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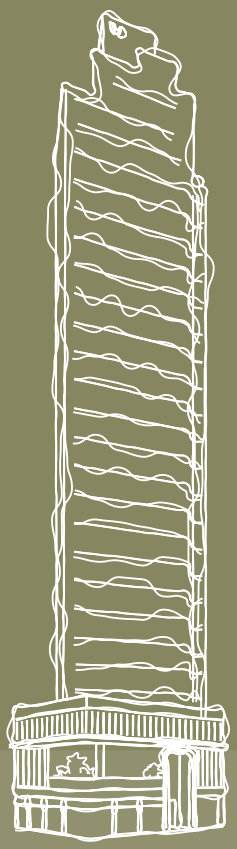


1. About the Group
關於本集團

Wang On Properties Limited (the "**Company**" together with its subsidiaries, collectively the "**Group**" or "**we**") (Stock Code: 1243) is a Hong Kong property development company with a competitive edge and has maintained a balanced property portfolio for years. It was spin-off and listed in April 2016 and is a subsidiary of Wang On Group Limited ("**Wang On Group**") (Stock Code: 1222).

宏安地產有限公司(「**本公司**」,連同其附屬公司,統稱「**本集團**」或「**我們**」)(股份代號:1243)為一家具競爭力的香港物業發展公司,多年來擁有均衡的房地產業務組合,並於二零一六年四月分拆上市,是宏安集團有限公司(「**宏安集團**」)(股份代號:1222)的附屬公司。

The core businesses of the Group are property development, property investment and asset management. Leveraging its competitive advantages and maintaining a balanced property portfolio over the years, the Company strategically develops various types of properties based on geographical locations and surrounding supporting planning. This approach allows us to meet the diverse needs of our customers, ensuring the Group's long-term operational sustainability and efficient development.

本集團的核心業務為物業發展、物業投資及資產管理。數年來,本公司因應地理位置及周邊配套規劃在戰略上發展不同類型物業,發揮其競爭優勢,並維持均衡的物業組合。此方針有助我們滿足客戶的多樣化需求,以確保本集團可持續長遠經營及發展效率。

1.1. CORPORATE VALUE

1.1 企業價值

- **Ambition**
  - With the vision of "The Cornerstone to Build the Future, A Passion for Tomorrow", the Company is looking to the future and is committed to building a better home for the next generation.

- **宏願**
  - 本公司本著「以愛為基石,為未來建設的遠見」,放眼未來,致力為下一代建造美好的安居之所。

- **Plan**
  - With grand foresight, outstanding vision, rich experience and a love-oriented foundation, in the face of the rapidly changing environment of the Hong Kong property market, we maintain a positive attitude, move forward steadily, and carefully build a beautiful home.

- **宏圖**
  - 憑藉宏大的遠見、超卓的眼光、豐富的經驗及以愛為本的基礎,面對香港物業市場瞬息萬變的環境,我們保持積極態度,穩步向前,精心締建美好家園。

- **Purpose**
  - Carrying out the spirit of "Seeking Progress while Maintaining Stability", we continue to seize new opportunities and develop promising projects based on our sound business foundation, and aiming to become a leading real estate company.

- **宏旨**
  - 貫徹「穩中求進」的精神,我們於穩健的業務根基上,不斷把握新機遇,開發具潛質的項目,矢志成為首屈一指的房地產公司。

With the spirit of seeking enterprising, continuous innovation and perfection in a stable manner, the Group remains dedicated to actively participating in local property development and investment. This includes the significant projects such as "The Met. Focus", "The Met. Sublime", "The Met. Delight", "The Met. Bliss", "The Met. Blossom", "The Met. Acappella" and "The Met. Azure" of the exquisite residential series "The Met."; "maya" of the luxury residential series branded "Nouvelle"; house projects of "Meister House" and "Godi XI"; and "LADDER Dundas", a multi-storey Ginza-styled commercial complex launched under the "LADDER" series.

本集團繼續以穩健中尋求進取、不斷革新、至臻完美的精神，積極參與本地物業發展及投資，包括啟動精品式住宅The Met.系列的「薈點」、「薈臻」、「薈悅」、「薈晴」、「薈朗」、「薈蕎」及「薈藍」；豪華住宅品牌Nouvelle系列的「曦臺」；洋房「首譽」及「戈林」；銀座式商廈「LADDER」系列推出的「LADDER Dundas」等大型項目。

2. Scope of the Report
報告範圍

This report is the eighth "Environmental, Social and Governance Report" (the "**Report**") issued by the Group. For stakeholders to better understand the environmental, social and governance ("**ESG**") issues of the Group, the Report focuses on the sustainable development policies, practices and performance of the Group during the year from 1 April 2023 to 31 March 2024 (the "**Year**").

本報告為本集團發表的第八份《環境、社會及管治報告》(「**本報告**」)。為使持份者更好地了解本集團的環境、社會及管治(「**環境、社會及管治**」)議題，本報告重點闡述本集團於由二零二三年四月一日至二零二四年三月三十一日止年度(「**本年度**」)的可持續發展方針、實踐及績效。

The scope of the Report covers the operation of the Group's headquarters office in Hong Kong, 11 projects under development and 5 managed properties. Since the Year, our reporting scope has expanded to encompass an additional 4 development projects and 1 managed property. This broader scope now includes all 15 assets within our portfolio, ensuring stakeholders receive a comprehensive overview of our sustainability performance across all properties. With this expansion, there has been a significant increase in environmental data. Environmental data of the development projects are voluntarily disclosed by our contractors, which represents our supply chain data. The details of the portfolio are listed below.

本報告範圍為本集團位於香港之總部辦事處的營運、十一個在建項目及五個管理物業。自本年度起，我們的報告範圍已拓展至包括額外四個發展項目及一個管理物業。廣泛的報告範圍現涵蓋我們投資組合中的全部15項資產，確保持份者能夠全面了解我們所有物業的可持續發展績效。隨著報告範圍的擴大，環境數據顯著增加。發展項目所披露的環境數據是承包商自願披露的數據，即代表我們的供應鏈數據。組合的細節呈列如下。

The Group's land development portfolio covered in the Report is as follows:

本集團在本報告內之土地發展組合如下：

Name 名稱	Location 地點	Proposed purpose 擬定用途	Approximate gross floor area (sq.ft.) 概約建築面積(平方呎)	Expected completion year 預期竣工年度	Attributable to the Group 本集團應佔權益
Wai Fung Street, Ap Lei Chau 鴨脷洲惠風街	Ap Lei Chau 鴨脷洲	Residential & Commercial 住宅及商業項目	38,600	2025	50%
Phoenext Phoenext	Wong Tai Sin 黃大仙	Residential & Commercial 住宅及商業項目	81,200	2025	50%
Main Street, Ap Lei Chau 鴨脷洲大街	Ap Lei Chau 鴨脷洲	Residential & Commercial 住宅及商業項目	74,200	2025	50%
Ting Yip Street, Ngau Tau Kok 牛頭角定業街	Ngau Tau Kok 牛頭角	Residential & Commercial 住宅及商業項目	46,300	2025	50%
Fei Fung Street, Wong Tai Sin 黃大仙飛鳳街	Wong Tai Sin 黃大仙	Residential & Commercial 住宅及商業項目	93,700	2025	50%
King's Road, Fortress Hill 炮台山英皇道	Fortress Hill 炮台山	Residential & Commercial 住宅及商業項目	130,000	2026	50%
Larchwood Larchwood	Mong Kok 旺角	Residential & Commercial 住宅及商業項目	61,500	2024	100%
Mount Pokfulam Mount Pokfulam	Mid-Levels West 半山區西部	Residential 住宅項目	28,500	2024	70%
Finnie Street, Quarry Bay 鰂魚涌芬尼街	Quarry Bay 鰂魚涌	Residential & Commercial 住宅及商業項目	39,100	2026	100%
Ping Lan Street, Ap Lei Chau 鴨脷洲平瀾街	Ap Lei Chau 鴨脷洲	Residential & Commercial 住宅及商業項目	68,100	2027	100%
Sze Shan Street, Yau Tong 油塘四山街	Yau Tong 油塘	Residential & Commercial 住宅及商業項目	292,000	2028	100%

The Group's property management portfolio covered in the report is as follows:

本集團在本報告內之管理物業組合如下：

Name 名稱	Location 地點	Type 類別	Approximate saleable area/ leasing units 概約可供出售面積／租賃單位	Attributable to the Group 本集團應佔權益
maya 曦臺	Yau Tong 油塘	Commercial & Car Park 商業及停車場項目	34,000 sq.ft. 平方呎	50%
Lake Silver Mall 銀湖 • 天峰商場	Wu Kai Sha 烏溪沙	Commercial & Car Park 商業及停車場項目	31,400 sq.ft. 平方呎	50%
The Parkside Mall The Parkside 商場	Tseung Kwan O 將軍澳	Commercial & Car Park 商業及停車場項目	35,300 sq.ft. 平方呎	50%
Jumbo Court Carpark 珍寶閣停車場	Wong Chuk Hang 黃竹坑	Car Park 停車場項目	509 car parking spaces 停車位	50%
Sunny House Kai Tak 日新舍啟德	San Po Kong 新蒲崗	Student Accommodation 學生住宿項目	1,424 beds 床位	35%

The Group reviews the scope of the Report in accordance with the materiality principle to ensure that investors and other stakeholders are provided with representative and accurate information.

本集團根據重要性原則審查本報告的範圍，以確保向投資者及其他持份者提供具代表性及準確的資料。

2.1. REPORTING STANDARDS AND PRINCIPLES

The Report is prepared in accordance with the "comply or explain" provisions of the ESG Reporting Guide (the "**Guide**") contained in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"). In preparing the Report, the Group adhered to the four reporting principles of materiality, quantitative, balance and consistency.

2.1. 報告準則及原則

本報告乃依據香港聯合交易所有限公司（「**聯交所**」）證券上市規則附錄C2中的《環境、社會及管治報告指引》（「**指引**」）的「不遵守就解釋」規定編製。在編製本報告時，本集團遵循重要性、量化、平衡及一致性四項匯報原則。

Reporting principles 匯報原則	Definition 釋義	The Group's responses 本集團的回應
Materiality	The Report should reflect the organisation's significant influences on environment and society, or aspects that substantively affect stakeholders' assessment and decision on organisation.	The board of directors of the Company (the "**Board**") assesses the nature of the business and operating methods to identify the major environmental and social issues in the Group's operations. Issues that have a significant impact on the environment and society and are important to stakeholders will be reported in the Report. Please refer to the "Materiality Assessment" section for the specific evaluation process.
重要性	本報告應反映機構對環境及社會的顯著影響，或實質上影響持份者對機構評估及決定的範疇。	本公司董事會（「**董事會**」）評估業務性質及營運方式，以識別本集團的營運對環境及社會所產生的重大影響。對持份者重要的環境及社會議題將於本報告匯報。 具體評估過程請參閱「重要性評估」章節。

Reporting principles 匯報原則	Definition 釋義	The Group's responses 本集團的回應
Quantitative 量化	The Report should disclose key performance indicators ("**KPIs**") in a measurable manner. 本報告應以可以計量的方式披露關鍵績效指標。	The Group records and discloses KPIs in a quantitative manner to evaluate the effectiveness of ESG policies and management systems. The Group has also commissioned professional consultants to evaluate environmental and social KPIs based on local guidelines and international standards. All KPIs undertook external checking (data review, but not assurance/verification according to related schemes) conducted by an independent third party. 本集團以量化的方式記錄和披露關鍵績效指標，以評估環境、社會及管治政策和管理系統的有效性。 本集團亦已委託專業顧問根據當地指引及國際標準對環境及社會關鍵績效指標進行評估。所有關鍵績效指標均進行了獨立第三方的外部檢查（數據審查，但不根據相關計劃進行保證／驗證）。
Balance 平衡	The organisation should prepare the Report in an unbiased manner, to ensure it gives a clear picture of positive and negative impacts, enabling stakeholders to reasonably evaluate the overall performance of the organisation. 機構應以公平公正的態度籌備本報告，確保清晰説明其正面及負面影響，讓持份者可合理地評估機構的整體績效。	The Group prepared the Report with an impartial attitude, elaborating on its achievements in sustainable development and the challenges it faced and solutions implemented. This is to ensure that the Group's performance in sustainable development is truthfully reflected. 本集團以不偏不倚的態度籌備本報告，闡述其在可持續發展的成就和所面對的挑戰及所實施的解決方案，確保如實反映本集團於可持續發展方面的表現。

Reporting principles 匯報原則	Definition 釋義	The Group's responses 本集團的回應
Consistency	The Report's disclosures should use a consistent statistical method of disclosure to allow stakeholders to analyse and evaluate the performance of the organisation at different time. The organisation should explain any changes in methods.	The Report uses the same statistical method as the previous year. If there are any changes that may affect the comparison with the previous report's information and performance, the Report will provide corresponding explanations. Please refer to the "Performance Table" section for further details.
一致性	本報告的披露應採用一致的披露統計方法，以便持份者可分析及評估機構於不同時間的績效。機構應就任何方法的變化作出解釋。	本報告使用與上年度一致的統計方法。如有可能影響與過往報告資訊及績效作比較的任何變更，本報告將作出相應解釋。 詳情請參閱「績效表」章節。

2.2. CONFIRMATION AND APPROVAL

All the information quoted in the Report comes from the Group's official documents, statistical data and management and operation data collected in accordance with the Group's system, and strives to ensure that the information presented in the Report is accurate and reliable. The Report has been prepared in both English and Traditional Chinese and uploaded to the websites of the Stock Exchange (www.hkexnews.hk) and the Company (www.woproperties.com) after the Report has been reviewed and approved by the Board.

2.2. 確認及批准

本報告引用的所有資料均來自本集團的官方文件、統計數據及根據本集團制度所收集的管理和營運資料，竭力確保本報告所呈現的資料均準確可靠。本報告設英文及繁體中文版本，並在董事會審閱及批准後，上載至聯交所網站(www.hkexnews.hk)及本公司網站(www.woproperties.com)上閱覽。

2.3. FEEDBACK

The Group welcomes feedback and suggestions from stakeholders. Your opinions will help to improve and enhance the Group's future ESG performance. If you have any questions or suggestions about the Report and the ESG performance of the Group, please contact the Company via email (pr@woproperties.com).

2.3. 意見反饋

本集團歡迎持份者的反饋和建議。您的意見將會有助完善和提升本集團未來的環境、社會及管治表現。如 閣下對本報告和本集團環境、社會及管治表現有任何疑問或建議，歡迎透過電郵(pr@woproperties.com)與本公司聯絡。

3. Message from the Chief Executive Officer
行政總裁寄語

Dear Stakeholders,

I am pleased to present the Group's eighth ESG Report on behalf of the Board. The Report encapsulates our ongoing commitment to sustainable development and outlines our progress throughout the Year.

In the dynamic contemporary business environment, prioritising responsible practices is essential to address current demands while safeguarding the interests of future generations. Recognising the pivotal role of stakeholders in shaping our business practices, we remain steadfast in upholding high sustainability standards. The Group initiated the implementation of a comprehensive 5-Year ESG Roadmap since 2022 to advancing our ESG practices. The Board and the ESG Committee closely monitor the implementation of the roadmap, ensuring that our business development remains aligned with predefined targets and perpetually progresses. Through these efforts, we actively contribute to the realisation of a sustainable future for society and the environment.

