



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

2024/2025

環境、社會及管治報告



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

CONTENTS

目錄

ABOUT THIS REPORT 關於本報告	3
REPORTING PRINCIPLES 報告原則	3
REPORTING BOUNDARY 披露範圍	4
STATEMENT OF THE BOARD 董事會聲明	5
STAKEHOLDERS ENGAGEMENT AND COMMUNICATION 持份者參與和溝通	6
MATERIALITY ASSESSMENT 重要性評估	8
1. ENVIRONMENTAL PROTECTION 環保	10
1.1. Emissions 排放物	11
1.2. Use of Resources 資源使用	16
1.3. The Environment and Natural Resource 環境及天然資源	18
1.4. Climate Change 氣候變化	18
2. SOCIETY 社會	19
2.1. Employment 僱傭	19
2.2. Health and Work Safety 健康及工作安全	23



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

2.3.	Development and Training 發展及培訓	24
2.4.	Labour Standards 勞工準則	26
2.5.	Supply Chain Management 供應鏈管理	27
2.6.	Product Responsibility 產品責任	28
2.7.	Anti-Corruption 反貪污	31
2.8.	Community Investment 社區投資	32
APPENDIX: ESG INDEX 附錄：ESG指標索引表		33

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 2025 (“YR2025”).

During the YR2025, the Group is principally engaged in providing foundation construction works, ground investigation services, financial services, trading of consumer products and e-commerce live streaming and promotion businesses. Foundation construction 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 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.

For the Group's corporate governance practice information, please refer to the corporate governance report on pages 42 to 73 of the annual report of the Group for YR2025.

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 Guidelines (hereinafter referred to as the “ESG Reporting Guide”) 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報告涵蓋本集團於截至二零二五年三月三十一日止年度（「**二零二五年度**」），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。

於二零二五年度，本集團主要從事提供地基建築工程、土地勘測服務、金融服務、消費品貿易及電商直播及推廣業務。地基建築是其主要業務，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。

有關本集團企業管治常規的資料，請參閱本集團二零二五年度年報第42至73頁的企業管治報告。

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、社會及管治報告指引》（以下簡稱「**ESG報告指引**」）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：

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 Guide. The methodology or KPIs used to prepare this report remain unchanged from last year.

REPORTING BOUNDARY

The scope of disclosure in this report is the same as those covered in the annual report and covers all entities listed in our financial statements, including all subsidiaries. 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主題。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報告指引的「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。本集團旨在盡可能識別及收集數據。如範圍發生變化，我們將討論其差異及變化的原因。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 guidance under the Employment Ordinance (Chapter 57 of the laws of Hong Kong) of Hong Kong SAR 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.

The Board is responsible for overall ESG strategy and reporting, through regular meetings and continuous communication with management, ensuring that our ESG policies are duly implemented, monitoring the progress made against ESG targets and continuously updating to compliance with the latest standards.

This report was confirmed and approved by the Board on 27 June 2025.

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，本集團嚴格尊重相關法律及法規，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，本集團根據中國香港《僱傭條例》（香港法例第57章）指引，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。

董事會負責整體ESG策略及報告，透過定期會議及與管理層的持續溝通，確保我們的ESG政策妥為實行，監察ESG目標的進展，並持續進行更新以遵守最新標準。

本報告於二零二五年六月二十七日獲董事會確認及批准。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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		

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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

ESG MANAGEMENT APPROACH

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 42 to 73 in the annual report of the Group for YR2025.

環境、社會及管治管理方向

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。詳情請參閱本集團二零二五年度年報第42至第73頁的企業管治報告。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Governance Structure

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. Delegated managers of these departments are held accountable for implementing the policies and further delegating responsibility and authority to subordinates based on their roles and functions.

