



中國基建投資有限公司
China Infrastructure Investment Limited

Stock Code 股份代號: 600

2022
Environmental,
Social and
Governance Report
環境、社會及管治報告

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I. ABOUT THE REPORT

In compliance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) set out in Appendix 27 of the Listing Rules of the Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) and all provisions of “comply or explain”, China Infrastructure Investment Limited (the “**Company**”, together with its subsidiaries, collectively as the “**Group**” or “**We**”) is pleased to present our Environmental, Social and Governance (“**ESG**”) Report for the financial year ended 31 December 2022 (“**FY2022**” or the “**year under review**”).

REPORTING BOUNDARY

Adopting the operational control approach, this ESG Report covers the Group’s main business as an investment holding company with the investment portfolio including (i) property investments and (ii) natural gas business, with our major business activities mainly consisting of office operations in the People’s Republic of China (“**PRC**”) and Hong Kong.

The reporting period of this ESG Report is the financial year from 1 January 2022 to 31 December 2022, unless specifically stated otherwise. For the Group’s corporate governance practices, please refer to the “Corporate Governance Report” integrated in the Annual Report 2022.

I. 關於本報告

中國基建投資有限公司（「本公司」，連同其子公司，統稱為「本集團」或「我們」）欣然提呈截至二零二二年十二月三十一日財政年度（「二零二二財年」或「回顧年度」），按香港聯合交易所有限公司（「聯交所」）上市規則附錄27所載的環境、社會及管治報告指引（「ESG報告指引」）中「不遵守就解釋」的條文編製的環境、社會及管治（「ESG」）報告。

匯報範圍

本報告採用營運控制法，涵蓋本集團作為投資控股公司的主要業務，其投資組合包括(i)物業投資；及(ii)天然氣業務。我們的主要業務活動包括在中華人民共和國（「中國」）和香港的辦公室營運。

除非另有說明外，本ESG報告的報告期間為二零二二年一月一日至二零二二年十二月三十一日的財政年度。有關本集團的企業管治常規，請參閱2022年年報中的《企業管治報告》。

REPORTING PRINCIPLES

As the reporting principles underpin the preparation of the ESG report, the content of this ESG report has been presented under four principles.

匯報原則

由於匯報原則是ESG報告編制的基礎，本ESG報告的內容按照以下四項原則編寫。

<p>Materiality</p> <p>The Group emphasises the principle of Materiality to effectively identify the ESG issues that have the most significant impact on the Group's operations and allocate appropriate resources and efforts to manage related risks. Further information can be found in the Material ESG-related Issues section.</p> <p>重要性</p> <p>本集團強調重要性原則，以有效識別可能對集團營運產生重大影響的ESG事宜，並分配適當的資源和人力來管理相關風險。更多相關資訊，請參閱重要ESG相關事宜章節。</p>	<p>Quantitative</p> <p>The principle of Quantitative is demonstrated by the calculation and disclosure of the environmental and social performance of the Group with well-defined key performance indicators (“KPIs”) in the ESG Report. The source of the methodologies, assumptions, and conversion factors are stated in the corresponding performance tables.</p> <p>量化</p> <p>本集團透過對環境和社會績效的計算和披露來體現量化原則的應用，在本ESG報告中使用明確定義的關鍵績效指標（「KPI」）進行計量。計算中所使用的具體計算方法、假設和轉換系數均已於相應的績效表中明。</p>
<p>Balance</p> <p>The Group adheres to the principle of Balance to disclose our performance in sustainability transparently, encompassing both achievements and areas for improvement.</p> <p>平衡</p> <p>本集團堅持平衡原則，透明地披露我們的表現，包括取得的成就以及需要改進的領域。</p>	<p>Consistency</p> <p>The Group maintains the reporting framework and structure as our previous ESG Reports to allow year-on-year comparison. Any notable discrepancies from the previous reporting framework will be appropriately explained.</p> <p>一致性</p> <p>本ESG報告的匯報框架和結構與先前的ESG報告保持一致，以便進行年度比較。若有任何與先前報告框架存在顯著差異的地方，我們均會做出適當的解釋。</p>

ACCESS TO THIS REPORT

The Group will publish the ESG Report on the Stock Exchange's website (www.hkexnews.hk) and the Group's website (www.china-infrastructure.com). This Report is prepared in both English and Chinese. Should there be any discrepancies between the two versions, the English version shall prevail.

This ESG Report was prepared in an enhanced framework as compared with our previous report with reference to the ESG Reporting Guide effective since July 2020. A complete content index is available at the end of the ESG Report for readers' convenience to check its integrity.

OPINIONS AND FEEDBACK

As the Group strives for excellence, all opinions and feedback from readers and stakeholders are welcome and valued. If you are in doubt or have any recommendations about the Report, especially on topics listed as highly material issues to the Group, please share your views with us via:

Address: Room 705A, 7/F., New East Ocean Centre, 9 Science Museum Road, Tsim Sha Tsui East Kowloon. Hong Kong
Email: hkoffice@china-infrastructure.com

取得本報告

本ESG報告以網路形式發布，可於本集團網站(www.china-infrastructure.com)及聯交所網站(www.hkexnews.hk)查閱。本報告以英文和中文編寫。如果兩個版本之間存在任何差異，則以英文版本為準。

本ESG報告的編寫參考了由二零二零年七月起生效的《ESG報告指引》，採用與往年的報告相比更加完善的報告框架。本ESG報告末尾附有完整的內容索引，方便讀者檢查其完整性。

意見與反饋

本集團追求卓越，我們歡迎並重視來自讀者和各利益相關者的所有意見與反饋。如果您對本報告有任何疑問或建議，特別是對本集團列為高度重要的事宜，我們歡迎您透過以下方式與我們分享您的觀點：

地址：香港九龍尖沙咀東部
科學館道9號新東海中心7樓705A室
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II. STATEMENT FROM BOARD

GOVERNANCE STRUCTURE

As the highest governance authority holding ultimate responsibilities for the oversight of all ESG-related matters, the Board of Directors (the “**Board**”) has the overall accountability to supervise and evaluate the execution of the Group’s sustainability strategy in a top-to-bottom manner. The Board is also responsible for identifying, assessing, and managing ESG-related risks and opportunities by regularly reviewing the Group’s internal policies. To enhance the effectiveness of governance alignment, an ESG working group has been established to coordinate management approaches for the environmental and social issues related to the Group’s business operations.

ESG MANAGEMENT APPROACH AND STRATEGY

To maintain ongoing oversight of the Group’s risk management and internal control systems, the Board has established and endorsed an Audit Committee, which is responsible for conducting regular reviews of the system’s effectiveness. The management is responsible for reporting any updates to the Board and the Audit Committee, ensuring that the leadership is fully aware of risks and changes encountered by the Group and implementing internal control measures to address these issues promptly.

Risk Management

Through robust risk management procedures and frameworks, the Group addresses and handles all the significant risks associated with the business operations, including ESG-related risks. Under the leadership of the Board, the management is responsible for identifying the risks by considering internal and external factors, including economic, environmental, social, etc. Each risk has been assessed and prioritised based on its relevant impact and occurrence opportunity. According to the assessment results, the material risks would be applied with appropriate risk management strategies to mitigate the exposure.