Our annual participation in the Global Real Estate Sustainability Benchmark ("**GRESB**") assessment underscores our commitment to benchmarking our sustainability practices against industry standards, identifying areas for improvement, and implementing targeted strategies to enhance our ESG performance. During the Year, we achieved a commendable 4-Star rating for the Development Benchmark and ranked 3rd in our peer comparison in the 2023 GRESB assessment. This recognition highlights our dedication to integrating ESG principles into all our development portfolios, striving for excellence in sustainability benchmarks, and leading the industry in sustainable development.

各位持份者：

本人謹代表董事會欣然提交本集團的第八份環境、社會及管治報告。本報告概括我們在本年度對於可持續發展的持續承諾及進展。

在瞬息萬變的當代營商環境中，優先採取負責任的方式對於實現當前需求，同時保障下一代的利益至關重要。我們深明持份者在塑造商業實踐方面的重要性，並致力於維持高水平的可持續發展標準。本集團自二零二二年起開始實施全面性環境、社會及管治五年路線圖，以提高自身在環境、社會及管治的實踐。董事會與環境、社會及管治委員會密切監察路線圖的實施情況，以確保我們的業務發展能夠持續與既定的目標保持一致，並不斷取得進步。透過這些行動，我們為實現社會及環境的可持續未來作出積極貢獻。

我們每年都參與全球房地產可持續發展基準（「**GRESB**」）評估，突顯我們致力將可持續發展實踐以行業標準進行衡量、識別改進範疇，以及執行目標以提升環境、社會及管治表現的策略。本年度，我們獲得開發基準卓越4星評級，並於二零二三年GRESB評估業內同行比較中排名第三。此認可體現出我們將環境、社會及管治原則融入所有開發項目組合的決心、在可持續發展基準方面追求卓越，並在可持續發展方面成為行業領導者。

We have made multiple improvements in asset management during the Year. We have conducted an energy audit on The Parkside Mall and actively sought advice from CLP Power on strategies to enhance energy efficiency in the Year. We firmly believe that undertaking energy audits contributes significantly to sustainability efforts by providing us with detailed analysis into energy usage patterns, allowing us to pinpoint specific areas where efficiency can be improved. Additionally, we are committed to set energy and carbon reduction targets, establish waste recycling systems, and achieve 100% green building certification for our development portfolio by 2025 to continue reducing our environmental impact.

本年度，我們在資產管理方面取得多項進步。我們於本年度已對The Parkside商場進行能源審計，並積極向中華電力尋求提升能源效益策略方面的意見。我們堅信，進行能源審計可以提供我們對使用能源習慣的詳細分析，從而發現可以改善效益的特定領域，為可持續發展作出重大貢獻。此外，我們致力設定能源及碳減排目標，建立廢棄物回收系統，並於二零二五年實現100%綠色建築認證發展組合，以持續減少我們對環境的影響。

Last but not least, I extend my heartfelt appreciation to our dedicated and talented team for their invaluable contributions towards building a sustainable future. The resourcefulness and determination displayed by each individual have been instrumental in surpassing expectations for all our stakeholders. Together, we will continue to explore innovative avenues for sustainable development, ensuring a brighter environment and society for generations to come.

最後但同樣重要的是，本人誠摯感謝我們敬業且才華橫溢的團隊，為建設可持續未來作出寶貴貢獻。每位同仁所展現的創造力及決心，在超越所有持份者期望方面發揮了關鍵作用。我們將團結一致，繼續探索可持續發展的創新道路，為下一代締造更美好的環境及社會。

Yours sincerely,
Tang Ho Hong
Executive Director and Chief Executive Officer

26 June 2024

執行董事兼行政總裁
鄧灝康
謹啟

二零二四年六月二十六日

4. Sustainability Highlights
可持續發展摘要

The main focus and highlight of the Year for the Group are on the community and green development. The following are the sustainability highlights of the Group in the Year:

社區及綠色發展為本集團在本年度的主要議題和亮點。本集團在本年度的可持續發展亮點如下：

Green building
綠色建築

1 building has obtained LEED certification, 7 buildings are certified under BEAM Plus, and 3 buildings have provisional certification
1棟獲得LEED認證，7棟建築獲得BEAM Plus認證，及3棟建築獲得暫定認證

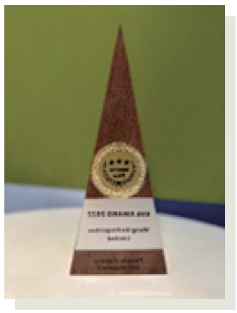
Community investment
社區投資

Approximately HKD2 million
約2百萬港元

Employee satisfaction survey
員工滿意度調查

100% response rate
回應率100%

Community Awards
社區獎項



People-Centric ESG Goodwill
以人為本的ESG商譽

InnoESG Prize
InnoESG獎

5 Years Plus Caring Company Logo 2023/24
二零二三／二四年五年Plus「商界展關懷」

The Hong Kong Council of Social Service
香港社會服務聯會

Mental Health Friendly Supreme Organisation
精神健康友善卓越機構

Advisory Committee on Mental Health
精神健康諮詢委員會

Linghang "9+2" Greater Bay Area Best Property Development Award
領航「9+2」粵港澳大灣區最佳地產發展獎

The 4th Greater Bay Area Development Forum and Award Ceremony
第四屆粵港澳大灣區發展論壇暨頒獎典禮

Hong Kong ESG Reporting Awards 2023
香港ESG報告大獎2023

HERA Community
HERA社區

Hong Kong Awards for Environmental Excellence Appreciation Certificate
香港環境卓越大獎「感謝證書」

Environmental Campaign Committee
環境運動委員會

Y-Care CSR Scheme & Sport-Friendly Action Awards Presentation
Y-Care 企業夥伴計劃暨運動友善計劃嘉許獎

Membership 會籍

Name 名稱	Organiser 組織者
General Member 普通會員	Business Environment Council 商界環保協會
Corporate Member 企業會員	Hong Kong Investor Relations Association 香港投資者關係協會
Non-financial POC Partner of HKPTA 香港房地產科技協會非金融概念驗證夥伴	Hong Kong PropTech Association (HKPTA) 香港房地產科技協會

5. Our Sustainability Approach
可持續發展方針

With unwavering commitment, we are now positioned at the core of our ambitious 5-Year ESG Roadmap spanning from 2022 to 2027. This roadmap serves as a guiding framework, directing our ongoing transformative journey and driving us to pursue sustainable excellence and forward-thinking strategies.

我們憑藉堅定不移的決心，現已屹立於二零二二年至二零二七年為期五年的宏大環境、社會及管治路線圖的核心位置。此路線圖為指導性框架，持續引領我們邁向轉型之旅，推動我們追求可持續卓越及制定前瞻性戰略。

5.1. MATERIALITY ASSESSMENT

In order to determine the material ESG areas of the Company, the Group engaged a reputed independent consultant to conduct a ESG materiality assessment during the Year.

The materiality assessment for the Year is mainly divided into the following three stages:

5.1. 重要性評估

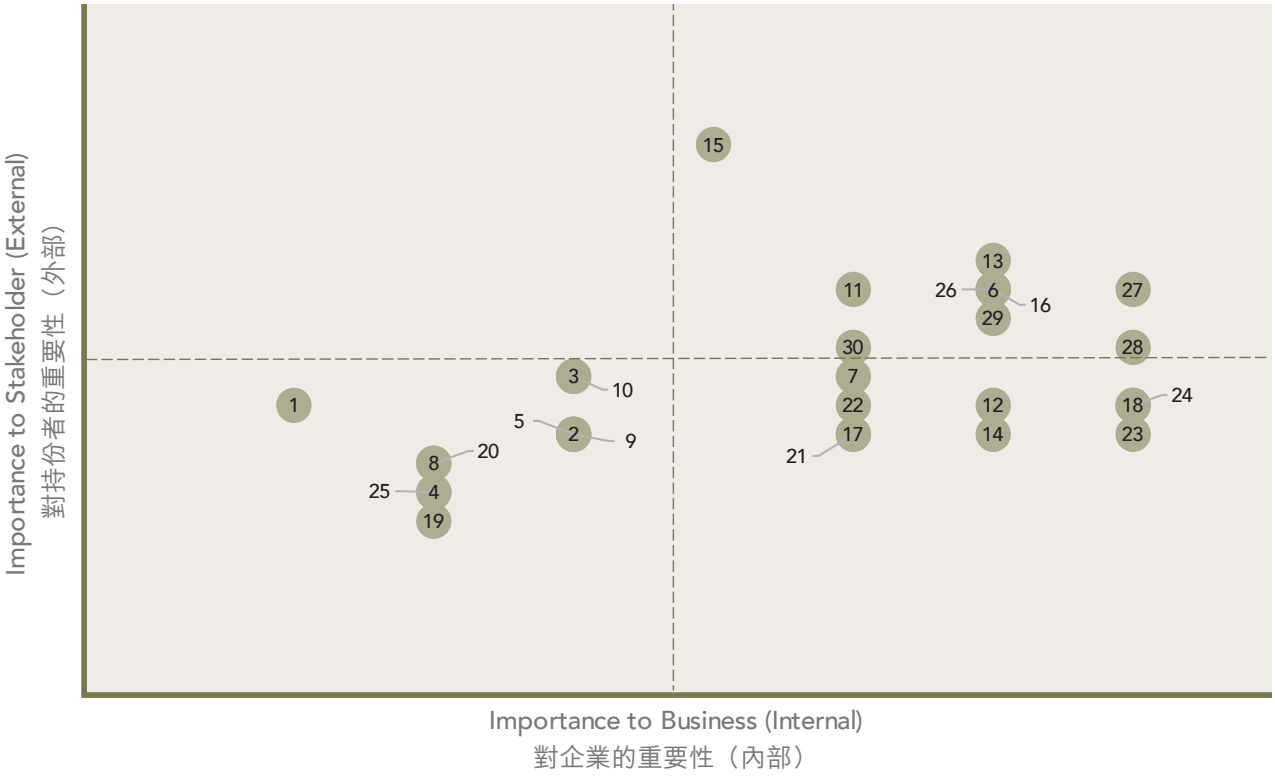
為識別本公司於環境、社會及管治的重要領域，本集團於本年度已委聘一家知名獨立諮詢公司進行環境、社會及管治重要性評估。

本年度的重要性評估主要分為以下三個階段：

Identification of Material ESG Topics **識別環境、社會及管治的重要議題**	The ESG materiality assessment was carried out in two dimensions. The first dimension was a gap analysis with the best practices of the GRESB assessment framework that addresses both the Group wide operations, as well as project-level performance. The second dimension was peer benchmarking with local and international peer companies that had a successful track record in sustainability performance. Merging the findings of the two dimensions together, the Group was able to identify our focus areas and the relevant actions. 環境、社會及管治重要性在兩方面進行評估。第一方面是與GRESB評估框架的最佳實踐進行差距分析，涵蓋本集團整體營運以及項目層面的表現。第二方面是與在可持續發展表現方面擁有良好往績記錄的本地及國際同業公司進行對標比較。透過整合兩個層面的評估結果，本集團能識別我們的關注領域及相關行動措施。
Ranking of ESG Topics **環境、社會及管治議題排序**	Internal and external stakeholders were invited to participate in an online questionnaire to assess and prioritise the importance of ESG topics in relation to the Group's businesses and stakeholders. 邀請內部及外部持份者參與網上問卷調查，以評估及排列環境、社會及管治議題在本集團業務及持份者中的重要性。
Validation and Review **驗證及審閱**	The Board has reviewed and approved the findings and conclusion of the materiality assessment. 董事會已審閱並批准重要性評估的結果及結論。

The following matrix provides an overview of the assessment result while right below the matrix is the cross-reference table showing the name and indicator of each topic.

下列矩陣展示了評估結果的總體概況，矩陣下方則是各議題名稱及指標的對照表。



Environmental Aspect 環境層面	
	1. Raw material consumption 原材料消耗量
	2. Water consumption 耗水量
	3. Energy and resource management 能源與資源管理
	4. Emissions management 排放管理
	5. Greenhouse gas ("**GHG**") emissions 溫室氣體排放
	6. Comply with environmental laws and regulations 遵守環保法律法規
	7. Noise control 噪音管制
	8. Green energy opportunities 綠色能源機遇
	9. Environmental investment and education 環境投資與教育
	10. Environmental benefits 環境效益
	11. Climate change 氣候變化

Social Aspect **社會層面**	12. Talent management 人才管理 13. Employee safety and health 員工安全與健康 14. Employee training and development 員工培訓與發展 15. Employee benefits and rights 員工福利與權益 16. Employee communication 員工溝通 17. Diversity and equal opportunity 多元化與平等機會 18. No child or forced labour 避免童工或強制勞工 19. Community engagement 社區參與
Economic and Business Aspect **經濟與商業層面**	20. Green procurement 綠色採購 21. Product and service quality management 產品與服務質量管理 22. Customer satisfaction 客戶滿意度 23. IT privacy and security 資訊科技私隱與安全 24. Intellectual property protection 知識產權保護 25. Product service development and innovation 產品服務開發與創新 26. Business ethics 商業道德 27. Anti-corruption 反貪污 28. Legal Business 法律與業務 29. Business risk management 業務風險管理 30. Business environment 營商環境