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 22 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 22 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 YR2025:

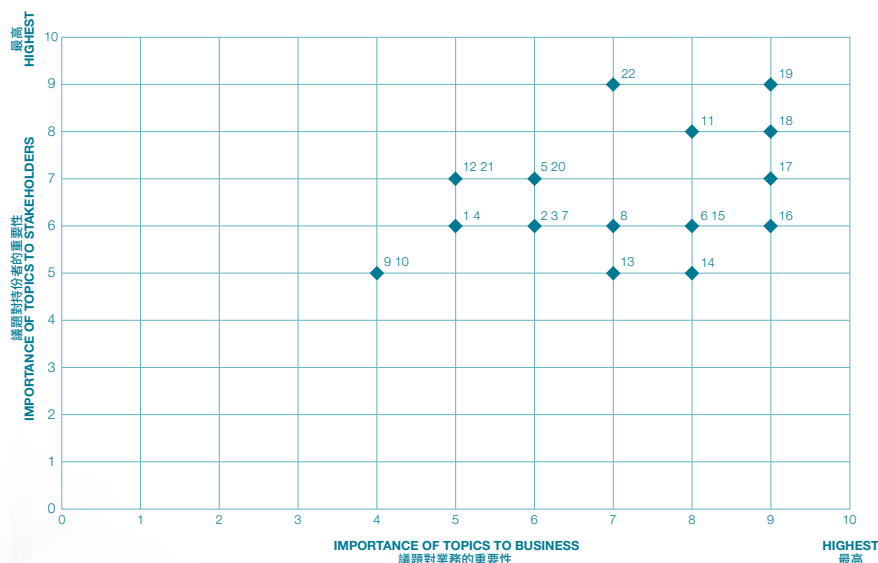
管治結構

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。

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22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22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。

本集團於二零二五年度的ESG議題重要性矩陣：



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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) of Hong Kong SAR, 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 implemented 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 450001:2018 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 practices.

1. 環保

本集團從事地基建工程及土地勘测服務，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，包括但不限於中國香港之《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 450001:2018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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 machineries 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 machineries 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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

During the YR2025, the air emissions and GHG emissions data are as follows:

於二零二五年度，廢氣排放及溫室氣體排放數據如下：

Categories of emissions 排放種類	Unit 單位	2025 二零二五年	2024 二零二四年
Air emissions¹ 廢氣排放¹			
Nitrogen oxides (NO _x) emissions 氮氧化物排放	kg 千克	435.1	460.8
Sulphur oxides (SO _x) emissions 硫氧化物排放	kg 千克	1.2	1.3
Particulate matter (PM) emissions 顆粒物排放	kg 千克	36.0	37.6
GHG emissions 溫室氣體排放			
Total GHG emissions ² 溫室氣體總排放 ²	ton CO ₂ e 噸二氧化碳當量	6,857.3	6,326.2
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)	39.4	40.0
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)	22.8	21.9
Direct emissions (Scope 1) 直接排放 (範圍一)	ton CO ₂ e 噸二氧化碳當量	6,737.7	6,254.0
Indirect emissions (Scope 2) ³ 間接排放 (範圍二) ³	ton CO ₂ e 噸二氧化碳當量	92.7	57.0
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	26.9	15.4

¹ Air 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－附錄二：環境關鍵績效指標匯報指南》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.
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。

³ The emission factors used for the calculation of GHG emissions of electricity purchased in Hong Kong are referenced from the 2024 Sustainability Report published by the Hong Kong Electric Company Ltd and the China Light and Power Company Ltd. The national emission factor for mainland China is derived from the national grid average emission factor for the year 2022 in the “Notice on the Management of Enterprise Greenhouse Gas Emissions Reporting by Power Generation Industry for 2023-2025” 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、中華電力有限公司發佈的2024年可持續發展報告。中國內地國家排放係數來自中華人民共和國生態環境部《關於做好2023-2025年發電行業企業溫室氣體排放報告管理有關工作的通知》中的2022年度全國電網平均排放因子。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 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 kinesis. 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 machineries 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 dumping area. 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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 YR2025, the data of non-hazardous waste is as follows:

於二零二五年度，無害廢棄物數據如下：

Categories of waste 廢棄物種類	Unit 單位	2025 二零二五年	2024 二零二四年
Waste 廢棄物			
Total non-hazardous waste produced ⁴ 所產生無害廢棄物總量 ⁴	ton 噸	282	193
Intensity of non-hazardous waste produced 所產生無害廢棄物密度	ton (per employee) 噸 (每名僱員)	1.6	1.2
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)	0.9	0.7
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	1,796	1,712

⁴ During the YR2025, the Group's non-hazardous waste from daily operation mainly comprises of iron. During the YR2025, due to the completion of multiple large-scale projects, the volume of scrap iron processed increased, resulting in a rise in the total amount and density of non-hazardous waste during the year.