II. 董事會聲明

管治架構

本集團董事會（「**董事會**」）作為最高管理層，對本集團所有ESG相關事宜負有最終監督責任，負責自上而下地監督和評估本集團可持續發展戰略的落實情況。同時，董事會負責通過定期審查集團內部政策來識別、評估和管理與ESG相關的風險和機遇。為提高協調管治的有效性，本集團成立了ESG工作小組，負責協調與集團業務營運相關的環境和社會管理方法。

ESG管理方針與策略

為確保對本集團風險管理和內部監控系統的持續監督，董事會設立並批准了審核委員會，負責定期審查系統的有效性。本集團管理層負責向董事會及審核委員會匯報最新情況，確保領導層充分了解集團所面臨的風險與變化，並實施內部控制措施以及時處理相關問題。

風險管理

通過建立強而有力的風險管理程序與框架，本集團應對和處理包括ESG相關風險在內的與本集團業務相關的所有重大風險。在董事會的領導下，本集團管理層通過考慮經濟、環境及社會等內部和外部因素來識別風險。我們將每個風險根據其影響程度及發生機會大小進行評估和優先排序。根據評估結果，我們將針對重大風險採取相應的風險管理策略以減輕其影響。

Risk retention and reduction 風險自留（或風險承擔）及降低風險	Accept the impact of the risk and take necessary actions to mitigate the effects 接受風險的影響並採取必要行動減輕其影響
Risk avoidance 規避風險	Modify business processes or objectives to avoid the risk altogether 調整業務流程或目標以規避風險
Risk sharing and diversification 分擔及分散風險	Diversify the impact of the risk by distributing it across different locations, products, or markets 分散有關風險的影響或將其分攤至不同地區、產品或市場
Risk transfer 轉移風險	Shift ownership and liability of the risk to a third party 將風險的所有權及責任轉移至第三方

ESG-related goals and targets

Given our business nature as an investment holding company, the Board recognises that the Group's primary ESG concerns are confined to the environmental impacts linked to its office operations. To this end, as a preliminary commitment, we have developed a set of indicative environmental targets based on the historical environmental performance and the nature of our business operations.

To better track the progress of the environmental targets, external consultants are also engaged to conduct annual analysis of our environmental performance. The results of this analysis are subsequently summarised and presented to the Board for review.

ESG相關目標

鑒於我們作為投資控股公司的業務性質，董事會認識到本集團對ESG的關注有限，主要圍繞其辦公室營運相關的環境影響。為此，作為初步承諾，我們根據集團的歷史環境績效和業務營運性質制定了一系列環境指標及目標。

為更好地追蹤這些環境目標的進展，我們亦聘請了外部顧問對我們的環境績效進行年度分析。分析結果隨後將匯總並交由董事會審查。

Material ESG-related issues

In FY2022, the Board and management conducted internal review of risk management approaches and internal control systems to identify, assess, prioritise, and manage the Group's material ESG-related issues. According to the outcome, the Board identified the following ESG issues that are material for the Group.

1. Carbon dioxide emission and waste management 二氧化碳排放及廢棄物管理	7. Child labour and forced labour 童工及強制勞動
2. Energy and water consumption 能源及用水	8. Supplier management 供應商管理
3. Measures in reducing environmental impact 減少環境影響的措施	9. Product safety and quality 產品安全及質量
4. Employment practices 勞工常規	10. Anti-corruption and anti-money laundering 反貪污及反洗黑錢
5. Workplace health and safety 工作場所健康與安全	11. Community involvement 社區參與
6. Employee development and training 僱員發展及培訓	

Recognising the importance of stakeholders to our long-term business success and transformation, the Group placed high values on the feedback and opinions of every stakeholder. Looking forward, we are dedicated to engaging with stakeholders through diverse communication channels for both internal and external stakeholders, to understand their expectations and concerns, and respond proactively with tangible actions.

重要ESG相關事宜

於二零二二財年，董事會和管理層對風險管理方法和內部控制系統進行了內部審查，以識別、評估、優先處理及管理集團的重大ESG相關議題。根據審查結果，董事會確定了以下對於本集團具有重大意義的ESG議題。

我們意識到利益相關者對我們長期業務成功和轉型的重要性，因此高度重視每位利益相關者的反饋與意見。展望未來，我們致力於通過多元化的溝通渠道，與各內部和外部利益相關者進行接觸，了解他們的期望和關注，並以實際行動積極回應。

III. ENVIRONMENTAL

The Group has long recognised the urgency of climate change and other environmental crisis, and has worked to balance economic development and environmental preservation. The Group is committed to minimising its potential environmental impacts during our daily operations, continuing its mission to adapt, thrive, and make meaningful contributions to the local community and the world.

A.1. EMISSIONS

In FY2022, the Group was in compliance with the relevant environmental laws and regulations in its operating regions relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste, including the Environmental Protection of the People's Republic of China Prevention.

Given our business nature, our major emissions in FY2022 primarily consisted of greenhouse gas (“GHG”) emissions. We did not generate any significant air emissions or hazardous and non-hazardous waste during the year under review.

GHG Emissions

Reckoning the crucial role of GHG emissions on climate change, the Group has developed various initiatives and measures to enhance energy efficiency during our daily operations, which are discussed in the next section.

In FY2022, the GHG emissions pattern remained similar to the previous financial year ended 31 December 2021 (“FY2021”), with Scope 2 emissions (Energy Indirect Emissions) that arose from the electricity consumed at our workplace being the dominant contributor. The Group did not record any significant amount of emissions from Scope 1 (Direct Emissions) during the year under review. Due to the local and international restrictions on movement caused by the COVID-19 pandemic, our business travel during the reporting year was limited, as such the Scope 3 (Other Indirect Emissions) emissions of FY2022 was deemed not material thereby not being disclosed in this ESG Report.

III. 環境

本集團深知氣候變化以及其他環境危機的緊迫性，並致力於平衡經濟發展和環境保護。本集團承諾將於日常營運中盡量減少對環境的潛在影響，繼續履行適應環境、繁榮發展的使命，為當地社區和世界作出有意義的貢獻。

A.1. 排放物

於二零二二財年，本集團在其營運地區均遵守有關空氣及溫室氣體排放、水及土地排放、有害及無害廢棄物產生的相關環境法規，包括《中華人民共和國環境保護法》。

鑒於集團的業務性質，我們於二零二二財年的主要排放物為溫室氣體（「GHG」）排放。於回顧年度內，本集團並未產生大量廢氣污染物排放及有害或無害廢棄物。

溫室氣體排放

鑒於溫室氣體排放對氣候變化的關鍵影響，本集團制定了各種計劃和措施以提高日常營運中的能源效率。詳情請參閱下一章節。

於二零二二財年，溫室氣體排放模式與截至二零二一年十二月三十一日財政年度（「二零二一財年」）相似，主要排放來自工作場所用電產生的範圍二排放（能源間接排放）。於回顧年度內，集團並未錄得來自範圍一（直接排放）的大量排放。由於COVID-19疫情導致的本地及國際出行限制，我們於回顧年度內的商務差旅受到限制，因此二零二二財年的範圍三排放（其他間接排放）被視為不重要，未在本ESG報告中披露。

In FY2022, the total amount of GHG emissions decreased by 39%, with the intensity of GHG emissions showed a falling trend of 12%.

Waste Management

In FY2022, the Group did not generate any significant amount of hazardous and non-hazardous solid waste. The domestic wastewater generated from the Group's offices was directly discharged into the buildings' sewage network. Nevertheless, the Group still holds the endeavours to control waste discharges and strive for better waste management.

Embracing the concept of Circular Economy, the Group fully supports reducing waste generated at sources and implemented various waste management programmes, including:

- Promote the "3R principles – Reduce, Reuse and Recycle" through adopting waste classification across the working sites;
- Encourage employees to recycle paper materials, printing cartridges, and batteries;
- Prioritise recycled paper during procurement; and
- Set printers to duplex modes by default to reduce paper consumption and reuse paper that has been printed on one side.

Meanwhile, since the amount of wastewater discharged mainly depends on the amount of water used, the Group has adopted effective measures to reduce our water consumption in daily operations, which are further described in the next section.

