
員工培訓 **Workforce Training**	• 環境、社會及管治教育； ESG education; • 自我評估與發展；及 self-assessment and development; and • 可持續材料／回收培訓。 sustainable material/recycling training.	• 賦權僱員；使其具備環境、社會及管治知識。 Empowered, ESG-literate employees.
合作夥伴透明度 **Partner Transparency**	• 向供應商／合作夥伴／承包商披露環境、社會及管治方針。 Disclose ESG approaches to suppliers/partners/contractors.	• 加強與持份者的協調。 Stronger stakeholder alignment.

於二零二五年七月一日至二零二六年六月三十日期間(「**報告期間**」)，本公司參與各種環境和社會措施，並已承諾遵守節能約章、精神健康職場約章及種族多元共融僱主約章，以展示我們對可持續性的願景。

During the period from 1 July 2025 to 30 June 2026 (the "**Reporting Period**"), the Company has participated in various environmental and social initiatives and has committed to the Energy Saving Charter, the Mental Health Workplace Charter, and the Racial Diversity & Inclusion Charter for Employers to demonstrate our vision of sustainability.

關於本公司*(續)* ABOUT THE COMPANY *(Continued)*

參與環境相關倡議 Participation in Environmental Initiatives



香港綠色日二零二六嘉許狀
Certificate of Appreciation for Hong Kong Green Day 2026



地球一小時二零二六嘉許狀
Certificate of Appreciation for Earth Hour 2026



年桔轉贈配對網絡二零二六感謝狀
Certificate of Appreciation for New Year's Orange Gift Matching Network 2026

與環境、社會及管治相關的約章 Commitment to ESG-related Charters







二零二四、二零二五及二零二六節能約章證書
Certificates of Energy Saving Charter 2024, 2025 and 2026



精神健康友善機構證書
Certificate of Mental Health Friendly Organisation



種族多元共融僱主約章證書
Certificate of The Racial Diversity & Inclusion Charter for Employers

關於本公司*(續)* ABOUT THE COMPANY *(Continued)*

參與社區投資 Participation in Community Investment



二零二六年公益行善折食日宣傳海報
Poster of Skip Lunch Day 2026



二零二五年奧比斯世界視覺日證書
Certificate of Orbis World Sight Day 2025

發展中物業

於報告期間，本集團繼續推進位於深圳的一項重大建築項目(「**該開發項目**」)。本集團繼續發展位於深圳南山區蛇口東角頭K709-0003號地塊。該開發項目推行多項環境、社會及管治措施，其中於施工期間較為顯著的環境、社會及管治措施，是實施綠色及智慧建造系統，從而實現低碳營運、智慧工地管理及協調持份者共同參與。

Property under Development

During the Reporting Period, the Group continued a major construction project of the Group (the "**Development Project**") in Shenzhen. The Group continued to develop a plot of land known as Land No. K709–0003 located in Tung Kok Tau, Shekou, Nanshan District, Shenzhen. The Development Project initiated various ESG practices, with the most notable ESG practice during construction being its implementation of a green and intelligent construction system that enables low-carbon operations, smart site management, and coordinated stakeholder engagement.

關於本報告

匯報原則

本集團欣然提呈我們的二零二五至二零二六年度環境、社會及管治報告(「**本報告**」)。本報告乃根據香港聯合交易所有限公司(「**聯交所**」)《證券上市規則》附錄C2中概述的《環境、社會及管治報告指引》(「**環境、社會及管治報告指引**」)所編製。本報告符合環境、社會及管治報告指引中的強制披露規定及「不遵守就解釋」條文。

在編製本報告的過程中，應嚴格遵從以下原則：

ABOUT THE REPORT

Reporting Principles

The Group is pleased to present our Environmental, Social and Governance Report 2025–2026 (the "**Report**"). This Report has been prepared following the Environmental, Social and Governance Reporting Guide (the "**ESG Reporting Guide**") outlined in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"). The Report complies with the mandatory disclosure requirements and the "comply or explain" provisions of the ESG Reporting Guide.

In preparation for the Report, the following principles should be adhered to:

匯報原則 Reporting Principles	我們的回應 Our Response
重要性 **Materiality**	通過與持份者的持續溝通和考慮本公司的業務發展，以識別並優先排序重大環境、社會及管治議題。我們進行重要性評估，評估結果在本報告的「重要性評估」部分予以披露。 Material ESG issues are identified and prioritised by constant communication with stakeholders and considering the business development of the Company. A materiality assessment was conducted, and the results are disclosed in the section "Materiality Assessment" of the Report.
量化 **Quantitative**	為對我們的環境、社會及管治績效和管理效能作出客觀評估，在適用的地方以量化的方式披露關鍵績效指標(KPIs)。 To facilitate objective evaluation of our ESG performance and management effectiveness, key performance indicators (KPIs) are disclosed quantitatively where applicable.
一致性 **Consistency**	使用一致的方法以使環境、社會及管治數據有助於日後進行有意義的比較。如果報告方法有變動，應加以說明，以供持份者參考。 Consistent methodologies are used to aid meaningful comparisons of ESG data over time. In the case of changes in reporting methodologies, they will be explained for stakeholders' reference.
平衡 **Balance**	本報告提供了一個不偏不倚的本集團環境、社會及管治表現；並避免作出可能不當影響讀者決策或判斷的選擇、遺漏或呈列方式。 The Report provides an unbiased picture of the ESG performance of the Group and avoids selecting, omitting, or presenting formats that may inappropriately influence a decision or judgment by the reader.

關於本報告*(續)*

匯報範圍及報告期間

本報告旨在向相關持份者提供我們可持續發展承諾的概述，其中包括環境、社會及管治政策、目標、措施以及績效。本報告範圍與去年相同，涵蓋我們於北京、上海、深圳及香港的主要業務營運，包括位於上海及北京的投資物業(包括辦公樓、購物商場、住宅單元及停車場)(「**該等物業**」)之租賃業務，該等業務分別透過本集團於報告期間行使管理控制權的全資及多數權益附屬公司進行；以及於報告期間在深圳一幅土地上作為物業發展該開發項目的營運。

獲取本報告

本報告以英文及中文版本刊發，並已上載至聯交所網站及本集團官方網站。如兩個版本有任何歧異，概以英文版本為準。

環境、社會及管治工作小組

為監督本集團環境、社會及管治風險、表現及策略，我們建立了一個管治框架，其中涉及董事(「**董事**」)之董事會(「**董事會**」)及環境、社會及管治工作小組。這些機構支持本集團確定關鍵持續發展優先事項，並為本集團及其持份者締造長期價值。

ABOUT THE REPORT *(Continued)*

Reporting Scope and Period

This Report aims to provide stakeholders with an overview of our sustainability dedication, which encompasses ESG policies, goals, initiatives, as well as performance. The scope of the Report is the same as last year, covering our key business operations in Beijing, Shanghai, Shenzhen, and Hong Kong, including rental operations of investment properties (which consist of offices, shopping malls, residential units and car parks) (the "**Properties**") in Shanghai and Beijing via wholly and majority-owned subsidiaries respectively where the Group exercises management control for the Reporting Period, and the operation of the Development Project as property development on a piece of land located in Shenzhen during the Reporting Period.

Access to the Report

The Report is published in both English and Chinese and has been uploaded to the Stock Exchange's website as well as the Group's official site. Should there be any inconsistencies between the two versions, the English version will take precedence.

ESG WORKING GROUP

To oversee the Group's ESG risks, performance, and strategic initiatives, we have established a governance framework involving the Board (the "**Board**") of Directors (the "**Directors**") and an ESG working group. These bodies support the Group in determining key sustainability priorities and creating long-term value for the organisation and its stakeholders.

環境、社會及管治工作小組*(續)* ESG WORKING GROUP *(Continued)*



董事會
The Board

- 監督本集團的整體環境、社會及管治績效，制定環境、社會及管治策略和目標，識別、優先排序和評估環境、社會及管治相關風險和機遇，根據目標制定和審核進展情況，並確保建立並定期審核環境、社會及管治風險管理和內部監控系統；及
- Oversees the Group's overall ESG performance, formulates ESG strategies and goals, identifies, prioritises, and assesses ESG-related risks and opportunities, sets and reviews progress against targets, and ensures ESG risk management and internal control systems are established and periodically reviewed; and
- 批准本報告。
- approves the Report.



環境、社會及管治工作小組
The ESG Working Group

- 由來自多個部門和業務單位的管理人員組成；
- Comprised of management personnel from multiple departments and business units;
- 負責將策略和計劃轉為可執行的任務，同時監控和管理環境、社會及管治相關的風險和機遇；及
- obligated to turn strategies and plans into actionable tasks, as well as monitor and manage ESG-related risks and opportunities; and
- 負責收集和分析內部的環境、社會及管治數據，審閱來自內部和外部持份者的反饋，向董事會就重要的環境、社會及管治事項進行溝通，以及編製本報告。
- accountable for the collection and analysis of internal ESG data, review of feedback from internal and external stakeholders, communication to the Board and key ESG matters, as well as the preparation of the Report.

環境、社會及管治工作小組*(續)*

本集團已評估可能對其營運產生重大影響的關鍵環境、社會及管治因素，並識別與健康與安全、環境影響和社會相關的重大風險。

本集團已聘請獨立的外部環境、社會及管治顧問，協助編製本報告並提供環境、社會及管治相關事宜的諮詢服務。

本集團已為該開發項目建立了一套環境、社會及管治風險識別及評估流程，涵蓋環境合規、社區關係及供應鏈勞工安全。已識別風險連同指定負責人及緩解措施已納入項目風險登記冊，並在營運會議上予以檢討，以提供早期預警，確保粉塵滋擾、勞資糾紛及環境不合規等問題及時解決。

關於本集團企業管治常規的更多詳情，請參閱二零二五至二零二六年度年報內的「企業管治報告書」。

遵守法律及法規

遵守適用的環境、社會及管治相關法律、法規及法定要求至關重要，本集團知悉若未能遵守或會對業務造成重大不利影響。為持續符合監管要求，本集團已實施穩健的合規管理體制，並由指定人員提供支援。雖然本公司之股份在聯交所上市，但營運業務主要透過其在中國內地之附屬公司進行。因此，本集團之成立及業務營運必須遵守其經營所在司法管轄區的所有法律和監管框架，包括但不限於中國內地和香港特別行政區(「**香港**」)。

ESG WORKING GROUP *(Continued)*

The Group has evaluated key ESG factors that could materially influence its operations, identifying significant risks related to health and safety, environmental impact, and society.

An independent external ESG consultant has been engaged to support the preparation of the Report and deliver advisory services on ESG-related matters.

The Group has established an ESG risk identification and assessment process covering environmental compliance, community relations and supply chain labour safety for the Development Project. Identified risks are incorporated into the project risk register with assigned owners and mitigation measures, and are reviewed during operational meetings to provide early warning and ensure timely closure of issues such as dust nuisance, labour disputes and environmental non-compliance.

For further details on the Group's corporate governance practices, please refer to the "Corporate Governance Report" within the Annual Report 2025–2026.

COMPLIANCE WITH LAWS AND REGULATIONS

Complying with applicable ESG laws, regulations and statutory obligations is of critical importance, and the Group acknowledges that any failure to do so could have a material adverse impact on its business. To remain continuously aligned with regulatory requirements, the Group has implemented a strong compliance management framework supported by designated personnel. While the Company's shares are listed on the Stock Exchange, operational activities are primarily conducted through its subsidiaries in the Chinese Mainland. Consequently, the Group's formation and business operations must comply with all legal and regulatory frameworks in its operating jurisdictions, including but not limited to the Chinese Mainland and Hong Kong Special Administrative Region ("**Hong Kong**").

持份者參與

本集團的可持續發展策略，以維持與持份者的透明溝通為核心。持份者的反饋及關注直接影響短期及長期環境、社會及管治措施的發展方向。透過針對性的聯繫，我們已諮詢最受本集團業務活動影響的相關方，包括：

STAKEHOLDERS' ENGAGEMENT

At the core of our sustainability strategy is a commitment to maintaining transparent communication with stakeholders. Their feedback and concerns directly shape the development of both short-term and long-term ESG initiatives. Through targeted outreach, we have consulted those most affected by our business activities, including:

持份者組別 Stakeholder groups	溝通渠道 Communication channels
僱員 **Employees**	• 發展及培訓 Development and training • 表現評價 Performance appraisals • 告示牌 Notice boards • 僱員會議、通訊及電郵 Employee meetings, correspondence and emails • 視訊及／或音訊會議 Video and/or audio conferences
客戶／租戶 **Customers/Tenants**	• 客戶滿意度調查及問卷[1] Customer satisfaction surveys and questionnaires[1] • 客戶服務中心和會議 Customer service centre and meetings • 實地視察、客戶關懷及服務 On-site visits, customer care, and services • 透過數碼媒體進行音訊會議 Audio meetings by digital media • 線上虛擬實景推廣 Online virtual reality promotion • 微信及電郵 WeChat and emails
供應商／承包商／合作夥伴 **Suppliers/Contractors/Working partners**	• 採購投標通告 Tender notices for procurement • 會議、報告及通訊 Meetings, reports and correspondence • 視訊及／或音訊會議 Video and/or audio conferences • 微信及電郵 WeChat and emails

1 透過客戶滿意度調查及問卷收集客戶對不同方面的反饋，例如樓宇綠化及景觀特色、廢棄物收集以及電力使用。

1 Customers' feedback was collected by means of customer satisfaction surveys and questionnaires, in areas such as greening and landscaping features of buildings, waste collection, as well as electricity usage.

持份者參與*(續)* STAKEHOLDERS' ENGAGEMENT *(Continued)*

持份者組別 Stakeholder groups	溝通渠道 Communication channels
監管機構 **Regulatory bodies**	• 合規報告及申報 Compliance reports and returns • 監管機構會議及書信 Regulatory bodies meetings and correspondence
股東／投資者 **Shareholders/Investors**	• 股東週年大會 Annual general meetings • 年度報告及中期報告 Annual reports and interim reports • 公告及通函 Announcements and circulars • 投資者會議、服務及通訊 Investor meetings, services and correspondence • 本公司網站 Company website • 熱線電話 Hotline
當地社區 **Local community**	• 公眾／社區活動 Public/community activities • 環境、社會及管治報告 ESG reports

我們將與主要持份者保持持續溝通，以了解其對我們的業務和可持續發展表現的關注和興趣。通過持份者參與所收集到的反饋為我們的策略發展提供寶貴的見解，亦有助本報告的撰寫。本集團將繼續採用各種電子渠道與各持份者進行溝通。

We will continue to maintain ongoing communication with our key stakeholders to understand their concerns and interests in our operations and sustainability performance. Feedback collected through the stakeholder engagement exercises has provided valuable insights into our strategic development and also contributed to the preparation of the Report. The Group continues to adopt various e-channels for communication with various stakeholders.

重要性評估

鑑於環境、社會及管治優先事項的動態性，董事會委託進行了一項全面的重要性評估，以確保本報告與本集團不斷變化的可持續發展挑戰保持一致。該分析綜合考慮本集團的營運特點、新興行業模式、合規義務以及全球基準，包括國際標準，例如可持續會計準則委員會(「**SASB**」)和MSCI環境、社會及管治評級等國際標準。分析結果明確了本集團在環境、社會及管治框架內的改進之處，有助於採取有針對性的、可衡量的行動，透過更高的精確性和披露以提升報告的水平。

MATERIALITY ASSESSMENT

Recognising the dynamic nature of ESG priorities, the Board commissioned a comprehensive materiality assessment to align the Report with the Group's evolving sustainability challenges. This analysis considered our operational characteristics alongside emerging industry patterns, compliance obligations, and global benchmarks, including international standards such as the Sustainability Accounting Standards Board ("**SASB**") and MSCI ESG Ratings. The findings pinpoint enhancement opportunities within our ESG framework, facilitating targeted, measurable actions to elevate reporting standards through greater precision and disclosure.