於二零二五年度，本集團日常營運產生的無害廢棄物主要包括鐵。二零二五年度因多個大型項目完工，廢鐵處理量增加，致使本年度無害廢棄物總量及密度有所上升。

⁵ During the YR2025, no hazardous waste is generated.
於二零二五年度，並無產生有害廢棄物。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 YR2025, 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 YR2025.

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。於二零二五年度，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，於二零二五年度，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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 non-important/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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

During the YR2025, data of resources consumption is as follows:

於二零二五年度，資源消耗數據如下：

Type of resources consumption 資源消耗種類	Unit 單位	2025 二零二五年	2024 二零二四年
Electricity purchases for consumption 購電消耗	kWh 千瓦時	204,868	135,845
Electricity consumption intensity ⁶ 耗電密度 ⁶	kWh (per employee) 千瓦時 (每名僱員)	1,177	860
Amount of water consumption 耗水量	m ³ 立方米	2,204	4,214
Water consumption intensity ⁶ 耗水密度 ⁶	m ³ (per employee) 立方米 (每名僱員)	13	27
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	48,899	49,977
Diesel 柴油	liters 公升	2,524,416	2,338,480
Cement 水泥	ton 噸	18,794	13,750

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 sites are 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。建築工地的用水情況較為廣泛。雖然工地的供水設備由承建商提供，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 YR2025, the Group did not experience any problems in obtaining suitable water sources.

於二零二五年度，本集團在求取適用水源上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 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 increase in electricity purchases for consumption and electricity consumption intensity as compared to last year are due to the addition of several new offices during the YR2025, but amount of water consumption and water consumption intensity decreased during the year as a result of the reduction in the number of projects of Chung Shun Boring Engineering Company Limited.

由於本集團建築工地的供電由承建商提供，工地（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，因此以每名僱員為單位計算耗電密度和耗水密度。二零二五年度因新增多處辦公室，購電消耗和耗電密度較上年度有所增加；而受中信鑽探工程有限公司項目減少影響，本年度耗水量和耗水密度均有所下降。

⁷ The Group's trading of consumer products and e-commerce live streaming 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直播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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 ISO 14001:2015 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.

1.4. Climate Change

The management identifies, assesses, manages and monitors climate-related risks on a regular basis, and undertakes risk assessment to evaluate the level of vulnerability of the Group's business operations under climate-related risks. The management of the Group has been aware that climate change and global warming pose a huge impact to global environment which may adversely impact our businesses and the economy as a whole. Extreme weather events could interrupt our supply chain logistics and could delay project delivery leading to potential financial losses of the Group, threatening the stability of the Group's business and operations. In view of this, we have conducted regular reviews of environmental standard and regulations and formulated ESG targets and goals in order to minimize the aforesaid risks.

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ISO 14001:2015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。

1.4. 氣候變化

管理層定期識別、評估、管理及監控氣候相關風險，並進行風險評估，以評估本集團業務營運在氣候相關風險下的脆弱程度。本集團管理層已知悉氣候變化及全球變暖對全球環境造成巨大影響，可能會對我們業務及整體經濟產生不利影響。極端天氣事件或會中斷我們供應鏈物流並延遲項目交付，導致本集團潛在財務損失，威脅本集團業務及營運的穩定性。有鑒於此，我們定期對環境標準及法規進行審查，並制定ESG目標及指針，以盡量減少上述風險。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 guidance under 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 YR2025, 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)指引、《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。

由於日常地基建築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。

於二零二五年度，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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 guidance under 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，僱員亦可享受各類假期，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）指引，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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The employment data as at 31 March 2025 is set out below:

於二零二五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	2025 二零二五年	2024 二零二四年
Total number of staff 員工總數	Number of staff 員工人數	174	158
By gender 性別劃分			
Male 男性	%	69	79
Female 女性	%	31	21
Employment Type 僱傭類別			
Full-time staff (Male) 全職員工 (男性)	%	39	44
Full-time staff (Female) 全職員工 (女性)	%	30	21
Contract staff (Male) 合約員工 (男性)	%	30	35
Contract staff (Female) 合約員工 (女性)	%	1	0
Age Distribution 年齡分佈			
Below 30 30歲以下	%	10	13
30-39 30-39歲	%	22	19
40-49 40-49歲	%	28	24
50-59 50-59歲	%	21	23
Above 60 60歲或以上	%	19	21
Geographical region 地理位置			
Hong Kong 香港	%	80	86
Mainland China 中國內地	%	20	14
New employees 新聘員工	Number of staff 員工人數	104	51

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Employee turnover data 員工流失數據	Unit 單位	2025 二零二五年	2024 二零二四年
Staff turnover 員工流失	Number of staff 員工人數	88	26
Staff turnover rate ⁸ 員工流失率 ⁸	%	51	16
By gender 性別劃分			
Male 男性	%	60	92
Female 女性	%	40	8
Age Distribution 年齡分佈			
Below 30 30歲以下	%	52	15
30-39 30-39歲	%	27	15
40-49 40-49歲	%	11	15
50-59 50-59歲	%	4	27
Above 60 60歲或以上	%	6	28
Geographical region 地理位置			
Hong Kong 香港	%	22	85
Mainland China 中國內地	%	78	15

⁸ The staff turnover rate is calculated by dividing the number of staff departures during the YR2025 by the total number of staff during the YR2025. During the YR2025, the staff turnover rate increased significantly compared to the previous year, mainly due to the high staff turnover during the year caused by the business planning adjustment of Guangzhou Paiyue Shangyi Technology Company Limited, a subsidiary of the Group.

員工流失率乃採用二零二五年度離職員工人數除以二零二五年度員工總數計算。二零二五年度員工流失率較上年度上升較多，主要因本年度集團附屬公司廣州派躍尚屹科技有限公司的業務規劃調整導致人員變動較大。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 YR2025, 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 Hong Kong. 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 YR2025.

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。於二零二五年度，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，於二零二五年度，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**」）的人員方可受僱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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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.

Physical and mental health

Apart from daily work, the Group encourages employees to participate in various types of outdoor activities which benefit the physical and mental well-being of employees and help them maintain a work-life balance.

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 YR2025, 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 YR2025, and no lost days due to work injury during the YR2025; and no violation of health and safety laws and regulations was found in YR2025.

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。

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，幫助彼等保持工作及生活平衡。

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。於二零二五年度，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，於二零二五年度，本集團並未發生重大安全事故及職業傷害（於過往三年（包括二零二五年度）並無發生因工死亡事故，且二零二五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。

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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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, 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 the YR2025, the training data of Directors and senior management are as followed ⁹:

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、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。

於二零二五年度，董事及高級管理層的培訓數據如下⁹：

Employee training data 僱員培訓數據	Unit 單位	2025 二零二五年	2024 二零二四年
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	%	71	100
Female 女	%	29	0
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	1	1.5
Female 女	hours 小時	1	0

⁹ We will gradually optimize the data collection process in order to disclose the training information of other staffs 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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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, etc. 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 and forced labour. In order to combat illegal employment of child 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 labor 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 the compliance with local laws and regulations relating to labour standards during the course of operation. In YR2025, there was no case of material non-compliance with relevant laws and regulations relating to preventing child 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 YR2025.

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。本集團嚴禁童工及強制勞工等非法行為。為防止非法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。於二零二五年度，概無發生關於防止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，於二零二五年度，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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OPERATING PRACTICE

2.5. Supply Chain Management

The Group has a total of 334 suppliers (in the year ended 31 March 2024 (the “**YR2024**”), the Group had a total of 198 suppliers), mainly including subcontractors and material suppliers of foundation construction works and ground investigation businesses, and suppliers of e-commerce live streaming and promotion business. There are no significant suppliers to the Group’s businesses other than foundation construction works and ground investigation. In YR2025, the Group had 192 suppliers in Hong Kong and 142 suppliers in Chinese Mainland (in YR2024, the Group’s suppliers were Hong Kong based companies). The Group established a number of new companies in Chinese Mainland in YR2025, with corresponding cooperative suppliers mainly from Chinese Mainland, resulting in a higher number of suppliers in Chinese Mainland during the year.