5.2. OUR 5-YEAR ESG ROADMAP

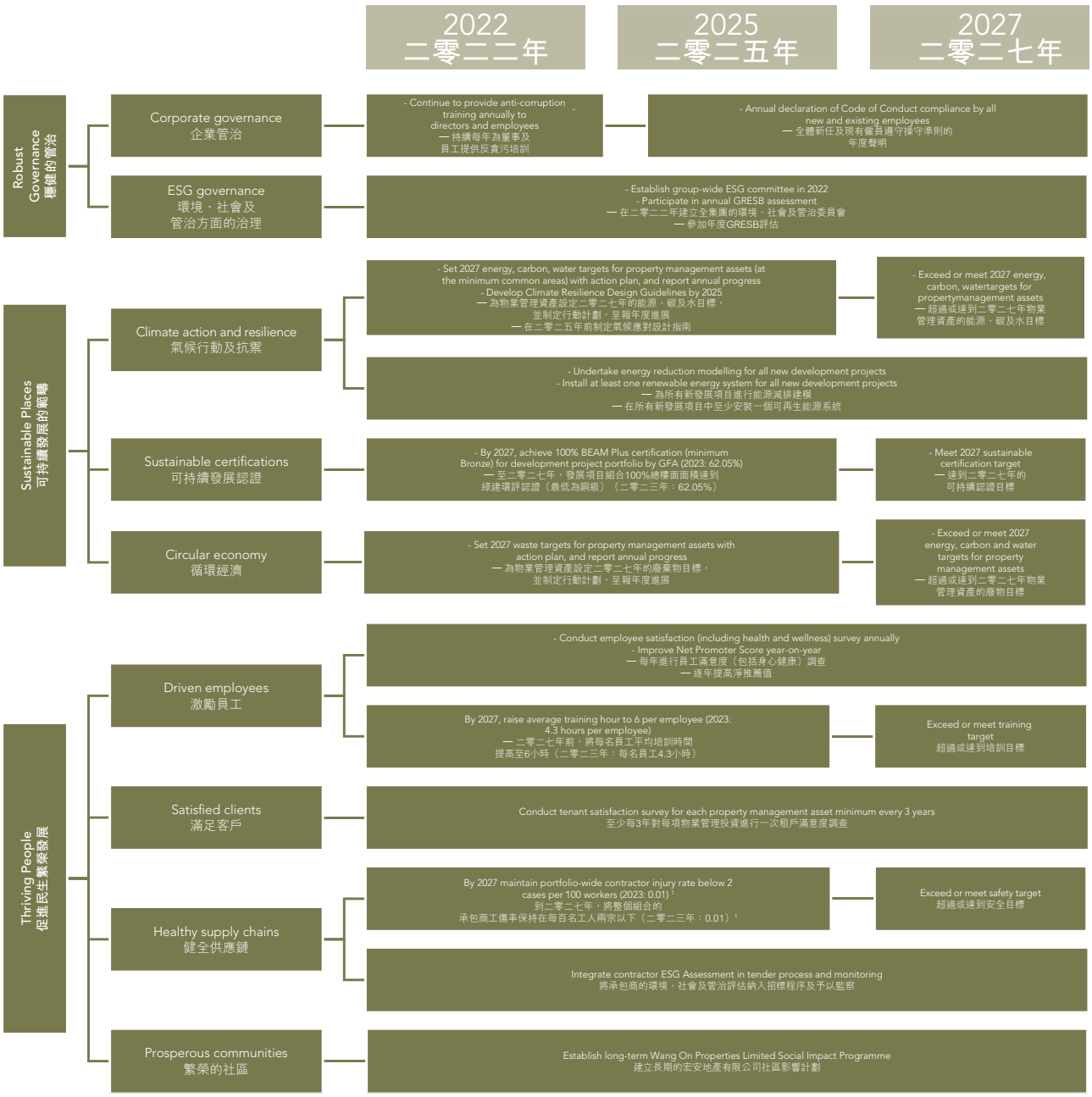
Based on robust peer benchmarking and trend analysis, the Group has identified the following ESG pillars and related focus areas. Each of our ESG focus areas contributes to the advancement of the United Nations Sustainable Development Goals (UNSDG). Through robust governance, we endeavour to build and operate sustainable places that help people and communities thrive.

5.2. 環境、社會及管治五年路線圖

基於強而有力的同業基準及趨勢分析，本集團已經識別出以下環境、社會及管治支柱及相關關注領域。每個環境、社會及管治關注領域均有助推動落實聯合國可持續發展目標(UNSDG)。通過穩健的管治，我們努力建設及營運可持續發展的範疇，以促進民生及社區繁榮發展。

ESG Pillars and Focus Areas 環境、社會及管治支柱及關注領域	
	Robust Governance **穩健管治** • ESG governance 環境、社會及管治方面的治理 • Corporate governance 企業管治
   	Sustainable Places **可持續發展的範疇** • Climate action and resilience 氣候行動及抗禦 • Sustainable certifications 可持續發展認證 • Circular economy 循環經濟
   	Thriving People **促進民生繁榮發展** • Driven employees 激勵員工 • Satisfied clients 滿足客戶 • Healthy supply chains 健全供應鏈 • Prosperous communities 繁榮社區

5-Year ESG Roadmap
環境、社會及管治五年路線圖



Remarks:

1. Hong Kong construction industry average was 2.91 cases per 100 workers (Source: https://www.legco.gov.hk/yr2024/english/panels/edev/papers/edev20240507cb4-532-4-e.pdf)

備註：

1. 香港建造業的平均數為每百名工人為2.91宗（資料來源：https://www.legco.gov.hk/yr2024/chinese/panels/edev/papers/edev20240507cb4-532-4-c.pdf）

6. Stakeholders' Engagement
持份者溝通

The opinions and views of stakeholders are considered to be a key path to sustainable development. The Group strides to maintain contact with the various stakeholders (including investors and shareholders, customers, directors and employees, business partners, community and regulatory authority). The following table summarises the stakeholders of the Group, the primary engagement of stakeholders and the engagement channels.

持份者的意見及觀點被認為是實現可持續發展的關鍵途徑。本集團努力與各持份者（包括投資者及股東、客戶、董事及僱員、商業夥伴、社區及監管機構）保持聯繫。下表載列本集團持份者、持份者溝通要點及溝通渠道。

Key stakeholders 主要持份者	Key engagement issue 溝通要點	Engagement channel 溝通渠道
Investors and shareholders	The Group handles the concern issues of investors and shareholders in a timely manner can help corporates in generating long-term financial returns and creating social value.	• Annual general meeting/ special general meeting • Annual and interim results announcement • Announcement and notices • Key stakeholders and engagement channels • Annual and interim reports • Company's website
投資者及股東	本集團及時處理投資者及股東關注的事宜，有助企業創造長期財務回報及社會價值。	• 股東週年大會／股東特別大會 • 年度及中期業績公佈 • 公佈及通知 • 主要持份者及參與渠道 • 年度及中期報告 • 公司網站
Customers	By understanding the expectations and demands of the customers, the quality of the products and services of the Group will be improved and enhanced constantly.	• Customers service hotline • Business representatives • Website and emails
客戶	了解客戶的期望及需求，有助本集團不斷進步及提升其產品及服務質素。	• 客戶服務熱線 • 業務代表 • 網站及電子郵件
Directors and employees	To promote mutual respect and provide a healthy workplace environment, the Group always strives to understand the needs of directors and employees.	• Retreats • Social gatherings
董事及僱員	為促進相互尊重及提供健康的工作環境，本集團一向致力了解董事及僱員的需求。	• 集思會 • 聯誼聚會

6. Stakeholders' Engagement (Continued)
持份者溝通（續）

Key stakeholders 主要持份者	Key engagement issue 溝通要點	Engagement channel 溝通渠道
Business partners 商業夥伴	The Group cooperates tightly with business partners at every stage in supervising quality and performance to ensure only high-quality. 本集團於各階段與業務夥伴密切合作，監控其質量及表現，確保僅提供高品質產品及服務。	• On-site meetings • Site co-ordination meetings • 實地會議 • 地盤協調會議
Community 社區	The Group responds to the needs of communities by engaging in them proactively, so as to create a lasting benefit. 本集團積極與社區溝通，回應其需要，為社會創造長久利益。	• Community activities • Staff volunteer activities • Sponsorship and donations • 社區活動 • 員工義工活動 • 贊助及捐贈
Regulatory authority 監管	The Group closely communicates with the regulatory authorities, so as to ensure compliance with relevant laws and regulations, and avoidance of adverse effects to the business. 機構本集團與監管機構緊密溝通，以確保遵循相關法律及法規，避免對業務造成負面影響。	• Publications and emails • Meetings • 刊物及電郵 • 會議

7.1. BOARD'S STATEMENT ABOUT ESG GOVERNANCE

The Board believes that sustainable development is vital to the successful development of companies in the long term. To achieve this, the Group is committed to incorporate ESG considerations into its business operations, and pledges to enhance the Group's sustainability performances, through optimisation of resource usage in the operation. As the principal governance body, the Board is responsible for the overall direction and decision making for the Group's ESG strategies. In accordance with the material ESG-related topics identified through the ESG materiality assessment, the Group's ESG performance, progress, opportunities and risks are regularly reviewed and discussed by the Board.

To implement our ESG 5-Year Roadmap, the Group has established the ESG Committee since FY2021/22. The primary objective of the ESG Committee is to analyse and identify the Group's ESG issues (including climate-related risks). The ESG Committee shall then report to the Board for the evaluation and subsequent implementation or revision of the Group's ESG strategies. Consequently, the ESG Committee works with an external ESG consultant to conduct materiality assessment, prepare the Company's ESG reports and participate the annual GRESB assessment. The ESG Committee is then responsible for reporting to the Board on the Group's ESG reports and annual GRESB assessment results, as well as reviewing the ESG Policy and ESG Manual. Upholding GRESB's best practices, all applicable staff personnel are annually appraised for their contributions to advancing the Group's ESG goals.

Information regarding the Group's Corporate Governance is addressed more in depth in the "Corporate Governance Report" section of the Company's Annual Report 2024.

7.1. 董事會關於環境、社會及管治的治理聲明

董事會認為，可持續發展對公司的長遠成功發展至關重要。為實現這目標，本集團致力將環境、社會及管治方面的考量納入其業務營運，並承諾通過在營運中優化資源使用，提高本集團的可持續發展績效。董事會是主要的管治組織，負責本集團環境、社會及管治策略的整體方向及決策。根據通過環境、社會及管治重要性評估識別出的環境、社會及管治相關重要議題，董事會定期審查及討論本集團在環境、社會及管治方面的表現、進度、機會及風險。

為實施環境、社會及管治五年路線圖，本集團自二零二一／二二財年起成立環境、社會及管治委員會。環境、社會及管治委員會的主要目標為分析及確定本集團的環境、社會及管治議題（包括氣候相關風險）。然後，環境、社會及管治委員會會向董事會報告，經評估後實施或修訂本集團的環境、社會及管治策略。因此，環境、社會及管治委員會與外部環境、社會及管治委員會顧問合作，展開重要性評估、編製本公司環境、社會及管治報告，並參與年度GRESB評估。環境、社會及管治委員會隨後負責向董事會報告本集團的環境、社會及管治報告及年度GRESB評估結果，及審閱環境、社會及管治政策以及環境、社會及管治手冊。秉持GRESB的最佳慣例，每年評估全部適用的工作人員以提升本集團環境、社會及管治目標的貢獻。

有關本集團的企業管治資料已於本公司二零二四年報「企業管治報告」一節作更深入的表述。

7.2. ANTI-CORRUPTION

The Group is committed to maintaining the integrity of the Company and strictly forbids any corruption in its operations. The Group has clarified the definition of misconduct in its "Staff Handbook", prohibiting any form of corruption and bribery, including bribery, extortion, fraud and money laundering in its business operations.

To safeguard the integrity of the Group and prevent corruption from taking place in its operation, the Group has established an anti-fraud and whistleblowing mechanism, through which staff members can report to management in respect of suspected corruption acts. Management will then conduct confidential investigation regarding the report. If a case of corruption is confirmed, management will make decisions based on the actual circumstances of the case, take corresponding disciplinary action or report to the relevant law enforcement unit.

The Group has drawn up a "Staff Handbook" to regulate employees' practices, requiring employees to avoid from receiving gifts from third-party individuals and organisations, including tenants, licensed persons, service users, customers, business partners, etc., under any business activities, to avoid conflicts of interest. Staff members must obtain prior approval from the Company before accepting any form of entertainment. Any breach of the said regulations by a staff member will result in internal disciplinary action or termination of employment.

The Group invites representatives of the Independent Commission Against Corruption (ICAC) to provide employees with anti-corruption training on a regular basis to enhance their awareness of anti-corruption and integrity. During the Year, the Group continued to provide anti-corruption training to employees at all levels, including members of the Board.

During the Year, no corruption lawsuits relating to the Group were filed against the Group or its employees.

7.2. 反貪污

本集團致力維護本公司的廉潔文化，嚴禁營運上的任何貪污舞弊行為。本集團已於《員工手冊》闡明不良行為的定義，於業務運作中禁止任何形式的貪污賄賂行為，包括賄賂、勒索、欺詐及洗黑錢等。

為保障本集團廉潔，防止經營中出現貪污，本集團已訂立反欺詐及舉報體系，員工可透過投訴舉報程序向管理層舉報懷疑貪污行為。管理層會就舉報事件展開保密調查。如確認為貪污事件，管理層將根據個案實際情況作決定，採取相應紀律處分行動或向相關執法機構呈報。

本集團設有《員工手冊》規範員工的做法，要求員工在進行任何商業活動時不得收受來自第三方個人或組織（包括租戶、持牌人、服務用戶、客戶、業務夥伴等）的饋贈，以避免任何利益衝突。員工必須獲本公司批准後，方可接受任何款待。若員工違反上述條例，則會面臨內部紀律處分或解僱。

本集團恒常地邀請廉政公署的代表為員工提供反貪污培訓，以提升他們反貪腐及廉潔意識。本年度，本集團持續為各級員工提供反貪污培訓（包括董事會成員）。

於本年度，本集團或其員工並無面臨有關本集團的貪污訴訟案件。

7.3. RISK MANAGEMENT

Effective risk management is essential for the long-term sustainable development of the Group. The Group develops and implements risk management measures by studying and understanding of the Company's risk profile. The Audit Committee assists the Board in continuously reviewing and controlling the corporate risk management and internal control measures. Meanwhile, management is responsible for designing, maintaining, implementing, and supervising the risk management and internal control system.

The Board performs an annual review on the risk management and internal control system and procedures, which covers all the key controls, including finance, operation and compliance, to ensure its relevance and effectiveness. To maintain the efficiency and effectiveness of the risk management and internal control system, the Group commissions external consultant to examine the system. The Board and the Audit Committee then review the investigation findings and suggestions.

The Group's risk management and internal control system procedures are summarised in the following four steps, with relevant policies and procedures are subsequently formulated.

7.3. 風險管理

有效的風險管理對本集團的長遠持續發展至關重要。本集團通過研究及了解本公司的風險狀況，制定及實施風險管理措施。審核委員會協助董事會持續檢討及監管企業風險管理及內部監控措施。同時，管理層則負責設計、維護、實施及監控風險管理及內部控制系統。

董事會每年均就風險管理及內部監控系統及程序進行檢討，涵蓋所有重要控制項目，包括財務、經營及合規，以確保其合適度及有效度。為確保風險管理及內部監控系統的效率及功效，本集團委聘外部諮詢公司審查系統，並由董事會及審核委員會審閱調查結果及建議。

本集團的風險管理及內部監控系統程序可概括為以下四個步驟，而相關政策及程序已於其後制定。

Through the implementation of risk management strategy, management reviews and assesses the risks associated with the Group's operation, considering both internal and external factors such as politics, economics, technology, environment, social and employees, etc. Risks are priorities according to their relevant impacts and odds of occurrence, aiming to minimise the impacts on the Group.