環境、社會及管治議題 ESG Issues	重要性 Materiality
環境 **Environmental**	
• 氣候變化相關風險和機遇 Climate Change-related Risks and Opportunities	最重要 Most Important
• 資源管理（如能源及水） Management of Resources (e.g. energy and water)	最重要 Most Important
• 排放物及廢棄物管理 Emissions and Waste Management	重要 Important
• 綠色建築相關機遇 Opportunities in Green Building	重要 Important
• 土地利用及生物多樣化保護 Land Use and Biodiversity Protection	重要 Important
• 水資源管理與保育 Water Management and Conservation	重要 Important
• 潔淨技術的機遇 Opportunities in Clean Technology	相關 Relevant

重要性評估*(續)* MATERIALITY ASSESSMENT *(Continued)*

營運慣例 Operating Practices	
• 反貪污 Anti-corruption	最重要 Most Important
• 客戶健康及安全 Customer Health and Safety	最重要 Most Important
• 企業管治 Corporate Governance	重要 Important
• 供應鏈管理 Supply Chain Management	重要 Important
• 客戶資料保護及私隱 Customer Information Protection and Privacy	重要 Important
• 客戶滿意度 Customer Satisfaction	重要 Important
• 風險管理系統 Risk Management System	重要 Important
僱傭及勞工常規 Employment and Labour Practices	
• 僱員健康與安全 Employee Health and Safety	最重要 Most Important
• 僱員權益及福利 Employees' Rights and Benefits	重要 Important
• 僱員培訓及發展 Employee Training and Development	重要 Important
• 多元化及平等機會 Diversity and Equal Opportunities	相關 Relevant
社區 Community	
• 社區投資 Community Investment	重要 Important

本集團將透過現行政策及指引，對其重大可持續發展議題維持嚴謹監督。我們並會繼續主動與持份者互動，並定期評估及完善內部政策，以加強環境、社會及管治及整體表現。

The Group will maintain rigorous oversight of its material sustainability issues through its existing policies and guidelines. We will also continue to engage proactively with stakeholders and regularly assess and refine our internal policies in order to strengthen its ESG governance and overall performance.

ENVIRONMENTAL
環 境



A. 環境

環境責任是本集團營運方針的根本支柱。可持續發展考量已深度融入我們的物業管理實務，並透過針對性措施提升資源效益、降低成本及推動節能。整體而言，該等措施旨在支持環境可持續的營運環境。本集團已實施多項綠色措施，作為我們長期承諾環境保護的具體證明。

於報告期間，本集團並無知悉任何嚴重違反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法律及法規，且嚴重影響本集團營運的事宜。該等適用法律及法規包括但不限於：

- 《空氣污染管制條例》(香港法例第311章)；
- 《保護臭氧層條例》(香港法例第403章)；
- 《廢物處置條例》(香港法例第354章)；
- 《水污染管制條例》(香港法例第358章)；
- 《噪音管制條例》(香港法例第400章)；
- 《中華人民共和國(「**中華人民共和國**」)環境保護法》；
- 《中華人民共和國水污染防治法》；
- 《中華人民共和國大氣污染防治法》；及
- 《中華人民共和國固體廢物污染環境防治法》。

A. ENVIRONMENTAL

Environmental responsibility is a fundamental pillar of the Group's approach to operations. Sustainability considerations are deeply embedded in our property management practices, with targeted efforts aimed at improving resource efficiency, reducing costs, and promoting energy conservation. Collectively, these initiatives are intended to support an environmentally sustainable operating environment. As concrete evidence of our long-standing commitment to protecting the environment, the Group has implemented several green initiatives.

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations related to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that would have a significant impact on the Group. Those applicable laws and regulations include but are not limited to:

- the Air Pollution Control Ordinance (Cap. 311, Laws of Hong Kong);
- the Ozone Layer Protection Ordinance (Cap. 403, Laws of Hong Kong);
- the Waste Disposal Ordinance (Cap. 354, Laws of Hong Kong);
- the Water Pollution Control Ordinance (Cap. 358, Laws of Hong Kong);
- the Noise Control Ordinance (Cap. 400, Laws of Hong Kong);
- the Environmental Protection Law of the People's Republic of China (the "**PRC**");
- the Water Pollution Prevention and Control Law of the PRC;
- the Atmospheric Pollution Prevention and Control Law of the PRC; and
- the Law of the PRC on the Prevention and Control of Environmental Pollution Caused by Solid Wastes.

A. 環境*(續)*

A1 排放物

本集團秉持堅定不移的承諾，於所有營運範圍內減少排放。我們致力降低溫室氣體排放，並嚴格執行及監督環境保護規定，涵蓋包括承包商在內的持份者。

就物業租賃而言，本集團已擴大其可持續發展措施的範圍，涵蓋物業管理及翻新服務提供者，鼓勵他們將減少環境影響的方案納入工作計劃並採用低碳措施。例如，為了選擇及與本集團綠色倡議相符的供應商並與其持續合作，我們對供應商的環境保護措施、能源效率意識、可持續採購措施等進行初步評估和年度評估。本集團提倡在承包商的合約中也納入直接和間接排放管理的要求。

就物業發展而言，該開發項目實施了一系列環境管理措施。在空氣污染控制方面，工地以封閉式圍擋進行圍封，並配備噴霧系統，於工作時間內定時運作以抑制揚塵；同時，正門位置設有空氣質量監測設備，提供實時環境數據。在噪音污染控制方面，本公司已實施「施工噪聲污染防治實施方案」，包括使用隔音屏障以減少打樁噪音，並確保所有活動均符合排放標準，以減少對周邊居民的影響。

A. ENVIRONMENTAL *(Continued)*

A1 Emissions

The Group maintains a steadfast commitment to reducing emissions across all areas of its operations. We strive to lower greenhouse gas emissions and strictly enforce and oversee environmental protection requirements among our stakeholders, including contractors.

As for property rental, the Group has broadened the scope of its sustainability initiatives to encompass property management and renovation service providers, encouraging them to incorporate measures that minimise environmental impacts into their work plans and adopt low-carbon practices. For instance, in order to select and maintain vendors that coincide with the Group's green priorities, we perform initial and annual evaluations of vendors' environmental protection measures, energy efficiency awareness, sustainable purchasing practices, etc. The Group advocates for the inclusion of direct and indirect emissions management requirements in contractor agreements as well.

As for property development, the Development Project implements a range of environmental management measures. For air pollution control, the site is enclosed with closed barriers equipped with a spray system that operates regularly during working hours to suppress dust, and air quality monitoring equipment at the main gate provides real-time environmental data. Regarding noise pollution control, the Company implemented a "Construction Noise Pollution Prevention and Control Plan", which includes the use of soundproof barriers to minimise piling noise and ensures that all activities comply with discharge standards to reduce impacts on surrounding residents.

A. 環境*(續)*

A1 排放物*(續)*

廢氣排放

廢氣排放包括氮氧化物、硫氧化物、顆粒物及其他受國家法律及法規管制的污染物。該等廢氣排放主要來自汽車的使用。

A. ENVIRONMENTAL *(Continued)*

A1 Emissions *(Continued)*

Air emissions

Air emissions consist of nitrogen oxides, sulphur oxides, particulate matter, and other pollutants that are regulated under national laws and regulations. These pollutants are released from the use of motor vehicles.

廢氣排放 Air Emissions	單位 Unit	截至二零二六年六月三十日止年度 For the year ended 30 June 2026	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
空氣污染物種類 Types of Air Pollutants			
硫氧化物 Sulphur oxides	公斤 kg	**0.13**	0.18
氮氧化物 Nitrogen oxides	公斤 kg	**5.09**	6.94
顆粒物 Particulate matters	公斤 kg	**0.37**	0.51

A. 環境*(續)*

A1 排放物*(續)*

廢棄物管理

我們的無害廢棄物的主要來源包括辦公室用紙及建築廢棄物。該開發項目對建築廢棄物進行回收，例如模板及來自支護工程的鋼筋。此外，石塊及混凝土塊等建築廢棄物亦以可持續方式處理，並破碎成可重用粒料。由於建築廢物由第三方廢物處理公司安排，有關數據仍然有限，但我們正積極探索方法，以加強未來報告期的數據收集工作。

本集團產生的有害廢棄物主要包括墨盒及碳粉盒。於報告期間，已使用的墨盒及碳粉盒均已交回我們的服務供應商進行回收處理。

A. ENVIRONMENTAL *(Continued)*

A1 Emissions *(Continued)*

Waste management

Our primary source of non-hazardous waste mainly includes office paper and construction waste. The Development Project recycled construction waste, such as formwork and reinforcing steel from shoring. Additionally, construction waste such as rocks and concrete blocks was sustainably processed and crushed into reusable aggregates. While data on construction waste remain limited due to third-party waste-treatment arrangements, we are actively exploring ways to enhance our data collection for future reporting periods.

The hazardous wastes generated by the Group mainly include ink cartridges and toners. During the Reporting Period, used ink cartridges and toners were returned to our service providers for recycling.

廢棄物 Waste	單位 Unit	截至二零二六年六月三十日止年度 For the year ended 30 June 2026	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
無害廢棄物 Non-hazardous Waste			
總量 Total Amount	噸 tonnes	**0.77**	0.59[2]
密度 Intensity	噸 (每港幣百萬元) tonnes (per HK$ million)	**0.01**	0.01[2]
有害廢棄物 Hazardous Waste			
總量 Total Amount	噸 tonnes	**0.01**	不適用 N.A.
密度 Intensity	噸 (每港幣百萬元) tonnes (per HK$ million)	**0.0001**	不適用 N.A.

[2] 為提高數據的一致性及可比性，截至二零二五年六月三十日止年度的無害廢棄物數據已予重列。

[2] To enhance the consistency and comparability of data, the non-hazardous waste data for the year ended 30 June 2025 have been restated.

A. 環境*(續)*

A1 排放物*(續)*

廢棄物管理 *(續)*

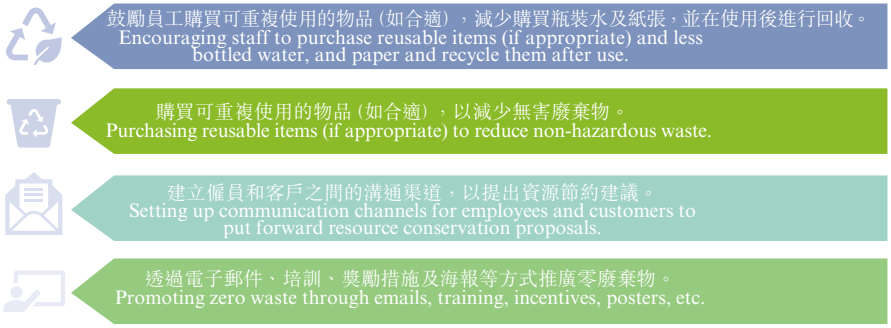
我們的目標是逐步減少無害廢棄物的產生。儘管我們的廢棄物產生量較低，我們仍致力推動零廢棄物辦公室文化，並以不浪費任何資源為原則。為達致此目標，環境、社會及管治工作小組獲委派負責實施以下措施：

A. ENVIRONMENTAL *(Continued)*

A1 Emissions *(Continued)*

Waste management *(Continued)*

Our goal is to progressively reduce the amount of non-hazardous waste we produce. Even though our waste output is relatively low, we remain committed to fostering a zero-waste office culture, guided by the principle that no resources should be wasted. To achieve this objective, the ESG working group was tasked with implementing the following measures:



本集團實施「減廢、再用及回收再造」(3R原則)框架，以減少堆填區廢物(特別是一次性塑膠製品)及加強我們場所內回收再用的實踐。例如，我們鼓勵員工使用可重複使用的容器和器具。我們亦於營運場所和辦公室的公共區域及當眼位置放置回收桶，如塑膠和紙張回收桶，以方便回收再造。收集到的廢棄物會被仔細分類並運送給持牌的回收公司和「綠在區區」。此外，我們減少打印、重複使用信封、牛皮紙信封及文件夾、善用電子通訊，並共用辦公用品如釘書機和打孔機。在打印設備上策略性地張貼資源節約提示，有助促進在使用時減少浪費的措施。在報告期間，我們亦透過香港政府環境保護署核准的合資格電子廢物回收商回收我們的電腦設備。

The Group implements the "Reduce, Reuse, and Recycle" (3Rs) framework to minimise landfill waste, with particular emphasis on single-use plastics reduction and enhanced recycling practices within our facilities. For instance, staff are encouraged to use reusable containers and utensils. Recycling bins, such as for plastic and paper, are placed at prominent locations at our operation centres and public areas of offices to facilitate recycling. Waste collected is carefully sorted and transferred to licensed recycling companies and "Green@Community". Moreover, we have reduced printing, reused envelopes, kraft envelopes and files, made use of e-communication, and shared office supplies such as staplers and hole punchers. Strategic placement of resource conservation notices on printing equipment serves to promote waste reduction initiatives at point of use. During the Reporting Period, we also engaged a regulated e-waste recycler approved by the Environmental Protection Department of the Government of Hong Kong to recycle our computer equipment.

A. 環境*(續)*

A1 排放物*(續)*

用紙效益措施

轉向無紙化辦公環境有助減少本集團對環境的影響，同時亦有助於實現其更廣泛的業務目標。減少紙張使用有助於節省辦公空間，透過數碼網絡和雲端儲存(如Dropbox、Microsoft OneDrive等)更有效地共享資訊，並透過簡化文件管理流程提高營運效率。

為推動無紙化，本集團鼓勵使用電子文件作內部及外部溝通。大部分辦公室文件均已數碼化，從而節省用紙及儲存空間。本集團亦強烈建議股東透過聯交所或本集團網站查閱財務賬項及其他商業文件等企業通訊，而非依賴印刷本。透過電子企業通訊，印刷量已大幅減少。此項無紙化措施不僅有利於環境，而且亦可節省印刷成本及行政費用。

於僱員層面，本集團鼓勵員工於列印前使用「列印預覽」功能調整文件版面，以減少不必要的用紙張。本集團推廣雙面列印及影印，並收集所有單面列印紙張作內部重用。此外，本集團已設置廢紙回收箱以收集廢紙、舊報紙及雜誌。

透過共同努力盡量減少紙張消耗並促進回收利用，本集團展示其對環境管理之承諾，同時亦實現營運效率。

A. ENVIRONMENTAL *(Continued)*

A1 Emissions *(Continued)*

Paper use efficiency initiatives

Shifting to a paperless work environment reduces the Group's environmental impact while also supporting its broader business objectives. Eliminating paper use helps conserve office space, enables more efficient information sharing through digital networks, cloud storage (e.g. Dropbox, Microsoft OneDrive, etc.) and improves operational productivity by simplifying document management processes.

To promote a paperless approach, the Group encourages the use of electronic documents for both internal and external communications. The majority of office documents have been digitised to minimise paper usage and storage needs. The Group also strongly recommends that shareholders access its corporate communications, including financial reports and other business documents, through the Stock Exchange's or the Group's own website, rather than relying on printed versions. By transitioning to electronic corporate communications, the quantity of printed materials has been significantly reduced. This paperless practice not only benefits the environment, but also generates cost savings on printing and administrative overhead.

At the employee level, the Group encourages staff to use the "print preview" function to adjust document layouts and reduce unnecessary paper consumption before printing. Duplex (double-sided) printing and copying are promoted, while any single-sided pages are collected for internal reuse. In addition, the Group has installed paper recycling bins to gather used paper, old newspapers, and magazines.

Through these concerted efforts to minimise paper consumption and promote recycling, the Group is demonstrating its commitment to environmental stewardship while also realising operational efficiencies.

A. 環境*(續)*

A2 資源使用

本集團確保其所有業務活動和營運均符合資源節約的原則。為了履行這項承諾，我們推出了圍繞持續發展和環境保護的措施：

資源優化方案的實施
Implementation of Resource Optimisation Protocols

- 內部採取策略性措施，以提高能源效率並最大限度地利用資源。
  Strategic measures deployed internally to enhance energy efficiency and maximise resource utilisation.

系統化績效監察
Systematic Performance Monitoring

- 定期召開會議及內部討論，以評估資源消耗模式並識別改進機會。
  Regular convening of meetings and internal discussions to evaluate resource consumption patterns and identify opportunities for enhancement.

