



Wan Kei Group Holdings Limited 宏基集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 1718



Environmental, Social and
Governance Report

2025/2026

環境、社會及管治報告



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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ABOUT THIS REPORT

This report was prepared for an overview of the performance of the Wan Kei Group Holdings Limited and its subsidiaries (collectively referred to as the “**Group**”) on environmental, social and governance (“**ESG Report**”).

Unless otherwise stated, the ESG Report covers the overall performance, risks, strategies, measures and commitments of the Group in environmental, social, and governance areas for the year ended 31 March 2026 (“**YR2026**”).

During the YR2026, the Group is principally engaged in providing: (i) foundation construction works, (ii) ground investigation services, (iii) financial services, (iv) trading of consumer products, (v) e-commerce sales, live streaming and promotion business in social media (hereinafter referred to as the “**E-Commerce Business**”) and (vi) the operation of food and beverage business, which was newly commenced during the year. Foundation construction works is its major business, which mainly consists of the construction of socketed H-piles, mini piles, soldier piles, pipe piles and king posts. The Group conducts foundation construction works through Wan Kei Geotechnical Engineering Company Limited and ground investigation services through Chung Shun Boring Engineering Company Limited. Therefore, the ESG Report will mainly focus on the above businesses.

REPORTING PRINCIPLES

This report is prepared in accordance with the “mandatory disclosure” requirements and “comply or explain” provisions set out in the Environmental, Social and Governance Reporting Code (hereinafter referred to as the “**ESG Reporting Code**”) in Appendix C2 to the Listing Rules of The Stock Exchange of Hong Kong Limited, and in compliance with the following reporting principles for the preparation of this report:

關於本報告

本報告為概述宏基集團控股有限公司及其附屬公司（以下統稱「**本集團**」）在環境、社會及管治範疇上的表現所編製之報告（「**ESG報告**」）。

除另有說明者外，本ESG報告涵蓋本集團截至二零二六年三月三十一日止年度（「**二零二六年度**」），在環境、社會及管治等方面之整體表現、風險、策略、措施及承諾。

於二零二六年度，本集團主要從事提供：(i)地基建築工程，(ii)土地勘測服務，(iii)金融服務，(iv)消費品貿易，(v)社交媒體電商銷售、直播及推廣業務（以下簡稱「**電商業務**」）及(vi)於年內新拓展的經營食品及飲品業務。地基建築工程是其主要業務，其主要包括建造插座式工字樁、微型樁、豎樁、管樁及起重柱。本集團透過宏基土力工程有限公司提供地基建築工程及中信鑽探工程有限公司提供現場土地勘測服務。因此，ESG報告將主要闡述上述業務。

報告原則

本報告按香港聯合交易所有限公司《上市規則》附錄C2《環境、社會及管治報告守則》（以下簡稱「**ESG報告守則**」）的「強制披露」規定及「不遵守就解釋」條文編製，並遵守編製本報告的下列報告原則：

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Materiality

The Group focuses on topics that are material to stakeholders and have a material impact on our business, the environment and society. We have engaged with the key stakeholders of the Group that are directly impacted by our operations, including employees, suppliers, customers, investors/shareholders, government and regulatory agencies and the general public. We will continue to maintain ongoing communication with our key stakeholders to understand their concerns and interests in our operations and sustainability performances.

Quantitative

This report made quantitative disclosure and ensured key performance indicators (“KPIs”) are measurable and accompanied by statements describing their purposes, standards, methods, assumptions, data and calculation methods for emissions and energy consumption.

Balance

This report outlines the KPIs of the Group with impartial manners and avoids presenting them with undue impact for the readers of this report.

Consistency

Unless otherwise stated, this report adopts consistent methods to collect and calculate the data and provides historical data where appropriate, so as to make meaningful comparisons as much as practicable. To show stakeholders the full picture of the environmental, social and governance performance of the Group, this report discloses the environmental and social KPIs in accordance with the “mandatory disclosure” requirements and “comply or explain” provisions of the ESG Reporting Code. The methodology or KPIs used to prepare this report remain unchanged from last year.

REPORTING BOUNDARY

The scope of disclosure in this report is in principle the same as those covered in the annual report and covers all entities listed in our financial statements, including all subsidiaries. As the acquisition of the food and beverage business was completed in February 2026 and its scale of business is relatively small, it has not yet been included in this report, and the relevant information will be covered in the next report. The Group aims to identify and collect the data as practicable as possible. If there is a change in the scope, we shall discuss the difference and the reason for the change.

重要性

本集團聚焦對持份者而言屬重要且對本集團業務、環境及社會有重大影響的議題。我們與直接受本集團營運所影響的主要持份者（包括僱員、供應商、客戶、投資者／股東、政府及監管機構以及公眾）進行接觸。我們將繼續維持與主要持份者的持續溝通，以了解彼等對我們營運及可持續發展表現的關注及興趣。

量化

本報告以量化方式披露，並確保關鍵績效指標（「**關鍵績效指標**」）為可計量，並附帶陳述，說明其目的、標準、方法、假設、數據及排放量及能源消耗的計算方法。

平衡

本報告不偏不倚地報告本集團的關鍵績效指標，並避免採用對本報告讀者造成不當影響的呈列格式。

一致性

除特別說明外，本報告採用了一致的數據收集及計算方法，並於適當情況下提供歷史數據，從而儘量對數據進行有意義的對比。為讓持份者全面了解本集團的環境、社會及管治表現，本報告按ESG報告守則的「強制披露」規定及「不遵守就解釋」條文披露環境及社會方面的關鍵績效指標。用於編製本報告的方法或關鍵績效指標與去年並無變化。

披露範圍

本報告的披露範圍原則上與年報所涵蓋的範圍一致，涵蓋我們財務報表中載列的所有實體，包括所有附屬公司。由於食品及飲品業務於二零二六年二月完成收購且業務規模較小，本報告暫未將其納入，相關數據將在下一期報告中予以涵蓋。本集團旨在盡可能識別及收集數據，如披露範圍發生變化，我們將討論其差異及變化的原因。



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ACCESS AND RESPONSE TO THIS REPORT

The electronic versions of this report (in both English and Chinese versions) are available on the website of Hong Kong Exchanges and Clearing Limited (www.hkexnews.hk) and the Group's official website (www.hkex1718.hk).

To continue to improve the Group's sustainability strategies, we welcome any feedback and suggestions from our stakeholders. If you have any comments or enquiries, please contact the Group via the following channels:

Address: Offices 5 and 6, 28/F., Bank of America Tower,
No. 12 Harcourt Road, Hong Kong
Tel: (852) 3793 3520
Fax: (852) 3793 3530
Email: info@1718hk.com

STATEMENT OF THE BOARD

As a socially responsible enterprise, the Group undertook its environmental and social responsibilities during the year and actively implemented a number of environmental and social policies. In terms of the environment, the Group strictly abided by relevant laws and regulations, implemented detailed internal codes, and made clear guidelines on the management of site environment, control of emissions, and even management of office environment, in an effort to minimise the impacts of its daily operations on the environment. Thereby, we hope to reduce the emission of our construction sites to the surrounding environment and maintain the high quality of our projects.

In terms of employment, the Group has established a series of internal policies related to employment according to the Employment Ordinance (Chapter 57 of the laws of Hong Kong) and the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China and Social Insurance Law of the People's Republic of China, and other laws and regulations, industry features and practices to ensure that its employees are provided with equal promotion opportunity and other packages, such as minimum wage security, maximum working hours, compensatory leave, mandatory provident fund or pension security and rewards for long-term services.

獲取及回應本報告

本報告的電子版本(中英文版本)可於香港交易及結算所有限公司網站(www.hkexnews.hk)及本集團官方網站(www.hkex1718.hk)中獲取。

為持續改進本集團的可持續發展策略,我們歡迎持份者提供任何反饋意見及建議。倘若閣下有任何意見或疑問,歡迎透過以下方式與本集團聯絡:

地址:香港夏愨道12號美國銀行中心28樓5-6室
電話:(852) 3793 3520
傳真:(852) 3793 3530
電郵:info@1718hk.com

董事會聲明

作為一家有社會責任感的企業,本集團於年內承擔其環境及社會責任,並積極實施多項環境及社會政策。在環境方面,本集團嚴格遵守相關法律及法規,訂立詳細的內部守則,對工地環境管理、排放物控制、甚至辦公室環境管理等均有明確指引,以儘量減少其日常營運過程中對環境的影響。因此,我們希望減少建築工地對周邊環境的排放,並維持我們項目的高質量。

在僱傭方面,本集團根據《僱傭條例》(香港法例第57章),及《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國社會保險法》等法律法規、行業特性及慣例制訂一系列僱傭相關內部政策,確保員工獲得平等晉升機會及其他待遇,如最低工資保障、最高工時、補假、強積金或退休保障、長期服務獎勵等。



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Governance Structure

The Board, as the highest governance body of the Group, assumes overall responsibility for ESG and climate-related matters.

The Board oversees the implementation of ESG policies, progress toward targets, and compliance status through regular meetings and ongoing communication with the management. Based on materiality assessment and stakeholder feedback, the Board identifies, prioritizes and manages ESG risks, integrating ESG into all business segments and daily operations. At its annual meeting, the Board considers the ESG Report, examines the ESG KPIs, regularly reviews progress toward targets, and oversees risk management, thereby driving the Group's continuous improvement of its sustainability management system to mitigate potential ESG risks associated with business development.

The Board and senior management are responsible for leading and reviewing the Group's policies, as well as overseeing the strategic direction relating to environmental, social and governance issues, with support from various operating departments. The heads of these departments are held accountable for implementing the policies and further delegating responsibility and authority to subordinates based on their roles and functions.

This report was confirmed and approved by the Board on 25 June 2026.

Corporate Governance

The Group is committed to maintaining the highest standards of corporate governance and has complied with the Corporate Governance Code set out in Appendix C1 to the Listing Rules. Detailed information can be found in the Corporate Governance Report on pages 44 to 75 in the annual report of the Group for YR2026.

管治結構

董事會作為集團最高治理機構，對ESG及氣候相關事宜承擔整體責任。

董事會透過定期會議及與管理層的持續溝通，監督ESG政策落實、目標進展及合規情況；以重要性評估及持份者意見為基礎，識別、優次排列並管理ESG風險，將ESG融入各業務分部及日常運營。董事會於年度會議審議ESG報告，檢查ESG關鍵績效指標，定期檢討目標進展，並監督風險管理，推動集團持續完善可持續發展管理體系，降低業務發展的潛在ESG風險。

董事會及高級管理層負責領導及審閱本集團的政策，並在各營運部門的支持下，監督與環境、社會及管治議題相關的策略方向。這些部門的部門主管會負責切實執行相關政策，並依據屬下員工的職能，下放部份責任和權力。

本報告於二零二六年六月二十五日獲董事會確認及批准。

企業管治

本集團致力維持最高的企業管治標準，並遵守《上市規則》附錄C1所載之企業管治守則。詳情請參閱本集團二零二六年度年報第44至第75頁的企業管治報告。

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STAKEHOLDERS ENGAGEMENT AND COMMUNICATION

The Group defines its stakeholders as people who affect its business or who are affected by its business. Its stakeholders include government and regulatory agencies, investors/shareholders, customers, employees, suppliers and the general public. The Group actively communicates with these stakeholders and presents its updated operation condition to them proactively through various channels. The Group integrates their opinions with its daily operational decisions, strives to balance the interests of the parties and satisfies the expectations and demands of stakeholders.

持份者參與和溝通

本集團認為其持份者乃為影響其業務或受其業務影響的人士。其持份者包括政府及監管機構、投資者／股東、客戶、僱員、供應商及社會公眾。本集團積極與該等持份者溝通，透過不同渠道主動向彼等更新其經營狀況，並將彼等的意見融入日常營運決策當中，盡力平衡各方權益，滿足持份者的期望與要求。

Stakeholders 持份者	Needs and Expectations 需要及期望	Communication Channels/Steps to Achieve 溝通渠道／達成方法
Government and Regulatory Agencies	- Comply with relevant laws and regulations - Proper tax payment	- Law-abiding operations - Tax payment on time and in full
政府及監管機構	- 遵循相關法律法規 - 準時繳納稅費	- 依法經營 - 按時足額繳納稅費
Investors/Shareholders	- Investment return - Transparency of information - Corporate strategy and governance - 投資回報 - 資訊透明度 - 企業策略及管治	- Enhance risk management and generate sustainable long-term returns - Statutory reports and general disclosures - Interim and annual reports - 優化風險管理及產生可持續長期回報 - 法定報告及一般披露 - 中期及年度報告
投資者／股東		
Customers	- Durable and solid foundation - High-quality ground investigation services - Direct communication - 持續穩固的地基 - 優質土地勘測服務 - 直接溝通	- Regular meetings with contractors/customers - Maintain a good reputation in the foundation industry - Customers' feedback survey - 定期與承辦商／客戶舉行會議 - 於地基行業維持良好聲譽 - 客戶意見調查
客戶		

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Stakeholders 持份者	Needs and Expectations 需要及期望	Communication Channels/Steps to Achieve 溝通渠道／達成方法
Employees 員工	• Remuneration and promotion prospects • Healthy and safe working environment • Corporate culture and well-being • 薪酬及晉升機會 • 健康及安全的工作環境 • 企業文化及福祉	• Performance reviews and appraisals • Implement health and safety management system • In-house training • 績效回顧及評核 • 實施健康及安全管理系統 • 內部培訓
Suppliers 供應商	• Stable cooperation relationship • Respect of contractual commitment and payment terms • 穩定合作關係 • 尊重合約精神及付款條款	• Conduct assessment survey • Fulfilment of contractual obligations in accordance with laws and regulations • 進行評估調查 • 根據法律法規履行合約義務
General Public 社會公眾	• Ensure the daily life was not affected by engineering • Constructions cause no structural danger upon the completion of works • Comply with relevant environmental laws related to noise, air pollution and others • 確保日常生活不受工程影響 • 工程完工後不會造成建築物結構性危險 • 遵循噪音及空氣污染等相關環保法例	• Minimise noises in compliance with the Noise Control Ordinance • Adhere to green operations • Law-abiding operations • 遵循《噪音管制條例》將噪聲降至最低 • 秉持綠色經營 • 依法經營