透過實施風險管理策略，管理層考慮政治、經濟、科技、環境、社會及員工等內外因素，審查及評估與本集團業務有關的風險。根據各種風險相關影響及發生機率進行評估及優先排序，旨在將對本集團的影響減至最低。

Risk Management Strategy
風險管理策略

Type of risk 風險類別	Description of risk 風險描述	Measures against risk 風險應對措施
Project Quality Risk	The Group understands the quality and quantity of the property development projects are crucial, as low-quality properties will affect the safety and health of clients. As a property developer, the Group relies on the contractors to conduct related construction work for the property development projects. If contractors fail to reach the satisfactory level of the Group, quality and safety issues may be resulted, thus affecting the Group's reputation.	• The Group standardises the quality assurance standards for all construction projects and establishes a new property passing standard, which covers 25 standard aspects. • To ensure the property development projects comply with the highest quality standards, the Group performs post-completion reviews to identify any construction flaws and follows up with contractors for remediation. • The Group performs an annual assessment on the contractors' performances to ensure aspects such as construction site management and construction craftsmanship are well performed.
項目品質風險	本集團明白物業發展項目的品質及質量十分重要，因為低質量的物業會影響客戶健康及安全。作為物業發展商，本集團依賴承包商進行物業發展項目之建築相關工程。若承包商未能達致本集團滿意的水平，將有可能導致品質及安全問題，影響本集團聲譽。	• 本集團統一各建築項目之質量保證標準，設立全新樓宇合格標準，當中涵蓋二十五個標準範疇。 • 為確保物業發展項目符合最高質量標準，本集團進行竣工後檢查，以識別任何工程缺陷，並與承包商跟進進行補救。 • 本集團每年對承包商表現進行評估，確保建築地盤管理及建築工藝等多個範疇有良好表現。

Compliance Management

Compliance operation is the foundation of the Group's continuous operation. The Group understands that misconduct will lead to relevant legal actions being taken by regulatory authorities. Through reviews of work practices and compliance, the Group strengthens the implementation of policies and improves existing standards and practices on an on-going basis.

Should there be any failures in abiding by the relevant laws and regulations, the Group's reputation may be prejudiced, thus pose adverse impacts on its operation, business, operation result or financial position. The following are the identified laws and regulations that will pose the most significant impacts on the Group, including litigations or penalties.

During the Year, the Group was not aware of any material in compliance cases against the following laws and regulations, nor any corruption-related litigations relating to the Group against the Group and its employees.

合規管理

合規營運是本集團持續營運的基礎。本集團明白違規行為會導致監管部門採取相關法律行動。透過檢視工作常規及合規情況，本集團加強政策實施，並持續完善已有的準則和慣例。

如有違反相關法律及規例，均可能損害本集團聲譽，並對其營運、業務、經營業績或財政狀況造成不利影響。以下為已識別對本集團造成最重要影響（包括訴訟或罰款）的法律及規例。

本年度，本集團並無發現任何嚴重違反以下法律及規例的案例，亦無任何與本集團及員工相關的關於本集團的貪污訴訟案件。

Aspect 層面	Relevant laws and regulations 相關法律及規例
Emissions	• Air Pollution Control Ordinance • Water Pollution Control Ordinance • Waste Disposal Ordinance
排放物	• 《空氣污染管制條例》 • 《水污染管制條例》 • 《廢物處置條例》
Employment and labour standards	• Employment Ordinance • Employees' Compensation Ordinance • Sex Discrimination Ordinance • Disability Discrimination Ordinance • Family Status Discrimination Ordinance • Personal Data (Privacy) Ordinance
僱傭及勞工準則	• 《僱傭條例》 • 《僱員補償條例》 • 《性別歧視條例》 • 《殘疾歧視條例》 • 《家庭崗位歧視條例》 • 《個人資料（私隱）條例》
Health and safety	• Occupational Safety and Health Ordinance • Employees' Compensation Ordinance
健康與安全	• 《職業安全及健康條例》 • 《僱員補償條例》
Product liability	• Buildings Ordinance • Residential Properties (First-hand Sales) Ordinance • Personal Data (Privacy) Ordinance
產品責任	• 《建築物條例》 • 《一手住宅物業銷售條例》 • 《個人資料（私隱）條例》
Anti-corruption 反貪污	• Prevention of Bribery Ordinance • 《防止賄賂條例》

8. Sustainable Places
可持續發展的範疇

The Group recognises the importance of environmental and natural resources in its business operation and firmly believes green operations are an integral part of its sustainable development. Following the Group's "ESG Policy" and "Net Zero Policy", we endeavour to promote sustainable operation through reduction of emissions and pollutions, effective use of resources, conservation of environmental and natural resources as well as minimisation of negative impacts of entire life cycle of properties on environment in response to climate change.

本集團明白環境及自然資源在業務營運中的重要，並堅信綠色營運是其可持續發展的組成部分。本集團秉承其《環境、社會及管治政策》以及《淨零政策》，通過減少排放及污染、有效利用資源、保護環境及自然資源，以及盡量減少物業整個生命週期對環境的負面影響，以應對氣候變化，努力促進可持續經營。

Office operations and property management 辦公室營運及物業管理	Property development 物業發展
The Group is committed to implementing a green management strategy with an aim to reduce the impacts of office and commercial operations on environment and natural resources via various measures. 本集團致力於實施綠色管理策略，旨在通過各種措施減少辦公室及商業營運對環境及自然資源的影響。	The Group includes green elements into project planning and design, and oversees environmental performance of contractors during construction phase. We endeavour to achieve a 100% green building development portfolio, with a minimum BEAM Plus Bronze by 2027. As of the Year, 62.05% of our development portfolio is certified as green buildings by GFA. 本集團在項目規劃及設計中加入綠色元素，並在施工階段監督承包商的環保表現。我們致力於在二零二七年之前實現100%綠色建築發展組合（最低為綠建環評銅級）。截至本年度，我們的發展組合中62.05%的建築面積認證為綠色建築。

8.1. ENERGY RESOURCES

During the Year, the energy consumption of the Group amounted to 159,485.55 kWh for office, 6,178,738.65 kWh for managed properties, and 3,968,194.14 kWh for development projects. The energy consumption intensity was 195.49 kWh/m^2 for offices, 112.57 kWh/m^2 for managed properties, and 64.9 kWh/m^2 for development projects. Table under Topic 10.1 provides a comprehensive breakdown of energy consumption from our office operations, managed properties, and development projects of the Group during the Year.

We have conducted energy audit on The Parkside Mall and sought CLP Power's advice on ways to improve energy efficiency. The electricity consumption was decreased by approximately 7.77% in the Year when compared with that in FY2022/2023, the decrement was mainly due to the change in operation pattern with increase of chilled water supply temperature.

The Group has implemented the following measures in its office, managed properties and development projects for reducing the use of resources:

8.1. 能源資源

本年度，本集團的能源消耗中辦公室耗用159,485.55千瓦時，管理物業耗用6,178,738.65千瓦時，發展項目耗用3,968,194.14千瓦時。辦公室的能源消耗強度為195.49千瓦時／平方米，管理物業為112.57千瓦時／平方米，發展項目為64.9千瓦時／平方米。主題10.1下的績效表提供本集團於本年度的辦公室營運、管理物業及發展項目的能源消耗綜合明細。

我們已對The Parkside商場進行能源審計，並就提升能源效益的方法徵詢中華電力的意見。與二零二二／二三財年相比，本年度電力消耗減少約7.77%，減少主要由於冷水供應溫度升高而改變運轉模式所致。

本集團已在其辦公室、管理物業及發展項目中實施以下措施，以減少資源使用：

Headquarters office **總部辦公室**	• Use of high energy efficiency lighting equipment, including LED lights • 使用包括LED燈具在內的高能源效益的照明設備 • Set up different lighting systems in different areas, so as to reduce intensity • 於不同區域設置不同照明系統，以降低使用強度 • Set up sensors in office rooms, toilets and conference rooms to reduce electronic consumption in depopulated area • 於辦公室房間、洗手間及會議室等區域設置感應器，減少無人區電力消耗 • Change setting of computer and activate its standby or hibernation mode • 更改電腦設置，啓動電腦的待命或休眠模式 • Replace aging A/C system with high energy efficient one • 以能源效益高的空調系統取代低效率的舊系統
Property management **物業管理**	• Requiring all designs and specifications related to Mechanical, Electrical and Plumbing (MEP) systems conform to latest Building Energy Codes • 要求所有關於機械、電氣及管道(MEP)系統的設計及規格符合最新《建築物能源效益守則》 • Using LED lights as much as possible • 盡量採用LED燈具

Development projects **發展項目**	• Undertake energy modelling for all new assets to assess opportunities for reducing energy demand and prevention of overheating (e.g., use of different façade designs and specifications at concept stage) • 對所有新資產進行能源建模，以評估減少能源需求及防止過熱的機會（例如，在概念階段使用不同的外牆設計及規格） • Commission a review of the current engineering standards of the Group to ensure compliance with the Building Energy Efficiency Ordinance (BEEO) and consider the impact of more stringent design limits on future designs • 委託審查本集團的現有工程標準，以確保符合《建築節能條例》，並考慮更嚴格的設計規限對未來設計的影響

8.2. MANAGEMENT OF EMISSION

The Group is steadfast in its commitment to achieving net-zero carbon emissions in alignment with Hong Kong's Climate Action Plan 2050. To fulfil this commitment, the Group has engaged professional consultants to conduct a comprehensive carbon assessment for quantifying GHG emissions from its operation, with reference to international or local standards. The quantitative process is based on the Guidelines prepared by Environmental Protection Department (EPD) and Electrical and Mechanical Services Department (EMSD) in Hong Kong and international standards such as ISO 14064-1.

During the Year, the total GHG emissions of the Group amounted to 54.87 tCO_2e for office, 2,431.57 tCO_2e for managed properties, and 1,062.46 tCO_2e for development projects. The GHG emissions intensity was 0.07 tCO_2e/m^2 for offices, 0.04 tCO_2e/m^2 for managed properties, and 0.02 tCO_2e/m^2 for development projects. Table under Topic 10.1 provides a comprehensive breakdown of GHG emissions from our office operations, managed properties, and development projects of the Group during the Year.

The Group has implemented various measures to reduce GHG emissions, such as exploring renewable energy generation capacity in building design and purchasing video conference equipment in the offices.

8.2. 排放管理

本集團致力實現與《香港氣候行動藍圖2050》一致的淨零碳排放目標。為了實現此承諾，本集團已聘請專業顧問進行全面的碳評估，參照國際或本地標準，對其營運中的溫室氣體排放進行量化。定量過程以香港環境保護署及機電工程署編製的指引和國際標準（如ISO14064–1）為基礎。

本年度，本集團的溫室氣體排放總量為辦公室54.87公噸二氧化碳當量，管理物業2,431.57公噸二氧化碳當量，發展項目1,062.46公噸二氧化碳當量。辦公室的溫室氣體排放強度為0.07公噸二氧化碳當量／平方米，管理物業為0.04公噸二氧化碳當量／平方米，發展項目為0.02公噸二氧化碳當量／平方米。主題10.1下的表格提供本集團於本年度的辦公室營運、管理物業及發展項目的溫室氣體排放綜合明細。

本集團已經實施各種措施減少溫室氣體排放，例如在建築設計中探索可再生能源發電及在辦公室購買視頻會議設備。

8.3. WATER RESOURCES

The Group's office mainly consumes water for daily domestic use and encounters no problem in accessing water sources. During the Year, the office operations of the Group consumed 97.35 m^3, managed properties consumed 38,079.99 m^3, and development project consumed 15,062.00 m^3 of water resources. The intensity of water consumption was 0.12 m^3/m^2 for office, 0.69 m^3/m^2 for managed properties, and 0.25 m^3/m^2 for development projects. Table under Topic 10.1 provides a comprehensive breakdown of water consumption from our office operations, managed properties, and development projects of the Group during the Year.

The Group has principally taken the following measures to reduce consumption of water:

8.3. 水資源

本集團辦公室主要消耗日常生活用水，在求取適用水源上無任何問題。本年度，本集團辦公室共消耗97.35立方米、管理物業消耗38,079.99立方米及發展項目消耗15,062.00立方米水資源。耗水密度為辦公室0.12立方米／平方米、管理物業0.69立方米／平方米，及發展項目0.25立方米／平方米。主題10.1下的績效表提供本集團於本年度的辦公室營運、管理物業及發展項目的耗水量綜合明細。

本集團主要採取以下措施節約用水：

Headquarters office and property management **總部辦公室及物業管理**	• Carry out regular inspection of water pipes and taps to prevent leakage, and arrange for repair if required • 定期檢查水管及水龍頭有否漏水，並在需要時安排維修 • Install water-saving equipment, such as low-flow faucets • 安裝節水設備，例如低流量水龍頭 • Use drip irrigation system to reduce the water used in landscape irrigation • 使用滴灌系統，以減少景觀灌溉的用水量
Development projects **發展項目**	• Operate water recycling/rain harvest systems, where feasible • 在可行的情況下，應用水循環／雨水收集系統 • Install water efficient appliances e.g. Water Efficiency Labelling Scheme Grade 2 or above • 安裝節水設備，例如水效標識計劃二級或以上

8.4. WASTE

0.156 tonnes of hazardous waste are produced by the Group's development projects during the Year, while no hazardous waste was generated at the Group's offices and managed properties. This equates to a hazardous waste intensity of 0.0000026 tonnes/m^2 for the Group's development projects.

Additionally, the total non-hazardous waste produced by the Group amounted to 0 tonnes for office, 647.85 tonnes for managed properties, and 30,631.08 tonnes for development projects. The non-hazardous waste intensity was 0 tonnes/m^2 for offices, 0.01 tonnes/m^2 for managed properties, and 0.50 tonnes/m^2 for development projects. All non-hazardous waste is disposed of by contractors at the Group's offices and managed properties. In addition, the Group has developed and implemented the waste management system with the principle of source reduction.

Table under Topic 10.1 provides a comprehensive breakdown of waste consumption from our office operations, managed properties, and development projects of the Group during the Year.

8.4. 廢棄物

於本年度，本集團發展項目產生有害廢棄物0.156公噸，而本集團辦公室及管理物業概無產生有害廢棄物，相當於本集團發展項目有害廢棄物強度為0.0000026公噸／平方米。

此外，本集團辦公室、管理物業及發展項目產生的無害廢棄物總量分別為0噸、647.85噸和30,631.08噸。無害廢棄物密度分別為辦公室0噸／平方米、管理物業0.01噸／平方米和發展項目0.50噸／平方米。所有無害廢棄物均由本集團辦公室及管理物業的承包商處理。本集團已制訂及實踐以源頭減廢為宗旨的廢棄物管理制度。

主題10.1下的績效表提供本集團於本年度的辦公室營運、管理物業及發展項目的廢棄物消耗量綜合明細。

To reduce waste generation, the Group commits to the below measures in our managed properties and development projects:

為減少產生廢棄物，本集團承諾在我們的管理物業及發展項目中採取以下措施：

Office and property management **辦公室及物業管理**	– Prepare for the proposed implementation of the Municipal Solid Waste (MSW) Charging Scheme on 1 August 2024, it is important to establish robust waste recycling systems that involve all relevant parties. – 由於二零二四年八月一日擬實施都市固體廢物收費計劃，建立涉及所有相關人士的完善廢物回收系統至關重要。
Development projects **發展項目**	– Contractors are encouraged to use reusable metal system formwork to instead of traditional timber formwork to reduce the use of timber and construction wastes – 鼓勵承包商使用可重用的金屬製系統模板取代傳統木材模板，減少木材使用及建築廢棄物 – Contractors are encouraged to use prefabricated exterior concrete walls to reduce construction wastes generated from related formwork – 鼓勵承包商使用預製混凝土外牆，減少相關模塊產生的建築廢棄物 – Contractors are encouraged to reuse inert construction & demolition (C&D) materials as far as permissible for construction works to further reduce waste. – 鼓勵承包商在允許的情況下，在建築工程中重複使用惰性拆建(C&D)材料，以進一步減少廢棄物 – Contractors are also encouraged to use public fill materials for construction works to reduce use of virgin materials to protect biodiversity – 鼓勵承包商在建築工程中使用公共填充材料，以減少使用原始材料，保護生物多樣性 – Contractors are encouraged to use certified sustainable products for the duration of construction works to protect biodiversity and reduce properties' embodied carbon – 鼓勵承包商在建築工程期間使用經認證的可持續產品，以保護生物多樣性和減少物業的內含碳

8.5. ENVIRONMENTAL AND NATURAL RESOURCES

The Group strives to minimise the negative impact of its operation on the surrounding environment and natural resources. The Group has implemented policies to formulate environmental analysis and management plans throughout the project cycle, so as to identify and mitigate indirect and long-term impacts on the ecological environment. In addition, the Group reviews the design and construction plans to ensure the entire life cycle of projects complies with the environmental management plans. Upon completion of project construction, the Group allocates resources to plant various kinds of trees, such as native species, to offset the impact of construction on biodiversity.