僱員參與計劃
Employee Engagement Program

- 積極徵詢員工對於潛在資源節約策略的意見，並於工作場所落實。
  Active solicitation of staff input regarding potential resource conservation strategies for workplace implementation.

以環境為核心的採購框架
Environmental-Centric Procurement Framework

- 將可持續發展標準納入內部招標、採購及行政流程，特別強調在建築及翻新項目中選用綠色材料及設備。
  Integration of sustainability criteria into internal tendering, procurement, and administrative processes, with particular emphasis on selecting green materials and equipment for construction and renovation projects.

低碳材料
Low-carbon material

- 該開發項目優先採用供應商提供的結構鋼材代替混凝土作為支護工程材料。
  Prioritises the use of structural steel in place of concrete from suppliers for shoring in the Development Project.

基於我們的業務營運性質，包裝材料消耗不適用於我們的營運範圍，因此無需進行相關披露。

A. ENVIRONMENTAL *(Continued)*

A2 Use of Resources

The Group ensures that all its business activities and operations align with the principle of resource conservation. To uphold this commitment, we have introduced initiatives centred around sustainability and environmental preservation:

Given the nature of our business operations, packaging material consumption is not applicable to our operational scope, rendering related disclosures unnecessary.

A. 環境*(續)*

A2 資源使用*(續)*

能源消耗

於報告期間，本集團消耗的能源主要為電力和汽油。電力的消耗主要來自北京的一個購物中心、住宅單位和停車場，以及來自上海、深圳和香港的辦公室，主要用於照明、空調和辦公設備的運作。汽油則用於我們的車輛作交通用途。

A. ENVIRONMENTAL *(Continued)*

A2 Use of Resources *(Continued)*

Energy consumption

During the Reporting Period, the primary types of energy consumed by the Group were electricity and petrol. Electricity was consumed in a shopping mall, residential units, and car parking spaces in Beijing, as well as offices in Shanghai, Shenzhen and Hong Kong, mainly for lighting, air-conditioning, and operations of office equipment. Petrol was used by our vehicles for transportation.

能源 Energy	單位 Unit	截至二零二六年六月三十日止年度 For the year ended 30 June 2026	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
能源消耗 Energy Consumption			
直接能源[3] Direct Energy[3]			
• 汽油 • Petrol	兆瓦時 MWh	**80.1**	109.1
間接能源 Indirect Energy			
• 外購電力 • Purchased Electricity	兆瓦時 MWh	**2,172.1**	2,228.6
能源總耗量 Total Consumption	兆瓦時 MWh	**2,252.2**	2,337.7
密度 Intensity	兆瓦時（每港幣百萬元） MWh (per HK$ million)	**39.1**	36.0

[3] 本集團的直接能源消耗包括汽油消耗。所採用的汽油換算系數乃根據碳披露項目所發布將燃料數據換算為兆瓦時的標準釐定。

[3] Direct energy consumption of the Group includes the consumption of petrol. The conversion factor for petrol adopted is based on the conversion of fuel data to MWh issued by Carbon Disclosure Project.

A. 環境*(續)*

A2 資源使用*(續)*

能源消耗(續)

我們持續致力加強節約能源措施，包括我們的承包商、服務提供者及供應商，並繼續探索減少能源消耗的新方法。本公司已承諾支持「二零二五年及二零二六年節能約章」。透過共同努力，已實施以下策略：

A. ENVIRONMENTAL *(Continued)*

A2 Use of Resources *(Continued)*

***Energy Consumption** (Continued)*

We remain dedicated to strengthening our energy conservation efforts, including our contractors, service providers and suppliers, and will continue to explore new ways to reduce energy consumption. The Company has pledged its support to the "Energy Saving Charter 2025 and 2026". Through collective action, the following strategies have been implemented:

- 在新的租賃辦公室中(如有)，在適當時開啟電器的節能模式。
- Turning on the energy saving mode of appliances when viable at the new rental office (if any).

- 在新的租賃辦公室(如有)採用自動調節的空調系統，並設定最佳溫度為攝氏25度。
- Adopting a self-regulated air conditioning system at an optimal level of 25 degrees Celsius at the new rental office (if any).

- 落實建築物相關的節能措施作為我們選擇新的租賃辦公室的標準之一。
- Implementing relevant electricity conservation measures of the buildings as one of our selection criteria for new rental offices.

- 使用一級能源標籤的電子設備來替換傳統的電子設備(如需要)。
- Replacing the traditional electronic devices with Grade 1 energy label electronic devices if needed.



二零二五及二零二六節能約章證書
Certificates of Energy Saving Charter 2025 and 2026

A. 環境*(續)*

A2 資源使用*(續)*

能源消耗(續)

此外，我們亦積極執行以下措施以提高能源效率：

- 於該開發項目的臨時工地辦公室使用可再生能源，包括於天台安裝太陽能光伏板發電，並配備太陽能輔助空氣源熱泵供應熱水，以及於建築工地設置電動車充電設施。
- 逐步將該等物業中老化的燈管更換為發光二極體(「**發光二極體**」)照明燈管，及當辦公室只有部分人員使用時，關閉非必要的照明；
- 在一般辦公時間後，關閉空調和電器設備，並將它們設定為節能模式，及無人佔用的房間需關掉空調；
- 啟動空調「少用一小時」，冬季期間設定溫度不超過攝氏20度，並於夏季期間設定溫度不低於攝氏25.5度；
- 指派專職人員定期檢查和監控能源消耗；
- 通過視訊會議和電話會議與客戶和附屬公司溝通，減少差旅需求；
- 張貼提示，鼓勵持份者如股東、供應商和客戶對環境友好；及
- 於該等物業安裝電動車充電設施。

透過上述措施，本集團旨在持續提升能源效益。我們計劃投資於節能設備，並在日後的租賃決策中優先考慮具備良好環保認證的物業，以進一步貫徹此承諾。

A. ENVIRONMENTAL *(Continued)*

A2 Use of Resources *(Continued)*

***Energy Consumption** (Continued)*

Besides, we also actively implement the following initiatives to enhance energy efficiency:

- utilising renewable energy at the temporary site office of the Development Project, where rooftop solar photovoltaic panels generate electricity and a solar-assisted air-source heat pump supplies hot water, with electric chargers for vehicles in the construction site;
- gradually replacing ageing light tubes with light-emitting diode ("**LED**") lighting at the Properties, and non-essential lighting is turned off when offices are only partly occupied;
- after the standard working hours, switch off air conditioning and electrical devices and set them to energy-saving modes and air conditioning is required to be switched off in unoccupied rooms;
- activating "one hour less" of air-conditioning, and setting the temperature to not exceeding 20 degrees Celsius in winter and not below 25.5 degrees Celsius in summer;
- allocating dedicated staff to conduct regular inspections and monitoring of energy consumption;
- communicating with clients and subsidiaries via video conferencing and teleconferencing to reduce travel needs;
- posting reminders to encourage stakeholders, e.g. shareholders, suppliers, and customers to be eco-friendly; and
- installation of electric chargers for electric-vehicles in the Properties.

Through the measures outlined above, the Group aims to achieve continuous improvements in energy efficiency. This commitment is reinforced by plans to invest in energy-saving equipment and to give preference to properties with strong environmental credentials in future leasing decisions.

A. 環境*(續)*

A2 資源使用*(續)*

耗水量

我們的耗水量主要來自北京購物中心以及北京、上海和深圳辦公室的日常營運。由於香港辦公室由第三方物業管理公司安排，我們的耗水量數據仍然有限，我們正在探索在將來報告期間內提升數據收集能力的可能性。

A. ENVIRONMENTAL *(Continued)*

A2 Use of Resources *(Continued)*

Water consumption

Our water consumption profile is primarily attributed to daily operations at the Beijing shopping mall and offices in Beijing, Shanghai, and Shenzhen. While water usage data for our Hong Kong office remains limited due to third-party property management arrangements, we are exploring potential enhancements to our data collection capabilities for future reporting periods.

水資源 Water Resources	單位 Unit	截至二零二六年六月三十日止年度 For the year ended 30 June 2026	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
耗水量 Water Consumption			
總耗水量 Total Amount	立方米 m^3	**46,496.1**	28,305.5
密度 Intensity	立方米（每港幣百萬元） m^3 (per HK$ million)	**807.17**	435.80

本集團的目標是提高用水效率，並會考慮將已實施的節水措施納入選擇新租賃的辦公室（如有）的標準之一。

The Group targets to enhance water efficiency and will consider including the water conservation measures implemented in buildings as a selection criterion for new rental offices (if any).

A. 環境*(續)*

A2 資源使用*(續)*

耗水量 *(續)*

該等物業已全面實施綜合水資源管理措施，並透過海報及內部電郵等針對性溝通工作提供支援。我們的節水措施包括：

- 安裝配備感測器的供水裝置，以優化用水控制；及
- 積極提升僱員的資源節約意識。

該開發項目的建築工地透過獨立的收集及處理系統進行水資源管理。建築廢水經三級沉澱處理後循環再用於抑塵及灌溉；生活污水則經隔油及沉澱處理後排放入市政污水管道。此外，泥水處理系統亦可將處理後的水循環再用於車輛及地面清洗。

我們透過政府供水系統確保獲得可靠的優質水源。於報告期間內，本集團在確保滿足營運需求的水資源方面未遇到任何挑戰。

A. ENVIRONMENTAL *(Continued)*

A2 Use of Resources *(Continued)*

Water consumption *(Continued)*

Comprehensive water management measures have been implemented across the Properties, supported by targeted communication efforts such as posters and internal emails. Our key water conservation initiatives include:

- installation of sensor-equipped water fixtures for optimised consumption control; and
- active promotion of employee awareness in resource conservation practices.

Water resources are managed through separate collection and treatment systems at the construction site of the Development Project. Construction wastewater undergoes three-stage sedimentation and is reused for dust suppression and irrigation, while domestic sewage is treated for oil separation and sedimentation before being discharged into the municipal sewer network. A muddy water treatment system also allows treated water to be reused for vehicle and ground washing.

We maintain reliable access to quality water through government water supply systems. During the Reporting Period, the Group has experienced no challenges in securing water resources suitable for our operational requirements.

A. 環境*(續)*

A3 環境及天然資源

本集團透過積極主動的措施減少營運足跡中的碳排放，以展現對環境管理的承諾。我們意識到日常的業務活動，如物業管理和租賃服務，對環境有輕微的影響。為了減輕這些影響，我們將環境因素納入我們的管理框架，並實施策略性措施以控制影響。

本集團已實施措施在工作場所宣傳環境友善措施，包括提高能源和用水效率，以及精明使用資源，減少浪費。我們將繼續探索其他措施，以進一步提升環境表現。

於報告期間，本集團參與多項環保倡議活動，如二零二六年香港綠色日、二零二六年地球一小時及二零二六年新年桔轉贈配對網絡。我們亦於二零二六年香港綠色日當天在內部傳閱「綠色辦公室」貼士，以提醒僱員保護環境。

A. ENVIRONMENTAL *(Continued)*

A3 The Environment and Natural Resources

The Group demonstrates its commitment to environmental stewardship through proactive measures to reduce carbon emissions across our operational footprint. We recognise that routine business activities, such as property management and rental services, have a marginal and inconsequential effect on the environment. To mitigate these effects, we have integrated environmental considerations into our management framework and implemented strategic initiatives for impact control.

The Group has implemented measures to promote environmentally friendly practices in the workplace, which include enhancing energy and water efficiency, as well as using resources wisely to reduce waste. We will continue to explore other initiatives to further enhance environmental performance.

During the Reporting Period, the Group has participated in environmental initiatives such as Hong Kong Green Day 2026, Earth Hour 2026, and New Year's Orange Gift Matching Network 2026. We also circulated "Green Office" tips internally on Hong Kong Green Day 2026 to remind employees to protect the environment.



香港綠色日二零二六嘉許狀
Certificate of Appreciation for Hong Kong Green Day 2026



地球一小時二零二六嘉許狀
Certificate of Appreciation for Earth Hour 2026



年桔轉贈配對網絡二零二六感謝狀
Certificate of Appreciation for New Year's Orange Gift Matching Network 2026

A. 環境*(續)*

A3 環境及天然資源*(續)*

在適用及適當的情況下，本集團會於該物業翻新、該開發項目建築工程、維修及保養工程，或翻新及改善工程展開前，聘請外部專業顧問進行環境評估。環境評估結果會提供予承包商，以制定相應的應對措施。

A4 氣候變化

管治

董事會透過定期舉行的董事會會議，監督氣候相關風險、機遇及其他相關事宜，以確保相關風險每年均適當納入本集團的策略。董事會負責委任環境、社會及管治工作小組，其成員包括來自多個部門及業務單位的管理人員，負責制定及檢討氣候相關策略、協調氣候相關工作，並每年向董事會及相關委員會匯報對本集團具有重大影響的氣候相關風險和機遇，以及氣候相關目標的進展。

A. ENVIRONMENTAL *(Continued)*

A3 The Environment and Natural Resources *(Continued)*

Where applicable and suitable, the Group engages external professional consultants to perform environmental assessments before the start of renovation of the Property, construction activities of the Development Project, repair and maintenance works, or renovation and improvement projects. The environmental assessment results are provided to the contractors for formulating corresponding responses.

A4 Climate Change

Governance

The Board oversees climate-related risks, opportunities, and other relevant matters through regular Board meetings to ensure that such risks are appropriately integrated into the Group's strategy on an annual basis. The Board is responsible for appointing the ESG Working Group, comprising management personnel from multiple departments and business units, to formulate and review climate-related strategies, coordinate climate-related initiatives, and report annually to the Board and relevant committees on material climate-related risks, opportunities, and progress against climate-related targets affecting the Group.

A. 環境*(續)*

A4 氣候變化*(續)*

管治 *(續)*

董事會及環境、社會及管治工作小組各自的角色及職責如下：

董事會 The Board

- 對環境、社會及管治及氣候相關的策略、風險及表現進行整體監督；
- Provides overall oversight of ESG and climate-related strategy, risks, and performance;
- 審批環境、社會及管治及氣候相關的政策、目標及重大措施；及
- approves ESG and climate-related policies, targets, and major initiatives; and
- 審閱重要的環境、社會及管治及氣候相關的披露及進展。
- reviews material ESG and climate-related disclosures and progress.

環境、社會及管治工作小組 The ESG Working Group

- 在營運層面落實環境、社會及管治及氣候相關措施；
- Implements ESG and climate initiatives at the operational level;
- 收集及管理環境、社會及管治及氣候相關的數據和指標；及
- collects and manages ESG and climate-related data and metrics; and
- 協助進行風險評估、匯報及跨部門協調工作。
- supports risk assessments, reporting, and cross-functional coordination.

董事會致力透過定期參與環境、社會及管治及氣候相關培訓，持續提升其專業能力。在提名及留任董事時，我們會評估候選人在環境、社會及管治及氣候相關事宜監督方面的能力，並安排董事持續專業發展，以加深董事會對氣候相關議題的理解。

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

Governance *(Continued)*

The respective roles and responsibilities of the Board and the ESG Working Group are as follows:

The Board is committed to continuously enhancing its professional capabilities through regular participation in ESG and climate-related training. When nominating and retaining directors, we assess candidates' competencies in ESG and climate oversight and arrange for their continuous professional development to strengthen the Board's understanding of climate issues.

A. 環境*(續)*

A4 氣候變化*(續)*

策略

氣候相關風險和機遇

作為一家負責任的企業，本集團致力於應對氣候變化，並充分認識其與業務營運的相關性。本集團深知主動管理氣候相關風險的重要性，同時積極把握向低碳經濟轉型所帶來的機遇。本集團亦致力遵守日益嚴格的監管規定，並履行其氣候相關披露責任。

參考聯交所的實施指引及現行市場慣例，本集團已將氣候相關風險按短期(二零三零年)、中期(二零五零年)及長期(二零八零年)的時間範圍進行分類。同時，本集團將不時評估及監察氣候相關的風險和機遇，以減低其對本集團營運及表現可能的任何不利影響。

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

Strategy

Climate-related risks and opportunities

As a responsible company, the Group is committed to addressing climate change and recognises its relevance to its business operations. The Group acknowledges the importance of proactively managing climate-related risks while capturing opportunities arising from the transition to a low-carbon economy. The Group also remains committed to complying with increasingly stringent regulatory requirements and fulfilling its climate-related disclosure obligations.