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Materiality Assessment

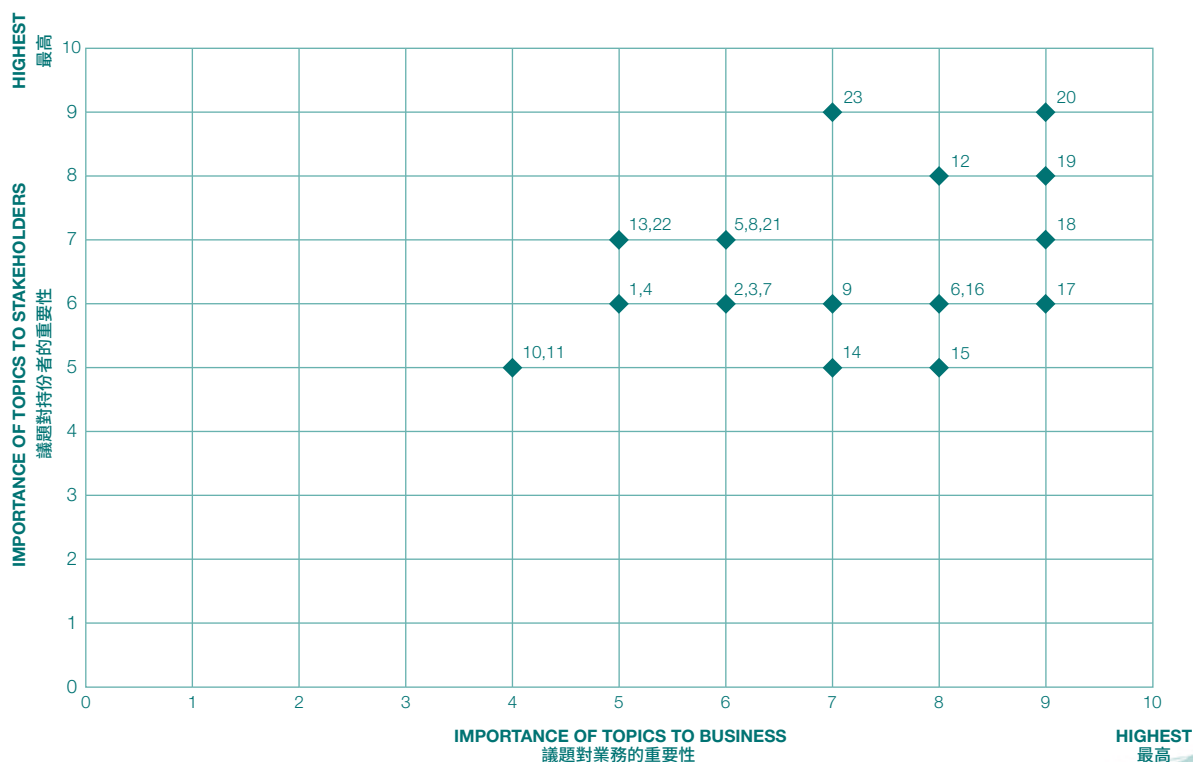
The Group carried out a materiality assessment to identify issues that were crucial to the Group's business and were of material concern to stakeholders, which enabled us to prioritise environmental, social and governance issues and develop our action plan strategy. The Group has identified 23 ESG issues covering environmental, social and governance. Management and employees of the Group have participated in the preparation of the materiality assessment and assessed the importance of these 23 ESG issues to the businesses of the Group and stakeholders, discussed and given priority, then, evaluated and approved by the management. Finally, it made disclosures of relevant data.

The Group's materiality matrix of ESG issues in YR2026:

重要性評估

本集團進行重要性評估，以識別對本集團業務而言屬關鍵且持份者十分關切的議題，從中我們能夠優先考慮環境、社會及管治議題並制定我們的行動計劃策略。本集團已識別23個有關環境、社會及管治的ESG議題。本集團的管理層及僱員參與編製重要性評估，評估該等23個ESG議題對本集團業務及持份者的重要性，對其進行討論及優先排序，再由管理層評核及批准，最終作出相關數據披露。

本集團於二零二六年度的ESG議題重要性矩陣：



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Environmental issues 環境問題	Social issues 社會問題	Operation issues 營運問題
1. Greenhouse gas emissions 溫室氣體排放	10. Local community engagement 當地社區參與	18. Economic value generated 產生的經濟價值
2. Energy consumption 能源消耗	11. Community investment 社區投資	19. Corporate governance 企業管治
3. Water consumption 用水	12. Occupational health and safety 職業健康與安全	20. Anti-corruption 反貪污
4. Waste 廢棄物	13. Labour standards in supply chain 供應鏈的勞工標準	21. Supply chain management 供應鏈管理
5. Environmental impact of construction 建設的環境影響	14. Training and development 培訓及發展	22. Customer satisfaction 客戶滿意度
6. Green buildings certification 綠色建築認證	15. Employee welfare 僱員福利	23. Data security and customer privacy 數據安全與客戶隱私
7. Customer engagement in environmental issues 客戶在環境方面的參與	16. Inclusion and equal opportunities 包容及平等機會	
8. Use of chemicals 化學品使用	17. Talent attraction and retention 吸引及留住人才	
9. Climate change 氣候變化		



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1. ENVIRONMENTAL PROTECTION

The Group is engaged in foundation construction works and ground investigation services, which may inevitably produce exhaust gas, greenhouse gas, dust, sewage, noises and other emissions. The Group strictly complies with the laws and regulations relating to environmental protection and pollution control, including but not limited to the Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong), Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong), Noise Control Ordinance (Chapter 400 of the Laws of Hong Kong), Water Pollution Control Ordinance (Chapter 358 of the Laws of Hong Kong) and Public Health and Municipal Services Ordinance (Chapter 132 of the Laws of Hong Kong), etc., to ensure that its business operations are conducted within a legal and regulatory framework. The Group adopts effective systems and policies as set out below to achieve resource efficiency improvements, energy conservation and waste reduction.

The Group has formulated detailed internal codes, and made clear guidelines on the management of the site environment, control of emissions, and even management of the office environment, in an effort to minimise the impacts of its daily operation on the environment.

The Group has put a great effort into minimising the potential environmental impact of its activities through adopting industrial best practices targeted at reducing natural resources consumption and effective emission management.

The Group regularly assesses the environmental risks of its business, and adopts preventive measures as necessary to reduce the risks and comply with the relevant laws and regulations.

As a recognition to the Group's environment policies, its environmental management system concerning the design, supply and installation of the rock-socketed steel H-pile in pre-bored hole and mini pile work, has been identified to be in compliance with ISO 14001:2015 after the assessment since 2021. The Group has been granted the OHSAS 45001:2018 Certification of Environment Management System by Accredited Certification International Limited, the Best Safety and Environment Protection Subcontractor Award and the Onsite Best Safety and Environmental Subcontractor Award by customers, all of which prove the Group's endeavour in promoting environmentally responsible production practices.

1. 環保

本集團從事地基建工程及土地勘測服務，過程中難免會產生廢氣、溫室氣體、粉塵、污水、噪音及其他排放物。本集團嚴格遵守有關環境保護及污染控制的法律及法規，包括但不限於《空氣污染管制條例》（香港法例第311章）、《廢物處置條例》（香港法例第354章）、《噪音管制條例》（香港法例第400章）、《水污染管制條例》（香港法例第358章）、及《公眾衛生及市政條例》（香港法例第132章）等，確保業務運營在合法合規的框架內進行。本集團採取下文所載的有效體系及政策，以實現資源效率提升、節能降耗及減少廢棄物。

本集團已訂立詳細的內部守則，對工地環境管理、排放物控制、甚至辦公室環境管理等均有明確指引，以儘量減少其日常營運過程中對環境的影響。

本集團投入大量精力，通過採用針對減少天然資源消耗及高效排放管理的行業最佳實踐，減輕其業務對環境的潛在影響。

本集團定期評估其業務的環境風險，採取必要的預防措施以降低風險並遵守相關法律法規。

作為對本集團環境政策的認可，其有關設計、供應及安裝預鑽孔嵌岩式工字鋼樁及微型樁工程的環保管理系統已自二零二一年經評估並認證為符合ISO 14001:2015要求。本集團亦先後獲國際認可認證有限公司授予環境管理體系的OHSAS 45001:2018認證、獲客戶授予最佳安全及環保分包商嘉許獎狀及施工現場最安全最環保分包商稱號，足以證明本集團推動環保負責的生產常規所作出的努力。



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1.1. Emissions

Air Pollution – Exhaust Gas and Greenhouse Gas Emissions

Air emissions from our daily business activities mainly include direct exhaust emissions from construction machinery and transport vehicles while carrying out projects, as well as indirect greenhouse gas (“GHG”) emissions (“GHG Emissions”) from our electricity and paper consumption in the office and warehouse. To achieve the target of reducing air and GHG Emissions, the Group has issued specific internal guidance for regulating and monitoring the GHG Emissions and exhaust emissions during daily operations, including measures relating to the construction process and environment management on the site, turning off all idle construction machinery and strictly enforcing the “Switch off Idling Vehicles” policy, as well as reminding staff to turn off all electric appliances while leaving the working place.

The Group has complied with the Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong), and other regulations promulgated by governments and currently applicable to the Group, as well as environmental requirements of contractors. All machinery, including leased machinery, used on the site shall obtain approval or exemption from the Environmental Protection Department, and shall not be used on the site until the approval label or exemption label has been attached. Those machinery consume ultra-low-sulfur diesel to effectively reduce the emission of suspended particles, thus reaching our environmental protection target.

In addition, the Group maintains and repairs machinery, equipment and vehicles on a regular basis, with a view to preventing them from generating excess emissions of exhaust caused by broken parts and other reasons, and to facilitate the reduction of fuel consumption.

1.1. 排放物

空氣污染－廢氣及溫室氣體排放

我們的日常經營活動產生的廢氣排放主要包括項目施工時各類施工機械及運輸車輛的直接廢氣排放，以及來自辦公室和貨倉電力、紙張等消耗產生的間接溫室氣體（「溫室氣體」）排放（「溫室氣體排放」）。為達到減少廢氣及溫室氣體排放的目標，本集團已對規管及監察日常經營活動中的溫室氣體排放、廢氣排放發出明確內部指引，包括有關工地施工流程及環境管理的措施、關閉所有閒置的施工機械及嚴格執行「停車熄匙」政策，以及提醒員工離開工作場所前關掉所有電器等。

本集團遵循《空氣污染管制條例》（香港法例第311章）及政府所頒佈且現時適用於本集團之其他規例，以及遵守承建商之環保要求。地盤所用之所有機械（包括租賃機械）均須獲環保署的核准或豁免，且未貼上核准卷標或豁免卷標前不得在工地使用。這些機械均使用超低硫柴油，有效減少懸浮粒子排放，從而達到環保目標。

此外，本集團會定期保養及維修機械、設備及車輛，以防止因零件破損及其他原因而排放過量廢氣，促進減少油耗。

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During the YR2026, the air emissions data are as follows:

於二零二六年度，廢氣排放數據如下：

Air emissions ¹ 廢氣排放 ¹	Unit 單位	2026 二零二六年	2025 二零二五年
Nitrogen oxides (NO _x) emissions 氮氧化物排放	kg 千克	472.9	435.1
Sulphur oxides (SO _x) emissions 硫氧化物排放	kg 千克	1.1	1.2
Particulate matter (PM) emissions 顆粒物排放	kg 千克	39.0	36.0

During the YR2026, the GHG Emissions data are as follows:

於二零二六年度，溫室氣體排放數據如下：

GHG Emissions ¹ 溫室氣體排放 ¹	Unit 單位	2026 二零二六年	2025 二零二五年
Total GHG Emissions ² 溫室氣體總排放 ²	ton CO ₂ e 噸二氧化碳當量	10,474.9	6,857.3
GHG Emissions intensity 溫室氣體排放密度	ton CO ₂ e (per employee) 噸二氧化碳當量 (每名僱員)	63.9	39.4
GHG Emissions intensity 溫室氣體排放密度	ton CO ₂ e (per million HK\$ revenue) 噸二氧化碳當量 (每百萬港元收益)	26.2	22.8
Direct emissions (Scope 1) ² 直接排放 (範圍一) ²	ton CO ₂ e 噸二氧化碳當量	10,385.9	6,737.7
Indirect emissions (Scope 2) ³ 間接排放 (範圍二) ³	ton CO ₂ e 噸二氧化碳當量	72.2	92.7
Other indirect emissions (Scope 3) 其他間接排放 (範圍三)	ton CO ₂ e 噸二氧化碳當量	16.8	26.9

¹ Air emissions and GHG Emissions are estimated in accordance with the "How to prepare an ESG Report – Appendix II: Reporting Guidance on Environmental KPIs" issued by The Stock Exchange of Hong Kong Limited.

廢氣排放和溫室氣體排放是根據香港聯合交易所有限公司發佈的《如何編備環境、社會及管治報告一附錄二：環境關鍵績效指標匯報指引》估計得出。

² GHG Emissions can be divided into three separate areas: (i) direct emissions; (ii) indirect emissions; and (iii) other indirect emissions. During the YR2026, the increase in the project number of the foundation construction works of the Group, coupled with the rise in diesel consumption by construction machinery and equipment at construction sites, resulted in the increase in Scope 1 GHG Emissions and total emissions. As the increase in GHG Emissions outpaced the growth in revenue, coupled with a decrease in the number of employees, the emissions intensity calculated per million HK\$ revenue and per employee rose.

溫室氣體排放可分為三大獨立類別：(i)直接排放；(ii)間接排放；及(iii)其他間接排放。二零二六年度，本集團地基建築工程項目數量增加，建築地盤施工機械設備的柴油消耗量上升，導致溫室氣體範圍一排放量及總排放量增加。因溫室氣體排放量增幅高於收益增幅，同時僱員人數有所減少，故以每百萬港元收益及每名僱員計算的排放密度均有所上升。

³ The emission factors used for the calculation of GHG Emissions of electricity purchased in Hong Kong are referenced from the 2025 Sustainability Report published by the Hongkong Electric Company, Limited and the 2025 Environmental, Social, and Governance Data Booklet published by CLP Power Hong Kong Limited. The national emission factor for Chinese Mainland is derived from the average power carbon dioxide emission factor in 2023 in the "Power Carbon Dioxide Emission Factor in 2023" issued by the Ministry of Ecology and Environment of the PRC.

用於計算在香港所購買電力的溫室氣體排放的排放係數乃來自香港電燈有限公司刊載的2025年《可持續發展報告》、中華電力有限公司刊載的2025年《環境、社會及治理數據冊》。中國內地國家排放係數來自中華人民共和國生態環境部發佈的《2023年電力二氧化碳排放因子》中的2023年電力平均二氧化碳排放因子。

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Scope 1: Direct GHG Emissions from gasoline and diesel consumption by the Group.