於二零二二財年，溫室氣體排放總量較上一年減少了39%，溫室氣體排放強度則下降了12%。

廢棄物管理

於二零二二財年，本集團未產生大量有害及無害固體廢棄物，集團營運產生的生活廢水直接排入辦公樓的污水系統。儘管如此，本集團仍致力於控制廢棄物產生，並努力改善廢棄物管理。

本集團秉承循環經濟的理念，大力支持從源頭減少廢棄物的產生，並實施多項廢棄物管理計劃，包括：

- 在各工作場所推行垃圾分類，推廣「3R原則－減少、重用和回收」；
- 鼓勵員工循環利用紙質材料、打印墨盒和電池；
- 優先採購再生紙；以及
- 將打印機默認設置為雙面打印並重複使用單面打印的紙張以節約用紙。

同時，由於廢水的排放量主要取決於集團的用水量，本集團已採取一系列有效措施以減少我們日常營運中的用水量，詳情請參閱下一章節。

Table 1. The Group's Total Emissions by Category in FY2022 and FY2021^{7,8}

表1. 本集團二零二二財年及二零二一財年按類別劃分的排放量^{7,8}

Emission Category 排放物類別	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	FY2022 二零二二財年		FY2021 二零二一財年	
			Amount 數量	Intensity ¹ (Unit/ employee) 強度 ¹ (單位/員工)	Amount ² 數量 ²	Intensity ³ (Unit/ employee) 強度 ³ (單位/員工)
GHG Emissions ⁴ 溫室氣體排放 ⁴	Scope 2 (Energy Indirect Emissions) ⁵ 範圍二 (能源間接排放) ⁵	tonnes of CO ₂ e 噸二氧化碳當量	0.949	0.047	1.567	0.054
	Total (Scope 2) ⁶ 總排放 (範圍二) ⁶	tonnes of CO ₂ e 噸二氧化碳當量	0.949	0.047	1.567	0.054

- Due to limited operation of the Group in FY2022, the calculation method of intensity using the Group's revenue could not reflect the prevailing conditions, as such the intensity for FY2022 was calculated by dividing the amount of GHG emissions by the number of employees in FY2022, which was 20;
- The amount in FY2021 was extracted from the data in the ESG Report FY2021 of the Group;
- The intensity of FY2021 was calculated by dividing the amount of GHG emissions by the number of employees in FY2021, which was 29;
- Since we did not directly consume significant amount of fuels for operation in FY2022, we did not generate any air emissions nor Scope 1 (Direct Emissions) that were material to be disclosed in this ESG Report;
- The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from electricity consumption;
- Due to limited operation of the Group in FY2021, Scope 3 emissions of FY2021 was deemed not material thereby not being disclosed in this ESG Report;

- 由於本集團於二零二二財年的有限度營運，使用集團收益作為計算強度的方法無法反映集團營運的實際情況，因此二零二二財年的強度乃按溫室氣體排放量除以本集團二零二二財年僱員總數20人而得；
- 二零二一財年的數量是從本集團二零二一財年環境、社會及管治報告中的數據提取；
- 二零二一財年的強度乃按溫室氣體和其他排放物數量分別除以本集團二零二一財年僱員總數29人而得；
- 由於我們於二零二二財年的營運中並未直接消耗大量燃料，因此我們沒有產生任何需要在本ESG報告中披露的對集團有重大影響的空氣污染物或範圍一（直接排放）；
- 本集團的範圍二（能源間接排放）僅包括電力消耗所產生的溫室氣體排放；
- 由於本集團於二零二二財年的有限度營運，二零二二財年的範圍三排放量被視為不重要，因此未在本ESG報告中披露；

7. The amount of non-hazardous solid waste disposed and wastewater discharged for FY2022 were not available because of technical difficulties in recording and measuring due to limited operation during the year. We are committed to enhancing our data collection methodology; and disclose the amount of waste in the near future; and
8. The methodology adopted for reporting on GHG emissions set out above was based on “How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange, The GHG Protocol Corporate Accounting and Reporting Standard and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories.

A.2. USE OF RESOURCES

In FY2022, the Group mainly consumed electricity and water during its operations, while we did not consume any significant amount of paper and packaging materials due to our business nature.

Energy Management

In FY2022, the total electricity consumption of the Group amounted to 2,566 kWh'000 with an intensity of 0.128 kWh'000/employee. Compared with FY2021, the amount of electricity consumption in FY2022 declined by 39%, with the intensity of electricity consumption dropped by 12%.

7. 由於本集團於回顧年度內的有限度營運，集團在記錄和測量方面存在技術困難，因此無法取得於二零二二財年的無害固體廢棄物及廢水排放量。我們致力於增強集團的數據收集方法，承諾在不久的將來披露廢棄物產生量；以及
8. 上述溫室氣體排放報告採用的方法基於由聯交所發行的「如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引」、溫室氣體議定書：企業核算與報告準則以及二零零六年IPCC國家溫室氣體清單指南。

A.2. 資源使用

於二零二二財年，本集團在營運過程中主要消耗電力和水，由於我們的業務性質，本回顧年度內並未消耗大量紙張和包裝材料。

能源管理

於二零二二財年，本集團的總用電量為2,566千個千瓦時，用電強度為0.128千個千瓦時／員工。與二零二一財年相比，二零二二財年的用電量減少了39%，用電強度則下降了12%。

To fully implement and promote green transformation in our business operation, the Group endeavours to reduce energy-related emissions and resources demand, accelerating the progress to a zero-carbon economy. As such, we have enacted and implemented a series of practices to enhance the energy efficiency during the daily operation, including but not limited to:

- Switching off all idling electrical appliances such as lights, computer, and air conditioning before leaving work every day;
- Prioritising electric appliances and models with the Grade 1 energy efficiency label during procurement;
- Replacing high electricity consumption equipment with energy-efficient alternatives, such as LED bulbs;
- Adopt temperature control for air conditioning at an energy efficient level based on in-door requirements and out-door conditions; and
- Arranging regular maintenance on facilities to ensure optimal operation.

Water Management

In FY2022, the Group did not face any issue in sourcing water that is fit for purpose. Although we were not able to collect and disclose the accurate records for the water consumed during the year under review due to limited operation, we are committed to water conservation across our workplace. To promote the awareness of responsible water usage among our staff, the Group has formulated water conservation systems and implemented the following measures at offices to enhance overall water efficiency:

- Repair dripping pipes and taps in time to avoid leaks in the water supply system;
- Prioritising water-efficient equipment with Water Efficiency Labels; and
- Enhance the inspections and maintenance of faucets, water pipes and other water storage.