With reference to the Stock Exchange Implementation Guidance and prevailing market practice, the Group has categorised climate-related risks into short-term (2030), medium-term (2050) and long-term (2080) time horizons. Meanwhile, the Group will assess and monitor the climate-related risks or opportunities from time to time to mitigate any adverse impact on the Group's operation and performance.

A. 環境*(續)*

A4 氣候變化*(續)*

策略 *(續)*

氣候相關風險和機遇(續)

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

Strategy *(Continued)*

Climate-related risks and opportunities (Continued)

風險描述 Risk Description	時間範圍 Time Horizons	對價值鏈的影響(供應商／承包商／保險公司等) Impact on the Value Chain (Suppliers/Contractors/Insurance Companies, etc.)	對業務的影響／潛在的財務影響 Impact on the Business/ Potential Financial Impact	本集團的應對措施 The Group's Response
實體風險 **Physical Risks**				
極端天氣事件(如洪水、颱風、暴雨及海平面上升)的頻率和強度逐漸增加 **The frequency and intensity of extreme weather events (such as floods, typhoons, torrential rains, and sea-level rise) are gradually increasing**	短至中期 Short to medium term	損壞建築工地及延誤該開發項目的建設。 Damage to the construction site and delays to the construction of the Development Project. 保險費上漲或承保條件收緊。 Rise in insurance premiums or tightening of underwriting conditions.	電力消耗、空調使用及相關成本增加。 Increased electricity consumption, air conditioning usage, and associated costs. 可能導致樓宇設施和結構受損，並增加樓宇營運和維護成本。 Possible damage to the building facilities and structure, and an increase in building operation and maintenance costs. 施工連續性、竣工交期、供應商可靠性以及業務連續性可能被中斷，導致營運成本增加。 Construction continuity, completion lead time, contractors' reliability and business continuity may be disrupted, increasing operating costs as results.	優化樓宇設計及設施，提升抵禦極端天氣事件的能力。 Enhancement of building design and facilities to achieve better endurance against extreme weather. 制定災難復原計劃，以應對突發緊急情況。 Preparation of disaster recovery plans to handle unexpected emergencies. 嚴格遵守政府關於極端天氣的指引。 Strictly complies with the government's guidelines on extreme weather.

A. 環境*(續)*

A4 氣候變化*(續)*

***策略**(續)*

氣候相關風險和機遇(續)

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

***Strategy** (Continued)*

Climate-related risks and opportunities (Continued)

風險描述 Risk Description	時間範圍 Time Horizons	對價值鏈的影響(供應商／承包商／保險公司等) Impact on the Value Chain (Suppliers/Contractors/Insurance Companies, etc.)	對業務的影響／潛在的財務影響 Impact on the Business/ Potential Financial Impact	本集團的應對措施 The Group's Response
實體風險*(續)* **Physical Risks *(Continued)***				
高溫或水資源壓力可能會影響員工安全、施工連續性或環境管理要求。 **Heat or water stress may affect employee safety, construction continuity or environmental management requirements.**	短至中期 Short to medium term	對僱員、承包商工人及租戶的人身安全構成威脅。 Threats to the personal safety of employees, contractor workers, and tenants.	員工健康及安全可能受到負面影響，而施工流程可靠性可能被弱化，從而導致營運成本上升。 Employee health and safety may be negatively impacted, while productivity and reliability may be weakened, increasing operating costs as a result.	持續透過環境、健康及安全管理監控員工健康。 Continuously monitor employee's health and safety through environmental. health and safety management.

A. 環境*(續)*

A4 氣候變化*(續)*

策略 *(續)*

氣候相關風險和機遇(續)

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

Strategy *(Continued)*

Climate-related risks and opportunities (Continued)

風險描述 Risk Description	時間範圍 Time Horizons	對價值鏈的影響(供應商／承包商／保險公司等) Impact on the Value Chain (Suppliers/Contractors/Insurance Companies, etc.)	對業務的影響／潛在的財務影響 Impact on the Business/ Potential Financial Impact	本集團的應對措施 The Group's Response
轉型風險 **Transition Risks**				
與全球趨向低碳經濟相關的風險，包括實施新規例、能源效益方面的技術創新及市場轉變 **Risks associated with the transition to a global low-carbon economy, including the implementation of new regulations, technological innovations in energy efficiency, and market shifts**	短至中期 Short to medium term	供應商和承包商因應能源成本上升而提高價格。 Suppliers and contractors are increasing prices in response to rising energy costs.	租戶對可持續性和碳足跡的期望不斷演變，直接影響本集團的市場競爭力。 Evolving tenant expectations around sustainability and carbon footprint directly affect the Group's market competitiveness.	本集團將繼續完善環境、社會及管治架構，並加強氣候相關披露能力，以配合不斷演變的監管規定。 The Group will continue to enhance ESG governance frameworks and strengthen climate-related disclosure capabilities to align with evolving regulatory requirements.
		投資者日益重視公司的氣候相關披露及減碳表現。 Investors place greater emphasis on the company's climate-related disclosures and carbon reduction performance.	因優化能源管理系統而產生額外資本開支。 Additional capital expenditure arising from the optimisation of energy management systems.	
			報告及披露義務的增加，可能需要強化資訊管控以及增加合規成本，而違規則可能導致法律風險、聲譽風險以及罰金。 Increasing reporting and disclosure obligations may require enhanced information control and increased compliance costs, while non-compliance would result in legal risks, reputational risks and fines.	

A. 環境*(續)*

A4 氣候變化*(續)*

***策略**(續)*

氣候相關風險和機遇(續)

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

***Strategy** (Continued)*

Climate-related risks and opportunities (Continued)

風險描述 Risk Description	時間範圍 Time Horizons	對價值鏈的影響(供應商／承包商／保險公司等) Impact on the Value Chain (Suppliers/Contractors/Insurance Companies, etc.)	對業務的影響／潛在的財務影響 Impact on the Business/ Potential Financial Impact	本集團的應對措施 The Group's Response
轉型風險*(續)* **Transition Risks *(Continued)***				
客戶對可持續產品或服務日益增長的需求，可能增加對環境影響較低及經核證的產品或服務資訊的期望。 **Growing customer demand for sustainable products or services may increase expectations for low-impact and verified products or services information.**	短至中期 Short to medium term	客戶滿意及價值損失，聲譽可能受到負面影響。 Loss of customers' satisfaction and value, reputation may be negatively impacted.	若本集團被視為落後於同業，未能及時應對不斷變化的期望，則可能造成聲譽風險以及潛在收入損失。 Delayed response to changing expectations may create reputational risks and potential loss of revenue if the Group is perceived to be lagging behind competitors.	持續優化產品及服務層面的數據及資訊。 Continue to optimize product- or service-level data and information.

A. 環境*(續)*

A4 氣候變化*(續)*

策略 *(續)*

氣候相關風險和機遇(續)

儘管氣候變化帶來風險，亦為企業發展創造機遇。本集團正探索將氣候考慮因素融入業務分部的方法，以提升長期氣候韌性。透過使我們業務增長與低碳經濟轉型保持一致，本集團致力為持份者及環境創造可持續的價值。

風險管理

本集團將氣候相關風險和機遇納入整體風險管理框架，以確保有關風險和機遇得到有系統地識別、評估、管理及監察。

本集團每年就本環境、社會及管治報告的匯報範圍進行企業風險評估。我們透過參考全球可持續發展趨勢、同業披露以及領先框架，識別氣候相關風險和機遇，包括：

- 可持續會計準則委員會的準則及MSCI ESG行業重要性地圖；
- 世界經濟論壇「二零二五年全球風險報告」；及
- 氣候相關財務披露工作小組的建議。

每項已識別風險均根據其發生的可能性及潛在影響進行評估，並考慮本集團的適應能力以及恢復所需的資源。為釐定該等風險的優先次序，本集團採用由外部顧問制定的量化評分模型，其後由高級管理層進行審閱及調整，以確保評估結果符合實際營運情況及業務環境。

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

Strategy *(Continued)*

Climate-related risks and opportunities (Continued)

While climate change poses risks, it also creates opportunities for corporate development. We are exploring ways to integrate climate considerations into our business segments to enhance long-term resilience. By aligning our growth with the transition to a low-carbon economy, we aim to create sustainable value for both our stakeholders and the environment.

Risk management

The Group integrates climate-related risks and opportunities into our overarching risk management framework to ensure they are systematically identified, assessed, managed, and monitored.

On an annual basis, the Group conducts an Enterprise Risk Assessment covering the reporting scope of this ESG Report. We identify climate-related risks and opportunities by benchmarking against global sustainability trends, peer disclosures, and leading frameworks, including:

- SASB Standards and the MSCI ESG Industry Materiality Map;
- the World Economic Forum Global Risks Report 2025; and
- the Recommendations of the Task Force on Climate-related Financial Disclosures.

Each identified risk is assessed based on its likelihood and potential impact, taking into account the Group's adaptive capacity and the resources required for recovery. To prioritise these risks, a quantitative scoring model developed by external consultants is applied and subsequently reviewed and refined by senior management to ensure alignment with operational realities and business context.

A. 環境*(續)*

A4 氣候變化*(續)*

風險管理(續)

本集團按照既定的風險偏好，透過四項主要策略管理已釐定優先次序的風險，包括風險緩減、風險轉移、風險接受及風險控制。我們定期檢討風險管理流程及方法，以確保其持續有效。於報告期間，我們的風險管理流程與上一年度相比並無重大變動。

指標及目標

溫室氣體排放

本集團業務營運所產生的溫室氣體排放源包括電力消耗、車輛使用汽油、廢紙棄置及污水處理。就界定組織邊界而言，本集團採用營運控制法，此方法可讓本集團最直接取得原始數據。於報告期間，計量方法、數據輸入及相關假設概無變動，而有關溫室氣體排放數據如下：

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

***Risk management** (Continued)*

The Group manages prioritised risks in accordance with our established risk appetite through four primary strategies: mitigation, transfer, acceptance, and control. We periodically review our risk management processes and methodology to ensure continued effectiveness. During the Reporting Period, there were no material changes to our risk management processes compared to the previous year.

Metrics and targets

Greenhouse Gas Emissions

Greenhouse gas emission sources from our business operations include the consumption of electricity, the use of petrol by our vehicles, the disposal of waste paper, and sewage treatment. The Group have adopted the operational control approach for our organisational boundary, as it provides the most direct access to primary data. During the Reporting Period, there have been no changes to the measurement methodology, data inputs, or underlying assumptions, and the emission data is as follows:

溫室氣體排放[4] **GHG Emissions[4]**	**單位** **Unit**	**截至二零二六年六月三十日止年度** **For the year ended 30 June 2026**	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
範圍1 – 直接溫室氣體排放[5] **Scope 1 – Direct GHG Emissions[5]**			
汽油 Petrol	噸二氧化碳當量 tonnes CO_2e	**23.5**	31.9

4 溫室氣體排放的計算準則及方法乃依據聯交所「如何編備環境、社會及管治報告」附錄二「環境關鍵績效指標匯報指引」及溫室氣體核算體系。

5 範圍一排放包括流動源燃料燃燒所產生的直接溫室氣體排放。所採用的排放系數乃依據聯交所刊發的「如何編備環境、社會及管治報告」附錄二「環境關鍵績效指標匯報指引」及美國國家環境保護局的相關指引。全球變暖潛能值乃採用聯合國政府間氣候變化專門委員會《第六次評估報告》所載的數值。

4 The calculation standards and methodologies for GHG emissions are based on "Appendix 2: Reporting Guidance on Environmental KPIs" of "How to Prepare an ESG Report" by the Stock Exchange and the Greenhouse Gas Protocol.

5 Scope 1 emissions included direct GHG emissions from the combustion of fuels in mobile sources. The emission factors adopted are based on "Appendix 2: Reporting Guidance on Environmental KPIs" published by the Stock Exchange and guidance from the U.S. Environmental Protection Agency. The Global Warming Potential rates from the Intergovernmental Panel on Climate Change Sixth Assessment Report.

A. 環境*(續)*

A4 氣候變化*(續)*

***指標及目標*(續)**

溫室氣體排放(續)

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

***Metrics and targets* (Continued)**

Greenhouse Gas Emissions (Continued)

溫室氣體排放[4] GHG Emissions[4]	單位 Unit	截至二零二六年六月三十日止年度 For the year ended 30 June 2026	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
範圍2 – 能源間接排放(地域基準)[6] **Scope 2 – Energy Indirect GHG Emissions (Location-based)[6]**			
外購電力 Purchased electricity	噸二氧化碳當量 tonnes CO_2e	**1,254.8**	1,382.5
範圍3 – 其他間接溫室氣體排放[7] **Scope 3 – Other Indirect GHG Emissions[7]**			
廢紙處置 Waste paper disposal	噸二氧化碳當量 tonnes CO_2e	**2.9**	2.8[8]
淡水處理 Freshwater processing	噸二氧化碳當量 tonnes CO_2e	**11.4**	12.1
航空旅行 Air travel	噸二氧化碳當量 tonnes CO_2e	**2.9**	不適用 N.A.
租戶的外購電力 Purchased electricity of tenants	噸二氧化碳當量 tonnes CO_2e	**1,124.7**	1,204.8
總溫室氣體排放量 **Total GHG emissions**	**噸二氧化碳當量** **tonnes CO_2e**	**2,420.2**	**2,634.1[8]**
溫室氣體排放密度 GHG emissions intensity	噸二氧化碳當量(每港幣百萬元) tonnes CO_2e (per HK$ million)	**42.0**	40.6

6 範圍二排放包括因使用外購電力而產生的間接溫室氣體排放。香港業務之外購電力排放因子參考香港電燈有限公司公佈的最新排放強度；中國內地業務之外購電力排放因子則參考中華人民共和國生態環境部公佈的相關數據。

7 本集團披露其於二零二五至二零二六年度納入計量的範圍三溫室氣體排放類別，包括「溫室氣體核算體系」所界定的類別1：外購商品和服務(淡水處理)、類別5：運營中產生的廢物(廢紙處置)、類別6：商務旅行(航空旅行)及類別13：下游租賃資產(租戶的外購電力)。所採用的排放因子來自香港特別行政區政府水務署、環境及生態局及機電工程署、英國能源安全暨淨零排放部、中華人民共和國生態環境部。

8 為提升數據的一致性及可比性，截至二零二五年六月三十日止年度的廢紙處置所產生的溫室氣體排放數據已予重列。

6 Scope 2 emissions included indirect GHG emissions from the consumption of purchased electricity. The emission factor of purchased electricity for Hong Kong-based operations referenced the latest emission intensity published by HK Electric Company Limited; the emission factor for Chinese Mainland-based operations referenced the Ministry of Ecology and Environment of the PRC.

7 The Group discloses its 2025-2026 Scope 3 greenhouse gas emission categories included in its measurement, covering Category 1: Purchased goods and services (freshwater processing), Category 5: Waste generated in operations (waste paper disposal), Category 6: Business travel (air travel), and Category 13: Downstream leased assets (purchased electricity of tenants) as defined by the Greenhouse Gas Protocol. The emission factors adopted are from the Water Supplies Department, the Environment and Ecology Bureau, the Electrical and Mechanical Services Department of the Government of Hong Kong, the Department for Energy Security and Net Zero of the United Kingdom, and the Ministry of Ecology and Environment of the PRC.

8 To enhance the consistency and comparability of data, the GHG emissions of waste paper disposal for the year ended 30 June 2025 have been restated.