Scope 2: Indirect GHG Emissions resulting from electricity consumption by the Group.

Scope 3: Other indirect GHG Emissions include emission from the disposal of wastepaper in landfills and business travel by air by employees and emission from electricity consumption for processing fresh water and sewage.

範圍一：本集團消耗汽油和柴油所產生的直接溫室氣體排放。

範圍二：本集團消耗電力所產生的間接溫室氣體排放。

範圍三：其他間接溫室氣體排放包括因棄置廢紙往堆填區、僱員乘飛機出差產生的排放以及處理淡水及污水消耗電力所產生的排放。

Air Pollution – Dust

Dust is generated during construction work. Dust emissions can mainly be attributed to wind and mechanical disturbance. Construction materials such as sand and cement stored outdoor as well as the dust of the exposed construction area are easily scattered in dry and windy weather. In addition, dust is generated by external force in particular the construction trucks and machinery during the process of excavation and soil loosening.

The Group strictly complies with the Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong). The Group controls the emission of air pollutants by following the Group's internal guidance. To reduce dust pollution, all vehicles carrying sand and other scraps are covered completely with canvas to ensure that no large amount of dust is generated during transportation. In order to prevent dust spreading around, the Group installs water sprinklers on the sites to clean tires of construction vehicles while entering into or leaving the sites and roads.

空氣污染—揚塵

施工工程會產生揚塵。揚塵排放主要歸因於風力起塵和動力起塵。露天堆放的砂石、水泥等建材及無遮蓋施工區的浮塵在乾燥大風天氣容易起塵。此外，外力因素亦會產生揚塵，特別是工程車及機械在挖掘及鬆土時。

本集團嚴格遵循《空氣污染管制條例》（香港法例第311章），本集團根據其內部指引控制空氣污染物排放。為減少揚塵污染，本集團會用帆布完全遮蓋所有運載砂石及其他廢料的車輛，確保運載過程中不會產生大量揚塵。為防止揚塵飛散，本集團在工地安裝灑水器，於施工車輛進入或離開工地及道路時清洗輪胎。

Hazardous and Non-hazardous Waste Treatment

Waste from daily operation of the Group includes general inert waste and non-inert construction materials from construction works. The Group manages waste from the site in accordance with the internal waste management guidance and the Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong). In general, the Group categorises the waste from construction works. General inert waste from work, such as rocks, if applicable, shall be reused as filling materials at the site or collected by professional contractors as reclamation materials in the future. Other waste that is not applicable for recycle or reuse shall be discarded to the public landfills. Metal and chemical waste within the site shall be collected and discarded by licensed contractors. All waste shall be properly disposed of before being removed from the site. The Group strives to minimize construction waste through efficient material management and maximizing recycling and reuse efforts.

有害及無害廢棄物處理

本集團日常營運產生的廢棄物包括施工工程產生的一般惰性廢物及非惰性建築物料。本集團根據內部廢棄物管理指引以及《廢物處置條例》（香港法例第354章），管理工地廢物。一般而言，本集團會將施工工程產生的廢棄物分類。工程中的一般惰性廢物，例如石塊（如適用），我們會重用作為地盤填土物料，或交由專業承辦商回收作日後填海物料；對於其他廢棄物，如不適合回收或再用，我們會運往公眾堆填區棄置。工地內的金屬及化學廢料由持牌承辦商回收及棄置。所有的廢棄物於運離工地前，均會妥善處置。本集團致力於透過有效的材料管理以及最大化發揮回收再利用功能，將建築廢棄物降至最低。

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In respect of office waste, apart from disposing waste at the designated place in line with the requirements of the property management office of the office premise, the Group also categorises the waste and engages a contractor to collect toner cartridge. Meanwhile, the Group regularly monitors the consumption of paper, toner cartridges and ink cartridges to reach our target of gradually reducing office waste.

辦公室廢物方面，除根據辦公室大廈管業處要求，將垃圾棄置於指定地方外，本集團亦會進行垃圾分類，並委聘承辦商回收碳粉盒。同時，本集團定期監察紙張、碳粉盒及墨盒等的消耗情況以達到逐步減少辦公室廢物的目標。

During the YR2026, the data of non-hazardous waste is as follows:

於二零二六年度，無害廢棄物數據如下：

Categories of waste 廢棄物種類	Unit 單位	2026 二零二六年	2025 二零二五年
Total non-hazardous waste produced ⁴ 所產生無害廢棄物總量 ⁴	ton 噸	518	282
Intensity of non-hazardous waste produced 所產生無害廢棄物密度	ton (per employee) 噸 (每名僱員)	3.2	1.6
Intensity of non-hazardous waste produced 所產生無害廢棄物密度	ton (per million HK\$ revenue) 噸 (每百萬港元收益)	1.3	0.9
Total hazardous waste produced ⁵ 所產生有害廢棄物總量 ⁵	ton 噸	N/A 不適用	N/A 不適用
Intensity of hazardous waste produced 所產生有害廢棄物密度	ton (per employee) 噸 (每名僱員)	N/A 不適用	N/A 不適用
Paper 紙張	kg 千克	1,729	1,796

⁴ During the YR2026, the Group's non-hazardous waste from daily operation mainly comprises iron. During the YR2026, the increase in the project number of the foundation construction works of the Group, coupled with an increase in the volume of scrap iron processed, resulted in a rise in the total amount of non-hazardous waste. As the increase in the total amount of non-hazardous waste outpaced the growth in revenue, coupled with a decrease in the number of employees, the intensity calculated per million HK\$ revenue and per employee rose.

於二零二六年度，本集團日常營運產生的無害廢棄物主要包括鐵。二零二六年度，本集團地基建築工程項目數量增加，廢鐵處理量增加，導致無害廢棄物總量增加。因無害廢棄物總量增幅高於收益增幅，同時僱員人數有所減少，故以每百萬港元收益及每名僱員計算的密度均有所上升。

⁵ During the YR2026, no hazardous waste is generated.
於二零二六年度，並無產生有害廢棄物。



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Sewage Discharge

The Group has complied with the Water Pollution Control Ordinance (Chapter 358 of the Laws of Hong Kong). Water consumed at the site shall be discharged to the designated environmental treatment facility in accordance with the instruction of the contractors before being discharged outside the site. The Group shall deploy adequate manholes and deposition pools in line with seasons, with an aim to mitigate the water pollution caused by garbage, oil or other materials.

The Group strictly regulates the operation of its business to ensure the compliance with local laws and regulations relating to environmental protection and pollutant emissions. During the YR2026, the Group is not aware of any material non-compliance with the Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong), the Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong), the Water Pollution Control Ordinance (Chapter 358 of the Laws of Hong Kong) and other relevant laws and regulations relating to air and GHG Emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that would have significant impact on the environment. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in the YR2026.

污水排放

本集團遵守《水污染管制條例》(香港法例第358章)。工地用水須按照承建商之指示，排放到指定之環保處理設施，方可排出工地外。為減少因垃圾、油或其他物料造成的水污染，本集團會因應季節變化，配置足夠的隔沙井及沉積池。

本集團嚴格規管其業務營運，確保符合當地有關環保及污染物排放的法律及法規。於二零二六年度，本集團並不知悉任何違反《空氣污染管制條例》(香港法例第311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)及其他與廢氣及溫室氣體排放、向水及土地排污、產生有害及無害廢棄物有關的法律及法規的重大違規情況，而將對環境產生重大影響。此外，於二零二六年度，並無有關因違反相關法律及法規而受到重大罰款或處罰的報告。



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1.2. Use of Resources

The Group's use of resources mainly comprises fuel consumption for cranes, hoists and motor vehicles; and electricity consumption and water consumption in offices. To achieve the target of increasing resources consumption efficiency, the Group encourages its staff to make good use of resources, and issues internal notice to all of the staff:

- Turning off all the air conditioners and lighting systems before leaving the working environment;
- Using LED lighting in the office;
- Maintaining the indoor temperature at 25 degrees Celsius in the office;
- Using recycled paper and double-sided printing as well as old envelopes for internal documents or nonimportant/unclassified documents;
- Using electronic documents such as email as much as possible and reducing paper usage;
- Reducing the use of disposable goods and reusing office stationery; and
- Making use of telephone/video conferencing equipment to avoid unnecessary business travelling.

1.2. 資源使用

本集團的資源使用主要包括起重機、吊機及汽車的燃料消耗；及辦公室的電力消耗及用水。為達致提升資源使用效益的目標，本集團鼓勵其員工善用資源，並向所有員工發出內部通告：

- 離開工作環境前關閉所有空調及照明系統；
- 於辦公室內使用LED照明；
- 辦公室室內溫度保持於25攝氏度；
- 內部文件或非重要／非保密文件應使用環保紙及雙面打印以及使用舊信封；
- 儘量使用電郵等電子文件，減少用紙；
- 減少使用一次性物品及重複使用辦公室文具；及
- 善用電話／視像會議設備，避免不必要出差。

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During the YR2026, data of resources consumption is as follows:

於二零二六年度，資源消耗數據如下：

Type of resources consumption 資源消耗種類	Unit 單位	2026 二零二六年	2025 二零二五年
Electricity purchases for consumption 購電消耗	kWh 千瓦時	176,575	204,868
Electricity consumption intensity ⁶ 耗電密度 ⁶	kWh (per employee) 千瓦時 (每名僱員)	1,077	1,177
Amount of water consumption 耗水量	m ³ 立方米	3,621	2,204
Water consumption intensity ⁶ 耗水密度 ⁶	m ³ (per employee) 立方米 (每名僱員)	22	13
Total packaging material used for finished products ⁷ 製成品所用包裝材料總量 ⁷	kg 千克	N/A 不適用	N/A 不適用
Amount of packaging material per unit produced ⁷ 每件產品的包裝材料數量 ⁷	kg 千克	N/A 不適用	N/A 不適用
Petrol 汽油	liters 公升	38,275	48,899
Diesel ⁸ 柴油 ⁸	liters 公升	3,929,365	2,524,416
Cement ⁸ 水泥 ⁸	ton 噸	36,461	18,794

The Group considers water to be a precious resource and the Group is committed to promoting the concept of saving water and has set a target to continue promoting water conservation. There is a wide range of water use at construction sites. Although the water supply facilities at the construction sites are primarily provided by the contractors, the Group urges on the construction workers from time to time not to waste water. As for offices, the Group puts up some slogans with saving water near taps to remind staff to save water.

本集團認為水資源相當珍貴，所以本集團致力提倡節約用水觀念並已制定目標以持續提倡節約用水。建築地盤的用水情況較為廣泛。雖然建築地盤的供水設備主要由承建商提供，本集團不時敦促建築工人切勿浪費水資源。辦公室方面，本集團於水喉附近位置張貼節約用水標語，提醒員工節約用水。

During the YR2026, the Group did not experience any problems in obtaining suitable water sources.

於二零二六年度，本集團在求取適用水源方面並無遇到任何問題。

⁶ As the electricity supply to the Group's construction sites is provided by the contractors and the main water supply to the construction sites (except for the projects of Chung Shun Boring Engineering Company Limited) is also provided by the contractors, we therefore do not have records relating to these KPIs. The Group's electricity purchases are mostly for office and warehouse use, while the water consumption is mostly for office, warehouses and projects use of Chung Shun Boring Engineering Company Limited, and therefore electricity consumption intensity and water consumption intensity are calculated on a per employee basis. The decrease in electricity purchases for consumption and electricity consumption intensity as compared to last year are due to the reduction of offices as a result of the adjustment to the business structure of the Group during the YR2026, but amount of water consumption and water consumption intensity increased as a result of the increase in the number of projects of Chung Shun Boring Engineering Company Limited.

由於本集團建築地盤的供電由承建商提供，建築地盤（中信鑽探工程有限公司項目除外）主要用水亦由承建商提供，因此，我們並無與該等關鍵績效指標有關的記錄。本集團購電多為辦公室及倉庫使用，耗水則多為辦公室、倉庫及中信鑽探工程有限公司項目使用，以每名僱員為單位計算耗電密度和耗水密度。二零二六年度因集團業務架構調整減少辦公室，購電消耗和耗電密度較上年度有所減少；而受中信鑽探工程有限公司項目增加影響，耗水量和耗水密度均有所增加。

⁷ The Group's trading of consumer products and e-commerce business involve physical products for sale, with the use of packaging materials. As the volume of this part of the business is very small and no data collection has been carried out, we will gradually optimize the data collection process in the future.

本集團的消費品貿易和電商業務等涉及實物產品銷售，會使用包裝材料，由於該部分業務量很小未進行數據收集，我們會於未來逐步優化數據收集過程。

⁸ Due to the increase in the number of the Group's foundation construction works for the YR2026, the consumption of diesel and cement increased significantly as compared to last year.

由於二零二六年度本集團地基建築工程項目數量增加，導致柴油和水泥的消耗量較上年度大幅增加。



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1.3. The Environment and Natural Resource

Noise Management

As certain procedures would produce noises during the construction, which cause impacts to the residents nearby, the Group adopts necessary measures to minimize noises in compliance with the Noise Control Ordinance (Chapter 400 of the Laws of Hong Kong). The Group conducts construction during designated time (e.g. 7 a.m. to 7 p.m. on normal working days) and applies for Noise Control Permit (NCP) for certain works or construction ways.

The Group would set noise barriers or noise enclosure at the early stage during construction period to suppress the noise level.

As mentioned above, the Group strictly complies with the laws and regulations on environmental protection and pollution control, and has also established an environmental management system in compliance with the requirements of ISO14001:2015 in order to minimise the negative impact of its business operations on the environment and natural resources.

Enhancing Environmental Awareness

The Group actively enhances the environmental awareness of its staff in addition to enhancing environmental measures, including issuing of internal environmental guidance and sharing of relevant environmental information in relation to green office.

1.3. 環境及天然資源

噪音管理

由於施工過程中的部分工序會產生噪音，影響附近居民，故此本集團遵守《噪音管制條例》（香港法例第400章），採取必要措施盡量降低噪音。本集團於指定時間（如正常工作日上午七時至下午七時）施工，並就個別工程或施工方式申請噪音管制許可證。

於施工前期，本集團將設置隔音屏障或隔音罩，遏制噪音水平。

如上所述，本集團嚴格遵守有關環境保護及污染控制的法律及法規，也建立了符合ISO14001:2015要求的環保管理系統，以減低業務營運對環境及天然資源的負面影響。

提升環保意識

除加強執行環保措施外，本集團亦積極提升員工的環保意識，包括發出內部環保指引及分享綠色辦公室等相關環保信息。



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1.4. Climate Change

(I). Governance

The Board, as the highest governance body of the Group in addressing climate change, reviews and approves climate strategies and policies, sets the long-term development direction, convenes at least one meeting annually to deliberate on material climate-related matters, and oversees the implementation of climate-related policies and progress towards climate targets.