8.5. 環境及天然資源

本集團致力減低其營運對週邊環境及天然資源的負面影響。本集團已制訂政策，管理項目週期的環境分析和管理計劃，以識別和減輕對生態環境的間接和長期影響。此外，本集團會審查設計及施工方案，確保項目的整個生命週期均符合環境管理計劃。在項目建設完成後，為彌補在建設過程中對生物多樣性的影響，本集團將投入資源種植不同種類（如土生品種）的樹木。

8.6. CLIMATE CHANGE

Climate change has a significant impact on global businesses, including the property development industry. This impact manifests in various ways, such as the physical risks from extreme weather events threatening building structures and safety, as well as risks associated with transitioning to a low-carbon economy. In response to these challenges, the Group has formulated corresponding management measures and targets to enhance its resilience.

Additionally, The Group remains vigilant regarding the latest updates of climate-related regulations, such as the enhancement of climate disclosures of the Stock Exchange to align with IFRS S2 Climate-related Disclosures (IFRS S2) published by the International Sustainability Standards Board (ISSB) of the IFRS Foundation. In line with this commitment, the Group will continue to explore and look into the ISSB framework to ensure full compliance with the new regulations. This proactive approach underscores the Group's dedication to staying abreast of evolving sustainability standards and fulfilling its obligations in the realm of climate disclosure.

8.6. 氣候變化

氣候變化對全球企業有重大影響，當中包括對物業發展行業，影響以各種方式呈現，如實體風險（極端天氣事件對樓宇結構及安全的威脅等）及與轉型至低碳經濟有關的過渡風險。為應對這些挑戰，本集團已制定相應的管理措施和目標，以提高其抵禦能力。

此外，本集團密切關注氣候相關法規的最新情況，例如聯交所加強氣候事宜披露，以配合國際財務報告準則基金會國際可持續準則理事會發表的《國際財務報告準則可持續披露準則第2號–氣候相關披露》。為了履行此承諾，本集團將繼續探索及研究國際可持續準則理事會框架，確保全面遵守新法規。此積極主動的方針彰顯本集團致力於緊隨可持續發展標準的演變，並履行其於氣候事宜披露方面的義務。

Task Force on Climate-related Financial Disclosures ("TCFD") Recommendations

In order to improve the transparency of our sustainability reporting, we have consolidated our climate-related risks and corresponding actions by following the guidelines set forth by the TCFD. Our focus was on four core elements: "Governance", "Strategy", "Risk Management", and "Metrics and Targets".

1. Governance

The Board oversees the operations of the Group and is supported by ESG and Audit Committees. The committees play a vital role in regularly supervising and reviewing various aspects of the Group's ESG issues including the climate-related risks. Refer to section 7.0 Robust Governance for more information.

2. Strategy

In order to adopt a strategy that ensures the resilience of our business in the face of climate change, we evaluated the potential impacts of climate change on various business units within our organisation.

氣候相關財務披露工作小組的建議

為提高我們可持續發展報告的透明度，我們遵循氣候相關財務披露工作小組制定的指引，整合了我們的氣候相關風險及相應行動，重點是四個核心元素：「治理」、「策略」、「風險管理」及「指標與目標」。

1. 治理

董事會監督本集團的營運，並得到環境、社會及管治以及審核委員會的支援。這些委員會在定期監督及審閱本集團環境、社會及管治事宜的各個方面（包括氣候相關風險）發揮著至關重要的作用。有關更多資料，請參閱第7.0節「穩健的管治」。

2. 策略

為採納確保我們業務在面對氣候變化時具有抵禦力的策略，我們評估了氣候變化對我們組織內各個業務單位的潛在影響。

The following are the physical and transition risks identified by the Group:

以下是本集團識別的實體風險及過渡風險：

Climate Risks and Opportunities 氣候風險與機遇		Potential Impacts 潛在影響
Physical Risks 實體風險		
Acute 急性	Any potential risk based on historical flooding, typhoons, landslide events (including projected greater intensity and frequency for worst-case climate scenarios). 基於歷史水災、颱風、山泥傾瀉事件的任何潛在風險（包括在最惡劣的氣候情況下預計的更高強度及頻率）。	1. Direct damage to properties will lead to repair costs and potential loss of assets, increasing the capital costs. 物業的直接損壞將導致維修費用及潛在的資產損失，增加資金成本。 2. Delay in construction timelines and interruptions to project schedules which can increase the operating costs and lost revenue opportunities. 施工時間表的延遲及項目進度的中斷可增加營運成本並失去收入機會。 3. Increased insurance costs to protect their properties against climate-related perils, which can impact overall project profitability. 增加保險成本以保護其物業免受氣候相關風險的影響，這可能會影響項目的整體盈利能力。 4. Failure to address climate risks adequately may have lower marketability and attractiveness of development projects. 未能充分應對氣候風險可能會降低開發項目的市場競爭力及吸引力。
Chronic 慢性	Gradual changes in climate, including shifts in mean temperatures, water availability, and rising sea levels. 氣候的逐漸變化，包括平均溫度的變化、水的可用性及海平面上升。	

Climate Risks and Opportunities 氣候風險與機遇		Potential Impacts 潛在影響
Transition Risks 過渡風險		
Policy and legal 政策及法律	New regulations may require stricter emissions reporting and regulations on existing products and services to meet higher environmental standards, energy efficiency requirements, and sustainability guidelines. 新法規可能要求更嚴格的排放報告及對現有產品及服務實施監管，以符合更高的環境標準、能源效率要求及可持續發展指引。	The implementation of stricter environmental standards, energy efficiency requirements, and sustainable development guidelines may lead to a rise in capital expenditures for construction and operations due to the need to procure energy-efficient equipment. 實施更嚴格的環境標準、能源效率要求及可持續發展指引可能導致建設及營運的資本開支因需要採購節能設備而增加。
Technology 科技	Technological advancements in green building practices drive the adoption of lower emissions options, leading to transition costs for substituting existing products and services. 綠色建築實踐中的科技進步推動選擇採用低排放方案，因而招致替換現有產品及服務的過渡成本。	The transition to a low-carbon economy often involves the adoption of new technologies and innovative practices. To remain the competitiveness in the market, investment in research and development to incorporate sustainable technologies into the projects may needed. This shift may incur costs to adopt and deploy new practices and processes, ensuring competitiveness in the market. 向低碳經濟轉型通常涉及採用新技術及創新做法。為保持市場競爭力，可能需要投資研發以將可持續技術納入項目中。此轉變可能招致採納及部署新慣例及過程的成本以維持在市場上的競爭力。

Climate Risks and Opportunities 氣候風險與機遇		Potential Impacts 潛在影響
Market 市場	The transition to a low-carbon economy can shift market dynamics and preferences. 過渡至低碳經濟可能會改變市場動態及偏好。	As the market shifts towards sustainable development, there may be a growing demand for environmentally friendly and energy-efficient properties. Fail to adapt to these market preferences may face reduced demand for projects, impacting sales and revenue. 隨著市場轉向可持續發展，對環保及節能物業的需求可能會不斷增長。不適應這些市場偏好可能會面臨項目需求減少，從而影響銷售及收入。
Reputation 聲譽	Stakeholders, including customers, investors, and the public, increasingly value and prioritize sustainable development. Failure to meet these expectations can lead to reputational damage and potential loss of trust. 包括客戶、投資者及公眾在內的持份者越來越重視及優先考慮可持續發展。未能滿足這些期望可能會導致聲譽受損及潛在失去信任。	Additionally, companies that are not perceived as sustainable or responsible may suffer reputational damage, leading to loss of customers and stakeholders' trust. 此外，不被視為可持續發展或不負責任的公司可能會遭受聲譽損害，從而導致失去客戶及持份者的信任。

Developing a comprehensive strategy that accounts for both physical and transition climate risks is crucial for the Group to ensure long-term resilience and sustainability. The Group ESG Policy covered our commitments to aspects such as green building and emissions reduction. Additionally, the Group successfully completed a Sustainability-linked Loan ("**SLL**") over HKD680 million with greenshoe option and achieved a 4-Star rating for the Development Benchmark under the 2023 GRESB Assessment in the Year, with GRESB serving as the benchmark for the SLL's sustainability performance targets.

制定兼顧實體及過渡氣候風險的全面策略對於本集團確保長期的抵禦力及可持續性至關重要。本集團的環境、社會及管治政策涵蓋我們對綠色建築及減排等方面的承諾。此外，本集團於本年度成功完成超過6.8億港元的可持續發展掛鈎貸款（「**SLL**」），並附有期權，獲得二零二三年GRESB評估開發基準4星評級（GRESB為SLL可持續發展表現目標的基準）。

Looking forward, the Group shall develop a comprehensive climate resilience design guideline to incorporate the risks and opportunities presented by climate change through a systematic mechanism.

展望未來，本集團將制定全面的氣候抵禦力設計指引，通過有系統的機制融合氣候變化帶來的風險及機遇。

3. Risk Management

As a development company, we acknowledge the importance of climate-related issues and their potential impact on our business. We proactively undertake measures to identify and evaluate these risks, as well as the opportunities they may offer. In order to effectively address the physical climate risks that pose a threat to our operations, we plan to integrate various physical climate risks into our risk register in the future. For instance, we have conducted assessments considering worst-case climate scenarios, accounting for historical data on flooding, typhoons, and landslides that could affect our properties and operations. We maintain a close monitoring system to assess the potential consequences, enabling us to implement appropriate adaptive and mitigative measures whenever necessary. Also, we regularly review the Group's Engineering Standards to consider the impact of more stringent energy efficiency design requirements to develop resilience for transition climate risk.

3. 風險管理

作為一間發展公司，我們深明氣候相關事宜的重要性及對業務的潛在影響。我們積極採取措施來識別及評估這些風險，以及可能帶來的機遇。為有效回應對營運構成威脅的實體氣候風險，我們計劃在未來將各種實體氣候風險納入風險清單。例如，我們進行了評估，考慮最壞的氣候情景，以及可能影響我們的物業及營運的水災、颱風及山泥傾瀉的歷史數據。我們維持了一個密切監控系統來評估潛在後果，使我們能夠在必要時實施適當的適應性及緩解措施。此外，我們定期審閱本集團的工程標準，以考慮更嚴格的能效設計要求對發展過渡性氣候風險抵禦力的影響。

4. Metrics and Targets

The Group is dedicated to following net-zero carbon emissions from our operations with Hong Kong's Climate Action Plan 2050. To gain insights into our climate-mitigation performance, we closely track and monitor and report various aspects such as scope 1 and scope 2 GHG emissions, energy and water usage, construction waste diversion, and renewable energy. These important aspects are reported in the Report to allow us effectively identify areas that may be more susceptible to climate-related risks. By actively monitoring our GHG emissions and green-building certifications, we strive to enhance our understanding of our efforts in mitigating climate change and promoting sustainable practices. For more details, please refer to Section 5.2 Our 5-Year ESG Roadmap and Section 8 Sustainable Places.

4. 指標與目標

本集團致力根據《香港氣候行動藍圖2050》實現營運中的淨零碳排放。為深入了解我們的氣候緩解表現，我們密切跟蹤及監測及匯報範圍1及範圍2溫室氣體排放、能源及水的耗用、建築廢棄物轉移及可再生能源等各個範疇。我們在本報告中匯報這些重要的範疇，使我們能夠有效識別可能更容易受到氣候相關風險影響的領域。通過積極監測我們的溫室氣體排放及綠色建築認證，我們致力加深了解自身在減緩氣候變化及促進可持續實踐方面所作出的努力。詳細資料載於第5.2節「環境、社會及管治五年路線圖」及第8節「可持續發展的範疇」。

8.7. DESIGNING SUSTAINABLE PLACES

King's Road, Fortress Hill

The development at 101 & 110 King's Road in North Point is designed with sustainability in mind. We aim to design the most energy and resource efficient building. Design considerations were made in regard to ensuring energy efficiency, the appliances and equipment for the building will be certified energy efficient products. For water performance enhancement, water appliances installed for the building will be certified water efficient products, which enhances water saving and water efficiency for the building. Overall, our project has obtained the BEAM Plus Bronze for New Building for this project.

The Parkside Mall

The Parkside Mall is created as a sustainable hub for the community of Tseung Kwan O. The Parkside Mall is designed to improve and enhance the surrounding environment, with the provision of greenery and open space for the public. It is also designed with effective energy use, to further reduce energy consumption and reduce carbon emission in its operation. It is also designed to enhance the indoor environment, provision of open areas within the mall to maximise air circulation, light capturing and above all, accessibility for the public. Overall, The Parkside Mall has obtained a BEAM Plus Gold Rating for New Building.

Joint venture with APG

We are pleased to announce that we joined hand with the depositary of APG Strategic Real Estate Pool ("**APG**") in the establishment of a joint venture for engaging in the acquisition of residential properties in Hong Kong for development and re-development for sale. The joint venture combines the Group's expertise in property acquisition and development as well as project management and APG's investment experience, allowing us to be the forefront of sustainable urban renewal of Hong Kong in addressing issues such as housing affordability and asset revitalisation for a more sustainable built environment in Hong Kong. The development is expected to be completed in 2026, with a total investment of over HKD2.9 billion.

8.7. 設計可持續發展的範疇

炮台山英皇道

位於北角英皇道101及110號的發展項目在設計上考慮到可持續性。我們目標設計出最具有能源及資源效率的建築物。設計時已考慮到確保能源效率，項目將採用已驗證的節能設備。在提高用水效能方面，為建築物安裝的用水設備將是經認證節水產品，此舉有助建築物節約用水及提高用水效率。總括而言，我們此項目獲得綠建環評新建建築銅級。

The Parkside商場

The Parkside商場之創建是作為將軍澳社區的一個可持續發展中心。The Parkside商場的設計旨在改善和提升周遭環境，為公眾提供綠色植物及空曠空間。該商場的設計包含高效能源利用，以進一步減少能源消耗及減少其運作的碳排放。其亦為提高室內環境而設計，在商場內提供開揚區域，以盡量促進空氣流通，捕捉光線，最重要的是讓公眾輕易到達。總括而言，The Parkside商場已獲得綠建環評新建建築金級評級。

與APG成立合資企業

我們欣然宣佈，我們與APG Strategic Real Estate Pool（「**APG**」）的存託機構共同成立一家合資企業，從事收購香港的住宅物業，以進行發展及重建出售。該合資企業結合本集團於物業收購及發展以及項目管理的專長與APG的投資經驗，讓我們成為香港可持續城市重建的先鋒，解決住房負擔能力及資產活化等問題，為香港創造更可持續的建築環境。有關發展項目預計將於二零二六年落成，總投資超過29億港元。

9. Thriving People
促進民生繁榮發展

The Group believes under a sound employment system, employees can work with peace of mind in a fair and respectful workplace. Our comprehensive employment system reflects our dedication to caring for our employees' well-being. We continuously assess and refine our policies and measures to address their needs effectively, ensuring that all employee's skills are fully utilised in the workplace. By actively listening to their feedback and concerns, we strive to create a fair and supportive workplace culture where everyone can succeed.