為全面落實並推動集團業務營運的綠色轉型，本集團努力減少能源排放和資源需求，加速邁向零碳經濟。因此，我們制定並實施了一系列實踐來提高日常營運的能源效率，包括但不限於：

- 每天下班前關閉所有閒置的電器，例如電燈、電腦和空調；
- 優先購買具有一級能效標識的電器及型號；
- 以LED燈泡等節能設備取代高耗能設備；
- 根據室內要求和室外條件，將空調溫度保持在節能水準；以及
- 定期對設施進行維護，以確保其最佳運作。

水資源管理

於二零二二財年，本集團在求取適用水源上未遇到任何問題。儘管由於集團的有限度營運，我們無法準確收集和披露於回顧年度內的用水記錄，但我們仍致力於在各工作場所踐行節約用水的實踐。為提高員工負責任用水的意識，本集團制定了節約用水制度，並在辦公室實施以下措施以提高整體用水效率：

- 及時修復滴水的管道和水龍頭，避免供水系統漏水；
- 優先考慮有節水標籤的節水設備；以及
- 加強對水龍頭、水管等儲水設施的巡查與維護。

Table 2. The Group's Total Resource Consumption in FY2022 and FY2021⁶

表2. 本集團二零二二財年及二零二一財年資源使用總量⁶

Use of Resources 資源類別	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	FY2022 二零二二財年		FY2021 二零二一財年	
			Intensity ² (Unit/ employee) 強度 ² 數量 ¹ (單位/員工)	Amount ¹ 數量 ¹ (單位/員工)	Intensity ⁴ (Unit/ employee) 強度 ⁴ 數量 ³ (單位/員工)	Amount ³ 數量 ³ (單位/員工)
Indirect Energy ⁵ 間接使用能源 ⁵	Electricity 電力	kWh'000 千個千瓦時	2.566	0.128	4.234	0.146

- Due to technical difficulty in data collection for a full financial year, completed electricity consumption of the Group was estimated through the equation: (electricity consumption for [M] number of months)/([M] number of months) × 9. Due to non-full year operation in FY2022, we only include the 9-month environmental data in this table. The Group will continue to enhance its data collection method in the near future;
- Due to limited operation of the Group in FY2022, the calculation method of intensity using the Group's revenue could not reflect the prevailing conditions, as such the intensity for FY2022 was calculated by dividing the amount of resources that the Group consumed in FY2022 by the number of employees in FY2021, which was 20;
- The amount of FY2021 were extracted from the data in the ESG Report FY2021 of the Group;
- The intensity of FY2021 was calculated by dividing the amount of resources that the Group consumed by the number of employees in FY2020, which was 29;
- The total energy was calculated based on the conversion factors as stated in the "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; and
- The amount of water consumed by the Group for FY2022 was not available because of technical difficulties in recording and measuring due to limited operation during the year. We are committed to enhancing our data collection methodology, and disclose the amount of water consumption in the near future.

- 由於收集整個財政年度的數據存在技術困難，本集團通過以下公式對完整的耗電量進行估算：([M]個月的用電量) / ([M]個月數) × 9。由於二零二二財年並非全年營運，此表僅涵蓋9個月的環境資料。未來，集團將持續強化資料收集方式；
- 由於本集團於二零二二財年的有限度營運，使用集團收益作為計算強度的方法無法反映集團營運的實際情況，因此二零二二財年的強度乃按資源消耗總量除以本集團二零二二財年僱員總數20人而得；
- 二零二一財年的數量是從本集團二零二一財年環境、社會及管治報告中的數據提取；
- 二零二一財年的強度乃按資源消耗總量除以本集團二零二一財年僱員總數29人而得；
- 集團所消耗資源的能量轉換基於聯交所發布的「如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引」；以及
- 由於本集團於回顧年度內的有限度營運，集團在記錄和測量方面存在技術困難，因此無法取得於二零二二財年的用水量。我們致力於改進數據收集方法，承諾在不久的將來披露用水量。

A.3. THE ENVIRONMENT AND NATURAL RESOURCES

Since we primarily engage in trading businesses, the Group' operations did not have substantial impacts on the environment or significant consumption of natural resources. After a thorough assessment of our impacts on the environment, we are pleased to present our continuous excellence in environmental compliance in FY2022. We have launched proactive initiatives during the year under review to achieve a minimal environmental footprint during business operations.

Green Awareness

Striving for sustainable development, the Group has implemented environmental policies and set measurable environmental objectives. To foster environmental protection awareness among all staff, the Group has arranged various training workshops and communication initiatives. Meanwhile, the Group also conveys our performance in environmental protection to staff through different communication channels.

Green Operation

To create a green office environment and operation model, the Group has integrated environmental sustainability into our business functions and decision-making. The Group also formulated and implemented internal policies and practices to increase operational efficiency and reduce resource consumption. In particular, we promote the use of teleconference and internet-meeting to avoid unnecessary travel. The Group also conducts regular assessments of air and GHG emissions, as well as the management of non-hazardous waste to ensure the emissions comply with local requirements. To achieve the target of the environmental targets, relevant departments are required to collect and analyse relevant data, and then develop specific measures to reduce emissions.

A.3. 環境及天然資源

由於我們主要從事貿易業務，本集團的營運並未對環境產生重大影響，亦沒有消耗大量的自然資源。在我們全面的評估了集團對環境的影響後，我們很高興地向大家介紹我們於二零二二財年在環境合規方面持續的卓越表現。於回顧年度內，我們採取了積極主動的措施，將業務營運對環境的影響降至最低。

綠色意識

為追求可持續發展，本集團已實施環境相關政策並制定可衡量的環境目標。為提高全體員工的環保意識，本集團組織了各種培訓研討會和交流活動，同時，本集團也通過多樣的溝通渠道向員工傳達我們在環保方面的表現。

綠色營運

為打造綠色的辦公環境和營運模式，本集團將環境可持續發展納入我們業務職能和決策中，制定並實施了內部政策與實踐以提高集團的營運效率，從而減少資源消耗。我們尤其提倡使用電話和網絡等遠程會議以避免不必要的差旅。同時，本集團定期對廢氣及溫室氣體排放、無害廢棄物產生和處置情況進行評估，以確保其符合當地的排放要求。為進一步實現環境目標，本集團亦要求相關部門收集並分析相關環境數據，進而制定具體的減排措施。

Targets and Actions

While our operations did not have significant environmental impacts during the year under review, we acknowledge our responsibility to play a pivotal role in fostering a sustainable future. In response to the recent unstable operations caused by the restrictions of the pandemic, we carefully considered our historical performance and formulated the following indicative environmental targets.

Areas 層面	Targets 目標	Actions 行動
GHG Emissions 溫室氣體排放	Taking FY2022 as the baseline year, the Group targets to maintain the intensity of GHG emissions in FY2023 within the same scope at the same level. 以二零二二財年為基準年，本集團致力於將二零二三財年溫室氣體排放強度維持在同一範圍內的同一水平。	We will continue to focus on carbon footprint mitigation by monitoring and reviewing the emissions based on our standardised system. 我們將高度重視減少碳足跡，根據我們的標準化系統監測和審查溫室氣體的排放情況。
Electricity 電力	Taking FY2022 as the baseline year, the Group targets to maintain the intensity of electricity consumption in FY2023 within the same scope at the same level. 以二零二二財年為基準年，本集團致力於將二零二三財年用電強度維持在同一範圍內的同一水平。	We will further explore better ways and opportunities to improve energy efficiency and continue to educate our employees on energy conservation to raise their environmental awareness. 我們將進一步探索提高能源效率的最佳方案和機遇，並堅持對員工進行節能相關的培訓，以提升其環保意識。

Due to incomplete data in FY2022, as well as unstable operational and business conditions throughout the year, we are cautious about setting a comprehensive set of ambitious targets. Therefore, we have only set indicative targets for GHG emissions and electricity consumption. In the future, once we have more accurate records for waste disposal, water consumption, and wastewater discharge, and when condition improve, we will establish targets for these areas.

目標及行動

儘管我們的業務於回顧年度內未對環境產生重大影響，但我們承認集團在促進未來可持續發展方面的責任與關鍵作用。考慮到近期因疫情限制造成的不穩定營運，我們認真分析了集團的歷史表現，最終制定了以下環境目標：

由於二零二二財年的數據不完整，以及集團全年的不穩定營運，我們對於設定一系列全面且宏偉的目標持謹慎態度。因此，我們僅為溫室氣體排放和電力消耗指標制定了目標。展望未來，在條件改善的情況下，一旦我們對廢棄物處理、用水量和廢水排放等方面有更準確的記錄，我們將制定這些領域的相關目標。

A.4. CLIMATE CHANGE

With the increasing global concerns about climate change, the Group realises the urgency of taking appropriate actions for climate change mitigation and adaptation. Meanwhile, the Group also reckons the importance of providing transparency on our strategy to manage climate-related issues across our operation.