The management is responsible for formulating and reviewing climate-related policies, identifying and assessing climate-related risks and opportunities, coordinating climate-related data collection, and reporting the Group's climate-related performance to the Board.

Through continuous engagement in the Group's environmental, social and governance processes and receiving climate-related training, the Board ensures that its members possess the necessary skills and competencies to oversee climate-related risks and opportunities. The Group seeks external professional advice when deemed necessary to support decision-making on climate-related strategies.

During the YR2026, the Group did not incorporate climate-related factors into its remuneration policy. To enhance the management's accountability and effectiveness in addressing climate-related matters, the Group will explore the feasibility of integrating such factors into the remuneration structure of its senior executives.

1.4. 氣候變化

(I). 管治

董事會作為本集團應對氣候變化的最高治理機構，審視及批准氣候策略及政策，制定長遠發展方向，至少每年度召開一次會議審議氣候相關年度重大事項，監督氣候相關政策實施和氣候目標推進。

管理層負責制定及檢討氣候相關政策，識別與評估氣候相關風險和機遇，協調氣候相關數據收集，並向董事會匯報本集團的氣候相關表現。

董事會透過持續參與本集團的環境、社會及管治流程，及接受氣候相關的培訓，確保其成員能具備必要的技能及能力，以監督氣候相關風險與機遇。本集團在認為必要時會尋求外部專業意見，以支持就氣候相關策略作出決策。

於二零二六年度，本集團並未將氣候相關因素納入薪酬政策考慮。為了加強管理層在應對氣候相關事宜方面的問責性及效能，本集團將探討將此類因素納入高級行政人員薪酬架構的可行性。



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(II). Strategy

The Group understands that climate change poses specific impacts on our business: on one hand, extreme weather events such as typhoons, rainstorms and heatwaves directly threaten project progress and construction safety; on the other hand, low-carbon policies and increasingly stringent customer requirements on carbon emissions intensify operational costs and supply chain pressure. With the advancement of the Hong Kong SAR Government's target of achieving "carbon neutrality by 2050" and the "dual carbon" policy in Chinese Mainland, climate-related factors have become an integral part of the Group's business strategic planning.

Climate Resilience

During the YR2026, the Group conducted climate risk assessments and qualitative scenario analyses to evaluate the potential impacts of climate change on the Group's business model, value chain and finance over the short term (to 2030), medium term (to 2050) and long term (to 2080), and formulated corresponding response strategies accordingly.

To assess the potential impacts on the Group's business under different climate scenarios, the Group referred to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change ("IPCC") and the publicly available scenario data from Phase V of the Network for Greening the Financial System ("NGFS"), and selected the following low-emission and high-emission scenarios for analysis, with a view to enhancing understanding of the possible effects of climate change on operations and long-term performance, thereby improving business resilience. The selection of scenarios is consistent with the Group's industry nature and strategic objectives, and aligns with the climate policy direction of the Hong Kong SAR Government and Chinese Mainland.

(II). 策略

本集團知悉氣候變化對我們業務構成特定影響：一方面，颱風、暴雨和熱浪等極端天氣事件直接威脅工程進度及施工安全；另一方面，低碳政策及客戶對碳排放的要求持續收緊，增加運營成本及供應鏈壓力。隨着香港特區政府「2050年前實現碳中和」的目標及中國內地「雙碳」政策的推進，氣候相關因素已成為集團業務戰略規劃的重要組成部分。

氣候韌性

於二零二六年度，本集團進行了氣候風險評估和定性情境分析，以評估氣候變化於短期（至2030年）、中期（至2050年）及長期（至2080年）對集團業務模式、價值鏈及財務的潛在影響，並據此制定了相應的應對策略。

為評估不同氣候情景下集團業務的潛在影響，本集團參考政府間氣候變化專門委員會（「IPCC」）第六次評估報告及綠色金融網絡（「NGFS」）第五階段公開發佈的情景數據，選取以下低排放及高排放情景進行分析，以增進對氣候變化可能對營運及長期績效所產生影響的理解，從而改善其業務韌性。情景的選取符合本集團行業性質及戰略目標，並與香港特區政府及中國內地的氣候政策方向保持一致。



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Scope of Analysis

分析範圍

Consistent with the disclosure scope of the ESG report

與本ESG報告披露範圍一致

Types of Scenarios

情景類型

Low-emission (orderly transition) scenario:

低排放（有序轉型）情景：

Physical risk benchmark (IPCC): SSP1-2.6; transition risk benchmark (NGFS): Net Zero 2050 pathway;

實體風險基準(IPCC) SSP1-2.6；轉型風險基準(NGFS) 2050年淨零路徑；

Implications: timely policy implementation, rapid technological iteration, a progressively rising carbon price, manageable physical impacts but relatively high transition costs

含義：政策及時、技術快速迭代，碳價階梯上升，實體衝擊可控但轉型成本較高

High-emission (high physical impact) scenario:

高排放（高實體衝擊）情景：

Physical risk benchmark (IPCC): SSP5-8.5; transition risk benchmark (NGFS): current policies pathway;

實體風險基準(IPCC) SSP5-8.5；轉型風險基準(NGFS)現行政策路徑；

Implications: policy lag, frequent extreme weather events, sharply escalating physical risks, comparatively low transition pressure but high risk of supply chain disruption

含義：政策滯後，極端天氣頻發，實體風險急劇上升，轉型壓力較低但供應鏈中斷風險高

Time Range

時間範圍

Short term (to 2030), medium term (to 2050) and long term (to 2080)

短期（至2030年）、中期（至2050年）、長期（至2080年）

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Climate-related Risks and Opportunities

Based on the scenario analyses above, we assessed the potential impacts of climate-related risks on the Group's production and operating activities and the Group's response measures. The climate-related physical risks and transition risks that have a material impact on the Group's business are set out below:

氣候相關風險及機遇

結合上述情景分析，我們評估氣候相關風險對本集團生產及經營活動的潛在影響及本集團的應對舉措。本集團面臨的對集團業務具有實質性影響的氣候相關實體風險及轉型風險載列如下：

Risk Type	Risk Description	Time Range	Impact on Business and Value Chain 對業務及價值鏈的影響	Impact on Financial Performance 對財務表現的影響	Response Measures 應對舉措
風險類型	風險描述	時間範圍			
Physical Risks					
實體風險					
Acute risks	Increased frequency and severity of extreme weather events (such as typhoons, floods and extreme rainfall) may cause physical damage to construction sites, equipment and facilities, leading to site shutdowns and posing safety risks to workers.	Short to long term	- Project duration becomes uncontrollable, necessitating additional buffer time in construction schedules. - Upstream supply of materials and equipment may be disrupted (e.g. road transport blockage); downstream project delivery delays may lead to claims for breach of contract from clients.	- Increased costs for repairing and replacing damaged equipment. - Increased fines due to project delays and higher site recurrent expenses (such as rent and temporary facilities). - Construction costs rise due to material losses from flooding.	- Formulate extreme weather contingency plans (including weather warning, work suspension and resumption procedures). - Ensure that site drainage systems are regularly inspected and maintained. - Set up protective zones or store critical equipment and materials at elevated locations. - Purchase engineering insurance and business interruption insurance.
急性風險	極端天氣事件(如颱風、洪水及極端降雨)的頻率與嚴重程度增加，可能對建築地盤、設備及設施造成物理損壞，導致工地暫停施工，並為工人帶來安全風險。	短期至長期	- 項目工期不可控，需在施工計劃中預留更多緩衝時間。 - 上游材料及設備供應可能中斷(如道路運輸受阻)；下游客戶項目交付延遲，可能引發違約索償。	- 維修及更換受損設備的成本上升。 - 工程延誤導致的罰款及地盤經常性開支(如租金、臨時設施)增加。 - 物料因水浸損耗而施工成本上漲。	- 制定極端天氣應急預案(含天氣預警、停工及復工流程)。 - 確保工地排水系統定期檢查及維護。 - 為關鍵設備及材料設置防護區域或高地存放。 - 購買工程保險及業務中斷保險。

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Risk Type	Risk Description	Time Range	Impact on Business and Value Chain 對業務及價值鏈的影響	Impact on Financial Performance 對財務表現的影響	Response Measures 應對舉措
風險類型	風險描述	時間範圍			
Chronic risks	Persistent changes in climate patterns, including continuously rising temperatures and altered precipitation patterns (such as prolonged rainy seasons, intensified dry seasons and shifts in seasonal precipitation distribution), resulting in increased heat stress on sites and potentially causing abnormal soil moisture content (excessively high or low), which may affect the quality of concrete curing and foundation works.	Medium to long term	- Reduced efficiency of outdoor operations, requiring adjustments to working hours and increasing site management complexity. - Abnormal soil moisture content may, under certain geological conditions, affect foundation construction quality and concrete curing effectiveness. - Additional buffer time needs to be incorporated into construction schedules; project delivery delays may lead to claims for breach of contract.	- Increased costs for manpower management, site cooling and quality control. - Increased expenses related to safeguarding workers' health. - Potentially higher rework costs. - Increased fines due to project delays and higher site recurrent expenses (such as rent and temporary facilities).	- Implement the high-temperature work and rest system and set up rest areas and drinking water stations. - Supply breathable uniforms to workers and install heat dissipation devices on mechanical equipment. - Optimise concrete curing processes to accommodate temperature fluctuations. - Monitor construction site environmental data regularly and adjust construction plans dynamically.
慢性風險	氣候模式持續變化，包括氣溫持續上升，降水模式改變（如雨季延長、旱季加劇、降水季節性分佈偏移），導致工地高溫熱壓力增加，並可能引起土壤含水率異常（過高或過低）影響混凝土養護與地基施工質量。	中期至長期	- 戶外作業效率下降，需調整施工時段，增加工地管理複雜度。 - 土壤含水率異常在特定地質條件下可能影響地基施工質量與混凝土養護效果。 - 施工計劃需預留更多緩衝時間；項目交付延遲，可能引發違約索賠。	- 人力管理、工地降溫與質控成本增加。 - 工人健康保障支出增加。 - 潛在返工成本上升。 - 工程延誤導致的罰款及地盤經常性開支（如租金、臨時設施）增加。	- 實施高溫工作與休息制度，設置休息區與飲水點。 - 為工人提供透氣制服；為機械設備加裝散熱裝置。 - 優化混凝土養護工藝，適應氣溫變化。 - 定期監測工地環境數據，動態調整施工方案。

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Risk Type	Risk Description	Time Range	Impact on Business and Value Chain 對業務及價值鏈的影響	Impact on Financial Performance 對財務表現的影響	Response Measures 應對舉措
風險類型	風險描述	時間範圍			
Transition Risks 轉型風險					
Policy and legal risk	As global attention on climate change intensifies, climate policies and regulations are becoming more stringent, which may increase the Company's compliance costs and disclosure pressure.	Medium to long term	- Construction methods, equipment and material selection need to be adjusted, with compliance requirements raising operational thresholds. - Suppliers and subcontractors are required to concurrently meet environmental credentials, altering the procurement scope and cost structure.	- Increased costs for compliance consulting, monitoring and rectification. - Non-compliance may result in fines or disqualification from projects. - Adoption of low-carbon materials and energy-efficient equipment may increase short-term capital expenditure.	- Continuously monitor climate-related trends, policies and regulations, and obtain compliance consultation services where necessary. - Incorporate environmental requirements into tender and supplier management. - Periodically review the environmental management system to ensure compliance with the latest regulations.
政策與法律風險	隨着全球對氣候變化的關注加強，氣候政策法規趨嚴，可能增加公司合規成本與信息披露壓力。	中期至長期	- 需調整施工方法、設備與材料選擇，合規要求提升運營門檻。 - 供貨商與分包商需同步滿足環保資質，採購範圍與成本結構改變。	- 合規諮詢、監測與整改成本上升。 - 不合規可能導致罰款或項目資格被取消。 - 採用低碳材料及節能設備可能增加短期資本開支。	- 持續監測氣候相關的趨勢、政策及法規，在必要時取得合規諮詢服務。 - 將環保要求納入招標與供貨商管理。 - 定期審視環境管理體系，確保符合最新法規。



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In addition, the Group has also identified certain opportunities arising from the transition to a low-carbon economy, such as reducing operating costs over the long term through the continuous implementation of resource efficiency enhancement measures (including the optimisation of energy and water management); and the increased application of energy-efficient equipment and installations, which can effectively reduce related greenhouse gas emissions and electricity consumption, thereby driving the low-carbon transition of the business.

During the reporting period, these climate-related risks or opportunities were not assessed as material. Accordingly, the Group has not yet formulated dedicated transition plans, investment or disposal plans, nor made corresponding capital allocation arrangements.

Financial Impact

The Group has integrated sustainability considerations into its strategy and operations, which are implemented through day-to-day management and operational controls. During the YR2026, climate-related physical risks and transition risks did not have a material current-period financial impact on the Group's financial position, results of operations or cash flows. The related expenditures were treated in the ordinary course of business (either charged to the current period as incurred, or capitalised as part of routine asset replacement and maintenance activities), without deviating from normal operating expenses. The Group considers that there is no significant risk of material adjustments to the carrying amounts of assets or liabilities arising from climate-related matters during the next reporting period.

For the newly acquired food and beverage business during the YR2026, owing to its relatively small scale and the short period since acquisition, its climate-related risks have not yet had a material impact on the Group's overall financial position. The Group will continue to assess the potential financial impact based on the scale of its business volume and disclose the same in future reports as appropriate.

Looking ahead, the Group anticipates that climate-related matters will not have a material financial impact in the short to medium term. Any potential increases in management costs or compliance requirements are expected to be managed through routine efficiency enhancement measures.