本集團相信，在健全的僱傭制度下，員工可以在公平及受尊重的工作場所安心工作。全面的僱傭制度反映我們重視和關注員工福祉。我們不斷評估及完善政策及措施，以有效滿足員工需求，確保所有員工在工作場所可充分發揮其技能。透過積極聆聽員工的反饋及關注事宜，我們致力營造一個公平公正、充滿支持的工作環境，使每位員工均能脫穎而出。

9.1. EMPLOYMENT SYSTEM

The Group believes an optimised employment system is key to attracting and retaining talents. The Group has developed the "ESG Policy", "Manual on Human Resource Management", and "Staff Handbook" which specify policies of remuneration and dismissal, recruitment and promotion, working hours, holidays, equal opportunities, diversification, anti-discrimination and other welfare treatments. By providing clear guidelines and regulations, our staff members can better understand our commitment to their well-being and professional development.

9.1. 僱傭制度

本集團相信完善的僱傭制度為吸納及挽留人才的關鍵。本集團已制定《環境、社會及管治政策》、《人力資源管理手冊》，及《員工手冊》列明有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視、其他待遇及福利方面等政策。透過制定明確指引及規例，員工能深入理解我們在員工福祉及專業發展方面的堅定承諾。

Remuneration and dismissal **薪酬及解僱**	The Group regularly determines and reviews the remuneration based on experience, qualification and work, company policy, market pay trend and other factors. Clear employment conditions are outlined in the employment contract, including the termination process and conditions of dismissal, as detailed in the "Staff Handbook". 本集團定期根據員工經驗資歷、工作表現、公司政策、市場薪酬趨勢及其他因素釐訂及檢討薪酬。僱員合約清楚列明僱用條件，包括在《員工手冊》詳述的終止合約程序及解僱條件。
Recruitment and promotion **招聘及晉升**	The Group upholds the recruiting principal "Proper Assignment of Roles" and adopts objective and legitimate standards. In a bid to encourage employees with outstanding performance, the Group will prioritise "internal promotion" to fill the vacancy, thereby enhancing the sense of belonging of employees. In the course of recruitment, the Group will consider the capabilities, job knowledge, academic and professional qualifications of the employees, as well as other relevant factors. 本集團以「知人善任」為招聘原則，採用客觀合理的準則。為鼓勵表現卓越的員工，本集團會首先考慮以「內部晉升」方法填補空缺，從而加強員工歸屬感。在招聘過程中，本集團將根據員工的工作能力、對工作之認識、學歷及專業資格及相關因素作出考慮。 In the respect of employees' promotion, the Group implements performance management system and employee rewards system on a regular basis. Promotion is determined based on the annual performance evaluations performed by employees' immediate supervisors. 有關員工晉升方面，本集團定期實施績效管理制度和員工獎懲制度，直屬主管檢視員工年度績效決定是否晉升。

Working hours and holidays 工作時數及假期	The Group concerns the right of employees and has established an attendance management system, working hours and days off arrangement based on statutory working hours. When overtime work is needed, the Group engages in discussions with the employees and provides compensatory leave or overtime allowances in accordance with the laws. 本集團關注員工權益，並按照法定工作時間制訂考勤管理制度、工時及休息日的安排，在需要加班的情況下，本集團會與員工協商，依法提供補休或加班津貼。 Apart from statutory/public holidays and days off, the Group provides maternity, paternity, matrimonial, compassionate and examination leave. 除法定／公眾假期及休息日外，本集團提供分娩假、侍產假、婚假、恩恤假及考試假。
Other welfare and benefits 其他待遇及福利	The Group provides employees with hospitalisation medical insurance, outpatient medical benefits, shopping discounts (such as Wai Yuen Tong products), preferential price for participation in physical examination, dental care, family outpatient medical concession scheme, subsidy for annual fees of professional bodies and training subsidy scheme. 本集團已為員工提供包括住院醫療保險、門診醫療福利、購物優惠（如位元堂產品）、以優惠價參與體格檢查、牙科保健、家屬門診醫療優惠計劃、專業學會年費資助及進修資助計劃。
Equal opportunity, anti-discrimination and diversity 平等機會、反歧視及多元化	The Group upholds the equal rights of employees and promotes the principle of equal opportunity. We treat every employee equally and prohibit any form of discrimination, harassment and unequal treatment upon recruitment, orientation, training, promotion and dismissal based on their gender, disability, pregnancy, family, race, colour, religion, age, sexual orientation, nationality, union membership or other differences. 本集團維護員工的平等權利並推廣平等機會原則。我們對所有員工一視同仁，並禁止員工在招聘、入職、培訓、晉升至離職時，因其性別、殘疾、懷孕、家庭狀況、種族、膚色、宗教、年齡、性取向、國籍、工會會籍或其他條件差別，受到任何形式的歧視、騷擾行為和不平等對待。 We understand a diverse team can bring different experiences, skills and broader ideas to the Group and enhance its growth potential. The Group also recruits disabled persons and promotes an inclusive workplace culture. 我們明白多元化團體能為本集團帶來不同的經驗、技能及廣闊的思想，加強其發展潛力。本集團亦通過招聘殘障人士，推動傷健共融文化。

Table under Topic 10.2 provides a comprehensive breakdown of the Group's workforce by gender, age group, employment category, employment type, geographical region, and race during the Year.

主題10.2下的績效表提供本集團於本年度按性別、年齡組別、僱員類型、僱傭類型、地理區域及族裔劃分的勞動力綜合明細。

9.2. CARING OUR PEOPLE

The Group also attaches great importance to employee benefits to enhance their productivity and loyalty. In an effort to achieve the target, the Group has established corresponding policies, measures and activities to continue the culture of closeness. Our employees are provided with competitive remuneration packages and fringe benefits. In order to further enhance the sense of belonging among employees, the Group continues to strengthen internal communication and team cohesion.

9.2. 關愛我們的員工

本集團亦非常重視員工福利，藉以提高他們的工作效率與忠誠度。為實現此目標，本集團已制定相應的政策、措施及活動，以延續親密無間的文化。我們為員工提供具競爭力的薪酬待遇及附帶福利。為進一步增強員工歸屬感，本集團繼續加強內部溝通及團隊凝聚力。

9.3. HEALTH AND SAFETY

The Group is committed to protecting the health and safety of the employees. The "Staff Handbook" and other policies regulate the management system and control measures regarding the employees' occupational health and safety. With an aim to avoid accidents, employees are required to report any work methods and facilities in workplaces that may lead to accidents to their supervisors and the Human Resources Department to facilitate appropriate follow-up actions.

During the Year, there were 2 cases of work-related injuries in the Group. A total of 6 days were lost due to work-related injuries, mainly caused by slips, trip, and fall accidents and muscle strain. The Group immediately conducted investigations and implemented follow-up actions. In order to prevent the recurrence of similar accidents in future and ensure the safety of staff, the Group has provided an occupational safety booklet to enhance safety awareness of employees at work.

As a property developer, the Group values the health and safety of construction site workers employed by project contractors. With a view to minimising the safety crisis in construction sites, contractors are required to submit safety management plans for the Group's approval and implementation prior to the commencement of the construction. Meanwhile, the Group appoints independent safety consultants to supervise the implementation of the safety plans and conduct safety inspections to identify any deficiencies and provides advice on any deficiencies.

9.3. 健康與安全

本集團致力保障員工的健康與安全，於《員工手冊》及其他政策規範員工職業健康安全的管理制度及控制措施。為防止意外發生，員工須向所屬主管及人力資源部報告任何可能導致意外的工作方法及工作場所之設施，以便適時跟進。

本年度，本集團發生2宗工傷個案，因工傷共損失6天工作日數，主要為滑倒、絆倒、跌倒意外及肌肉勞損。本集團已隨即進行調查及實施跟進行動。為防止未來同類意外再次發生和保障員工安全，本集團已提供職業安全小冊子，加強員工在工作時的安全意識。

作為物業發展商，本集團重視受僱於項目承包商的地盤工人的健康與安全。為確保將地盤內的安全危機減至最低，承包商必須於建築工程展開前提交安全管理計劃，以供本集團批准及執行，同時本集團委任獨立安全顧問監督實施安全計劃，並進行安全巡查，以識別任何不足之處及提供建議。

9.4. RESPONSE TO COVID-19

After the significant easing of the COVID-19 pandemic in 2023, most of local anti-pandemic measures have been lifted, and social and economic activities have gradually resumed. Nevertheless, the Group will maintain vigilance against any potential resurgence of pandemic diseases and implement responsive measures to protect the health of our stakeholders.

9.4. 應對2019冠狀病毒

二零二三年，2019冠狀病毒疫情顯著緩解，當地大部分防疫措施經已解除，社會和經濟活動逐步回復正常。儘管如此，本集團仍將保持警惕，防範任何潛在的疫情反彈，並採取應對措施以保護持份者的健康。

9.5. DEVELOPMENT AND TRAINING

The Group recognises the importance of providing development and training opportunities for each employee's long-term career development, enabling them to achieve their career goals. Under the guidance of the "the Manual on Human Resources Management", the Group has stipulated the training management system to regulate the objectives, principles, contents and forms of trainings, procedures and management, implementation and evaluation, fees as well as information management. This ensures the provision of various knowledge and skills training opportunities tailored to the needs of employees and the Company. During the Year, our employees have received an average of 4.3 hours of training, where 100% of employees were trained. Table under Topic 10.2 provides a comprehensive breakdown of the Group's training data by gender and employment category during the Year.

The Group aims to bring diverse development opportunities to employees. The Human Resources Department is responsible for the planning, implementation, monitoring and assessing various training activities. The Human Resources Department gathers insights into training and development needs from each department, further establishes training objectives, and designs detailed training plans and programme. Programme evaluation forms will be completed by staff members after training sessions to assess the effectiveness of training, which will be taken as a reference for the redesigning and adjustment of courses.

9.5. 發展及培訓

本集團明白提供發展及培訓機會對每位員工長遠職業發展的重要性，協助員工達成事業目標。在《人力資源管理手冊》的指導下，本集團訂明培訓管理制度，規範培訓目標、原則、內容與培訓形式、過程與管理、實施與評估、費用及資料管理等範疇，按照員工及本公司需求，確保能提供各種知識及技能的培訓機會。本年度，員工平均受訓時數為4.3小時，受訓員工百分比為100%。主題10.2下的績效表提供本集團於本年度按性別及僱員類型劃分的培訓數據綜合明細。

本集團旨在為員工帶來多元化的發展機遇。人力資源部負責計劃、實施、監督和評估各項培訓活動。人力資源部會向各部門了解其培訓和發展需求，進而訂立培訓目標及設計詳細的培訓規劃及課程。員工於培訓後將填寫課程評估表格，以供評估培訓成效，並作為課程重新設計及調整的參考。

To encourage further education, the Group has subsidies to employees to participate in continuing education and training programmes certified by the Education Bureau, as well as permitting their applications for examination leave and study leave. The Group also offers financial support to enhance employees' professional knowledge and keep abreast of the latest trends in the industry. By providing membership subsidies of professional institutes to employees, they can enjoy full or unpaid study leave according to established standards and additional benefits during the leave. In the meantime, the Group reviews the performances of staff annually to assess their performance, which will be taken into account when deciding on promotion and training directions.

為鼓勵持續進修，本集團為員工參加教育局認證的持續教育及培訓課程提供資助，並允許他們申請考試假及進修假。本集團亦提供財政支援，以提高員工的專業知識，了解行業的最新趨勢。通過為員工提供專業學會會籍資助，他們可以按照既定標準享有全薪或無薪進修假，並在假期中享有附加福利待遇。同時，本集團每年進行年度績效檢視，以評估員工工作表現，並作為決定其晉升及培訓方向的基礎。

9.6. LABOUR PRACTICES

9.6. 勞工準則

The Group strictly prohibits the employment of child labour and forced labour. The "Manual on Human Resource Management" and "Staff Handbook" have been formulated to stipulate that minors who do not meet the age requirements should not be employed. During the recruitment process, all applicants must submit original identification documents for verification by the Human Resources Department. If a minor is mistakenly hired, the Group will immediately cease his/her employment, arrange for him/her return to the guardian's place, and bear all related expenses.

本集團嚴格禁止聘請童工及強制勞工，亦已制定《人力資源管理手冊》及《員工手冊》，規定不得聘用未符年齡要求的未成年人士。在招聘過程中，所有應徵者須提交身份證明文件正本供人力資源部核實之用。如發現誤聘未成年人士，本集團會立即停止僱用，將其送回監護人的所在地，並承擔一切相關費用。

In order to prevent forced labour, the Group sets out the relevant compensation regulations for employees' overtime in the "Staff Handbook" to ensure that all employment relationships are voluntary. At the same time, employees have the right to terminate their employment contracts with the Group in accordance with the negotiated dismissal process.

為防止強制勞工，本集團於《員工手冊》列明對員工加班的相關補償規定，確保所有僱傭關係均屬自願。同時，員工有權按協商解聘流程與本集團解除僱傭合同。

9.7. RESPONSIBLE OPERATION

The Group is committed to maintaining a high level of ethics in business operation. Across the whole operation of the Group, regardless of tender, procurement, construction, sales and after sales services, the Group has corresponding policies in place such as the "Staff Handbook" and other related measures, to standardise its service responsibilities, including service quality, customer privacy, supply chain, anti-corruption management and etc., in order to boost customer satisfaction.

Product Liability

Develop quality projects

The Group has established a comprehensive project quality system for development projects, covering the entire project cycle and incorporating policies and measures for environmental enhancement at different construction stages.

During the project design process, the Group aims to enhance indoor environment quality, by measures such as increasing natural light availability, installing enhanced natural ventilation systems, providing fresh air systems for air-conditioned indoor spaces, and measures to reduce indoor humidity levels. For example, in order to enhance natural ventilation, all units are installed with balcony or roof floor door in the Tsing Yi residential project to improve natural light availability. At the same time, the Group also provides accessible facilities in public areas of residential projects for improvement of accessibility for the disabled.