Although we anticipate that climate change will not have direct significant impacts on our business operation as an investment holding company, we remain fully aware of the potential consequences. In the future, we are committed to allocating substantial resources and efforts to address any emerging climate-related risks and developing action plans for mitigation and adaptation measures.

Looking forward, to better determine the Group's risk exposure and test our climate resilience strategies, we will conduct assessments climate-related risks and opportunities with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

A.4. 氣候變化

隨著全球對氣候變化議題的日益關注，本集團意識到採取適當行動減緩和適應氣候變化的緊迫性。同時，本集團認為到，在管理營運過程其後相關問題時，維持集團戰略透明度的重要性。

作為一家投資控股公司，我們預計氣候變化不會對集團業務產生直接的重大影響，但我們仍充分意識到氣候變化可能產生的潛在後果。未來，我們致力於分配一定的資源和人力來應對任何新出現的氣候相關風險，並制定落實緩解和適應措施的行動計劃。

展望未來，為更好地識別集團的風險敞口並檢驗我們所實施的氣候適應策略，我們將參考氣候相關財務披露工作組（TCFD）的建議，對氣候相關風險和機遇進行評估。

IV. SOCIAL

EMPLOYMENT AND LABOUR PRACTICES

Regarding human resources as the most valuable asset and the key to maintaining the Group's long-term success, we are committed to creating a diverse, inclusive and supportive workplace. Adhering to the people-oriented principle, the Group facilitates the continuous development of employees and provides sufficient opportunities for every employee.

B.1. Employment

As of the end of FY2022, there were a total of 20 employees working for the Group with a male-to-female gender ratio of 35%:65%.

Table 3. Number of Employees by Age Group, Gender, Employment Type, Position Type, Geographical Locations of The Group in FY2022¹

Gender 性別		Age group 年齡			Total 總數
Male 男	Female 女	Aged 30 or below 30歲或以下	Aged 31 – 50 31 – 50歲	Aged 51 or above 51歲或以上	
7	13	10	7	3	20

Employment Type 就業類型		Position 職位			Total 總數
Full time 全職	Part time 兼職	General Employee 一般員工	Middle Management 中層管理人員	Senior Management 高級管理人員	
20	–	10	3	7	20

IV. 社會

僱傭及勞工常規

我們視人才為集團最寶貴的財富，同時人才也是集團維持長期商業成功的關鍵。因此，我們致力於打造一個多元化、包容和支持的工作環境。我們堅持以人為本的原則，積極促進員工的持續發展，同時為每位員工提供充分的機會。

B.1. 僱傭

截至二零二二財年末，本集團共有20位員工，男女比例為35%:65%。

表三. 本集團二零二二財年按年齡、性別、就業類型、職位和地區劃分的員工人數¹

Geographical location		
Hong Kong 香港	地區劃分 PRC 中國	Total 總數
7	13	20

1. The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group, within the reporting boundary. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 職工數據是根據本集團與其僱員之間訂立的僱傭合同，從本集團的人力資源部獲得。此數據涵蓋根據當地有關法律與本集團有直接僱傭關係的僱員以及在報告範圍內其工作和／或工作場所受本集團控制的員工。上述報告職工數據所採用的方法乃基於聯交所發佈的「如何準備環境、社會及管治報告－附錄3：社會關鍵績效指標匯報指引」。

Law Compliance

In FY2022, the Group complied with 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, including the Labour Law of the People's Republic of China and the Labour Contract Law of the People's Republic of China.

Relevant internal employment policies are consistently updated and revised by the Human Resources Department of the Group to ensure our employment practices follow the latest laws and regulations. It is also responsible for supervising and ensuring that all human resources management practices are in strict compliance with the applicable employment laws and regulations in its operating regions.

法律法規

於二零二二財年，本集團遵守了包括《中華人民共和國勞動法》和《中華人民共和國勞動合同法》在內的與薪酬及解僱、招聘及晉升、工作時間、假期、平等機會、多樣性、反歧視、福利及其他待遇相關法律法規。

本集團的人力資源部負責持續更新和修訂相關的內部僱傭政策，以確保我們的僱傭實踐符合最新的法律法規。同時，人力資源部門亦負責監督並確保所有人力資源管理措施嚴格遵守其營運區域的適用的僱傭相關法律法規。

Compensation and Dismissal

Attracting, motivating, and retaining talent is a priority for the Group. To this end, we regularly reviewed and updated our remuneration based on the local market standards. Meanwhile, we prohibit any unfair or illegitimate dismissals, with all our appointments, promotions, or terminations of contracts basing on reasonable and lawful grounds. In FY2022, the turnover rate of the Group was 45.00%.

Table 4. Employee Turnover Rate by Age Group, Gender, and Geographical Locations of the Group in FY2022¹

	Gender 性別		Age group 年齡			Total 總數
	Male 男性	Female 女性	Aged 30 or below 30歲或以下	Aged 31 – 50 31–50歲	Aged 51 or above 51歲或以上	
Employee turnover 員工流失	3	6	6	3	–	9
Employee turnover rate 員工流失率	42.86%	46.15%	60.00%	42.86%	–	45.00%

薪酬及解僱

吸引、激勵和留住人才是集團發展的首要任務。為此，我們根據當地市場標準定期審查和更新我們的薪酬政策。同時，我們禁止任何形式的不公平或非法解僱，確保所有的任命、晉升或合同終止均基於合理合法的理理由。於二零二二財年，本集團的員工流失率為45.00%。

表4. 本集團二零二二財年按年齡、性別及地區劃分的員工流失率¹

Geographical locations

地區劃分

Locations 地域	Employee turnover 員工流失	Employee turnover rate 員工流失率
Hong Kong 香港	4	57.14%
PRC 中國	5	38.46%

1. The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. Turnover rate was calculated by dividing the number of employees who resigned in FY2022 by the number of employees in FY2022, within the reporting boundary. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 員工流失數據是根據本集團與其僱員之間訂立的僱傭合同，從本集團的人力資源部獲得。流失率通過將二零二二財年離職人數除以二零二二財年的員工數得出。上述績效表僅包括報告範圍內的數據。上述流失數據所採用的方法乃基於聯交所發佈的「如何準備環境、社會及管治報告—附錄3：社會關鍵績效指標匯報指引」。

Recruitment and Promotion

The Human Resources Department is responsible for overseeing and reviewing all recruitment and promotion processes to ensure the most qualified and competent candidates are selected in an orderly and fair manner. Meanwhile, the Group provides promotion opportunities for eligible worker who has demonstrated outstanding performance and potential, with careful considerations given by the Human Resources Department and approval from respective supervisors.

Working Hours and Rest Periods

In accordance with the local employment laws and regulations, the working hours and rest periods for employees are set and listed in the employment contract. Working hours are controlled to be less than 40 hours a week. In addition, we have also established policies regarding holidays, travel, and various types of leave, including annual vacation leave, compensation leave, maternity leave, personal leave, and sick leave.

Equal Opportunity and Anti-discrimination

As part of commitment to creating a fair, respectful and inclusive working environment, we hold zero tolerance for any form of workplace discrimination, harassment, or vilification. As such, the Group make decisions in hiring, training, promotion opportunities, dismissals and retirement decisions based on factors irrespective of employees' age, gender, nationality, or any other non-job-related elements.