此外，本集團亦識別到低碳經濟轉型可能帶來一些機遇，如透過持續推行資源效益提升措施（包括優化能源與用水管理等），長遠可降低營運成本；增加節能設備及裝置的應用，可有效減少相關溫室氣體排放及用電量，推動業務的低碳轉型等。

報告期內該等氣候相關風險或機遇未評估為重大，因此本集團尚未制定專門的轉型計劃、投資或處置計劃，亦未作出相應的資本配置安排。

財務影響

本集團已將可持續發展考量納入戰略與運營，透過日常管理及經營控制加以落實。於二零二六年度，氣候相關實體風險與轉型風險並未對本集團的財務狀況、經營成果或現金流量產生重大當期財務影響。相關支出已按常規處理（或於發生時計入當期費用，或作為常規資產更換及維護活動的一部分予以資本化），未偏離正常營運支出。本集團認為，下一年度報告期內不存在因氣候相關事項導致資產或負債賬面價值發生重大調整的顯著風險。

於二零二六年度新收購的食品及飲品業務由於規模較小且收購時間較短，其氣候相關風險尚未對本集團整體財務狀況產生重大影響。本集團將根據其業務量規模持續評估其潛在的財務影響，並在未來報告中適時披露。

展望未來，本集團預計中短期內氣候相關事項不會帶來重大財務影響。針對可能上升的管理成本或合規要求，本集團擬通過常規的效率提升措施加以管理。



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Given the Group's scale, the current and anticipated financial effects of climate-related risks and opportunities are not material to the overall financial position. Moreover, where impacts may exist, the measurement uncertainty is high and the relevant impacts cannot be separately identified. Accordingly, the Group has not disclosed the quantitative financial impact of climate-related risks and opportunities. The Group will continue to enhance its data capabilities and will make disclosures when such effects become necessary to disclose and can be measured.

(III). Risk Management

The Group incorporates climate-related risks and opportunities into its comprehensive risk management system, ensuring that they are systematically identified, assessed, managed and continuously monitored. Climate risk management is an integral part of the Group's overall risk management framework.

The Group's management process for climate-related risks and opportunities is as follows:

Risk identification: The Group conducts an annual enterprise risk assessment, with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the standards of the Sustainability Accounting Standards Board (SASB) as well as industry trends and regulatory developments, to identify both physical risks (e.g., extreme weather, heatwaves) and transition risks (e.g., changes in regulatory policies of carbon emission).

Risk assessment: For the risks identified, the Group assesses their likelihood and potential impact, and prioritises climate-related risks in accordance with the Group's strategy and objectives.

Risk management: The Group manages its priority risks through a combination of strategies including avoidance, mitigation, transfer and acceptance in accordance with its defined risk management strategies and risk tolerance.

Continuous supervision: The Group regularly assesses and monitors its identified climate-related risks and opportunities, and reviews the effectiveness of the corresponding mitigation and response measures.

During the YR2026, the Group's risk management process had no significant changes compared to the previous year, and the Group regularly reviews the effectiveness of its risk management process.

鑒於本集團的規模，氣候相關風險及機遇的當前及預期財務影響對整體財務不構成重大。此外，在可能存在影響的情況下，計量不確定性較高且有關影響無法單獨識別。因此，本集團未有披露氣候相關風險及機遇的量化財務影響。本集團將持續提升數據能力，待此類影響有必要且可計量時再行披露。

(III). 風險管理

本集團將氣候相關風險及機遇納入全面風險管理體系，確保其得到系統性的識別、評估、管理及持續監控。氣候風險管理是本集團全面風險管理體系的重要組成部分。

本集團氣候風險及機遇管理流程如下：

風險識別：本集團每年開展企業風險評估，參考氣候相關財務信息披露工作組(TCFD)建議、可持續發展會計準則委員會(SASB)準則，結合行業趨勢及監管動態，識別實體風險(如極端天氣、高溫熱浪)及轉型風險(如碳排放監管政策變化)。

風險評估：針對已識別風險，本集團評估其發生的可能性及潛在影響程度，並根據集團戰略與目標，對各項氣候相關風險進行優先級排序。

風險管理：本集團根據既定的風險管理策略及風險承受能力，採取規避、減輕、轉移或接受等策略管理優先風險。

持續監察：本集團定期評估及監控已識別之氣候相關風險及機遇，並檢視相應緩解及應對措施之成效。

於二零二六年度，本集團的風險管理流程較上一年度並無重大變動，且本集團定期審視風險管理流程的有效性。

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(IV). Metrics and Targets

Greenhouse Gas Emissions

For relevant information of greenhouse gas emissions, please refer to the 1.1. Emissions of this report.

Climate-related Targets

The Group has established absolute-based management and control targets, with 2025 as the base year, to reduce air pollutant emissions, greenhouse gas emissions, waste generation, energy consumption and water usage by 2030. Such target provides directional guidance for the Group's ongoing climate-related actions to reduce its overall environmental footprint.

For the aforementioned key areas, the Group continuously monitors the relevant climate key performance indicators within the applicable scope, and regularly tracks and annually discloses, to monitor trends and assess the effectiveness of environmental measures. At present, the formulation and monitoring of climate key performance metrics and targets are based on the Group's internal data and management process, and have not been verified by an external third party. During the reporting period, there were no significant amendments to the related formulation and monitoring methods.

The above targets were not established by industry decarbonisation methods, and the Group currently has no plans to rely on carbon credits. Whether a more detailed roadmap will be prepared in the future depends on improvements in data availability, developments in regulatory expectations, and the ongoing enhancement of the Group's climate measurement capabilities.

Internal Carbon Prices

The Group currently does not adopt an internal carbon pricing mechanism in its operating or investment decisions. Given our business nature and current emission levels, the Group believes that implementing internal carbon prices at this stage is not a material or necessary tool for driving emission reductions. As the regulatory framework evolves and our climate strategy develops, the Group will continue to evaluate the applicability of internal carbon prices in future periods.

(IV). 指標及目標

溫室氣體排放

溫室氣體排放的相關內容請見本報告1.1排放物章節。

氣候相關目標

本集團已訂立以絕對值為基礎的管理及控制目標，計劃以二零二五年為基準年，於二零三零年之前減少廢氣排放、溫室氣體排放、廢棄物產生、能源消耗及水資源使用。該目標為本集團持續展開氣候相關行動以降低整體環境足跡提供方向性指引。

針對上述關鍵領域，本集團在適用範圍內持續監測相關氣候關鍵績效指標，並定期追蹤並每年披露，以監督趨勢及評估環境措施的成效。目前，氣候關鍵績效指標及目標的制定與監測均依據集團內部數據及管理流程，尚未經外部第三方驗證。報告期內，相關制定及監測方法未發生重大修訂。

上述目標並非採用行業脫碳方法制定，本集團目前亦無計劃依賴碳信用額。未來是否制訂更為詳盡的路線圖，將取決於數據可得性的提升、監管期望的演變以及本集團氣候計量能力的持續優化。

內部碳定價

本集團目前並未在經營或投資決策中採用內部碳定價機制。鑒於我們的業務性質及目前排放規模，本集團認為本階段採用內部碳定價並非推動減排的重大或必要工具。隨着監管框架的演變及我們氣候策略的發展，本集團將於未來期間持續評估內部碳定價的適用性。



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2. SOCIETY

Employment and Labour Practices

2.1. Employment

Employment Policy

The Group has established a series of internal policies related to employment according to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China and Social Insurance Law of the People's Republic of China, and other laws and regulations, industry features and practices to ensure that its employees are provided with equal promotion opportunity and other packages, such as minimum wage security, maximum working hours, compensatory leave, mandatory provident fund or pension security and rewards for long-term services.

In general, the subsidiaries of the Group would make proper upward or downward adjustment to the number of existing staff in the recruitment process based on the scale and actual situation or progress of the existing sites and the sites awarded. As all employees on the sites are paid on a daily basis, the employee turnover is relatively high.

As general foundation construction works and ground investigation services involve certain high-risk activities, only staff who holds a Construction Industry Safety Training Certificate can carry out related work on the site.

To attract and retain valuable employees, annual performance appraisals are conducted to assess their performance in various areas such as safety, work ethics, technical skills, and interpersonal skills. The Group takes these evaluations into account during the annual salary review and promotion appraisal process.

Besides, as our subsidiaries engage in construction business, they will also subcontract some projects to other subcontractors. In order to ensure that the employees of the subcontractors could receive reasonable wages, we usually pay the wages to such employees responsible for relevant projects on behalf of the subcontractors.

During the YR2026, the Group were not involved in any illegal activities related to employment that had caused material impact on the Group.

2. 社會

僱傭及勞工慣例

2.1. 僱傭

僱傭政策

本集團根據《僱傭條例》(香港法例第57章)、《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國社會保險法》等法律法規、行業特性和慣例制訂一系列僱傭相關內部政策,確保員工獲得平等晉升機會及其他待遇,如最低工資保障、最高工時、補假、強積金或退休保障及長期服務獎勵等。

一般情況下,本集團旗下附屬公司,在招聘過程中會視乎現有地盤及中標地盤之規模及實際情況或進度,適當的增聘或減少現有員工數目。由於所有工地員工均為日薪員工,故僱員流動性相對較大。

由於日常地基建工程及土地勘測服務涉及部分高危活動,只有持有建造業安全訓練證明書的員工方可在工地進行有關工作。

為了吸引及挽留寶貴的僱員,我們每年都會進行績效評估,以在安全、工作道德、技術能力及人際交往能力等多個方面評估僱員的表現。本集團在年度薪酬檢討及晉升評估過程中會將以上評估納入考慮因素。

另外,我們的附屬公司由於從事建築業務,亦會外包部分工程予其他分包商。為確保分包商員工可取得合理薪金,我們通常代分包商向有關員工發放其所負責相關項目之薪金。

於二零二六年度,本集團並無牽涉任何有關僱傭且對本集團構成重大影響的違法活動。



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Equal Opportunity and Diversity Policy

The Group's principal businesses include foundation construction works and ground investigation services, which demand plenty of physical labour force, hence traditionally male employees are a majority in the workforce of construction business.

The Group is impartial in choosing its employees, and has gradually established and improved its recruitment mechanism. Recruitment of employees is based on their work experience, techniques, skills, and work performance. The Group does not discriminate our employees on the basis of their gender, age, origin, nationality, race, religious belief, sexual orientation, physical disability, marital status and so on.

Working Hours and Rest Periods

The Group is dedicated to maintaining reasonable working hours and ensuring that employees receive adequate rest periods. All employees are entitled to public or statutory holidays. Additionally, employees have access to various types of leave, including but not limited to annual leave, sick leave, compensation leave, maternity leave, paternity leave, marriage leave, and compassionate leave.

Staff Communication

The Group places high priority on staff communication through various activities and channels, by which it can understand its staff's needs and strengthen our relationship. In some traditional Chinese festivals, such as Chinese New Year Eve, the Group organised New Year Eve's dinner for all staff in order to create a harmonious and friendly working atmosphere and strengthen communication with staff.

Dismissal

The Group complies with the Employment Ordinance (Chapter 57 of the laws of Hong Kong), the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China and other laws and regulations. When terminating the employment of staff, the Group will follow the process to make reasonable compensation to the dismissed employees. The relevant provisions on termination of the employment relationship are set out in the employment contracts of every employee.

平等機會及多元政策

本集團之主營業務包括地基建工程及土地勘測服務，需要大量體力勞動，因此在傳統上，男性員工是建築業務的主要勞動力。

本集團秉持公平的用人風格，逐步建立完善人才招聘機制，以工作經驗、技術、技能及工作表現為員工招聘基準，不以性別、年齡、地域、國籍、種族、宗教信仰、性取向、身體殘疾、婚姻狀況等歧視員工。

工時及假期

本集團致力維持合理工時，確保僱員獲得足夠假期。全體僱員均有權享有公眾或法定假期。此外，僱員亦可享有各類假期，包括但不限於年假、病假、補假、產假、陪產假、婚假及恩恤假。

員工溝通

本集團高度重視員工溝通，透過各種活動及渠道，了解員工需求，加強雙方關係。在除夕等一些傳統中國節日，本集團組織年夜飯，與全體員工聚餐，營造和諧友善的工作氣氛，加強與員工的溝通。

解僱

本集團遵守《僱傭條例》（香港法例第57章），及《中華人民共和國勞動法》、《中華人民共和國勞動合同法》等法律法規，解僱員工時，本集團將按照流程處理，給予被解僱員工合理賠償。解除僱傭關係的相關條文已載列於各員工的僱傭合約中。

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The employment data as at 31 March 2026 is set out below:

於二零二六年三月三十一日的僱傭數據載列如下：

Employment data 僱傭數據	Unit 單位	2026 二零二六年	2025 二零二五年
Total number of staff 員工總數	Number of staff 員工人數	164	174
By gender 性別劃分			
Male 男性	%	72	69
Female 女性	%	28	31
Employment Type 僱傭類別			
Full-time staff (Male) 全職員工 (男性)	%	71	39
Full-time staff (Female) 全職員工 (女性)	%	27	30
Contract staff (Male) 合約員工 (男性)	%	1	30
Contract staff (Female) 合約員工 (女性)	%	1	1
Age Distribution 年齡分佈			
Below 30 30歲以下	%	5	10
30-39 30-39歲	%	23	22
40-49 40-49歲	%	30	28
50-59 50-59歲	%	21	21
Above 60 60歲或以上	%	21	19
Geographical region 地理位置			
Hong Kong 香港	%	88	80
Chinese Mainland 中國內地	%	12	20
New employees 新聘員工	Number of staff 員工人數	40	104

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Employee turnover data 員工流失數據	Unit 單位	2026 二零二六年	2025 二零二五年
Staff turnover 員工流失	Number of staff 員工人數	50	88
Staff turnover rate ⁹ 員工流失率 ⁹	%	30	51
By gender 性別劃分			
Male 男性	%	62	60
Female 女性	%	38	40
Age Distribution 年齡分佈			
Below 30 30歲以下	%	36	52
30-39 30-39歲	%	36	27
40-49 40-49歲	%	12	11
50-59 50-59歲	%	8	4
Above 60 60歲或以上	%	8	6
Geographical region 地理位置			
Hong Kong 香港	%	42	22
Chinese Mainland 中國內地	%	58	78

⁹ The staff turnover rate is calculated by dividing the number of staff departures during the YR2026 by the total number of staff during the YR2026.
員工流失率乃採用二零二六年度離職員工人數除以二零二六年度員工總數計算。



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The Group strictly regulates the operation of its business to ensure the compliance with local laws and regulations relating to employment during the course of operation. During the YR2026, the Group is not aware of any material non-compliance with the Employment Ordinance (Chapter 57 of the laws of Hong Kong), the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China, the Social Insurance Law of the People's Republic of China and other relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in the YR2026.