A. 環境*(續)*

A4 氣候變化*(續)*

氣候相關目標

本集團積極響應國家「雙碳」目標及「香港氣候行動藍圖2050」，並鼓勵僱員、供應商、承包商及服務供應商實踐節約能源。於報告期間，本集團已在內部訂立目標，每年至少參與一項氣候相關活動或倡議。透過與持份者協作，我們將推動節約能源、減少排放及脫碳工作。我們亦將識別對環境構成影響的活動，並實施改善措施，以減緩氣候相關風險。環境、社會及管治工作小組負責監察相關進展，並在有需要時聘請專業顧問。

於報告期內，我們參與香港政府環境及生態局的「節能約章」，彰顯我們對減少排放的承諾，並加快邁向低碳未來。我們亦透過碳抵銷以抵銷溫室氣體排放。我們經由香港交易及結算所有限公司(「**香港交易所**」)的Core Climate平台購買碳信用。我們用作碳抵銷的項目為中國的聯網太陽能光伏發電群組項目(項目編號：1461)，該項目已獲得Verra旗下核證碳標準(「**VCS**」)計劃的認證，由中國三峽新能源(集團)股份有限公司實施。該組合項目透過利用可再生太陽能光伏能源發電並輸送至電網，以替代接入國家電網的化石燃料發電廠所產生的等量電力，從而實現溫室氣體減排。

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

Climate-related targets

We actively respond to the national "Dual Carbon" targets and Hong Kong's Climate Action Blueprint 2050, encouraging employees, suppliers, contractors and service providers to embrace energy conservation. During the Reporting period, the Group has set a target internally to participate in at least one climate-related activity or initiative annually. Through stakeholder collaboration, we will support energy conservation, emissions reduction, and decarbonisation efforts. We will also identify environmentally impactful activities and implement improvement measures to mitigate climate-related risks. The ESG Working Group oversees progress and engages professional advisors when necessary.

During the Reporting Period, we participated in the Energy Saving Charter of the Environment and Ecology Bureau of the Government of Hong Kong, demonstrating our commitment to emissions reduction and accelerating the transition to a low-carbon future. We also utilised carbon offsets to mitigate our GHG emissions. We purchased carbon credits via the Core Climate platform of the Hong Kong Exchanges and Clearing Limited ("**HKEX**"). The carbon offset project we have utilised is the Grouped Connect Solar PV Power Generation Project in China (Project ID: 1461), a certified project under the Verified Carbon Standard ("**VCS**") Program of Verra. It is implemented by China Three Gorges Renewables (Group) Co., Ltd. GHG emission reductions will be generated through the implementation of the grouped project, which aims to generate electricity by using renewable solar PV energy to the grid and replacing equivalent electricity generated by fossil fuel-fired power plants connected to the State Power Grid.

A. 環境*(續)*

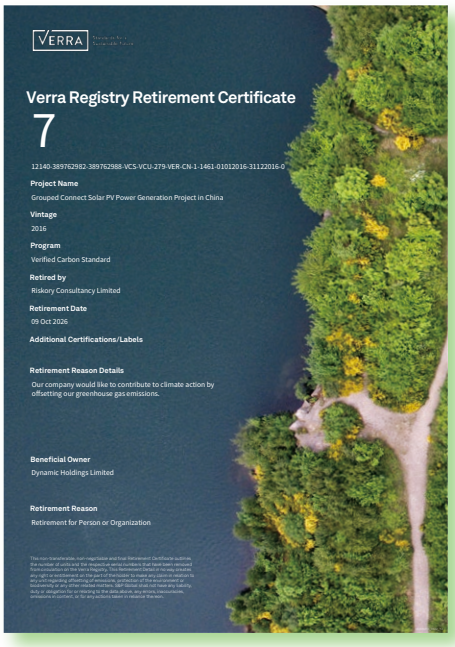
A4 氣候變化*(續)*

***氣候相關目標*(續)**

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

***Climate-related targets** (Continued)*



由Verra頒發的碳抵銷證書
Carbon Offsets Certificate issued by Verra

我們支持由社區發起的碳中和活動，例如「Chill 住減碳：ESG慈善音樂會」[9]，透過音樂接觸更廣泛的受眾，凝聚社區力量，共同建立可持續發展文化，並向大眾推廣碳中和理念。活動部分收益將捐贈予惜食堂，用於食物廢棄物管理及推動資源循環，從而進一步擴大社會效益。

We supported community-initiated carbon-neutral activities such as "Chill & Decarbonise: ESG Charity Concert[9]", organised by Riskory S, a brand of Riskory Consultancy Limited (our consultant), to promote carbon neutrality for all, using music to reach a wider audience and unite the community to build a sustainable culture. A portion of the event's proceeds will be donated to Food Angel, for food waste management and resource circularity, thereby amplifying the social impact.

[9] 由我們顧問Riskory Consultancy Limited旗下品牌Riskory S主辦。倘有不一致，概以中文版本為準。

[9] Organised by Riskory S, a brand of Riskory Consultancy Limited (our consultant). In case of any discrepancy, the Chinese version shall prevail.

A. 環境*(續)*

A4 氣候變化*(續)*

***氣候相關目標*(續)**

就該活動所產生的溫室氣體排放而言，碳中和活動管理專家已進行碳審計，其後由一家獨立且獲全球認可的第三方檢測及認證機構進行核證。為實現活動碳中和，相關方面透過香港交易所Core Climate平台購買並註銷碳信用額，以抵銷餘下的溫室氣體排放量[10]。透過支持該項目，我們旨在發揮示範及推動作用，促進價值鏈各方協作，並鼓勵供應商、業務夥伴及其他持份者共同參與範圍三排放管理，從而為本集團的長期減碳目標奠定堅實基礎，攜手締造更可持續的未來。

[10] 是次碳抵銷所使用的碳信用乃透過香港交易所Core Climate平台購買及註銷，並來自盤州縣養雞場糞便堆肥項目(Panzhou County Chicken Farm Manure Composting Project)(項目編號：5210)。該項目根據VCS簽發碳信用，而VCS為全球廣泛採用的溫室氣體減排信用標準。

A. ENVIRONMENTAL *(Continued)*

A4 Climate Change *(Continued)*

Climate-related targets *(Continued)*

With respect to the GHG emissions generated by the event, a specialist in Carbon Neutral Event Management conducted a carbon audit, which was subsequently verified by an independent, globally recognised third-party testing and certification organisation. To achieve carbon neutrality for the event, it purchased and retired carbon credits via the HKEX Core Climate platform to offset the remaining emissions[10]. By supporting this project, we aim to play a demonstrative and catalytic role, fostering collaboration across the value chain and encouraging suppliers, business partners, and other stakeholders to jointly participate in Scope 3 emissions management, thereby laying a solid foundation for our long-term carbon reduction goals and working together to create a more sustainable future.

[10] The carbon credits used for this offset were procured and retired via the Stock Exchange Core Climate platform, sourced from the Panzhou County Chicken Farm Manure Composting Project (Project ID: 5210). This project is issued under the VCS, which is a globally widely adopted standard for GHG emission reduction credits.

SOCIAL
社會



B. 社會

本集團深知，企業的長期業績成功與組織韌性，與持份者的福祉息息相關。因此，我們投入大量資源推動負責任的企業公民責任，並締造重視僱員健康與專業發展的職場文化。

於報告期間，本集團並無知悉任何嚴重違反有關補償及解僱、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法律及法規，且嚴重影響本集團營運的事宜。我們已遵守適用法律和法規的法定要求，包括但不限於：

- 《僱傭條例》(香港法例第57章)；
- 《公眾假期條例》(香港法例第149章)；
- 《僱員補償條例》(香港法例第282章)；
- 《職業安全及健康條例》(香港法例第509章)；
- 《最低工資條例》(香港法例第608章)；
- 《性別歧視條例》(香港法例第480章)；
- 《殘疾歧視條例》(香港法例第487章)；
- 《家庭崗位歧視條例》(香港法例第527章)；
- 《中華人民共和國勞動法》；
- 《中華人民共和國勞動合同法》；及
- 《中華人民共和國社會保險法》。

B. SOCIAL

The Group recognises that its long-term business success and organisational resilience are closely tied to the well-being of its stakeholders. As a result, we commit significant resources to promoting responsible corporate citizenship and fostering a workplace culture that prioritises employee health and professional growth.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare that would have a significant impact on the Group. We adhered to statutory requirements under applicable laws and regulations, including but not limited to:

- the Employment Ordinance (Cap. 57, Laws of Hong Kong);
- the General Holidays Ordinance (Cap. 149, Laws of Hong Kong);
- the Employees' Compensation Ordinance (Cap. 282, Laws of Hong Kong);
- the Occupational Safety and Health Ordinance (Cap. 509, Laws of Hong Kong);
- the Minimum Wage Ordinance (Cap. 608, Laws of Hong Kong);
- the Sex Discrimination Ordinance (Cap. 480, Laws of Hong Kong);
- the Disability Discrimination Ordinance (Cap. 487, Laws of Hong Kong);
- the Family Status Discrimination Ordinance (Cap. 527, Laws of Hong Kong);
- the Labour Law of the PRC;
- the Labour Contract Law of the PRC; and
- the Social Insurance Law of the PRC.

B. 社會*(續)*

B1 僱傭

本集團已制定全面的僱傭政策和指引，並在員工手冊中進行了詳細說明，該等政策和指引符合中國內地和香港的勞動法規和監管要求。

招聘及晉升

本集團謹慎地挑選和晉升符合其價值觀和職業道德的員工。本集團非常重視表現主動、盡責及誠實的員工。招聘和晉升的決策主要基於功績和表現。

工作時數、假期及其他待遇及福利

於二零二六年六月三十日，本集團聘用61名僱員(於二零二五年六月三十日：59名僱員)，當中包括董事。為了優化人力資源管理，本集團已將某些業務活動外判。

休息時間、工作時數及其他福利及待遇是根據當地法律、法規和常規來釐定。在釐定該等安排時，亦會考慮當地行業平均水平，以及員工的經驗、資歷和年資。

B. SOCIAL *(Continued)*

B1 Employment

The Group maintains comprehensive employment policies and guidelines, detailed in employee handbooks, which adhere to the labour legislation and regulatory requirements of both the Chinese Mainland and Hong Kong.

Recruitment and promotion

The Group carefully selects and promotes individuals who share its values and work ethic. The Group places great importance on individuals who demonstrate initiative, responsibility and integrity. Hiring and promotion decisions are primarily based on merit and performance.

Working hours, rest periods, and other benefits and welfare

As at 30 June 2026, the Group had 61 employees (as at 30 June 2025: 59 employees), including Directors. To optimise human resources management, the Group has outsourced specific business activities.

Rest periods, working hours, and other benefits and welfare are established in accordance with local laws, regulations, and practices. In determining these arrangements, the Group also considers local industry averages, as well as employees' experience, qualifications, and seniority.

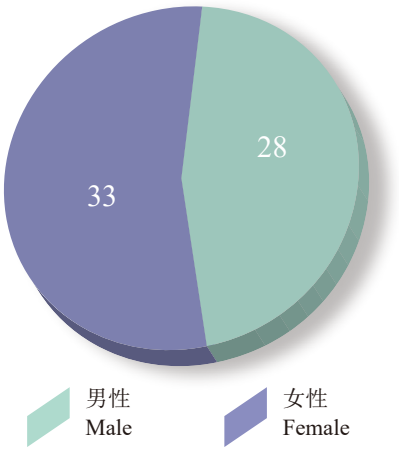
B. 社會 *(續)*

B1 僱傭 *(續)*

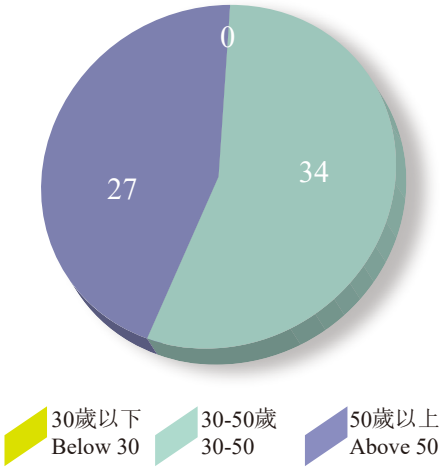
工作時數、假期及其他待遇及福利 *(續)*

於二零二六年六月三十日，我們的僱員概況，連同去年的比較數字說明如下：

於二零二六年六月三十日
As at 30 June 2026
按性別
By gender



按年齡
By age



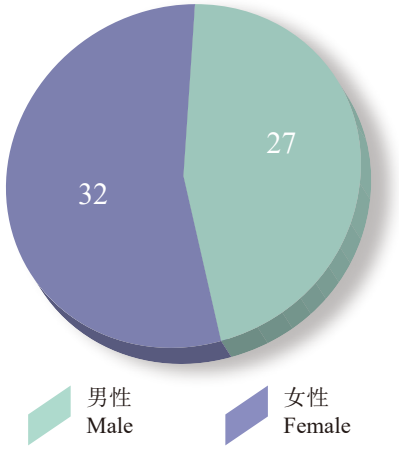
B. SOCIAL *(Continued)*

B1 Employment *(Continued)*

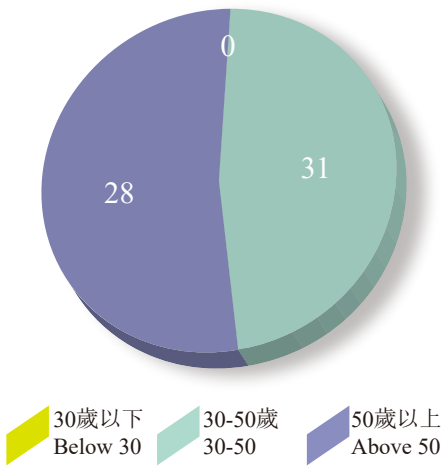
Working hours, rest periods, and other benefits and welfare *(Continued)*

Our employee profile as at 30 June 2026, along with comparative figures in the previous year, is illustrated as follows:

於二零二五年六月三十日
As at 30 June 2025
按性別
By gender



按年齡
By age

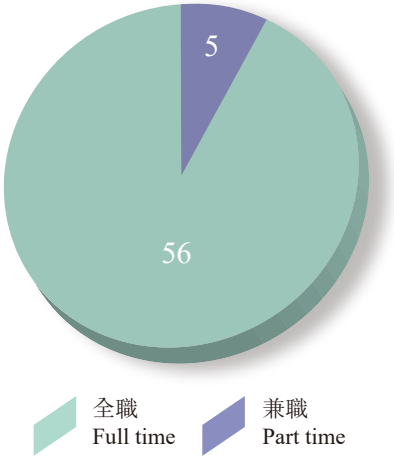


B. 社會*(續)*

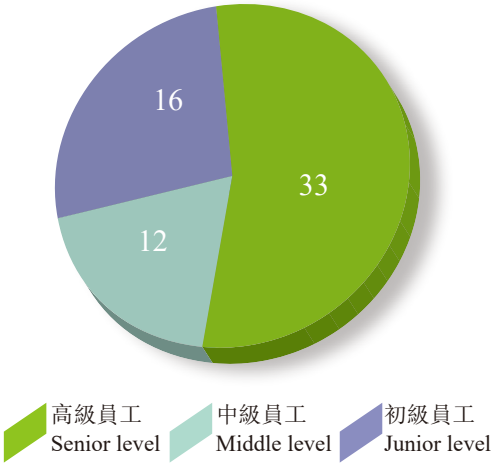
B1 僱傭*(續)*

工作時數、假期及其他待遇及福利(續)

於二零二六年六月三十日
As at 30 June 2026
按僱傭類型
By employment type



按僱員類別
By employee category

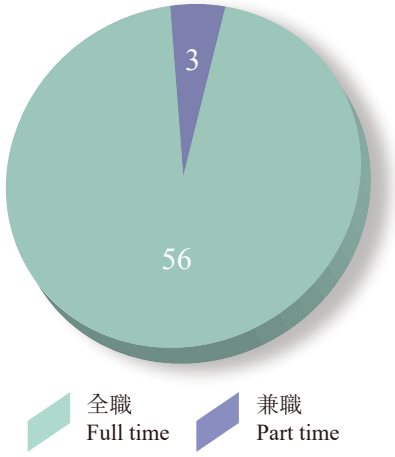


B. SOCIAL *(Continued)*

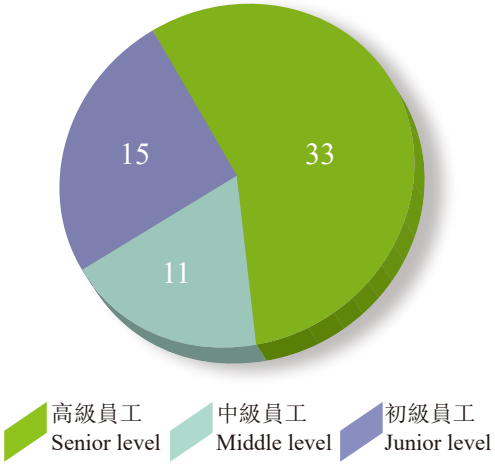
B1 Employment *(Continued)*

Working hours, rest periods, and other benefits and welfare (Continued)