招聘及晉升

人力資源部負責監督和審查與招聘和晉升相關的所有流程，確保以有序且公平的方式招聘到最符合資質且能力突出的候選人。同時，經人力資源部慎重考慮並徵得相關部門主管的批准後，本集團也為表現優異和具有潛力的員工提供晉升機會。

工作時數及假期

我們根據當地勞動法律法規規定員工的工作時數和假期，並在勞動合約中列明。本集團堅持將每周工作時數控制在40小時以內。此外，我們亦制定了假期、旅行和各類休假政策，確保僱員享有帶薪年假、補償假、產假、事假和病假。

平等機會及反歧視

我們承諾為員工營造公平、尊重且包容的工作環境，因此，我們對工作場所發生的任何形式的歧視、騷擾或誹謗行為採取零容忍態度，確保集團在聘用、培訓、晉升機會、解僱和退休方面的決定不受其僱員的年齡、性別、國籍或任何其他與工作無關的因素影響。

Other Benefits and Welfare

To alleviate employees' pressure from daily work and strengthen team cohesion, the Group provides employees with a range of insurance and working security packages, including:

Hong Kong 香港	PRC 中國
Mandatory Provident Fund (MPF) 強積金計劃(MPF)	Medical Insurance 醫療保險
Medical Insurance 醫療保險	Unemployment Insurance 失業保險
Performance Bonus 績效獎金	Work-related Injury Insurance 勞工災害保險
Severance Payment/Long Service Payment 遣散費／長期服務金	Childbirth Insurance 生育保險
Maternity/Paternity Leave with Pay 有薪產假／陪產假	Housing Accumulation Funds 住房公積金
Employment Compensation Insurance 就業補償保險	Health and Safety Endowment Insurance 健康與安全福祉保險

To holistically support our employees' physical and mental health, we used to actively organise various activities, including meal gatherings, so as to foster a sense of belonging among employees. In FY2022, we could not arrange any group-level entertainment activities due to the ongoing restrictive measures and social distancing rules amid the pandemic. Nonetheless, we will continue to seek opportunities to organise gatherings and festival parties for employees to create a friendly working environment.

福利待遇

為緩解員工日常工作的壓力，增強團隊凝聚力，本集團為員工提供了一系列保險和工作保障：

為全面保障員工身心健康，我們積極組織聚餐等各類活動，以增進員工的歸屬感。於二零二二年，由於疫情中實施的限制措施和社交距離規定，我們無法安排任何團體層面的娛樂活動。儘管如此，我們仍會繼續尋找機會組織員工聚會與節日慶祝活動，為員工創造友善的工作環境。

B.2. Health and Safety

As part of our corporate commitment, we integrate health and safety into our business operation and spare no effort in maintaining a high standard of workplace health and safety for all staff members. The Group achieved zero work-related fatalities and zero work-related injuries for three consecutive years, thanks to the implementation of our safety measures which standardise the working procedure and prevent work-related hazards and risks.

Occupational health and safety statistics

職業健康與安全統計

	FY2022 二零二二財年	FY2021 二零二一財年	FY2020 二零二零財年
Number of work-related fatalities 因工死亡人數	0	0	0
Number of work-related injuries 工傷人數	0	0	0
Number of lost days due to work injury 因工傷損失工作日數	0	0	0

Law Compliance

In FY2022, the Group was in compliance with the relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that have a significant impact on the Group, including the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases.

Safety Policies

Upholding its safety-focused culture, we pay particular attention to strengthening the health and safety of our staff and have established internal policies to mitigate occupational hazards. The Group continued to promote health and safety practices by providing continuous training and placing warning signs and notices in visible areas of the workplace.

The occupational health and safety measures are monitored by the Administrative Department of the Group to ensure the effectiveness of its implementation, which is also responsible for regularly checking the validity of these measures and the fire and safety equipment.

B.2. 健康與安全

作為我們企業承諾的一部分，我們將健康與安全融入企業的業務營運，致力於為所有員工維持高標準的健康和安全的工作場所。通過落實安全措施，我們規範了業務流程，有效防範與工作相關的危害和風險，並於過去三年實現零工作相關死亡和零工傷。

法律合規

於二零二二財年，本集團在提供安全的工作環境及保障僱員避免職業性危害方面，遵守包括《中華人民共和國職業病防治法》在內的對本集團有重大影響的相關法律及規例。

安全條例

秉承以安全為中心的企業文化，我們尤其重視提高員工的健康和安全，並制定了內部政策以降低職業相關危害。本集團在工作場所的醒目區域放置警告標誌和公告，以持續促進健康和安全的相關實踐。

本集團的行政部門負責監督集團的職業健康與安全相關措施的有效落實，並定期檢查這些措施和消防安全設備的有效性。

B.3. Development and Training

The Group sees the employees as the driving force of business growth, thereby attaching particular attention to employee training and development. The Group is committed to providing opportunities and resources to enhance employees' professional knowledge and skills, thereby achieving personal and corporate mutual success.

The Group organises onboarding training for new hires as a part of their induction, aiming to help them quickly adapt to the new working environment. Various kinds of internal training courses are arranged for employee to fully unleash their potential. Furthermore, the Group also encourages employees to actively explore external training courses, seminars, and programmes. In FY2022, due to the ongoing restrictive measures and social distancing rules during the pandemic, we were not able to arrange any training programmes for our staff. We are committed to offering diverse training programs for them in the coming years.

B.4. Labour Standards

In FY2022, the Group was in compliance with the applicable laws and regulations in Hong Kong and the PRC, including the Labor Contract Law of the People's Republic of China.

As a commitment to social responsibility, we respect human and labour rights for all. To combat illegal employment of child labour, underage workers and forced labour, all job applicants are required to provide valid identity documents, such as Identity Card, to ensure their legal employability before the commencement of work. The Human Resources Department is responsible for monitoring and reviewing internal procedures during recruitment.

Besides, the Group's recruitment is based on the principles of fairness and voluntariness to eliminate forced labour, and any unfair or unlawful means to restrict the employment relationship between employees and the Group is prohibited. Employees are free to terminate their employment with the Group by adhering to the prior notice period stipulated in their employment contracts.

B.3. 發展與培訓

本集團視員工為業務增長的推動力，高度重視員工的培訓與發展。我們致力於提供機會與資源，以提升員工的專業知識與技能，進而達成個人與企業的共同成功。

本集團為新入職員工安排入職培訓，以幫助他們快速適應新的工作環境。同時，本集團為在職員工提供各類內部培訓課程，充分發揮員工潛能。此外，本集團亦鼓勵員工積極探索外部培訓課程、研討會和培訓計劃。於二零二二財年，由於疫情中實施的限制措施和社交距離規定，我們無法為員工安排任何相關培訓計劃。我們承諾在未來的幾年中為員工提供更加多樣化的培訓計劃。

B.4. 勞工準則

於二零二二財年，本集團已遵守香港和中國適用的相關法律法規，包括《中華人民共和國勞動合同法》。

作為對社會責任的承諾，我們尊重所有人的人權和勞工權利。為打擊非法僱用童工、未成年和強迫勞動，本集團要求所有應聘者在開始工作前均須提供有效身份證明文件，例如身份證，以確保其合法就業。本集團的人力資源部負責監督和審查招聘過程的內部程序。

此外，本集團的招聘以公平、自願為原則，杜絕強迫勞動的行為，禁止以任何不公平或非法手段來限制員工與集團之間的僱傭關係。僱員有權根據其僱傭合同中規定的提前通知期自由終止與集團的僱傭關係。

Once the Group identifies any violation of relevant labour laws, regulations or standards, immediate dismissal will be enforced for the individuals involved. The Board will thoroughly discuss and review the issue to prevent the recurrence of such situations in the future.

With the effective implementation of our labour practices, there was no labour dispute between the Group and our staff as of the end of FY2022.