2.2. Health and Work Safety

Occupational Safety

The Group cares about the health and well-being of our employees. Due to the nature of its businesses, some employees have to operate a variety of large machines during daily work, which involves certain safety risk. As such, the Group strictly complies with the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) and other relevant laws and regulations, and has implemented various safety measures to ensure the occupational safety of the employees.

All employees who perform engineering operation must undergo mandatory basic safety training. Only those awarded with the Construction Industry Safety Training Certificate, commonly known as the “**Green Card**”, can be employed to carry out related work on the site. In order to enhance site safety supervision and staff's safety awareness, the Group has also engaged professional safety consultants to conduct inspection on site safety so as to rectify site safety problems immediately and reduce the occurrence of industrial injury incidents. The Group's professional safety consultants also regularly provide certain safety courses and guidelines on site safety for site staff and supervisors.

本集團嚴格規管其業務營運，以確保於營運過程中遵守當地與僱傭相關的法律及法規。於二零二六年度，本集團概無知悉有任何嚴重違反《僱傭條例》（香港法例第57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》等，及與薪酬及解僱、招聘及晉升、工作時數、休息時間、平等機會、多元化、反歧視及其他待遇和福利有關的其他相關法律及法規的情況。此外，於二零二六年度，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

2.2. 健康及工作安全

職業安全

本集團關注僱員的健康與福祉，由於本集團業務性質，部分僱員在日常工作中需要操作各類大型機械，其中存在一定安全風險。因此，本集團嚴格遵守《職業安全及健康條例》（香港法例第509章）等相關法律及法規，已實施多項安全措施，以確保僱員的職業安全。

所有參與工程作業的僱員均須接受強制性基本安全訓練。僅獲發建造業安全訓練證明書（俗稱「**綠咭**」）的人員方可受雇在地盤開展相關工作。為加強地盤安全監督及僱員的安全意識，本集團亦已委聘專業安全顧問負責檢查地盤安全，以便實時糾正地盤安全問題，減少工傷事故的發生。本集團的專業安全顧問亦會定期向地盤人員及監工提供若干關於地盤安全的安全課程及指引。

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As there are many machinery and other equipment in the construction sites, employees will be more prone to work-related injuries. The Group strictly requires workers to wear safety protection equipment such as safety helmets and obey the safety guidelines of contractors and the Group.

The Group strictly regulates the operation of its business to ensure the compliance with local laws and regulations relating to health and safety during the course of operation. In YR2026, there was no case of material non-compliance with the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) and the relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that have a significant impact on the Group. In addition, there was no record of significant safety accidents and occupational injuries (no work-related fatalities in the past three years) including the YR2026, and no lost days due to work injury during the YR2026; and no violation of health and safety laws and regulations was found in YR2026.

Physical and mental health

Apart from daily work, the Group encourages employees to participate in various types of outdoor activities conducive to their physical and mental well-being, to keep health top of mind, and to promote physical and mental development of employees, helping them maintain a work-life balance.

2.3. Development and Training

The Group actively attracts and retains talents, and trains employees who have the potential to become managers in the long run. Therefore, the Group encourages its employees to receive further education in relation to the development needs of the Group and make good use of their talents to achieve their career goals. The Group offers sufficient internal promotion opportunities to its employees. The Group promotes its staff based on their staff performance evaluation results. The Group's senior management has extensive experience in the industry and will actively share their knowledge to facilitate the development of our employees. Employees may also communicate with and seek professional advice from their department heads on their personal career development planning.

由於建造地盤有眾多機械及其他設備，僱員更易發生工傷事故。本集團嚴格要求工人佩戴安全帽等防護設備，以及遵守承建商及本集團的安全指引。

本集團嚴格規範自身業務經營，確保經營過程中遵守與健康及安全相關的本地法例及規例。於二零二六年度，概無發生就《職業安全及健康條例》（香港法例第509章）及對本集團有重大影響的關於提供安全工作環境及保護僱員不受職業危害的相關法例及規例的重大不合規情況。此外，於二零二六年度，本集團並未發生重大安全事故及職業傷害（於過往三年（包括二零二六年度）並無發生因工死亡事故，且二零二六年度不存在因工傷損失的工作日數），且未發現存在任何違反健康及安全法例及規例的情況。

身心健康

除日常工作以外，本集團鼓勵僱員參與各類有益身心的戶外活動，注意健康，促進僱員身心發展，幫助彼等保持工作及生活平衡。

2.3. 發展及培訓

本集團積極吸引及挽留人才，並培養有潛力在未來成為管理人員的僱員。因此，本集團鼓勵僱員結合本集團發展需求接受進修，充分發掘自身才能，實現事業抱負。本集團為僱員提供足夠的內部晉升機會。本集團依據員工績效評估的結果，決定員工晉升。本集團的高級管理層擁有豐富行業經驗，並會積極分享自身知識，幫助僱員發展。僱員亦可就其個人職業發展規劃，與其部門主管溝通，獲取專業的指導意見。

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All staff on the construction site are required to attend site safety lectures organised by the contractor that last for half a day to one and a half days depending on requirements of such contractor. The Group has also asked staff to attend lectures on construction site safety and crisis training organised by professionals.

All staff of the money lending business have attended seminar regarding to overview of licensing conditions of money lenders licence, international anti-money laundering standards and Hong Kong regulatory regime for licensed money lenders, anti-money laundering and terrorist financing methods, suspicious transaction reporting and risk assessment and mitigation in relation to proliferation financing.

The Group has appointed professionals to provide its Directors and senior management with training on the Listing Rules and corporate governance.

During YR2026, the training data of Directors and senior management are as follows¹⁰:

所有建造地盤員工均需參加由承建商舉辦的為期半天至一天半（視相關承建商的要求而定）的地盤安全講座。本集團亦要求員工參加由專業人士組織的建造地盤安全講座及危機培訓。

借貸業務的全體員工均已參加有關放債人牌照的發牌條件概述、國際反洗錢標準及香港持牌放債人監管制度、反洗錢及恐怖主義融資方法、可疑交易報告以及有關擴散融資的風險評估及緩解的研討會。

本集團已聘請專業人士為董事及高級管理層提供關於上市規則及企業管治的培訓。

於二零二六年度，董事及高級管理層的培訓數據如下¹⁰：

Employee training data 僱員培訓數據	Unit 單位	2026 二零二六年	2025 二零二五年
Percentage of directors and senior management trained by gender 按性別劃分的受訓董事及高級管理層百分比			
Male 男	%	83	71
Female 女	%	17	29
Average training hours completed per Directors and senior management 每名董事及高級管理層的平均已完成培訓時數			
Male 男	hours 小時	10	1
Female 女	hours 小時	10	1

¹⁰ We will gradually optimize the data collection process in order to disclose the training information of other staff in future.
我們會於未來逐步優化數據收集過程，以便披露其他員工培訓數據。



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2.4. Labour Standards

The Group rigorously complies with all relevant labour standards, such as the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and the Employment of Children Regulations (Chapter 57B of the Laws of Hong Kong), the Regulations on the Prohibition of Child Labour of the People's Republic of China, and the Labour Law of the People's Republic of China, and actively protects the basic personal rights and interests of its employees, ensuring that they work in a fair environment and are respected. The Group strictly forbids unlawful acts such as child labour and forced labour. In order to combat child labour and forced labour, the Human Resources Department of the Group requires job seekers to provide valid identification to verify their age and identity before confirming employment to ensure that applicants can be employed in accordance with the law. If any behavior of an employee is found to be in violation of labour standards, the Group will immediately terminate the employment and conduct a thorough investigation to determine the cause.

The Group strictly regulates the operation of its business to ensure compliance with local laws and regulations relating to labour standards during the course of operation. In YR2026, there was no case of material non-compliance with relevant laws and regulations relating to child labour or forced labour. In addition, the Group did not employ child and forced labour, nor did it record any cases of discrimination involving race, religion, age or disability in YR2026.

2.4. 勞工準則

本集團嚴格遵守的《僱傭條例》（香港法例第57章）、《僱用兒童規例》（香港法例第57B章），及中華人民共和國《禁止使用童工規定》、《中華人民共和國勞動法》等所有相關勞工準則，積極保障僱員的基本個人權益，確保僱員在公平、受尊重的環境中工作。本集團嚴禁僱用童工及強制勞工等非法行為。為防止僱用童工及強制勞工情況的發生，本集團人力資源部門在確認僱傭前，會要求求職者提供有效的身份證明以證實其年齡及身份，以確保可依法僱用申請人。倘若發現僱員的任何行為違反勞工準則，本集團會立即終止僱用，並進行徹底調查，以確定原因。

本集團嚴格規範自身業務經營，確保經營過程中遵守與勞工準則相關的當地法例及規例。於二零二六年度，概無發生關於違反童工或強迫勞工的相關法例及規例的重大不合規情況。此外，於二零二六年度，本集團未僱用童工及強迫勞工，亦未發生任何涉及種族、宗教、年齡、殘疾的歧視案件。



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OPERATING PRACTICE

2.5. Supply Chain Management

The Group has a total of 199 suppliers (in the year ended 31 March 2025 (the “YR2025”), the Group had a total of 334 suppliers), mainly including subcontractors and material suppliers of foundation construction works and ground investigation businesses, and suppliers of e-commerce business, etc. There are no significant suppliers to the Group’s businesses other than foundation construction works and ground investigation. In YR2026, the Group had 172 suppliers in Hong Kong and 27 suppliers in Chinese Mainland (in YR2025, the Group had 192 suppliers in Hong Kong and 142 suppliers in Chinese Mainland). Due to the business restructuring of the Group and the deregistration of a number of its subsidiaries in Chinese Mainland in YR2026, the total number of suppliers and the number of suppliers in Chinese Mainland have significantly decreased during the YR2026.

The Group has long-term relationships and mutual trust with its major suppliers (including subcontractors, material suppliers, etc.) of foundation construction works and ground investigation businesses based on long-term cooperation, and all of them have been our material suppliers for more than a decade. As the Group’s foundation construction works and ground investigation businesses are based in Hong Kong, it chooses to purchase from suppliers in Hong Kong to save transportation costs and minimise environmental impact.

In addition to geographical factors, the Group chooses and evaluates all its suppliers based on their professional qualifications, product quality, service capabilities, the environmental and social risks that suppliers may impose along the Group’s supply chain and pricing, etc. and in accordance with our procurement policy. The Group ensures all suppliers and subcontractors of foundation construction works and ground investigation businesses comply with relevant local and international standards, and follow up with periodic performance assessment. Evaluation is conducted on existing and new (if applicable) product and service quality annually. We will only work with approved suppliers and subcontractors. Furthermore, the Group strictly stipulated that all purchase orders on materials shall be placed by the procurement officers at office, and purchase orders must be signed by Directors to be valid. Where practicable, we will consider suppliers and subcontractors with lower environmental and social risks after requesting and reviewing information provided by them such as certifications on quality management, health and safety etc.

營運慣例

2.5. 供應鏈管理

本集團共有199名供應商（於截至二零二五年三月三十一日止年度（「二零二五年度」），本集團共有334名供應商），主要為地基建工程及土地勘測業務的分包商及材料供貨商、電商業務供貨商等，本集團的地基建工程及土地勘測之外的其他業務並無重大供應商。於二零二六年度，本集團於香港和中國內地的供應商分別為172名和27名（於二零二五年度，本集團於香港和中國內地的供應商分別為192名和142名）。於二零二六年度，本集團業務架構調整，並注銷多家中國內地附屬公司，致使二零二六年度供應商總數及中國內地供應商數量出現大幅縮減。

本集團與地基建工程及土地勘測業務的主要供應商（包括分包商、材料供貨商等）均建有長期合作關係基礎，主要供貨商均為本集團提供材料超過10年。由於本集團之地基建工程及土地勘測業務均在香港，因此，為節省運輸成本及盡可能減少環境影響，我們選擇向香港的供應商採購。

除了地理因素，本集團會根據採購政策考慮全體供應商的專業資質、產品質量、服務能力、供應商在本集團供應鏈上可能造成的環境及社會風險及價格等進行篩選與評估。本集團確保地基建工程及土地勘測業務的全體供貨商及分包商遵守相關地方及國際守則，並定期進行表現評估。每年對現有及新（如適用）產品及服務質量進行評估。我們僅與獲批的供貨商及分包商合作。此外，本集團嚴格規定所有物料採購均由辦公室之採購員負責落單，而採購單均須由董事簽字方為有效。在切實可行的情況下，我們會要求供應商及分包商提供質量管理、健康與安全等認證的資料並審閱，考慮選用較低環境與社會風險的供應商及分包商。



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2.6. Product Responsibility

Product quality

The Group has been engaged in foundation construction works and ground investigation services for over a decade and has completed hundreds of projects one after another. The Group is widely recognised and highly praised by its clients as it focuses on service quality and is committed to providing its clients with top-tier service portfolio. To meet the demand of its clients, the Group has developed its internal management system and closely monitored its project execution process, with an aim to render premium and reliable service to its clients.

All foundation construction works and ground investigation services provided by the Group shall be verified by the contractor or surveyor, and the Group believes that this will also help enhance its clients' confidence in and recognition of its services. The Group's quality control system on the design, supply and installation of Rocksocketed Steel H-pile in Pre-bored Hole and Minipile work has been accredited with ISO9001:2015 certification of quality management system by Accredited Certification International Limited. During YR2026 and YR2025, the Group received no complaints or claims from our customers arising from the quality issues of the work performed by the Group or sub-contractors, which in the view of Directors, is attributable to the effective quality control measures. During YR2026 and YR2025, there were no product recalls for safety and health reasons.

Policies of privacy and intellectual property rights

Customer Privacy Protection

Apart from the provision of foundation construction works and ground investigation services, the Group also acts as a money lending business provider, an e-commerce business operator, and a provider engaged in the trading and retailing of consumer products.