於二零二五年六月三十日
As at 30 June 2025
按僱傭類型
By employment type



按僱員類別
By employee category

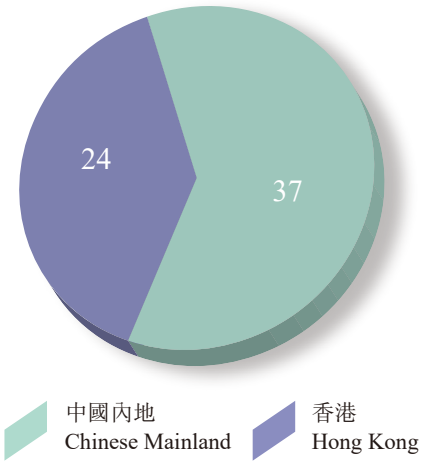


B. 社會 *(續)*

B1 僱傭 *(續)*

工作時數、假期及其他待遇及福利(續)

於二零二六年六月三十日
As at 30 June 2026
按地區
By geographical region

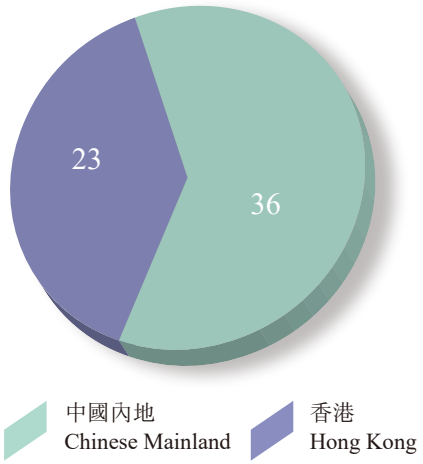


B. SOCIAL *(Continued)*

B1 Employment *(Continued)*

Working hours, rest periods, and other benefits and welfare (Continued)

於二零二五年六月三十日
As at 30 June 2025
按地區
By geographical region



僱員分類	Employee Classification	僱員流失比率 Employee Turnover 截至二零二六年六月三十日止年度 For the year ended 30 June 2026	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
按性別	**By Gender**		
男性	Male	**7%**	2%
女性	Female	**9%**	2%
按年齡組別	**By Age Group**		
30歲以下	Below 30	**0%**	0%
30-50歲	30–50	**6%**	0%
50歲以上	Above 50	**11%**	3%
按僱員類別	**By Employee Category**		
高級員工	Senior level	**9%**	2%
中級員工	Middle level	**0%**	2%
初級員工	Junior level	**13%**	0%
按地區	**By Geographical Region**		
香港	Hong Kong	**4%**	0%
中國內地	Chinese Mainland	**11%**	3%

B. 社會*(續)*

B1 僱傭*(續)*

薪酬

本公司董事的薪酬方案由董事會薪酬委員會透過全面的評估流程而釐定。該評估綜合考慮多項因素，包括機構表現、策略目標、個人貢獻及職務要求，並與行業標準進行比較。此外，本集團透過認股權計劃實施以股份為基礎的激勵計劃，該等激勵計劃延伸至董事及合資格員工。

本集團向員工提供的薪酬和額外福利乃根據當地行業平均水平作為參照基準。同時，員工經驗和資格亦納入考慮。關鍵績效指標用於評估員工的表現，以確定員工的薪酬方案。

本集團按照當地法律及規定，向在高溫天氣下工作的員工發放津貼。

該開發項目實行「實名制及分賬制」雙重勞工管理制度。所有工人每日上下班均須進行考勤，標準工作時間每日不超過八小時，加班時間上限為三小時，並獲發額外工資。

B. SOCIAL *(Continued)*

B1 Employment *(Continued)*

Remuneration

Compensation packages for the Company's Directors are determined by the Board's remuneration committee through a comprehensive evaluation process. This assessment weighs multiple factors including organisational performance, strategic targets, individual contributions and role requirements, alongside comparative industry standards. Additionally, the Group utilises equity-based incentive programs through share option schemes, extending these motivational tools to both Directors and qualifying staff members.

The remuneration and additional fringe benefits provided to the Group's staff are benchmarked against local industry averages. Experience and qualifications are also taken into account. Staff performance is evaluated using key performance indicators to determine remuneration packages.

The Group provides staff with allowances for working during hot weather in accordance with local rules and regulations.

The Development Project operates a dual "real-name and separate-account" labour-management system. All workers clock in and out daily, with standard working hours not exceeding eight hours per day and overtime capped at three hours with additional pay.

B. 社會 *(續)*

B1 僱傭 *(續)*

平等機會、多元化及反歧視

建立共融工作團隊對本集團的實力至關重要。我們積極推動員工多元化，並對任何形式的歧視採取零容忍政策。我們承諾確保所有僱員及求職者均獲公平對待，不論其受保障特徵，例如性別、年齡、懷孕狀況、婚姻狀況、殘疾、家庭狀況及種族背景。為彰顯本公司致力建立共融工作團隊的承諾，我們已參與「種族多元共融僱主約章」，並於報告期間採納員工多元化政策。

B. SOCIAL *(Continued)*

B1 Employment *(Continued)*

Equal opportunity, diversity, anti-discrimination

Building an inclusive workforce is essential to the strength of our organisation. We actively promote diversity across our workforce and maintain a zero-tolerance stance against all forms of discrimination. This commitment ensures that all employees and job applicants are treated fairly, irrespective of protected characteristics such as gender, age, pregnancy status, marital situation, disability, family circumstances, and ethnic background. To demonstrate the Company's commitment to building an inclusive workforce, we have been committed to the Racial Diversity & Inclusion Charter for Employers, and has adopted Workforce Diversity Policy in the Reporting Period.



種族多元共融僱主約章證書
Certificate of The Racial Diversity & Inclusion Charter for Employers

解僱

解僱乃基於本集團的行為守則及／或相關僱員的表現。所有的解僱行為遵照適用法規的規定進行。

Dismissal

Dismissals are based on the Group's code of conduct and/or the relevant employee's performance. All dismissals are carried out in compliance with legal requirements.

B. 社會*(續)*

B2 健康與安全

工作環境健康與安全

本集團維持完善的職業健康與安全框架，並實施內部指引和事故報告機制，以保障僱員的福祉。我們積極主動的安全管理策略，涵蓋多項旨在減輕工作場所的危害之行政控制措施，包括但不限於：

B. SOCIAL *(Continued)*

B2 Health and Safety

Workplace health and safety

The Group maintains a robust occupational health and safety framework, implementing internal guidelines and incident reporting mechanisms to safeguard employee well-being. Our proactive safety management strategy incorporates multiple administrative controls designed to mitigate workplace hazards, including but not limited to:



我們透過多項保護措施保障員工的福祉。所有工傷事故均須向總部匯報，以便進行全面評估，從而制定適當的糾正措施和預防策略。值得注意的是，過去三年(包括本報告期間)我們不知悉任何與工作相關的死亡事故，在報告期內，我們亦不知悉任何因工傷而導致損失工時的事件。

Our workforce's welfare is supported through multiple protective measures. All workplace injuries must be reported to head office for thorough evaluation, enabling appropriate corrective actions and prevention strategies. Notably, we were not aware of any work-related fatalities over the past three years, including the Reporting Period, and were not aware of any lost-time injuries during the Reporting Period.

B. 社會 *(續)*

B2 健康與安全 *(續)*

工作環境健康與安全 (續)

於高溫、颱風或暴雨等極端天氣情況下，該開發項目的建築工程將會暫停。工地人員均獲提供個人防護裝備，並於施工現場設置臨邊防護措施，以及用電和大型設備的安全防護裝置。所有人員上崗前均須接受行業培訓，並完成公司、項目及班組三級安全培訓。該開發項目已建立安全管理制度及應急預案，並定期組織應急演練，以提升施工現場的安全水平。

除安全措施外，我們亦提供全面的醫療保障福利，涵蓋團體醫療保障、組合意外保障及人壽保險。我們的福利包括具競爭力的補充津貼，以提升員工福利。工作空間配備符合人體工學設計的辦公家具，以提升舒適度，減輕疲勞，並預防與工作相關的肌肉骨骼疾病。

本集團將其安全承諾延伸至承包商的運營，尤其關注建築、維修、保養及翻新項目。我們透過以下方式實施系統性監督：

- 對承包商的健康和安全措施進行定期檢查；
- 為工地人員安裝人臉識別系統，以加強工地保安；
- 採用無人機系統進行工地保安巡查，以取代人工巡查；
- 強制要求承包商人員定期接受安全培訓；及
- 持續監察健康與安全的合規性。

B. SOCIAL *(Continued)*

B2 Health and Safety *(Continued)*

Workplace health and safety (Continued)

Construction work of the Development Project is suspended during extreme weather such as high temperatures, typhoons or heavy rain. Workers are provided with personal protective equipment, and the site has edge protection and safety devices for electricity and large equipment. Before starting work, personnel receive industry training and three-level safety briefings at company, project and team level. The Development Project has established safety management systems and emergency plans, with regular drills organised to improve site safety.

In addition to safety measures, we offer comprehensive healthcare benefits, including group medical coverage, accident protection, and life insurance. Our benefits package also features competitive supplementary perks designed to support employee well-being. Workspaces feature ergonomically designed furniture to enhance comfort, decrease fatigue, and prevent work-related musculoskeletal conditions.

The Group extends its safety commitment to contractor operations, particularly for construction, repair, maintenance, and renovation projects. We implement systematic oversight through:

- routine inspections of contractor health and safety practices;
- installation of a facial recognition system for site workers for security;
- adoption of a drone system for site security instead of workers' patrol;
- mandated regular safety training for contractor personnel; and
- ongoing monitoring of health and safety compliance.

B. 社會*(續)*

B2 健康與安全*(續)*

工作環境健康與安全(續)

為了展示本公司為僱員提供健康工作場所的承諾，我們已簽署「精神健康職場約章」。此外，我們並實施以下措施以確保僱員的健康與安全：

- 分享職業安全與健康委員會的宣傳影片；
- 允許僱員在星期五穿便服上班，以鼓勵他們在工作後進行運動；及
- 在午膳時間向僱員分發水果。

B. SOCIAL *(Continued)*

B2 Health and Safety *(Continued)*

Workplace health and safety (Continued)

To demonstrate the Company's commitment to providing a healthy workplace for employees, we have been committed to the Mental Health Workplace Charter. In addition, we have implemented the following measures to ensure the health and safety of employees:

- circulate the promotional videos from the Occupational Safety and Health Council;
- allow employees to wear casual clothes to work on Fridays to encourage them to exercise after work; and
- distribute fruits to employees at lunch hour.



精神健康友善機構證書
Certificate of Mental Health Friendly Organisation

B. 社會 *(續)*

B2 健康與安全 *(續)*

工作環境健康與安全 (續)

我們亦遵守與工作場所安全相關的適用法律及法規，包括但不限於：

- 《職業安全及健康條例》(香港法例第509章)；
- 《佔用人法律責任條例》(香港法例第314章)；
- 《中華人民共和國消防法》；
- 《中華人民共和國職業病防治法》；及
- 《中華人民共和國安全生產法》。

於報告期間，本集團並無知悉任何嚴重違反有關提供安全工作環境及保障僱員避免職業性危害的法律及法規，且對本集團營運造成嚴重影響的事宜。

B. SOCIAL *(Continued)*

B2 Health and Safety *(Continued)*

***Workplace health and safety** (Continued)*

We also comply with applicable laws and regulations related to workplace safety, including but not limited to:

- the Occupational Safety and Health Ordinance (Cap. 509, Laws of Hong Kong);
- the Occupiers Liability Ordinance (Cap. 314, Laws of Hong Kong);
- the Fire Protection Law of the PRC
- the Law of the PRC on the Prevention and Control of Occupational Diseases; and
- the Work Safety Law of the PRC.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to providing a safe working environment and protecting employees from occupational hazards that would have a significant impact on the Group.

B. 社會 *(續)*

B3 發展及培訓

僱員發展及培訓

為確保員工能持續提升所需技能，以應對當今瞬息萬變的商業環境，本集團透過多元化平台提供廣泛的學習機會。我們的僱員發展計劃涵蓋內部和外部培訓課程，專為關鍵技能需求作出適切安排。培訓課程涵蓋：

B. SOCIAL *(Continued)*

B3 Development and Training

Employee development and training

To ensure our employees continuously develop the skills required in today's fast-changing business environment, the Group offers a broad range of learning opportunities through multiple platforms. Our employee development programme includes both internal and external training options, tailored to address key competency needs. The training curriculum covers:

外部培訓 External Training

- 我們會不時為員工提供外部培訓，以促進專業發展。在適當的情況下，本集團會承擔與工作相關的外部培訓課程的費用。
  At times, external training is offered to our staff for professional development. Whenever appropriate, the costs of job-relevant external training courses are covered by the Group.

研討會和網絡研討會 Seminars & Webinars

- 我們不斷提供研討會和線上研討會供僱員獲取最新的技能和知識。
  Seminars and webinars are constantly provided for our employees to acquire up-to-date skills and knowledges.

新入職僱員培訓 New Hire Orientations

- 在新入職僱員培訓中，我們向新員工介紹本集團的行為守則、職業道德、組織架構、工作環境健康與安全，以及質素期望等內容。
  During new hire orientations, an introduction to the Group's code of conduct, work ethics, organisational structure, workplace health and safety, and quality expectations, etc. are conveyed to the recruits.

在職培訓 On-the-job Training

- 通過在職培訓，將工作職責的流程和常規傳達給僱員。
  Job duty processes and practices are delivered to employees through on-the-job training.

僱員的職業發展計劃亦根據他們的事業抱負而制定。我們提供僱員輪調的機會，以豐富他們的能力。

Career development plans for employees are formulated as well in accordance with their career aspirations. Rotation opportunities are available for employees to enrich their capabilities.

B. 社會 *(續)*

B3 發展及培訓 *(續)*

僱員發展及培訓 (續)

按性別和僱員類別劃分的受訓僱員百分比和每位僱員完成受訓的平均時數如下：

B. SOCIAL *(Continued)*

B3 Development and Training *(Continued)*

Employee development and training (Continued)

The breakdown of employees trained and average training hours completed per employee by gender and category are as follows:

僱員分類 Employee Classification		受訓僱員百分比 Percentage of Trained Employees	
		截至二零二六年六月三十日止年度 For the year ended 30 June 2026	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
按性別	**By Gender**		
男性	Male	**82.1%**	48.1%
女性	Female	**81.8%**	65.6%
按僱員類別	**By Employee Category**		
高級員工	Senior level	**93.9%**	60.6%
中級員工	Middle level	**83.3%**	81.8%
初級員工	Junior level	**56.3%**	33.3%
所有僱員	**All Employees**	**82.0%**	**57.6%**

僱員分類 Employee Classification		每位僱員完成培訓的平均時數(小時) Average Training Hours Completed per Employee (hours)	
		截至二零二六年六月三十日止年度 For the year ended 30 June 2026	截至二零二五年六月三十日止年度 For the year ended 30 June 2025
按性別	**By Gender**		
男性	Male	**20.1**	12.7
女性	Female	**21.7**	22.9
按僱員類別	**By Employee Category**		
高級員工	Senior level	**26.5**	19.7
中級員工	Middle level	**19.8**	27.3
初級員工	Junior level	**10.4**	8.5
所有僱員	**All Employees**	**21.0**	**18.2**

B. 社會*(續)*

B4 勞工準則

防止童工及強制勞工

本集團嚴禁任何形式的勞工剝削，包括童工和強制勞工，並將其視為對人權和商業道德行為的嚴重侵犯。為貫徹此承諾，我們的人力資源部門嚴格核實所有求職者的身份證明文件，以確認其僱傭資格。在入職過程中，僱員須提交有效文件，包括身份證、職業資格證書、近照及其他相關資料和記錄。

為防止童工或強制勞工，該開發項目的施工現場實施嚴格的年齡核查。未滿十八歲人士不得進入施工現場，而六十歲以上男性或五十五歲以上女性亦不得進入，除非獲得授權。我們設有匿名舉報渠道，以供監督。

雙方自願簽署僱傭合約，以確認對所有規定條款達成共識。為確保遵守法規，本集團定期對其附屬公司、地方辦事處和承包商進行定期審視及檢查。

在發現違規行為的特殊情況下，負責人員將面臨內部紀律處分，或在適當的情況下，被移交有關當局進行適當的處理。

B. SOCIAL *(Continued)*

B4 Labour Standards

Anti-child and forced labour

The Group strictly prohibits all forms of labour exploitation, including child labour and forced labour, viewing them as serious violations of human rights and ethical business conduct. To uphold this commitment, our human resources departments carefully verify the identification documents of all job applicants to confirm their employment eligibility. During the onboarding process, employees are required to submit valid documentation, including an identity card, vocational qualification certificate, recent photographs, and other relevant information and records.