9.7. 盡責營運

本集團致力維持高水平的企業營運道德。在本集團整體營運中，不論招標、採購、施工、銷售及售後服務過程，本集團均設有既定政策，例如《員工手冊》等相關措施，規範其服務責任，包括服務質量、客戶私隱、供應鏈及反貪污的管理等，以提升客戶滿意度。

產品責任

發展優質項目

本集團為發展項目制定全面項目質量系統，涵蓋整個項目週期，並於不同施工階段均設有提升環境的政策及措施。

於項目設計過程中，本集團通過引入更多自然光、裝置加強版自然通風系統、為有空調的室內空間提供新鮮空氣系統及降低室內濕度的措施，提升室內環境質素。例如為增強自然通風，所有青衣住宅項目的單位均設有陽台或門式窗戶。同時，本集團亦在住宅項目的公眾地方提供無障礙設施，以便利殘疾人士。

During the construction phase of a project, the Group also participates in regular on-site meetings and site co-ordination workshops, in order to maintain close communication with contractors and service providers, monitor the construction progress and quality of our contractors, and correct quality problems in a timely manner. To standardise the quality assurance standard of construction projects, the Group has established a new building acceptability criterion for 25 aspects, ranging from floor tiles, ceiling lines, electrical appliances to drainage system. Moreover, the Group uses authorised plumbing materials, and also implements sampling tests to ensure the quality of potable water can meet the relevant drinking water quality standards.

在項目施工期間，本集團亦會定期參與實地會議及地盤協調工作坊，藉以與承包商及服務供應商保持密切溝通，監察承包商的工程進度及質量，及時糾正質量問題。為使建築項目的質量保證標準統一化，本集團設立全新樓宇合格標準，包括地磚、天花布線、電子器材以至污水系統等二十五個範疇。此外，本集團亦使用認可管道材料及執行水質抽樣測試，確保可飲用水質量符合相關飲用水品質標準。

The Group's "Project Quality Inspection Handbook" sets out the detailed requirements and criteria for construction projects, including but not limited to requirements for waterproofing of the roof and balcony, bathroom decoration, door and window installation, electrical installation.

本集團的《工程質量檢驗手冊》詳細列明對建築工程的要求及準則，包括但不限於屋頂和陽台防水、浴室裝修、門窗安裝、電氣安裝方面的要求。

At the completion stage of a project, the Group conducts project completion inspections, follows up on the contractor's performance in various areas such as site management and construction craftsmanship and provides recommendations for quality improvement of the project. This is done to ensure that the property development project meets the highest quality standards and requirements.

於竣工階段，本集團會進行項目竣工檢查，跟進承包商在各方面的表現，如地盤管理及建築工藝等，並為項目的質量改進提供建議。此舉是為確保物業發展項目符合最高質量標準及要求。

Enhance customer experience and satisfaction

提升客戶體驗及滿意度

Protect customer privacy rights
保障客戶私隱權

Customer privacy 客戶私隱	• prohibits all employees to disclose any confidential information of any customer illegally • 嚴禁所有員工非法向外披露客戶的任何保密資料 • prohibits abuse of such information in exchange of monetary benefits, or to use the same for personal purposes • 嚴禁濫用保密資料，以換取金錢利益，或作私人用途

The Group holds high value in establishing and maintaining good relationships with customers, ensuring clear communication channels in place at all times, and is committed to continuously improving the quality of the Group's projects and services. The Group also conducts questionnaire and surveys of customers, to collect feedback from customers and understand the level of satisfaction of customers, with procedures in place to collect and handle customer complaints.

本集團重視與客戶建立和維持良好關係，確保時刻設有清晰渠道，致力持續提升本集團項目和服務質素。本集團亦對客戶進行問卷及調查，收集客戶意見及了解其滿意度，並有程序收集及處理客戶投訴。

In addition to customer satisfaction, the Group priorities the health and safety of its customers. The Group performs regular checks and maintenance on property facilities such as escalators and elevators, conducts regular emergency fire drills for properties, clean drinking water tanks, and provision of CCTV surveillance systems and security personnel in place at properties.

除了客戶滿意度，本集團優先考慮客戶的健康與安全。本集團定期檢查和維修物業設施，如電梯和升降機、為物業定期舉辦火警緊急演習、清潔飲用水水箱，以及於物業提供閉路電視系統和保安人員。

Product labels

To ensure customer's understanding of the Group's properties products, the Group observes the "Residential Properties (First-hand Sales) Ordinance" during the sales of properties products, which requires that any promotion materials and product labels must be approved by the relevant government departments to ensure that sales descriptions and marketing information fully comply with all relevant laws and regulations in respect of advertisement and labels.

產品標籤

為使客戶了解本集團的物業產品，本集團於銷售物業產品時遵守《一手住宅物業銷售條例》，規定任何宣傳刊物及產品標籤必須經過相關政府部門審批，確保銷售描述及市場推廣資訊完全符合所有有關廣告和標籤的法律法規規定。

Supply Chain Management

In order to maintain high-quality standards of properties products, the Group has developed policies to regulate the business ethics of suppliers and contractors. All suppliers and contractors must meet the quality, environmental, and safety standards set out by the Group.

供應鏈管理

為確保物業產品維持優質水平，本集團已制定相關政策規範供應商及承包商的商業道德。所有供應商及承包商必須符合本集團所列的質量、環境及安全標準。

Since the construction work of the property development project is outsourced to independent construction company, the cooperation of suppliers and contractors is very important. The Group has established a Tender Review Committee and developed a "Comprehensive Procedure Manual" to supervise the entire tender process, based on standardised tendering standards and the principles of objectivity, fairness, impartiality and high transparency. The contract procurement process of each property development must be regularly reviewed and closely monitored by the Tender Review Committee to ensure that contract procurement is carried out fairly and impartially.

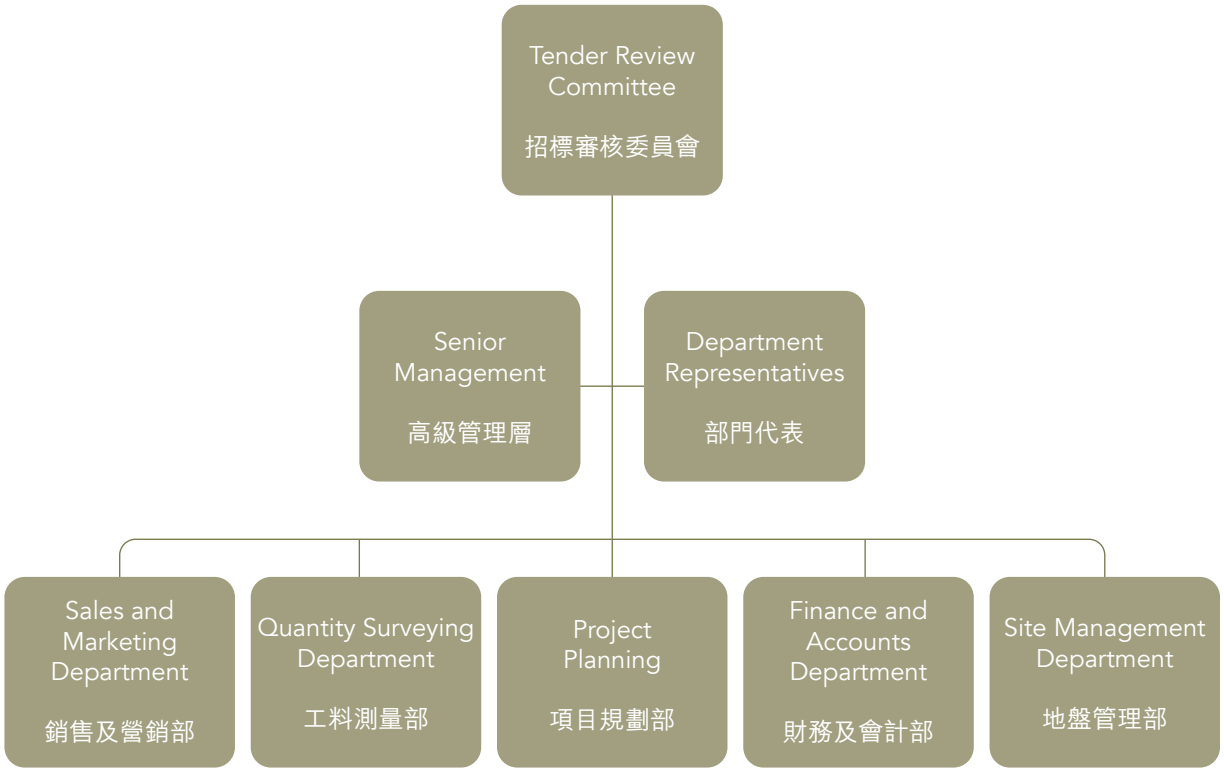
由於物業發展項目之建築工程外判予獨立建築公司，供應商及承包商的配合十分重要。本集團已成立招標審核委員會及制定《全面程序手冊》，以規範化招標標準，以客觀、公平、公正及高透明度的原則監控整個招標流程。每項物業發展的合約採購過程均須由招標審核委員會定期檢討及密切監察，以確保合約採購公平及公正地進行。

The Group has established policies and systems related to ethical requirements and confidentiality in the "Staff Handbook", which prohibits all employees from disclosing any confidential information of any customer, to abuse such information in exchange of monetary benefits, or for personal purposes. The Group respects intellectual property rights. The "ESG Policy" stipulates that, during the cooperation with external organisations, confidentiality agreements (if applicable) must be complied with and should not infringe on the products and services provided. At the same time, the Group will provide information management staff with relevant training on the use of genuine software to ensure compliance across all operations.

本集團於《員工手冊》設立有關道德守則及保密工作的規章制度，嚴禁所有員工向外披露任何客戶的保密資料，並不得濫用保密資料，以換取金錢利益或作私人用途。本集團尊重知識產權，於《環境、社會及管治政策》列明在與外部機構合作的過程中，須遵守保密協議（如適用），並不得對其獲提供的產品和服務作出侵權行為。與此同時，本集團將為資訊管理人員提供關於使用正版軟件的相關培訓，以確保遵守所有業務的規定。

Structure of the Tender Review Committee

招標審核委員會架構



The list of tenderers is compiled in accordance with the standard procedures, which include suggestions from the consultant or other internal parties within the Group. The pre-qualification process of tenderers is conducted through site visits, job reference analysis, feedback from consultants, review of annual returns and claims records. It will be further reviewed by the Tender Review Committee for tender invitation, and tender proposals are then reviewed and assessed in the following aspects:

編製投標者名單須根據標準程序，當中包括本集團顧問或其他內部相關人士之意見，並透過實地考察、工程參考分析、顧問反饋、審閱週年申報表及索償紀錄，對投標者進行預審。由招標審核委員會進一步審核以進行招標，並就以下方面審核及評估標書：

Commercial considerations 商業考慮	Technical considerations 技術考慮
• Reasonableness of tender price 標價合理性 • Compliance with tendering terms 遵守投標條款 • Corruption or other non-compliance record 貪污或其他違法紀錄	The project planning department and site management department conduct technical assessment of tenderers on the following aspects: 項目規劃部及地盤管理部會對投標者進行技術評估： • Technical and professional capability 技術及專業實力 • Relevant experience in similar projects 類似項目之相關經驗 • Knowledge of site restrictions and scope of work 對地盤限制及工作範圍之熟悉程度 • Strength of proposed project team for the project 進行此項目之建議項目團隊之專長 • Quality assurance experience and relevant certificate/award attained 所具備之質量保證經驗及相關證書／獎項 • Reference from clients, consultants and others 客戶、顧問及其他人士之推薦

To oversee the environmental performance of construction companies or contractors, all construction companies or contractors assigned by the Group are required to provide the waste management plans to the Group for review prior to the construction of projects. They are required to comply with the relevant laws and regulations in relation to waste disposal, water pollution, noise pollution, air pollution, and wastewater discharge. The Group also encourages contractors to take initiatives in reducing waste generation and considers developing guidelines for managing and reducing construction waste, including recycling and reusing construction wastes.

為監察建築公司或承包商的環境表現，所有經本集團委派的建築公司或承包商均須於項目施工前提供廢棄物管理計劃供本集團審查，並要求他們必須遵守與廢物處置、水污染、噪音污染、空氣污染及污水排放相關的法律及法規。本集團亦鼓勵承包商採取減少廢棄物產生的積極行動，並考慮制訂管理及減少建築廢棄物的指引，當中包括回收及再利用建築廢棄物。

In addition, the Group has enhanced its assessments of environmental and social risks associated with suppliers and contractors to ensure effective supply chain management. The contractor selection criteria include environmental and social performance, such as setting and reporting project environmental improvement targets.

此外，本集團已就與供應商及承包商有關的環境及社會風險提升評估，以更有效地管理其供應鏈。承包商的甄選標準包括環境及社會績效，如制定及呈報項目環境改善目標。

Table under Topic 10.2 provides a comprehensive breakdown of the Group's number of suppliers by geographical region during the Year.

主題10.2下的績效表提供本集團於本年度按地理區域劃分的供應商數目綜合明細。

9.8. EMBRACING OUR COMMUNITY

Apart from prioritising the well-being of our employees, the Group places significant emphasis on contributing to the local community. Therefore, the Group actively participates in community activities and public welfare initiatives to demonstrate its social responsibility. We are committed to giving back to society and aspire to be a socially responsible company. Leveraging our expertise, skills, and experience, we strive to make meaningful contributions to the communities where we operate, working collaboratively with our staff members to benefit the community and create a better future.

During the Year, the Group's social investments principally focused on two key areas: building a harmonious society and supporting youth development. During the Year, the Group donated approximately HKD2 million and supported to carry out various activities of the community.

Building a Harmonious Society

The Group organized the "Festive Visiting Programs" through Hong Kong New Arrivals Services Foundation Limited. Our staff volunteers spread love and blessings to the underprivileged families who live in subdivided apartments by visiting them and providing much-needed support and care.

In addition, the Group participated in the "Walk for Millions" program in Hong Kong to raise public awareness and support for those in need, particularly the underprivileged and disadvantaged members of society. The Group generously donated funds towards promoting community engagement and social responsibility, and also to address critical social concerns such as poverty, education, healthcare, and environmental protection.

Moving forward, the Group will maintain its focus on addressing the needs of grassroots and new arrivals from the mainland while remaining rooted in Hong Kong. The Group is committed to providing diverse forms of support and assistance to help build a brighter future together with the community, and to achieve the Group's corporate vision of "A Passion for Building a Prosperous Future".

9.8 擁抱社區

除優先考慮員工福利之外，本集團非常重視貢獻本地社區。因此，本集團積極參加社區活動及公益事業，以體現其社會責任。我們致力貢獻回饋於社會，力求成為對社會負責任的企業。我們透過專業知識、技能和經驗，致力為營運所在社區作出貢獻，與全體員工攜手貢獻社區，創建宏遠未來。

本年度，本集團的社會投資工作主要專注於兩個關鍵範疇：建立和諧社會以及支持青年發展。本年度，本集團一共捐獻約2百萬港元支持參與各項社區活動。

建立和諧社會

本集團透過香港新來港人士服務基金有限公司舉辦「節日探訪計劃」。我們的員工志願者通過探訪及提供急需的支持和關懷，向居住在劏房的弱勢社群家庭傳播愛和祝福。

此外，本集團參與香港「百萬行」活動，以提高公眾對有需要人士，特別是弱勢社群及人士的關注和支持。本集團慷慨捐助，推動社區參與和社會責任，回應貧困、教育、醫療和環境保護等重大社會議題。

展望未來，本集團在扎根香港的同時，將繼續關注基層群眾及內地新移民的需求。本集團致力提供各種支援與協助，與社會各界共創美好的未來，實現本集團「因夢想凝聚動力 • 創建宏遠未來」的企業願景。

Supporting youth development

Young people are often the driving force behind social and cultural changes, the Group is dedicated to aiding them in advancing towards their goals. Also, the Group continued "Wang On Properties Academic Excellence Scholarship for BBA Students", sponsoring outstanding students with exemplary academic performance from the Hang Seng University of Hong Kong, with the aim of providing them with encouragement and motivation to pursue a career advancement prospect of their choice.