2.6. 產品責任

產品質量

本集團從事提供地基建築工程及土地勘測服務已逾10年，先後完成數百個項目。本集團獲得客戶廣泛支持和認可，主要由於我們重視服務質素，致力為客戶提供優質服務組合。本集團以滿足客戶需求為目標，建立內部管理體系，嚴格管理項目執行流程，為客戶提供優質、可靠的服務。

本集團所提供的地基建築工程及土地勘測服務均須由承建商或測量行驗證，而本集團相信此舉亦有助提升客戶對我們服務的信心及認可。本集團有關設計、供應及安裝預鑽孔嵌岩式工字鋼樁及微型樁工程的質量管理體系已獲國際認可認證有限公司授予質量管理體系的ISO9001:2015認證。於二零二六年度及二零二五年度，本集團概無由於與本集團或分包商完成的工程有關的質量問題而接獲客戶的任何投訴或任何賠償要求，而董事將之歸功於有效的質量控制措施。於二零二六年度及二零二五年度，並無因安全及健康原因召回任何產品。

私隱及知識產權政策

客戶隱私保護

除提供地基建築工程及土地勘測服務外，本集團亦作為借貸業務提供商、電商業務運營商、及消費品貿易和零售商。



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During the operation of the Group's business, it will have access to personal data of its customers, hence ensuring privacy of its customers' information is one of its key responsibilities. The Group attaches great attention to the protection of privacy and intellectual property. The Group only collects personal data for its operational needs and clearly informs all customers or persons about the intended use of the data and their rights to review and revise their information. Employees must abide by relevant industrial laws and regulations, such as the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong), the Provisions on Protecting the Personal Information of Telecommunications and Internet Users of the People's Republic of China, and the Personal Information Protection Law of the People's Republic of China, etc. They are forbidden to disclose customers' information to third parties without prior consent, adhering to professional ethics at all times. All collected personal data is treated as confidential and securely kept and processed only for the purposes of the intended use for which it had been collected. Only authorised personnel are able to access and manage sensitive data and information. The Group's employees are prohibited from revealing or capitalising on any confidential matters or client's information no matter during employment or after termination of employment. Any employee who is found to have divulged confidential information to any third parties without authorisation will be subjected to disciplinary actions.

本集團於其業務過程中會接觸到客戶的個人資料，因此確保其客戶數據的私隱乃其主要責任之一。本集團高度重視對私隱及知識產權的保護。本集團僅因應營運需要而收集個人資料，並明確告知所有客戶或人士相關數據的擬定用途以及彼等審閱及修改數據的權利。僱員必須遵守行業相關法律法規，例如《個人資料（私隱）條例》（香港法例第486章），中華人民共和國《電信和互聯網用戶個人信息保護規定》及《中華人民共和國個人信息保護法》等，在未經批准前，不得向第三方透露客戶資料，時刻堅守職業道德。所有收集的個人資料均被視為機密，並獲安全地保存及處理，僅用於收集數據的擬定用途的目的。僅獲授權人員方可訪問及管理敏感數據及數據。無論於在職期間亦或是離職後，本集團的僱員均不得洩露或利用任何機密事項或客戶數據。任何未經授權向第三方洩露機密數據的僱員均將受到紀律處分。



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During YR2026, we were not aware of any significant non-compliance with relevant laws and regulations. We did not receive any complaint concerning breaches of clients' privacy nor have we identified any leak or loss of client data.

Protection of Intellectual Property Rights

The Group is committed to strengthening the protection of intellectual property rights. Therefore, we require employees to strictly abide by the relevant laws and regulations such as the Copyright Ordinance (Chapter 528 of the Laws of Hong Kong). We also have clear requirements for the application, management, use and protection of intellectual property for our customers and the Group. The Group keeps a complete record of its intellectual property rights, and only uses genuine software, and employees are required to submit an application to the Group before installing any software to avoid infringing on the intellectual property rights of others. The Group will seek legal advice and take appropriate action if any of its intellectual property rights are infringed upon. If the Group's staff is discovered to be in violation of applicable rules and regulations, they will not only face disciplinary action, but may also be subject to criminal or civil liability, as stated in the Group's staff handbook.

During YR2026, the Group was not involved in nor was it aware of any violation of laws and regulations relating to intellectual property.

Responsible marketing

The Group strictly complies with the Advertising Law of the People's Republic of China, the Law of the People's Republic of China on the Protection of Consumer Rights and Interests and other relevant laws and regulations, regulates advertising and publicity and livestreaming sales, ensuring information transparency and eliminating false publicity, thereby providing customers with truthful and reliable product information.

於二零二六年度，我們並不知悉任何嚴重違反相關法律及規例的情況。我們並無接獲任何關於侵犯客戶私隱的投訴，亦無發現洩露或丟失任何客戶數據。

保護知識產權

本集團致力加強保護知識產權，因此我們規定員工必須嚴格遵守《版權條例》（香港法例第528章）等相關法律及法規。我們亦已就客戶及自身知識產權的申請、管理、使用及保護作出明確規定。本集團保留完整的知識產權記錄，且僅使用正版軟件，僱員在安裝任何軟件前必須向本集團提出申請，以避免侵犯他人的知識產權。倘知識產權受到侵犯，本集團將尋求法律建議並採取適當行動。誠如本集團員工手冊所述，倘發現本集團的員工違反適用規章制度，彼等將面臨紀律處分，還可能面臨刑事或民事責任。

於二零二六年度，本集團並無涉及或發現違反知識產權相關法律法規的情況。

責任營銷

本集團嚴格遵守《中華人民共和國廣告法》，《中華人民共和國消費者權益保護法》等相關法律法規，規範廣告宣傳和直播銷售，確保信息透明，杜絕虛假宣傳，為客戶提供真實可靠的產品信息。



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Communication with customers

The Group actively communicates with customers to understand their needs and their feedback on the services provided by the Group. In the event that the Group's projects could not meet the requirements and expectations of the customers, the Group will actively cooperate with the customers and provide remedies so as to satisfy the requirements of the contractors or surveyors.

Credit approval policy

The Money Lending Policy adopted by the Group has been designed to ensure that the Group's money lending business operates in accordance with the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong). The Group will regularly monitor, review and, when necessary, update the existing policy to ensure the money lending business is strictly in compliance with the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong).

The Group is not aware of any material non-compliance with the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong), the Trade Descriptions Ordinance (Chapter 362 of the Laws of Hong Kong), the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong), the Provisions on Protecting the Personal Information of Telecommunications and Internet Users of the People's Republic of China, the Personal Information Protection Law of the People's Republic of China, the Advertising Law of the People's Republic of China, the Law of the People's Republic of China on the Protection of Consumer Rights and Interests and other applicable laws and regulations that have a significant impact relating to advertising, labelling and privacy matters relating to products and services provided by the Group in YR2026.

客戶溝通

本集團積極與客戶進行溝通，了解客戶需要以及對本集團所提供服務之意見反饋。如本集團的項目與客戶的要求及期望出現一些差異，本集團會積極配合客戶，提供補救措施，從而達到承建商或測量行之要求。

信貸審批政策

本集團採納之借貸政策乃為確保本集團借貸業務營運根據《放債人條例》(香港法例第163章)而設計。本集團將定期監察、審閱及更新現有政策(如有需要)，以確保借貸業務嚴格遵守《放債人條例》(香港法例第163章)。

本集團並不知悉任何嚴重違反《個人資料(私隱)條例》(香港法例第486章)、《商品說明條例》(香港法例第362章)、《放債人條例》(香港法例第163章)，中華人民共和國《電信和互聯網用戶個人信息保護規定》，《中華人民共和國個人信息保護法》，《中華人民共和國廣告法》，《中華人民共和國消費者權益保護法》以及對有關本集團於二零二六年度提供有關產品及服務的廣告、標籤及私隱事宜有重大影響的其他適用法律及法規。



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2.7. Anti-Corruption

The Group strictly adheres to the laws and regulations relating to anti-corruption, including but not limited to the Anti-Unfair Competition Law of the People's Republic of China, the Criminal Law of the People's Republic of China and the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong). The Group conducts background reviews of customers or suppliers by way of interview, thereby identifying and preventing bribery, blackmail, fraud and money-laundering in any way by any party. The Group will regularly review the implementation of relevant systems and put more resources in improving the mechanism, if necessary.

The Group has developed a Whistle-blowing Policy internally. Staff may report to relevant department managers or senior management in the event that they identify any irregularities, and the Group will protect the identity of the informer. The Group shall conduct detailed investigation on the reported event and take appropriate actions according to the result.

The Group has engaged an independent internal control and risk advisory team, which has assisted in monitoring the corporate governance situation of the Group, and in providing an objective assessment to the Board on whether a sound internal control system is maintained and operated by management. The Group also engaged independent auditors to audit the consolidated financial statements of the Group and to state whether in their opinion the consolidated financial statements for YR2026 give a true and fair view of the consolidated financial position of the Group.

2.7. 反貪污

本集團嚴格遵守與反貪污相關的法律及法規，包括但不限於《中華人民共和國反不正當競爭法》、《中華人民共和國刑法》及《防止賄賂條例》（香港法例第201章）。本集團通過詢問對客戶或供應商背景進行審閱，從而識別及防止任何一方以任何方式進行賄賂、勒索、欺詐及洗黑錢。本集團會定期檢視有關制度的執行情況及（如有需要）投放更多資源以完善機制。

本集團內部已制訂舉報政策，若任何員工發現任何違規事項，可向相關部門主管或高級管理層舉報，本集團會保護舉報人身份。本集團會就舉報事件作詳細調查，並根據調查結果採取適當行動。

本集團已委任獨立內部監控及風險諮詢團隊，協助監察本集團的企業管治的情況，並就管理層有否維持與執行良好內部監控制度為董事會提供客觀評估。本集團亦聘請獨立審計師審核本集團的綜合財務報表，並說明彼等是否認為二零二六年度的綜合財務報表已真實而中肯地反映本集團的綜合財務狀況。



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The Group strictly regulates the operation of its business to ensure compliance with local laws and regulations relating to anti-corruption during the course of operation. In YR2026, our staff and Directors have participated in anti-corruption training published by the Independent Commission Against Corruption (ICAC) on corruption prevention. In YR2026, there was no case of any material non-compliance with the Anti-Unfair Competition Law of the People's Republic of China, the Criminal Law of the People's Republic of China, the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) and the relevant laws and regulations relating to bribery, extortion, fraud and money laundering that have a significant impact on the Group. In particular, no legal cases regarding corrupt practices were brought against the Group or its employees during YR2026. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in YR2026.

2.8. Community Investment

The Group is committed to and takes pride in contributing to the community in a variety of forms. As a part of the community that it cherishes, the Group has put its best effort in helping the local communities and people in need in the society and contributing to the well-being of a community beyond financial support. The Group constantly encourages its employees to contribute their skills and time to the community by volunteering their time in community development and outreach programs. The Group has been striving to reward the community in different ways. The Group values its corporate social responsibility by dedicating to improving its staff awareness of community care.

While actively practicing daily community care, the Group also pays close attention to unexpected incidents in the community. For example, in light of the unfortunate fire accident that occurred at Wang Fuk Court, Tai Po in November 2025, the Group made a financial donation to the relief fund to support the victims.

The Group proactively seeks to promote the spirit of corporate social responsibility within the company, and organises or participates in appropriate community activities. Through various types of events, we encourage our employees to contribute to the community so as to help the needy and improve the relationship among staff, enterprise and community.

In the coming future, the Group will continue to attach great importance to community services, and will encourage its staff members to be actively engaged in voluntary services and join hands together to disseminate the spirit of services in the community where the Group all depends on.

本集團嚴格規管其業務營運，以確保於營運過程中遵守當地有關反貪污的法律及法規。於二零二六年度，我們的員工及董事已參與由廉政公署（「廉政公署」）發佈的有關預防貪污的反貪污培訓。於二零二六年度，本集團並無任何嚴重違反《中華人民共和國反不正當競爭法》、《中華人民共和國刑法》及《防止賄賂條例》（香港法例第201章）及對本集團有重大影響的賄賂、勒索、詐騙、洗黑錢的相關法律及法規的案例。特別是，於二零二六年度，並無針對本集團或其員工的腐敗行為提起法律訴訟。此外，於二零二六年度，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

2.8. 社區投資

本集團致力於以各類形式為社區做出貢獻並為此感到自豪。作為本集團所珍視之社區之一部分，除財務支持外，本集團盡最大努力幫助本地社區及社會上的有需要的人士，並為社區福祉作出貢獻。本集團一直鼓勵其僱員通過自願參與社區發展及外延活動來為社區貢獻彼等的技能及時間。本集團一直希望能透過不同方式回饋社區。本集團重視企業社會責任，致力提升員工對社區關懷的意識。

在積極踐行日常社區關懷的同時，本集團亦密切關注社區突發事件。例如，鑒於二零二五年十一月大埔宏福苑發生不幸的火災事故，本集團向援助基金作出財務捐助，以支援受災人士。

本集團會積極研究於企業內宣揚企業社會責任，組織或參與合適的社區活動。我們希望透過各類型活動鼓勵員工回饋社區，幫助有需要人士，增進員工、企業與社區間的關係。

日後，本集團將繼續重視社區服務並鼓勵其員工積極參與自願服務，並攜手在為本集團所有人所依賴的社區中傳播服務精神。

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APPENDIX: ESG INDEX

附錄：ESG指標索引表

Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
A.Environmental			
A.環境			
A1: Emissions	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.	1. ENVIRONMENTAL PROTECTION
A1：排放物	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。	1.環保
	A1.1	The types of emissions and respective emissions data.	1.1 Emissions
	A1.1	排放物種類及相關排放數據。	1.1 排放物
	A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	1.1 Emissions
	A1.2	直接（範圍一）及能源間接（範圍二）溫室氣體排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	1.1 排放物
	A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	1.1 Emissions
	A1.3	所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	1.1 排放物
	A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	1.1 Emissions
	A1.4	所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	1.1 排放物



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Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
	A1.5	Description of emission target(s) set and steps taken to achieve them.	1.1 Emissions
	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。	1.1 排放物
	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.	1.1 Emissions
	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。	1.1 排放物



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Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	1.2 Use of Resources
A2：資源使用	一般披露	有效使用資源（包括能源、水及其他原材料）的政策。	1.2資源使用
	A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	1.2 Use of Resources
	A2.1	按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	1.2資源使用
	A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	1.2 Use of Resources
	A2.2	總耗水量及密度（如以每產量單位、每項設施計算）。	1.2資源使用
	A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	1.2 Use of Resources
	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。	1.2資源使用
	A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	1.2 Use of Resources
	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。	1.2資源使用
	A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	1.2 Use of Resources
	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。	1.2資源使用

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Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
A3: The Environment and Natural Resources	General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	1.3 The Environment and Natural Resource
A3：環境及天然資源	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。	1.3環境及天然資源
	A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	1.3 The Environment and Natural Resource
	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。	1.3環境及天然資源
B.Social			
B.社會			
B1: Employment	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.	2.1 Employment
B1：僱傭	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。	2.1僱傭
	B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	2.1 Employment
	B1.1	按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	2.1僱傭
	B1.2	Employee turnover rate by gender, age group and geographical region.	2.1 Employment
	B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	2.1僱傭