To prevent child or forced labour, strict age checks are enforced on the construction site of the Development Project. No one under 18 may enter the site, and men over 60 or women over 55 are also prohibited unless authorised. Anonymous reporting channels are available for oversight.

Employment agreements are voluntarily executed by both parties, affirming a consensual understanding of all stipulated terms. To ensure regulatory compliance, the Group has performed regular reviews and inspections of its subsidiaries, local offices, and contractors.

In exceptional situations where violations are detected, the accountable individual will face internal disciplinary measures or, when deemed appropriate, be referred to the relevant authorities for appropriate action.

B. 社會*(續)*

B4 勞工準則*(續)*

防止童工及強制勞工(續)

我們遵守與強制勞工和童工的相關適用法律和法規，包括但不限於：

- 《僱傭條例》(香港法例第57章)下的《僱用兒童規例》；
- 《僱傭條例》(香港法例第57章)有關不支付、少付或延遲支付工資的規定；
- 《中華人民共和國未成年人保護法》；及
- 《禁止使用童工規定》。

於報告期間，本集團並無知悉任何嚴重違反有關防止童工或強制勞工的法律及法規，且對本集團營運造成嚴重影響的事宜。

B. SOCIAL *(Continued)*

B4 Labour Standards *(Continued)*

***Anti-child and forced labour** (Continued)*

We comply with applicable laws and regulations related to forced and child labour, including but not limited to:

- the Employment of Children Regulations under the Employment Ordinance (Cap. 57, Laws of Hong Kong);
- the Employment Ordinance for non-payment, underpayment, or delay in payment of wages (Cap. 57, Laws of Hong Kong);
- the Law of the PRC on the Protection of Minors; and
- the Provisions on the Prohibition of Using Child Labour.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to preventing child and forced labour that would have a significant impact on the Group.

B. 社會 *(續)*

B5 供應鏈管理

在管理我們的供應鏈營運時，我們致力在品質標準、成本效率和環境管理之間保持最佳平衡。在選擇供應商進行一般採購時，它們必須擁有相關政府機構發出的所有所需許可證。在與供應商達成協議之前，本集團會對供應商進行評估、產品品質測試和現場檢查，其中環境、社會及管治表現和措施是我們的評估標準之一。我們的主要採購協議中，包含了專門設計的條款與要求，旨在向合作夥伴傳達我們的可持續發展原則。

為主動識別供應鏈中的環境和社會風險，本集團在承包商招標過程中實施一套評估標準，以有效評估和減輕該等風險，該等標準包括但不限於：

- 社區參與；
- 環境保護；
- 背景規模；
- 人力資源常規；及
- 建築質素。

B. SOCIAL *(Continued)*

B5 Supply Chain Management

In managing our supply chain operations, we strive to maintain an optimal balance between quality standards, cost efficiency, and environmental stewardship. When selecting suppliers for general procurement, they have to possess all the required licenses issued by the relevant government authorities. The Group performs supplier evaluation, product quality tests, and on-site inspections before entering into agreements with suppliers, during which ESG performance and practices are one of our assessment criteria. Our master procurement agreements incorporate specific provisions and requirements designed to communicate our sustainability principles to our partners.

To proactively identify environmental and social risks within the supply chain, the Group has implemented a set of evaluation criteria during the contractor tendering process to effectively assess and mitigate these risks. These criteria include, but are not limited to:

- community involvement;
- environmental protection;
- background size;
- human practices; and
- construction quality.

B. 社會 *(續)*

B5 供應鏈管理 *(續)*

此項評估的目的是確保我們的供應商與我們承擔共同的環境及社會承諾。具體而言，我們優先選用積極推廣環保產品和服務的供應商，例如可持續建築或翻新材料和設備。鼓勵供應商遵守我們的反欺詐政策，支持平等機會，並將可持續發展原則融入其營運中，從而確保我們整個供應鏈的環境和社會風險得到有效管理。

環境、社會及管治考量已納入該開發項目承包商及供應商的篩選流程中，並綜合考慮其環境資質、安全管理及勞工記錄等因素。與主要承包商及供應商簽訂的合同及專項協議中，已明確加入有關環境管理、職業健康與安全、保障勞工權益、禁止童工及強制勞工，以及反貪污與商業道德的條款，並要求其遵守有關廢水、廢氣、噪音及廢棄物管理的相關規定。本集團亦定期進行履約檢查，以監察其合規情況；如未能符合相關要求，將發出整改通知，而在情況嚴重時，則會啟動合約執行機制。

於報告期間，我們正聘用35家供應商(截至二零二五年六月三十日止年度：27家)，全部均位於中國內地。其中27家為主要供應商，我們已按上述措施評估所有主要供應商。

B. SOCIAL *(Continued)*

B5 Supply Chain Management *(Continued)*

The purpose of this assessment is to confirm that our suppliers share our environmental and social commitments. In particular, we favour those who actively promote environmentally preferable products and services, such as sustainable construction or renovation materials and equipment. We also encourage our suppliers to adhere to our anti-fraud policies, uphold equal opportunity, and incorporate sustainability principles into their operations, helping to ensure that environmental and social risks throughout our supply chain are effectively managed.

ESG considerations are incorporated into the selection of contractors and suppliers of the Development Project, taking into account factors such as environmental qualifications, safety management and labour records. Contracts and specific agreements with major contractors and suppliers clearly include clauses on environmental management, occupational health and safety, protection of labour rights, prohibition of child and forced labour, and anti-corruption and business ethics. They are required to comply with regulations on wastewater, exhaust gas, noise and waste management. The Group also carries out regular performance inspections to monitor compliance, issues rectification notices where requirements are not met, and activates contractual enforcement mechanisms in serious cases.

We are actively engaging 35 suppliers (for the year ended 30 June 2025: 27) in the Reporting Period, all of which are in the Chinese Mainland. 27 of them are major suppliers. We have assessed all major suppliers according to the measures described above.

B. 社會*(續)*

B6 產品責任

產品及服務質素

本集團致力通過提供優質的房地產物業來滿足客戶需求。為確保這一點，本集團已實施品質保證機制，包括在與供應商合作之前評估其適合性，以及在提供服務後收集客戶意見，以獲得有價值的反饋來持續改進。若承包商和供應商的資格發生重大變化，或者出現重大品質問題的情況下，本集團保留提前終止它們的合約的權利，以確保我們向客戶提供的產品質素。

由於本集團並不涉及產品製造，因此我們並無產品召回事宜。

投訴處理

本集團已建立專門的溝通渠道，包括電子郵件及微信等電子平台，讓租戶就物業管理及服務相關事宜提供意見。我們會於既定時間內迅速處理所接獲的任何關注事項或投訴，以確保客戶獲得滿意的解決方案。於報告期間，我們並無收到任何有關產品和／或服務的重大投訴。

本集團所製作的銷售、推廣和廣告文件均為真實準確，並無虛假陳述。基於我們的業務性質，我們並不需要產品召回程序，因此相關的披露對本集團並不適用。

B. SOCIAL *(Continued)*

B6 Product Responsibility

Product and service quality

The Group is committed to meeting customer needs by delivering high-quality real estate properties. To ensure this, the Group has implemented quality assurance mechanisms, including evaluating suppliers for suitability before engaging with them, as well as gathering customer reviews after providing services to gather valuable feedback for continuous improvement. Should there be significant changes in the eligibility of contractors and suppliers, or major quality issues, the Group reserves the right to terminate their contracts early to ensure the quality of our deliverables to customers.

As the Group is not involved in product manufacturing, we do not have any product recall issues.

Handling of complaints

The Group has established dedicated communication channels, including email and digital platforms such as WeChat, allowing tenants to provide feedback on property management and service-related matters. Any concerns or complaints received are addressed promptly within defined timeframes to ensure satisfactory resolutions for customers. During the Reporting Period, no material complaints were received regarding our products and/or services.

Sales, promotion, and advertising documents produced by the Group are factual without misrepresentation. Given our business nature, product recall procedures are not required, making the relevant disclosure inapplicable to the Group.

B. 社會 *(續)*

B6 產品責任 *(續)*

客戶資料保護及私隱

為確保個人資料隱私和機密性保護的重要性，本集團已實施健全且全面的政策。本集團在內部監控系統中維持適當的安全措施，以管理網絡攻擊和數據洩露的風險。根據香港個人資料(私隱)條例，我們禁止其他各方在沒有明確和默許的情況下使用我們的客戶、最終承包商擁有人和僱員的任何個人資料。

知識產權

為保護知識產權(「**知識產權**」)，我們在與租戶簽訂的租賃合同中已包含條款，以防止其侵犯任何知識產權(如適用)。

我們遵守適用法律和法規，包括但不限於：

- 《個人資料(私隱)條例》(香港法例第486章)；
- 《建築物條例》(香港法例第123章)；
- 《中華人民共和國產品質量法》；及
- 《中華人民共和國消費者權益保護法》。

於報告期間，本集團並無知悉任何嚴重違反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法律及法規，且對本集團營運造成嚴重影響的事宜。

B. SOCIAL *(Continued)*

B6 Product Responsibility *(Continued)*

Customer data protection and privacy

To ensure the paramount importance of personal data privacy and confidentiality protection, the Group has implemented robust and comprehensive policies. The Group maintains proper security measures in its internal control systems to manage the risks of cyber-attacks and data leakage. Pursuant to the Personal Data (Privacy) Ordinance in Hong Kong, we have prohibited the use of any personal information of our customers, ultimate owners of contractors, and employees by other parties without explicit and implicit consent.

Intellectual property rights

In order to protect intellectual property ("**IP**") rights, we have included provisions in our lease contracts with tenants to prevent their infringement of any IP rights (if appropriate).

We comply with applicable laws and regulations, including but not limited to:

- the Personal Data (Privacy) Ordinance (Cap. 486, Laws of Hong Kong);
- the Buildings Ordinance (Cap. 123, Laws of Hong Kong);
- the Product Quality Law of the PRC; and
- the Law of the PRC on Protection of Consumer Rights and Interests.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to health and safety, advertising, labelling, and privacy matters relating to products and services provided and methods of redress that would have a significant impact on the Group.

B. 社會*(續)*

B7 反貪污

反貪污及洗黑錢

本集團的業務營運以道德操守的核心原則為指引：誠實、誠信及公平。該等原則構成我們企業理念的基石。所有僱員均須遵守本集團的反貪污政策及行為守則，該等政策及守則明確反映我們對賄賂及貪污採取嚴格零容忍的態度。在適用情況下，於中國內地簽署的協議應包含相關反貪污條款。此外，本集團進行有系統的內部審計，以識別控制漏洞，並實施必要的糾正措施。

舉報程序

本集團積極推動透明文化，鼓勵僱員舉報貪污、賄賂、勒索、洗黑錢和欺詐活動等違反道德的行為。我們已建立舉報機制，並將在接到舉報訊息後立即進行調查並向管理層和政府機關報告。本集團承諾在調查期間將採取足夠的保密措施，保護舉報人的身份。案件一經證實，涉事僱員將被立即解僱。此外，我們貫徹持續承諾，透過持續評估及改進，加強及提升我們的內部監控和反貪污框架，以積極預防貪污行為。

反貪污培訓

本集團定期為董事和員工提供與欺詐、洗黑錢和反貪污相關的研討會、培訓(內部和線上培訓)計劃，例如在報告期間由香港公司治理公會舉辦的二零二六年度公司與法規更新研討會。反貪污培訓內容包括合規要求、利益衝突聲明和案例研究，旨在提高僱員的反貪意識，營造一個誠信和公平的職場環境。

B. SOCIAL *(Continued)*

B7 Anti-corruption

Anti-corruption and money laundering

Our business operations are guided by the core principles of ethical conduct: honesty, integrity, and fairness. These principles form the foundation of our corporate philosophy. All employees are required to comply with the Group's anti-corruption policy and code of conduct, which clearly reflect our strict zero-tolerance approach to bribery and corruption. Where appropriate, agreements executed in the PRC shall include relevant anti-corruption provisions. In addition, the Group conducts systematic internal audits to identify weaknesses in controls and implement the necessary corrective actions.

Whistle-blowing mechanisms

The Group actively promotes a culture of transparency by encouraging employees to report ethical violations, including corruption, bribery, extortion, money laundering, and fraudulent activities. We have established the whistle-blowing mechanism and will promptly carry out investigations and report to the management and government authorities upon receiving the whistle-blowing message. The Group is committed to taking adequate confidentiality measures to protect the identities of the whistleblowers during investigations. If the case is confirmed, the employee involved will be dismissed immediately. Furthermore, we maintain an ongoing commitment to strengthen and enhance our internal monitoring and anti-corruption frameworks through continuous assessment and refinement to proactively prevent corrupt practices.

Anti-corruption training

The Group has periodically provided fraud and money laundering, anti-corruption-related seminars, and training programs (both in-house and online) for Directors and staff, such as the Annual Corporate and Regulatory Update 2026 organised by the Hong Kong Chartered Governance Institute during the Reporting Period. The anti-corruption training includes compliance requirements, conflict of interest declaration, and case studies, aiming to raise employees' awareness and cultivate a workplace environment characterised by integrity and fairness.

B. 社會 *(續)*

B7 反貪污 *(續)*

***反貪污培訓** (續)*

我們遵守與反貪污相關的適用法律和法規，包括但不限於：

- 《防止賄賂條例》(香港法例第201章)；
- 《打擊洗錢及恐怖分子資金籌集條例》(香港法例第615章)；
- 《中華人民共和國反洗錢法》；及
- 《中華人民共和國反不正當競爭法》。

於報告期間，本集團並無知悉任何嚴重違反有關防止賄賂、勒索、欺詐及洗黑錢的法律及法規，且對本集團營運造成嚴重影響的事宜，及因此並無已審結的貪污訴訟案件。

B8 社區投資

作為我們更廣泛的社會責任措施的一部分，本集團透過積極參與旨在提高我們營運所在地生活品質的社區服務計劃來擴大其影響範圍。

本集團透過專屬的通訊群組，與該開發項目施工現場附近的居民保持溝通，並安排指定人員及時解答疑問和處理訴求。本集團亦定期舉辦社區協調會議，迄今已召開三次。

B. SOCIAL *(Continued)*

B7 Anti-corruption *(Continued)*

***Anti-corruption training** (Continued)*

We comply with applicable laws and regulations related to anti-corruption, including but not limited to:

- the Prevention of Bribery Ordinance (Cap. 201, Laws of Hong Kong);
- the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615, Laws of Hong Kong);
- the Anti-Money Laundering Law of the PRC; and
- the Anti-Unfair Competition Law of the PRC.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to bribery, extortion, fraud, and money laundering, and hence there were no concluded legal cases regarding corrupt practices.