OPERATING PRACTICES

B.5. Supply Chain Management

As an investment holding company that possesses the business of trading construction materials, we mainly collaborate with suppliers that provide natural gas-related products. The Group is dedicated to identifying and eliminating social and environmental risks throughout its supply chain, creating a responsible and sustainable value chain. In FY2022, we collaborated with 4 major suppliers which 2 located in the PRC and 2 located in Hong Kong.

Supplier Engagement and Risk Management

In accordance with relevant internal policies, we select a list of qualified suppliers for the procurement and supply of raw materials and maintain stable relationships with them to ensure the reliability and quality of our supplies.

To identify and minimise the social and environmental risks along our value chain, the procurement team is responsible for due diligence and the identification of any non-conformance with relevant laws before engagement. To ensure the satisfactory performance of its suppliers, an annual review is conducted by the procurement team to update the list of approved suppliers.

一旦發現任何違反相關勞動法律法規或準則的行為，本集團將立即終止與相關人員的僱傭合約，董事會將對此進行深入討論及審查，以防止日後此類事件的再次發生。

鑒於集團勞工準則的有效實施，截至二零二二財年末，本集團與員工之間未發生勞動糾紛。

營運慣例

B.5. 供應鏈管理

作為一家擁有建材貿易業務的投資控股公司，我們主要與提供天然氣相關產品的供應商合作。本集團致力於識別並消除整個供應鏈中的社會和環境風險，打造負責任且可持續的價值鏈。於二零二二財年，我們共與4家主要供應商合作，其中2家位於中國，2家位於香港。

供應商聘用與風險管理

根據集團相關的內部政策，我們選擇符合資質的供應商作為原材料的採購和供應來源，並與其保持穩定的關係以確保材料供應的可靠性和品質。

為識別和盡量消除我們價值鏈上的社會和環境風險，我們的採購團隊負責在與供應商合作之前對其進行環境和社會風險的盡職調查，以識別任何不符合相關法律的情況。為確保供應商的表現，採購團隊每年對供應商進行年度審查，以更新合格的供應商名單。

Green Procurement

Recognising that the supply chain plays an essential role in the Group's sustainability performance, we prioritise the products that have low or no harmful impact on the environment during the procurement process. As such, we give priority to local suppliers that offer green products and services, aiming to reduce carbon emissions from the whole value chain. During the year under review, the Group's suppliers were primarily located in the PRC and Hong Kong.

The aforementioned supplier engagement and supply chain risk management practices apply to 100% of our key suppliers and are being implemented and monitored by the Group's procurement team.

B.6. Product Responsibility

In FY2022, the Group was in compliance with the material and relevant laws and regulations regarding health and safety, advertising, labelling and privacy matters of its products and services that have a significant impact on the Group, including the Advertising Law of the People's Republic of China, while requiring related parties to do likewise by specifying in the contract.

Meanwhile, due to the Group's business nature and under the principle of Materiality, issues regarding product recall, labelling, and intellectual property rights are considered not material or applicable to our operation, and therefore will not be discussed in the ESG Report.

綠色採購

我們認識到，供應鏈在整個集團可持續發展績效中發揮著至關重要的作用，因此，在採購過程中，我們優先考慮對環境影響較小或無害的產品。為此，我們有限選擇提供綠色產品和服務的本地供應商，以減少整個價值鏈的碳排放。於回顧年度內，本集團的供應商主要位於中國及香港。

上述供應商聘用和供應鏈風險管理政策適用於本集團所有供應商，並由本集團的採購團隊負責實施並監控相關實踐的有效落實。

B.6. 產品責任

於二零二二財年，本集團遵守對本集團有重大影響的產品和服務的健康與安全、廣告、標籤和隱私事項的相關法律法規，包括《中華人民共和國廣告法》，同時要求相關方在合約中註明且遵守相關法律法規。

同時，根據本集團的業務性質及重要性原則，有關產品召回、標籤和知識產權的事宜被認為對本集團的營運並不重要或不適用，因此本ESG報告並未就此進行討論。

Quality Management

The Group places a strong emphasis on the health and safety of all customers and staff while maintaining high-quality services. We ensure the quality of the properties we invested in by conducting regular testing and maintenance, creating a safe and secure environment for all individuals associated with the properties. In FY2022, the Group did not have any products subject to recalls for safety and health reasons.

Complaint Handling

Committed to enhancing our service quality and customers satisfactory, we value their comments and establish the customer service management system by maintaining active communication. Once any complaint is received, a thorough investigation process will be enacted to assess the nature of the complaint and associated issues. Once substantiated, appropriate follow-up actions will be taken, and the complaints will be recorded and serve as references for future improvements. During the year under review, we did not receive any significant complaints regarding our products and services.

Privacy Protection

In FY2022, the Group complied with the applicable laws and regulations regarding privacy protection, including the Personal Information Protection Law of the People's Republic of China. To strictly protect the interests of our customers, we have developed internal confidentiality guidelines to safeguard their personal data and identifiable information. In particular, the guidelines require that our employees are obligated to retain in confidence any and all information obtained in connection with their employment, including, but not limited to, trade secrets, client information and other proprietary information.

During the year under review, we entrusted the information technology personnel to handle confidential and privacy-related issues, aiming to minimise the risk of information leakage and mitigate losses in case any accidents may happen.

質量管理

本集團在保持高質量服務的同時，高度重視所有客戶和員工的健康與安全。我們通過定期測試和維護來確保我們所投資資產的質量，致力於為所有相關人員提供安全、可靠的環境。於二零二二財年，本集團並未因安全和健康原因而召回任何產品。

投訴處理

我們致力於提高服務質量和客戶滿意度，因此，高度重視客戶的意見，並通過保持積極溝通來建立客戶服務管理體系。一旦收到任何投訴，我們將立即展開徹底的調查，以評估投訴的性質和存在的相關問題。投訴一經證實，我們會採取適當的跟進行動，並將反饋和投訴記錄在案，作為日後工作改進的參考。於回顧年度內，本集團並未接獲任何關於我們產品和服務的重大投訴。

隱私保護

於二零二二財年，本集團遵守《中華人民共和國個人信息保護法》等隱私保護所適用的相關法律法規。為嚴格保護客戶的利益，我們制定了內部保密指南，以保護客戶的個人資料和身份信息。其中，該指南規定員工有義務對與其工作有關的所有信息進行保密，包括但不限於商業機密、客戶信息和其他專有信息。

於回顧年度內，我們委托信息技術人員專門處理與保密和隱私的相關問題，以最大程度地降低資訊外洩的風險，並減少意外發生時的損失。

B.7. Anti-corruption

Recognising our responsibility to inspire and guide all employees to become individuals with honesty and integrity, we uphold the highest standards of business integrity and combat corruption behaviours at every level of the operations. In FY2022, the Group was in compliance with the relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group, including the Criminal Law of the People's Republic of China and the Anti-Unfair Competition Law of the People's Republic of China.

In FY2022, we did not hold any seminars or trainings related to anti-corruption due to the social distancing rules under the pandemic prevention and control requirements.

Anti-corruption and Whistle-blowing Mechanism

The Group has taken a strong stance against all forms of corruption, bribery, extortion, money-laundering or other fraudulent activities within the Group and in the interactions with external stakeholders. Therefore, the Group has established internal policies that comply with guidelines on anti-money laundering and counter terrorist financing, providing regulations to standardise the behaviour of employees and partners.

The Group has established an effective grievance mechanism that allows all stakeholders to report violations, inappropriate or illegal behaviour to the Administrative Department or the Management of the Group with protection against retaliation and reprisals. Once the report is received, investigations and verifications will be conducted confidentially, and appropriate actions will be taken based on the investigation results.