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Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
B2: Health and Safety	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.	2.2 Health and Work Safety
B2：健康與安全	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。	2.2健康及工作安全
	B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	2.2 Health and Work Safety
	B2.1	過去三年（包括匯報年度）每年因工亡故的人數及比率。	2.2健康及工作安全
	B2.2	Lost days due to work injury.	2.2 Health and Work Safety
	B2.2	因工傷損失工作日數。	2.2健康及工作安全
	B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	2.2 Health and Work Safety
	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。	2.2健康及工作安全

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Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
B3: Development and Training	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	2.3 Development and Training
B3：發展及培訓	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。	2.3發展及培訓
	B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	2.3 Development and Training
	B3.1	按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	2.3發展及培訓
	B3.2	The average training hours completed per employee by gender and employee category.	2.3 Development and Training
	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。	2.3發展及培訓
B4: Labour Standards	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.	2.4 Labour Standards
B4：勞工準則	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。	2.4勞工準則
	B4.1	Description of measures to review employment practices to avoid child and forced labour.	2.4 Labour Standards
	B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	2.4勞工準則
	B4.2	Description of steps taken to eliminate such practices when discovered.	2.4 Labour Standards
	B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	2.4勞工準則

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Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	2.5 Supply Chain Management
B5：供應鏈管理	一般披露	管理供應鏈的環境及社會風險政策。	2.5 供應鏈管理
	B5.1	Number of suppliers by geographical region.	2.5 Supply Chain Management
	B5.1	按地區劃分的供應商數目。	2.5 供應鏈管理
	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.	2.5 Supply Chain Management
	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。	2.5 供應鏈管理
	B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	2.5 Supply Chain Management
	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。	2.5 供應鏈管理
	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	2.5 Supply Chain Management
	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。	2.5 供應鏈管理

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Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
B6: Product Responsibility	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.	2.6 Product Responsibility
B6：產品責任	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。	2.6產品責任
	B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	2.6 Product Responsibility
	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。	2.6產品責任
	B6.2	Number of products and service related complaints received and how they are dealt with.	2.6 Product Responsibility
	B6.2	接獲關於產品及服務的投訴數目以及應對方法。	2.6產品責任
	B6.3	Description of practices relating to observing and protecting intellectual property rights.	2.6 Product Responsibility
	B6.3	描述與維護及保障知識產權有關的慣例。	2.6產品責任
	B6.4	Description of quality assurance process and recall procedures.	2.6 Product Responsibility
	B6.4	描述質量檢定過程及產品回收程序。	2.6產品責任
	B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	2.6 Product Responsibility
	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。	2.6產品責任

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Aspects 層面	No. 指標編號	Content 指標內容	Section 所在章節
B7: Anti-corruption	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.	2.7 Anti-Corruption
B7：反貪污	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。	2.7反貪污
	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.	2.7 Anti-Corruption
	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。	2.7反貪污
	B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	2.7 Anti-Corruption
	B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	2.7反貪污
	B7.3	Description of anti-corruption training provided to directors and staff.	2.7 Anti-Corruption
	B7.3	描述向董事及員工提供的反貪污培訓。	2.7反貪污
B8: Community Investment	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.	2.8 Community Investment
B8：社區投資	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。	2.8社區投資
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	2.8 Community Investment
	B8.1	專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	2.8社區投資
	B8.2	Resources contributed (e.g. money or time) to the focus area.	2.8 Community Investment
	B8.2	在專注範疇所動用資源（如金錢或時間）。	2.8社區投資

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PART D: CLIMATE-RELATED DISCLOSURES

D部分：氣候相關披露

Code content description

守則內容描述

(I) Governance

(I) 管治

Governance	19(a)-(b)	Information about: (a) the governance body(s) responsible for oversight of climate-related risks and opportunities; and (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.
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Section/Remarks

所在章節／備註說明

1.4 Climate Change—(I) Governance

管治	19(a)-(b)	有關以下的資訊： (a) 負責監督氣候相關風險和機遇的治理機構的資訊；及 (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色。
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1.4 氣候變化—(I) 管治

(II) Strategy

(II) 策略

Climate-related Risks and Opportunities	20(a)-(d)	Information about climate-related risks and opportunities that could be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term.
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1.4 Climate Change—(II) Strategy: Climate-related Risks and Opportunities

氣候相關風險和機遇	20(a)-(d)	有關預期可能在短期、中期或長期影響發行人現金流量、融資渠道或資本成本的氣候相關風險和機遇的資訊。
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1.4 氣候變化—(II) 策略：氣候相關風險及機遇

Business Model and Value Chain	21(a)-(b)	Information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain.
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1.4 Climate Change—(II) Strategy: Climate-related Risks and Opportunities

業務模式和價值鏈	21(a)-(b)	有關讓人了解氣候相關風險和機遇對發行人業務模式和價值鏈的當前和預期影響的資訊。
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1.4 氣候變化—(II) 策略：氣候相關風險及機遇

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Strategy and Decision-making 22(a)-(b) Information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making.

策略和決策 22(a)-(b) 有關讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。

23 Information about the progress of plans disclosed in previous reporting periods.

23 有關先前各匯報期內所披露計劃的進度的資訊。

Section/Remarks

所在章節／備註說明

1.4 Climate Change—(II) Strategy: Climate-related Risks and Opportunities

The Group does not have any climate-related transition plans.

1.4氣候變化—(II)策略：氣候相關風險及和機遇

本集團未有任何氣候相關的轉型計劃。



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Financial Position, Financial Performance and Cash Flows	24(a)-(b)	Qualitative and quantitative information about: (a) how climate-related risks and opportunities have affected the issuer's financial position, financial performance and cash flows for the reporting period; and (b) the climate-related risks and opportunities identified for which there is a significant risk of a material adjustment within the next annual reporting period.
財務狀況、財務表現及現金流量	24(a)-(b)	有關以下定性和量化的資訊： (a) 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及 (b) 當存在將導致下一匯報年度發生重要調整的重大風險時，關於所識別的氣候相關風險和機遇的資訊。

Section/Remarks

所在章節／備註說明

1.4 Climate Change – (II) Strategy: Financial Impact The Group has not disclosed the quantitative financial impacts of climate-related risks and opportunities. The Group will continue to enhance its data capabilities and will make disclosures when such impacts become necessary and measurable.
1.4氣候變化－(II)策略：財務影響 本集團未有披露氣候相關風險及機遇的量化財務影響。本集團將持續提升數據能力，待此類影響有必要且可計量時再行披露。



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Section/Remarks

所在章節／備註說明

	25(a)-(b)	Qualitative and quantitative disclosures about: (a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities; and (b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	1.4 Climate Change – (II) Strategy: Financial Impact The Group has not disclosed the quantitative financial impacts of climate-related risks and opportunities. The Group will continue to enhance its data capabilities and will make disclosures when such impacts become necessary and measurable.
	25(a)-(b)	有關以下定性和量化的資訊： (a) 發行人經考慮其管理氣候相關風險和機遇的策略後，預期財務狀況在短期、中期及長期內將如何變化；及 (b) 基於發行人管理氣候相關風險和機遇的策略，其預期財務業績及現金流量在短期、中期及長期內將如何變化。	1.4氣候變化－(II)策略：財務影響 本集團未有披露氣候相關風險及機遇的量化財務影響。本集團將持續提升數據能力，待此類影響有必要且可計量時再行披露。
Climate Resilience	26(a)-(b)	Information about the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, together with the climate-related scenario analysis to assess its climate resilience.	1.4 Climate Change – (II) Strategy: Climate Resilience
氣候韌性	26(a)-(b)	有關發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性的資訊，連同與氣候相關的情境分析以評估氣候韌性。	1.4氣候變化－(II)策略：氣候韌性

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(III) Risk Management

(III) 風險管理

Risk Management	27(a)-(c)	Information about: (a) the processes and related policies used to identify, assess, prioritise and monitor climate-related risks; (b) the processes used to identify, assess, prioritise and monitor climate-related opportunities; and (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the overall risk management process.
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Section/Remarks

所在章節／備註說明

1.4 Climate Change—(III) Risk Management

風險管理	27(a)-(c)	有關以下的資訊： (a) 用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策； (b) 用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程；及 (c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入整體風險管理流程，以及融入的程度如何。
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1.4 氣候變化—(III) 風險管理

(IV) Metrics and Targets

(IV) 指標及目標

Greenhouse Gas Emissions	28(a)-(c)	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as: (a) Scope 1 greenhouse gas emissions; (b) Scope 2 greenhouse gas emissions; and (c) Scope 3 greenhouse gas emissions.
溫室氣體排放	28(a)-(c)	發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為： (a) 範圍一溫室氣體排放； (b) 範圍二溫室氣體排放；及 (c) 範圍三溫室氣體排放。

1.1 Emissions

1.1 排放物

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	29(a)-(d)	Information about: (a) the measure of greenhouse gas emissions; (b) the approach used to measure the greenhouse gas emissions; (c) the location-based Scope 2 greenhouse gas emissions; and (d) the categories included within the measure of Scope 3 greenhouse gas emissions.	1.1 Emissions
	29(a)-(d)	有關以下的資訊： (a) 計量溫室氣體排放； (b) 用於計量溫室氣體排放的方法； (c) 以地域為基準的範圍二溫室氣體排放的資訊；及 (d) 範圍三溫室氣體排放計量中包含的類別。	1.1 排放物
Climate-related Transition Risks	30	The amount and percentage of assets or business activities vulnerable to climate-related transition risks.	The Group has not disclosed the quantitative financial impacts of climate-related risks and opportunities. The Group will continue to enhance its data capabilities and will make disclosures when such impacts become necessary and measurable.
氣候相關轉型風險	30	容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	本集團未有披露氣候相關風險及機遇的量化財務影響。本集團將持續提升數據能力，待此類影響有必要且可計量時再行披露。

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守則內容描述

Climate-related 31
Physical Risks

The amount and percentage of assets or business activities vulnerable to climate-related physical risks.

氣候相關物理
風險 31

容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。

Climate-related 32
Opportunities

The amount and percentage of assets or business activities aligned with climate-related opportunities.

氣候相關機遇 32

用於氣候相關機遇的資產或業務活動的金額及百分比。

Section/Remarks

所在章節／備註說明

The Group has not disclosed the quantitative financial impacts of climate-related risks and opportunities. The Group will continue to enhance its data capabilities and will make disclosures when such impacts become necessary and measurable.

本集團未有披露氣候相關風險及機遇的量化財務影響。本集團將持續提升數據能力，待此類影響有必要且可計量時再行披露。

The Group has not disclosed the quantitative financial impacts of climate-related risks and opportunities. The Group will continue to enhance its data capabilities and will make disclosures when such impacts become necessary and measurable.

本集團未有披露氣候相關風險及機遇的量化財務影響。本集團將持續提升數據能力，待此類影響有必要且可計量時再行披露。





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Code content description

守則內容描述

Capital 33
Deployment

The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.

Section/Remarks

所在章節／備註說明

1.4 Climate Change – (II)
Strategy: Climate-related Risks and Opportunities

The Group has not yet formulated specific transition, investment, or disposal plans, nor has it made corresponding capital allocation arrangements.

資本運用 33

用於氣候相關風險和機遇的資本開支、融資或投資的金額。

1.4氣候變化－(II)策略：氣候相關風險及機遇

本集團尚未制定專門的轉型計劃、投資或處置計劃，亦未作出相應的資本配置安排。

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守則內容描述

Internal Carbon Prices	34(a)-(b)	Information about: (a) whether and how a carbon price is applied in decision-making; (b) the price of each metric tonne of greenhouse gas emissions used to assess the costs of greenhouse gas emissions; or an appropriate negative statement.
內部碳定價	34(a)-(b)	有關以下的資訊： (a) 可有及如何在決策中應用碳定價；及 (b) 用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明。
Remuneration	35	Whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement.
薪酬	35	氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。

Section/Remarks

所在章節／備註說明

1.4 Climate Change—(IV) Metrics and Targets: Internal Carbon Prices	The Group currently does not apply an internal carbon pricing mechanism in its operational and investment decision-making processes.
1.4氣候變化—(IV)指標及目標：內部碳定價	本集團目前並未在經營或投資決策中採用內部碳定價機制。
1.4 Climate Change—(I) Governance	The Group currently does not factor climate-related factors into its remuneration policy.
1.4氣候變化—(I)管治	本集團目前並未將氣候相關因素納入薪酬政策考慮。

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守則內容描述

Industry-based Metrics	36	Industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry.
行業指標	36	與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。
Climate-related Targets	37(a)-(b)	Information about: the qualitative and quantitative climate-related targets set to monitor progress towards achieving its strategic goals; and any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets.
氣候相關目標	37(a)-(b)	有關以下的資訊： 為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及 法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。
	38(a)-(d)	the approach to setting and reviewing each target, and how the progress against each target is monitored.
	38(a)-(d)	設定及審核每項目目標方法，以及如何監察達標進度。
	39	Information about the performance against each climate-related target and an analysis of trends or changes in the issuer's performance.
	39	有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。

Section/Remarks

所在章節／備註說明

The Group has not yet factored in industry-based metrics.
本集團目前尚未納入行業指標。
1.4 Climate Change—(IV) Metrics and Targets: Climate-related Targets
1.4氣候變化—(IV)指標及目標：氣候相關目標
1.4 Climate Change—(IV) Metrics and Targets: Climate-related Targets
1.4氣候變化—(IV)指標及目標：氣候相關目標
1.4 Climate Change—(IV) Metrics and Targets: Climate-related Targets
1.4氣候變化—(IV)指標及目標：氣候相關目標

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守則內容描述

40

Information about the issuer's disclosure of greenhouse gas emission targets in accordance with paragraphs 37 to 39.

40

關於發行人根據第37至39段披露溫室氣體排放目標的資訊。

Applicability of
Cross-Industry
Metrics and
Industry-Based
Metrics

41

Refer to and consider the applicability of cross-industry metrics and industry-based metrics.

跨行業指標及
行業指標的
適用性

41

參考跨行業指標及行業指標並考慮其是否適用。

Section/Remarks

所在章節／備註說明

1.4 Climate Change—(IV)
Metrics and Targets:
Climate-related
Targets

The targets are not established using sectoral decarbonisation approach, and the Group currently has no plans to rely on carbon credits.

1.4氣候變化—(IV)指
標及目標：氣候相關
目標

目標並非採用行業脫
碳方法制定，本集團
目前亦無計劃依賴碳
信用額。

The Group does not
apply cross-industry
metrics.

本集團並未採用跨行
業指標。