B8 Community Investment

As part of our broader social responsibility initiatives, the Group extends its sphere of influence through active engagement in community service programs designed to elevate the quality of life in our operational localities.

The Group maintains communication with residents near the construction site of the Development Project through a dedicated messaging group, allowing questions and complaints to be addressed promptly by assigned personnel. Regular community coordination meetings have been organised, with three sessions held to date.

B. 社會*(續)*

B8 社區投資*(續)*

此外，於報告期間，本公司參與了由香港公益金舉辦的「公益行善「折」食日」活動。本公司鼓勵僱員參與於二零二六年三月十三日舉行的「公益行善「折」食日」，透過活動向香港公益金捐款。是次活動鼓勵參與者捐出午餐費用，以扶助有需要人士。有關捐款將用於香港公益金資助的「露宿者、籠屋及板間房居民服務」。本公司亦於報告期間作出捐款，以支持奧比斯世界視覺日，協助全球視障人士，並鼓勵僱員於世界捐血者日成為自願捐血者。

B. SOCIAL *(Continued)*

B8 Community Investment *(Continued)*

In addition, during the Reporting Period, the Company participated in Skip Lunch Day organised by the Community Chest. The Company encouraged employees to contribute to the Community Chest by participating in Skip Lunch Day on 13 March 2026. The event encouraged participants to donate their lunch fees to support the needy. The donations will benefit "Services for Street Sleepers, Residents in Cage Homes and Cubicles" supported by the Community Chest. The Company also made a donation in support of Orbis World Sight Day in the Reporting Period to aid visually impaired individuals worldwide and encouraged employees to become voluntary blood donors on World Blood Donor Day.



二零二六年公益行善折食日宣傳海報
Poster of Skip Lunch Day 2026



二零二五年奧比斯世界視覺日證書
Certificate of Orbis World Sight Day 2025

香港聯交所上市規則附錄C2環境、社會及管治報告指引內容索引
STOCK EXCHANGE'S LISTING RULE APPENDIX C2 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX

主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
強制披露規定 **Mandatory Disclosure Requirement**		
管治架構	由董事會發出的聲明，當中載有下列內容： (i) 披露董事會對環境、社會及管治事宜的監管； (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜(包括對發行人業務的風險)的過程；及 (iii) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。	環境、社會及管治工作小組
Governance Structure	A Statement from the board containing the following elements: i. disclosure of the board's oversight of ESG issues; ii. the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's business); and iii. how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's business.	ESG Working Group
匯報原則	描述或解釋在編備環境、社會及管治報告時如何應用(重要性、量化及一致性)匯報原則。	匯報原則
Reporting Principles	A description of, or an explanation on, the application of the Reporting Principles (materiality, quantitative, and consistency) in the preparation of the ESG Report.	Reporting Principles
匯報範圍	解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。	匯報範圍及報告期間
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report.	Reporting Scope and Period

香港聯交所上市規則附錄C2環境、社會及管治報告指引內容索引*(續)*
STOCK EXCHANGE'S LISTING RULE APPENDIX C2 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX *(Continued)*

主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
A. 環境 A. Environmental		
層面A1：排放物 Aspect A1: Emissions		
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。	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.	Emissions
關鍵績效指標A1.1	排放物種類及相關排放數據。	排放物－廢氣排放
KPI A1.1	The types of emissions and respective emissions data.	Emissions – Air emissions
關鍵績效指標A1.3	所產生有害廢棄物總量（以噸計算）及（如適用）密度。	排放物－廢棄物管理
KPI A1.3	Total hazardous waste produced (tonnes) and where appropriate, intensity.	Emissions – Waste management
關鍵績效指標A1.4	所產生無害廢棄物總量（以噸計算）及（如適用）密度。	排放物－廢棄物管理
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	Emissions – Waste management
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。	排放物
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Emissions
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。	排放物－廢棄物管理
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Emissions – Waste management

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主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
層面A2：資源使用 **Aspect A2: Use of Resources**		
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	資源使用
General Disclosure	Policies on the efficient use of resources, including energy, water, and other raw materials.	Use of Resources
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(以千個千瓦時計算)及密度。	資源使用－能源消耗
KPI A2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.	Use of Resources – Energy consumption
關鍵績效指標A2.2	總耗水量及密度。	資源使用－耗水量
KPI A2.2	Water consumption in total and intensity.	Use of Resources – Water consumption
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。	資源使用－能源消耗
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Use of Resources – Energy consumption
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。	資源使用－耗水量
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s), and steps taken to achieve them.	Use of Resources – Water consumption
關鍵績效指標A2.5	製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	不適用 由於業務性質，我們並無使用包裝材料。
KPI A2.5	Total packing material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Not applicable Due to our business nature, we do not consume packaging materials.

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主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
層面A3：環境及天然資源 **Aspect A3: The Environment and Natural Resources**		
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。	環境及天然資源
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	The Environment and Natural Resources
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。	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	
B. 社會 **B. Social**		
層面B1：僱傭 **Aspect B1: Employment**		
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。	僱傭
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.	Employment

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主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
層面B1：僱傭*(續)* **Aspect B1: Employment *(Continued)***		
關鍵績效指標B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	僱傭
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Employment
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。	僱傭
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment
層面B2：健康與安全 **Aspect B2: Health and Safety**		
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。	健康與安全
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.	Health and Safety
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。	健康與安全
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
關鍵績效指標B2.2	因工傷損失工作日數。	健康與安全
KPI B2.2	Lost days due to work injury.	Health and Safety
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。	健康與安全
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety

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主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
層面B3：發展及培訓 **Aspect B3: Development and Training**		
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。	發展及培訓
General Disclosure	Policy on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
關鍵績效指標B3.1	按性別及僱員類別劃分的受訓僱員百分比。	發展及培訓
KPI B3.1	The percentage of employees trained by gender and employee category.	Development and Training
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。	發展及培訓
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training
層面B4：勞工準則 **Aspect B4: Labour Standards**		
一般披露	有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	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.	Labour Standards
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。	勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
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。	勞工準則
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards

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主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
層面B5：供應鏈管理 **Aspect B5: Supply Chain Management**		
一般披露	管理供應鏈的環境及社會風險政策。	供應鏈管理
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
關鍵績效指標B5.1	按地區劃分的供應商數目。	供應鏈管理
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
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。	供應鏈管理
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.	Supply Chain Management
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。	供應鏈管理
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management
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。	供應鏈管理
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management

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主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
層面B6：產品責任 **Aspect B6: Product Responsibility**		
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。	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.	Product Responsibility
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。	不適用 由於本集團的業務性質，產品召回不適用於本集團。
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Not applicable Due to the business nature of the Group, product recall was not applicable to the Group.
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。	產品責任－投訴處理
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Product Responsibility – Handling of complaints
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。	產品責任－知識產權
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility – Intellectual property rights

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主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
層面B6：產品責任*(續)* **Aspect B6: Product Responsibility *(Continued)***		
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	產品責任－產品及服務質素
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility – Product and service quality
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。	產品責任－客戶資料保護及私隱
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility – Customer data protection and privacy
層面B7：反貪污 **Aspect B7: Anti-corruption**		
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。	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.	Anti-corruption
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。	反貪污
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.	Anti-corruption

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主題 Subject area	內容 Content	章節／披露 Chapter/Disclosure
層面B7：反貪污*(續)* **Aspect B7: Anti-corruption *(Continued)***		
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。	反貪污－舉報程序
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption – Whistle-blowing mechanisms
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	反貪污－反貪污培訓
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption – Anti-corruption training
層面B8：社區投資 **Aspect B8: Community Investment**		
一般披露	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	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.	Community Investment
關鍵績效指標B8.1	專注貢獻範疇。	社區投資
KPI B8.1	Focus areas of contribution.	Community Investment
關鍵績效指標B8.2	在專注範疇所動用資源。	社區投資
KPI B8.2	Resources contributed to the focus area.	Community Investment

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D部分：氣候相關披露索引
Part D: Climate-related Disclosures Index

段落 Paragraph	章節 Section	備註／解釋 Remarks/Explanations
管治 **Governance**		
19(a)(i)-(iii)	氣候變化－管治	已披露
19(a)(i)-(iii)	Climate Change – Governance	Disclosed
19(a)(iv)	僱傭－薪酬	已披露
19(a)(iv)	Employment – Remuneration	Disclosed
19(b)(i)-(ii)	氣候變化－管治	已披露
19(b)(i)-(ii)	Climate Change – Governance	Disclosed
策略 **Strategy**		
20(a)-(d)	氣候變化－策略	已披露
20(a)-(d)	Climate Change – Strategy	Disclosed
21(a)-(b)	氣候變化－策略	已披露
21(a)-(b)	Climate Change – Strategy	Disclosed
22(a)(i)	氣候變化－策略	已披露
22(a)(i)	Climate Change – Strategy	Disclosed
22(a)(ii)	氣候變化－策略	已披露
22(a)(ii)	Climate Change – Strategy	Disclosed
22(a)(iii)	不適用	本集團尚未制定任何氣候相關轉型計劃，並正在評估其影響，以日後制定有關計劃及披露進展(如合適)。
22(a)(iii)	N.A.	The Group has not yet formulated any climate-related transition plans, and is in the process of assessment of its impact to develop related plans and disclose progress (if appropriate) in future.
22(a)(iv)	氣候變化－策略	已披露
22(a)(iv)	Climate Change – Strategy	Disclosed

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D部分：氣候相關披露索引*(續)*
Part D: Climate-related Disclosures Index *(Continued)*

段落 Paragraph	章節 Section	備註／解釋 Remarks/Explanations
23	不適用	本集團於過往報告期間並未披露應對氣候相關風險和機遇的計劃。
23	N.A.	The Group has not disclosed plans for responding to climate-related risks and opportunities in previous reporting periods.
24(a)-(b)	不適用	氣候相關風險及機遇的當前財務影響分析目前正處於數據優化階段。本集團計劃於未來可行時披露該等資料，以確保內容的準確性。
24(a)-(b)	N.A.	The analysis of the current financial effects of climate-related risks and opportunities is currently in the data optimisation stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
25(a)-(b)	不適用	氣候相關風險及機遇的預期財務影響分析目前正處於數據優化階段。本集團計劃於未來可行時披露該等資料，以確保內容的準確性。
25(a)-(b)	N.A.	The analysis of the anticipated financial effects of climate-related risks and opportunities is currently in the data optimisation stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.

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D部分：氣候相關披露索引*(續)*
Part D: Climate-related Disclosures Index *(Continued)*

段落 Paragraph	章節 Section	備註／解釋 Remarks/Explanations
26(a)-(b)	不適用	鑒於新頒佈的氣候相關情景分析披露要求，本集團目前正進行內部研究及基準比較分析，以更深入了解不同地區及產業所採用的適用方法與披露實踐。儘管報告期間的披露內容當中並未呈現全面的定量情景分析，但本集團目前仍處於探索階段，正積極評估合適的方法，以評估潛在的氣候相關風險與機遇，為未來報告的改進做好準備。
26(a)-(b)	N.A.	In view of the newly enacted disclosure requirements on climate-related scenario analysis, the Group is currently conducting internal research and benchmarking studies to better understand applicable methodologies and disclosure practices adopted across different regions and industries. While comprehensive quantitative scenario analysis is not presented in the Reporting Period's disclosure, the Group remains at an exploratory stage and is actively assessing suitable approaches to evaluate potential climate-related risks and opportunities for future reporting enhancement.

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Part D: Climate-related Disclosures Index *(Continued)*

段落 Paragraph	章節 Section	備註／解釋 Remarks/Explanations
風險管理 **Risk Management**		
27(a)(i)	氣候變化－風險管理	已披露
27(a)(i)	Climate Change – Risk Management	Disclosed
27(a)(ii)	氣候變化－風險管理	已披露
27(a)(ii)	Climate Change – Risk Management	Disclosed
27(a)(iii)	氣候變化－風險管理	已披露
27(a)(iii)	Climate Change – Risk Management	Disclosed
27(a)(iv)-(v)	氣候變化－風險管理	已披露
27(a)(iv)-(v)	Climate Change – Risk Management	Disclosed
27(a)(vi)	氣候變化－風險管理	已披露
27(a)(vi)	Climate Change – Risk Management	Disclosed
27(b)	不適用	本集團尚未建立評估氣候相關機遇的監測程序，並正在評估其影響，以日後制定有關計劃及披露進展（如合適）。
27(b)	N.A.	The Group has not established a monitoring process to assess climate-related opportunities, and is in the process of assessment of its impact to develop related plans and disclose progress (if appropriate) in future.
27(c)	氣候變化－風險管理	已披露
27(c)	Climate Change – Risk Management	Disclosed

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D部分：氣候相關披露索引*(續)*
Part D: Climate-related Disclosures Index *(Continued)*

段落 Paragraph	章節 Section	備註／解釋 Remarks/Explanations
指標及目標 **Metrics and Targets**		
28(a)-(c)	氣候變化－指標及目標	已披露
28(a)-(c)	Climate Change – Metrics and Targets	Disclosed
29(a)-(d)	氣候變化－指標及目標	已披露
29(a)-(d)	Climate Change – Metrics and Targets	Disclosed
30	不適用	易受氣候相關轉型風險影響的資產或業務活動的金額及百分比目前正處於數據優化階段。本集團計劃於未來可行時披露該等資料，以確保內容的準確性。
30	N.A.	The amount and percentage of assets or business activities vulnerable to climate- related transition risks is currently in the data optimisation stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
31	不適用	易受氣候相關實體風險影響的資產或業務活動的金額及百分比目前正處於數據優化階段。本集團計劃於未來可行時披露該等資料，以確保內容的準確性。
31	N.A.	The amount and percentage of assets or business activities vulnerable to climate- related physical risks is currently in the data optimisation stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.

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D部分：氣候相關披露索引*(續)*
Part D: Climate-related Disclosures Index *(Continued)*

段落 Paragraph	章節 Section	備註／解釋 Remarks/Explanations
32	不適用	與氣候相關機遇相符的資產或業務活動的金額及百分比目前正處於數據優化階段。本集團計劃於未來可行時披露該等資料，以確保內容的準確性。
32	N.A.	The amount and percentage of assets or business activities aligned with climate-related opportunities is currently in the data optimisation stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
33	不適用	投放於氣候相關風險及機遇的資本開支、融資或投資金額目前正處於數據優化階段。本集團計劃於未來可行時披露該等資料，以確保內容的準確性。
33	N.A.	The amount of capital expenditure, financing, or investment deployed towards climate-related risks and opportunities is currently in the data optimisation stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
34(a)-(b)	不適用	本集團目前未在決策過程中應用碳定價。
34(a)-(b)	N.A.	The Group does not currently apply carbon pricing in decision-making.
35	僱傭－薪酬	已披露
35	Employment – Remuneration	Disclosed
36	不適用	本集團將根據該等自願披露規定考慮於未來加強披露。
36	N.A.	The Group will consider enhancing its disclosure in the future based on these voluntary disclosure requirements.

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D部分：氣候相關披露索引*(續)*
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段落 Paragraph	章節 Section	備註／解釋 Remarks/Explanations
37(a)-(d)	氣候變化－指標及目標	已披露
37(a)-(d)	Climate Change – Metrics and Targets	Disclosed
37(e)-(h)	不適用	由於本集團的目標並非以某一特定年度的表現為基礎，因此相關披露規定並不適用。
37(e)-(h)	N.A.	Since our target is not based on the performance of a particular year, the relevant disclosure requirements are not applicable.
38(a)-(d)	不適用	基於氣候相關目標的性質，相關披露規定並不適用。
38(a)-(d)	N.A.	Not applicable due to the nature of the climate-related targets.
39	不適用	由於報告期間為本集團首次設定該目標的年度，相關披露規定並不適用。
39	N.A.	As the Reporting Period marks our first year of setting the target, the relevant disclosure requirements are not applicable.
40(a)-(e)	不適用	由於本集團所設定的目標並非溫室氣體排放目標，相關披露規定並不適用。
40(a)-(e)	N.A.	As the target set by the Group is not a GHG emission target, the related disclosure requirements are not applicable.



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