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334名供應商（於截至二零二四年三月三十一日止年度（「**二零二四年度**」，本集團共有198名供應商），主要為地基建築工程及土地勘測業務的分包商及材料供應商、電商直播及推廣業務供應商等，本集團的地基建築工程及土地勘測之外的其他業務並無重大供應商。於二零二五年度，本集團於香港和中國內地的供應商分別有192名和142名（於二零二四年度，本集團的供應商均為香港公司）。於二零二五年度，本集團新設多家中國內地公司，對應合作供應商主要來自中國內地，因此本年度有較多中國內地供應商。

本集團與地基建築工程及土地勘測業務的主要供應商（包括分包商、材料供應商等）均建有長期合作關係基礎，主要供應商均為本集團提供材料超過10年。由於本集團之地基建築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。本集團確保地基建築工程及土地勘測業務的全體供應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。我們僅與獲批的供應商及分包商合作。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，我們會於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後，考慮選用較低環境與社會風險的供應商及分包商。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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 the YR2025 and YR2024, 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 the YR2025 and YR2024, the Group did not sell or ship any products and hence there were no product recalls for safety and health reasons.

Policies of privacy and intellectual property rights

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.

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。於二零二五年度及二零二四年度，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。於二零二五年度及二零二四年度，本集團並無銷售或運送任何產品，因此，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

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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

During the YR2025, the Group was not involved in nor was it aware of any violation of laws and regulations relating to intellectual property.

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 live streaming operator, and a provider engaged in the trading and retailing of consumer products.

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 collect 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 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 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.

During the YR2025, 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.

於二零二五年度，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。

客戶隱私保護

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

本集團於其業務過程中會接觸到客戶的個人數據，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。所有收集的個人數據均被視為機密，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。

於二零二五年度，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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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.

Communication with customers

The Group actively communicates with its 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

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) of Hong Kong SAR. 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) of Hong Kong SAR, 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 YR2025.

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。

客戶溝通

本集團積極與其客戶進行溝通，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中國香港法例第163章《放債人條例》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香港法例第163章《放債人條例》。

本集團並不知悉任何嚴重違反中國香港之《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二零二五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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

2.7. Anti-Corruption

The Group and its subsidiaries all strictly adhere 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 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 the YR2025 give a true and fair view of the consolidated financial position of the Group.

2.7. 反貪污

本集團及旗下附屬公司均嚴格遵守與反貪污相關的法律及法規，包括但不限於《中國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，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二零二五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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The Group strictly regulates the operation of its business to ensure the compliance with local laws and regulations relating to anti-corruption during the course of operation. In YR2025, our staff and Directors have participated in anti-corruption training published by Independent Commission Against Corruption (“ICAC”) on corruption prevention. In YR2025, 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 YR2025. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in YR2025.

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 needs 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 the 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.

The Group proactively seeks to promote the spirit of corporate social responsibility within the company by organising or participating 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。於二零二五年度，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。於二零二五年度，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，於二零二五年度，並無針對本集團或其員工的腐敗行為提起法律訴訟。此外，於二零二五年度，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。

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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX: ESG INDEX

附錄：ESG指標索引表

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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1)及能源間接(範圍2)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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
	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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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
A4: Climate Change	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	1.4 Climate Change
A4：氣候變化	一般披露	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	1.4氣候變化
	A4.1	Description of significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	1.4 Climate Change
	A4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	1.4氣候變化

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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數據。	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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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(包含匯報年度)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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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	描述消費者數據保障及私隱政策，以及相關執行及監察方法。	2.6產品責任

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects 層面	No. 指標編號	Content 指標內容	Reference in the Report 所在報告位置
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