As a result of the effective implementation of the aforementioned policies and supervision by the Administrative Department, during the year under review, there were zero concluded legal cases regarding corrupt practices brought against the Group or its employees.

B.7. 反貪污

我們認識到集團有責任激勵和引導所有員工成為誠實正直的人，因此，我們始終堅持最高標準的商業誠信，並於營運的各個層面打擊腐敗行為。於二零二二財年，本集團遵守了有關防止貪污、勒索、欺詐和洗黑錢等對本集團有重大影響的相關法律法規，包括《中華人民共和國刑法》和《中華人民共和國反不正當競爭法》。

於二零二二財年，由於疫情防控的社交距離規定，本集團未能舉辦任何與反貪污的相關研討會或培訓。

反貪污和舉報機制

我們堅決反對在與集團內部及外部利益相關者互動中任何形式的腐敗、賄賂、敲詐、洗黑錢或其他詐騙活動。為此，本集團根據打擊洗錢及恐怖分子融資的指引制定了相關內部政策，提供準則以規範員工和合作夥伴的行為。

本集團已建立有效的舉報機制，允許所有利益相關者向集團的行政部門或管理層舉報任何涉嫌違規、不當或非法行為，並保護其免受打擊報復行為。收到舉報後，我們將在保密的形勢下進行調查與核實，並根據調查結果採取適當的行動。

由於上述政策的有效實施和行政部門的監控，於回顧年度內，針對本集團或其員工提出並已審結的貪污訴訟案件為零。

COMMUNITY

B.8. Community Investment

As an integral part of our corporate social responsibility, we continued the commitment to investing and contributing to the communities. In line with our business profile, we actively participated in the construction of green energy projects, accelerating the global transition to renewable energy. In addition, we also place great emphasis on building local communities through offering job opportunities and collaborating with local suppliers.

In FY2022, due to the ongoing restrictions caused by the pandemic, the Group was not able to make any charitable donations or participate in other philanthropy initiatives. Looking forward, we are committed to continuously seeking opportunities to engage in social activities and expand our positive impacts on local communities.

社區

B.8. 社區投資

作為我們企業社會責任的一部分，我們始終堅持回饋當地社區，為社區發展作出貢獻。基於我們的業務性質，我們積極參與綠色能源項目建設，加速全球向可再生能源的過渡。此外，我們通過為當地社區提供就業機會以及與當地供應商合作以更好地建設當地社區。

於二零二二財年，由於疫情的持續限制，本集團未能開展任何慈善捐贈或參與其他公益活動。展望未來，我們將繼續尋求參與社會活動的機會，擴大我們對當地社區的積極影響。

V. HKEX ESG REPORTING GUIDE INDEX

V. 聯交所ESG報告指引索引

Aspects 層面	ESG Indicators ESG指標	Description 描述	Section/Remarks 章節/備注
A. Environmental A. 環境			
A1: Emissions A1: 排放物	General Disclosure 一般披露	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. Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations. 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。 註： 廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。 溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟碳化合物、全氟化碳及六氟化硫。 有害廢棄物指國家規例所界定者。	Emissions 排放物
	KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions 排放物
	KPI A1.2 關鍵績效指標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). 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)。	Emissions 排放物
	KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 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)。	Emissions 排放物

Aspects 層面	ESG Indicators ESG指標	Description 描述	Section/Remarks 章節/備注
	KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 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)。	Emissions 排放物
	KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 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。	The Environment and Natural Resources – Target and Actions 環境及自然資源—目標及行動
	KPI A1.6 關鍵績效指標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. 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。	Emissions – Waste Management; The Environment and Natural Resources – Target and Actions 排放物—廢棄物管理; 環境及自然資源—目標及行動
A2: Use of Resources A2: 資源使用	General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 有效使用資源(包括能源、水及其他原材料)的政策。 註: 資源可用於生產、儲存、運輸、樓宇、電子設備等。	Use of Resources 資源使用
	KPI A2.1 關鍵績效指標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). 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)。	Use of Resources 資源使用
	KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	Use of Resources 資源使用
	KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 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。	The Environment and Natural Resources – Targets and Actions 環境及自然資源—目標及行動
	KPI A2.4 關鍵績效指標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. 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。	Use of Resources – Water Management; The Environment and Natural Resources – Targets and Actions 資源使用—水資源管理; 環境及自然資源—目標及行動
	KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 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。	Not applicable to our operations. 不適用於我們的營運

Aspects 層面	ESG Indicators ESG指標	Description 描述	Section/Remarks 章節/備注
A3: The Environment and Natural Resources A3: 環境及天然資源	General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	The Environment and Natural Resources 環境及自然資源
	KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources 環境及自然資源
A4: Climate Change A4: 氣候變化	General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 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。	Climate Change 氣候變化
	KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 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。	Climate Change 氣候變化
B. Social B. 社會			
Employment and Labour Practices 僱傭及勞工常規			
B1: Employment B1: 僱傭	General Disclosure 一般披露	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. 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。	Employment 僱傭
	KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 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。	Employment 僱傭
	KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment 僱傭

Aspects 層面	ESG Indicators ESG指標	Description 描述	Section/Remarks 章節／備注
B2: Health and Safety B2：健康與安全	General Disclosure 一般披露	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. 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。	Health and Safety 健康與安全
	KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	Health and Safety 健康與安全
	KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康與安全
	KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Health and Safety – Safety Policies 健康與安全－安全條例
B3: Development and Training B3：發展及培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer. 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。 註：培訓指職業培訓，可包括由僱主付費的內外部課程。	Development and Training 發展與培訓
	KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 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。	No related training was conducted in FY2022. 二零二二財年未開展相關培訓。
	KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	No related training was conducted in FY2022. 二零二二財年未開展相關培訓。

Aspects 層面	ESG Indicators ESG指標	Description 描述	Section/Remarks 章節／備注
B4: Labour Standards B4：勞工準則	General Disclosure 一般披露	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. 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。	Labour Standards 勞工準則
	KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
	KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則
	Operating Practices 營運慣例		
B5: Supply Chain Management B5：供應鏈管理	General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
	KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
	KPI B5.2 關鍵績效指標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. 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。	Supply Chain Management –Supplier Engagement and Risk Management 供應鏈管理－供應商聘用及風險管理
	KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 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。	Supply Chain Management – Supplier Engagement and Risk Management 供應鏈管理－供應商聘用及風險管理
	KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 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。	Supply Chain Management – Green Procurement 供應鏈管理－綠色採購

Aspects 層面	ESG Indicators ESG指標	Description 描述	Section/Remarks 章節/備注
B6: Product Responsibility B6 : 產品責任	General Disclosure 一般披露	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. 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。	Product Responsibility 產品責任
	KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 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。	Product Responsibility 產品責任
	KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility – Complaint Handling 產品責任—投訴處理
	KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility 產品責任
	KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility – Quality Management 產品責任—質量管理
	KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 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。	Product Responsibility – Privacy Protection 產品責任—隱私保護

Aspects 層面	ESG Indicators ESG指標	Description 描述	Section/Remarks 章節/備注
B7: Anti-corruption B7: 反貪污	General Disclosure 一般披露	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. 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。	Anti-corruption 反貪污
	KPI B7.1 關鍵績效指標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. 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。	Anti-corruption 反貪污
	KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-corruption – Anti-corruption and Whistle-blowing Mechanism 反貪污－反貪污和舉報機制
	KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	No related training was conducted in FY2022. 二零二二財年未開展相關培訓。
Community 社區			
B8: Community Investment B8: 社區投資	General Disclosure 一般披露	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. 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。	Community Investment 社區投資
	KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Investment 社區投資
	KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	No specific amount for community investment were recorded. 本報告年度未統計社區投資的具體數字。

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