支持青年發展

青少年往往是社會及文化轉變的推動力，本集團致力協助他們邁向目標。本集團亦繼續在香港恒生大學設立「宏安地產工商管理卓越學業獎學金」，贊助學術表現出色的學生，旨在鼓勵、推動他們從事他們所選擇的職業。

Festival visits low-income families
節日探訪低收入家庭

The Community Chest Of Hong Kong – Hong Kong and Kownloon Walk for Millions 2023
香港公益金 – 二零二三年度港島、九龍區百萬行

Participating in Food Grace Welfare Activity
參與食德好公益活動

The Group is dedicated to environmental stewardship and supporting the disadvantaged, as we believe in the importance of community care ingrained in our core values. Recognising the significance of our role in the community, we are proud to have been honoured with the Caring Company Logo 2023/24 by The Hong Kong Council of Social Service, underscoring our commitment to making a positive impact on society.

關愛社區根值於我們的核心價值，我們深知其重要性，故本集團致力於環境保護及關懷弱勢。我們深明在社區中扮演的重要角色，因此我們深感自豪能榮獲香港社會服務聯會頒發二零二三／二四年「商界展關懷」標誌，彰顯我們致力造福社會的堅定承諾。

5 Years Plus Caring Company Logo 2023/24
二零二三／二四年五年 Plus「商界展關懷」標誌

10. Performance Table
績效表

10.1. ENVIRONMENTAL PERFORMANCE

10.1 環境績效

Key environmental performance indicators [1] 關鍵環境績效指標[1]	Unit 單位	Headquarter [2] 總部[2]	Property management [3] 物業管理[3]	Projects under development [4] 在建項目[4]
Air Emission **空氣排放**				
NOx 氮氧化物	kg 千克	4.65	–	5,230.64 [5]
SOx 硫氧化物	kg 千克	0.10	–	5.47
Particulate matter 顆粒物	kg 千克	0.34	–	376.10 [5]
GHG Emissions [6] **溫室氣體排放[6]**				
Direct GHG emissions (Scope 1) [7] 直接溫室氣體排放（範圍1）[7]	tCO_2e 公噸二氧化碳當量	17.41	–	889.63
Energy indirect GHG emissions (Scope 2) [7] 能源間接溫室氣體排放（範圍2）[7]	tCO_2e 公噸二氧化碳當量	37.47	2,431.57	172.82
Total GHG emissions 溫室氣體排放總量	tCO_2e 公噸二氧化碳當量	54.87	2,431.57	1,062.46
Intensity of GHG emissions (By gross floor area) 溫室氣體排放總量（以建築面積計算）	tCO_2e/m^2 公噸二氧化碳當量／平方米	0.07	0.04	0.02

Remarks

1. All environmental performance indicators undertook external checking (data review but not assurance/verification according to related schemes) that was conducted by an independent third party.
2. Since the Company and Wang On Group Limited share the same office premise as headquarter offices, the area was divided by two to calculate the intensity.
3. The property management covered 5 property sites and we have sought to collect environmental data on both common and tenant area where possible.
4. The project under development covered 10 project sites. This is a voluntary disclosure of the data from our contractors, which represents our supply chain data.
5. Travel distances of machinery vehicle were estimated with reference to Energy Consumption Indicators published by the EMSD in Hong Kong.
6. GHG emission data is presented in terms of carbon dioxide equivalent and is based on, but not limited to, the "How to prepare a ESG Report – Appendix II: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, and "Guidelines to Account for and Report on GHG Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes" issued by the Environmental Protection Department and the Mechanical Services Department.
7. Scope 1 includes GHG emissions generated by fuel usage for vehicle and equipment usage; Scope 2 included GHG emissions generated by electricity consumption.

備註

1. 所有環境績效指標均經過一名獨立第三方的外部檢查（數據審視，惟非根據相關計劃的保證／核查）。
2. 因本公司及宏安集團有限公司共用同一辦公室物業作為總部辦公室，故將其面積除以二以計算密度。
3. 物業管理涵蓋五個物業場地，我們已在可能情況下盡力收集公共區域及租戶區域的環境數據。
4. 在建項目涵蓋十個項目地盤。該數據為我們的承包商自願披露的數據，即我們的供應鏈數據。
5. 汽車的交通距離乃參考香港機電工程署發佈的能源消耗指標估計。
6. 溫室氣體排放數據以二氧化碳當量呈列，並基於但不限於聯交所發佈的《如何編製環境、社會及管治報告 – 附錄二：環境關鍵績效指標匯報指引》以及環境保護署及機電工程署發佈的《香港建築物（商業、住宅或公共用途）的溫室氣體排放及減除核算及報告指引》。
7. 範圍1包括由車輛及設備使用的燃料產生的溫室氣體。範圍2包括由電力消耗產生的溫室氣體。

Key environmental performance indicators 關鍵環境績效指標	Unit 單位	Headquarter 總部	Property management 物業管理	Projects under development 在建項目
Use of Energy **能源使用**				
Fuel consumption 燃料耗量	kWh 千瓦時	63,418.55	–	3,639,017.14
Consumption of purchased electricity 外購電力耗量	kWh 千瓦時	96,067.00	6,178,738.65	329,177.00
Total energy consumption 總能源耗量	kWh 千瓦時	159,485.55	6,178,738.65	3,968,194.14
Intensity of energy consumption (By gross floor area) 能源耗量密度（以建築面積計算）	kWh/m^2 千瓦時／平方米	195.49	112.57	64.90
Waste [8] **廢棄物** [8]				
Hazardous Waste **有害廢棄物**				
Total hazardous waste produced 所產生有害廢棄物總量	Tonnes 公噸	–	–	0.156
Hazardous waste recycled 有害廢棄物回收量	Tonnes 公噸	–	–	0.079
Intensity of hazardous wastes produced (By gross floor area) 所產生有害廢棄物密度（以建築面積計算）	Tonnes/m^2 公噸／平方米	–	–	0.0000026
Non-Hazardous Waste **無害廢棄物**				
Total non-hazardous waste produced 所產生無害廢棄物總量	Tonnes 公噸	–	647.85	30,631.08
Non-hazardous waste recycled 無害廢棄物回收	Tonnes 公噸	–	3.18	160.67
Intensity of non-hazardous waste produced (By gross floor area) 所產生無害廢棄物密度（以建築面積計算）	Tonnes/m^2 公噸／平方米	–	0.01	0.50

Remark

8. Data collection system for waste generated in the office is on the stage of system development.

備註

8. 現正在開發辦公室所產生廢棄物的數據收集系統。

Key environmental performance indicators 關鍵環境績效指標	Unit 單位	Headquarter 總部	Property management 物業管理	Projects under development 在建項目
Use of Water Resources **水資源使用**				
Water from rainwater/recycling 雨水／再生水	m^3 立方米	–	–	–
Water from municipal sources 市政水源	m^3 立方米	97.35	38,079.99[12]	15,062.00
Total water consumption 耗水總量	m^3 立方米	97.35	38,079.99	15,062.00
Intensity of water consumption (By gross floor area) 耗水密度（以建築面積計算）	m^3/m^2 立方米／平方米	0.12	0.69	0.25
Wastewater Discharged **廢水排放**				
Wastewater discharged 廢水排放	m^3 立方米	–	–	13,966.67

Remark

9. The data does not include water consumption data (both tenant and common area) for LADDER Dundas and The Parkside Mall, as no access to data records.

備註

9. 由於無法獲得數據記錄，故不包括LADDER Dundas和The Parkside商場的耗水量數據（包括租戶及公共區域）。

10.2. SOCIAL PERFORMANCE

10.2 社會績效

Workforce 勞動力		Unit 單位	Year ended 31 March 2024 截至二零二四年三月三十一日止年度
Total Number of Employees **員工總數**		Persons 人	145
By gender 按性別劃分	Male 男性	Persons 人	85
	Female 女性	Persons 人	60
By employment category 按僱傭類型劃分	Management 管理層員工	Persons 人	47
	General Staff 一般員工	Persons 人	98
By age group 按年齡組別劃分	Below 30 30歲以下	Persons 人	11
	30 – 50 30至50歲	Persons 人	87
	Above 50 50歲以上	Persons 人	47
By employment type 按僱傭類型劃分	Full-time 全職	Persons 人	140
	Part-time 兼職	Persons 人	5
By geographical region 按地理區域劃分	Hong Kong 香港	Persons 人	145
	Mainland China 中國內地	Persons 人	0
	Other 其他	Persons 人	0

Workforce 勞動力		Unit 單位	Year ended 31 March 2024 截至二零二四年三月三十一日止年度
Board Diversity **董事會多元性**			
By gender 按性別劃分	Male 男性	Persons 人	5
	Female 女性	Persons 人	2
By age group 按年齡組別劃分	Below 30 30歲以下	Persons 人	–
	30 – 50 30至50歲	Persons 人	3
	Above 50 50歲以上	Persons 人	4
By race 按族裔劃分	Asian 亞洲	Persons 人	7
	Other 其他	Persons 人	–
Employee Turnover Rate [10] **員工流失率** [10]		%	45.3
By gender 按性別劃分	Male 男性	%	43.0
	Female 女性	%	46.7
By age group 按年齡組別劃分	Below 30 30歲以下	%	141.7
	30 – 50 30至50歲	%	33.1
	Above 50 50歲以上	%	40.9
By geographical region 按地理區域劃分	Hong Kong 香港	%	45.3
	Mainland China 中國內地	%	–
	Other 其他	%	–

Remark

10. Employee Turnover Rate (%) = number of turnover of the category/total workforce of the category x 100%.

備註

10. 員工流失率(%)=該類別流失員工人數／該類別員工總數x100%。

Key social performance indicators 社會關鍵績效指標	Unit 單位	Year ended 31 March 2024 截至二零二四年三月三十一日止年度 2024 二零二四年	2023 二零二三年	2022 二零二二年
Health and Safety **健康與安全**				
Total number of work-related fatalities 因工死亡人數	No. of people 人數	0	0	0
Work-related Injury 工傷事故	Cases 宗數	2	3	1
Lost days due to work-related Injury 因工傷損失工作日數	Days 日數	6	14.0	18.5

Key social performance indicators 社會關鍵績效指標	Unit 單位	Year ended 31 March 2024 截至二零二四年三月三十一日止年度
Employee Training **僱員培訓**		
Percentage of employee trained [11] 受訓員工百分比[11]	%	100
Average training hours of employees [12] 員工平均受訓時數[12]	Hours 小時	4.3
By Gender [13] **按性別劃分**[13]		
Male 男性	%	59
	Hours 小時	4.25
Female 女性	%	41
	Hours 小時	4.30
By Employment Category **按僱傭類別劃分**		
Management staff 管理層員工	%	32
	Hours 小時	4.99
General staff 一般員工	%	68
	Hours 小時	3.92

Remarks

11. Percentage of employees trained = number of employees trained/total number of employees x 100%.

12. Average training hours of employees = the training hours of employees of the category/total number of employees of the category.

13. The proportion of the category among trained employees = number of employees trained of the category/number of employees trained x 100%.

備註

11. 受訓員工百分比=受訓員工人數／總員工人數x100%。

12. 受訓員工平均時數=該類別員工培訓時間／該類別員工的總人數。

13. 該類別在受訓員工中的比例=該類別受訓員工人數／受訓員工人數x100%。

Key social performance indicators 社會關鍵績效指標	Unit 單位	Year ended 31 March 2024 截至二零二四年三月三十一日止年度
Suppliers (By Geographical Region) [14] **供應商（按地理區域劃分）[14]**		
Hong Kong 香港	Number 數目	5
Mainland China 中國內地	Number 數目	–
Other 其他	Number 數目	–
Community Investment [15] **社區投資 [15]**		
Charity Donation 捐款	HKD 港元	2 million 2百萬
Staff Volunteers 志願工作人數	Number 數目	21
Volunteering Hours 志願工作時數	Hours 小時	57

Remarks

14. The data includes the major tier-1 supplier/contractors for both corporate and project-level.
15. The data included the number and hours of volunteers of Wang On Group Limited.

備註

14. 數據包括公司層面和項目層面之主要一級供應商／承包商。
15. 數據包括宏安集團有限公司之志願工作人數及時數。

11. Environmental, Social and Governance Reporting Guide Content Index
《環境、社會及管治報告指引》內容索引

Subject areas 主要範疇	Content 內容	Section/statement 章節／陳述
A. Environmental **A. 環境**		
A1 Emissions	Information on: 1. the policies; and 2. 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.	8. Sustainable Places
A1 排放物	有關： 1. 政策；及 2. 遵守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相關法律及規例對發行人有重大影響的資料。	8. 可持續發展的範疇
KPI A1.1	The types of emissions and respective emissions data.	10.1. Environmental Performance
關鍵績效指標A1.1	排放物種類及相關排放數據。	10.1. 環境績效
KPI 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).	10.1. Environmental Performance
關鍵績效指標A1.2	直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以公噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	10.1. 環境績效
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	10.1. Environmental Performance
關鍵績效指標A1.3	所產生有害廢棄物總量（以公噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	10.1. 環境績效
KPI A1.4	Total non-hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).	10.1. Environmental Performance
關鍵績效指標A1.4	所產生無害廢棄物總量（以公噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	10.1. 環境績效
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	5.2. Our 5-Year ESG Roadmap 8. Sustainable Places We are in the process of developing our emission target(s).
關鍵績效指標A1.5	描述已訂立的減排目標及為達致該等目標所採取的步驟。	5.2. 環境、社會及管治五年路線圖 8. 可持續發展的範疇 我們正在制定我們的排放目標。

Subject areas 主要範疇	Content 內容	Section/statement 章節／陳述
A. Environmental **A. 環境**		
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	5.2. Our 5-Year ESG Roadmap 8. Sustainable Places We are in the process of developing our waste target(s).
關鍵績效指標A1.6	描述處理有害及無害廢棄物的方法，及描述已訂立的減排目標及為達致該等目標所採取的步驟。	5.2. 環境、社會及管治五年路線圖 8. 可持續發展的範疇 我們正在制定我們的廢棄物目標。
A2 Use of Resources	Policies on efficient use of resources including energy, water and other raw materials.	10.1. Environmental Performance
A2資源使用	有效使用資源（包括能源、水及其他原材料）的政策。 Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 附註： 資源可用於生產、倉儲、運輸、樓宇、電子設備等。	10.1. 環境績效
KPI 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).	10.1. Environmental Performance
關鍵績效指標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）。	10.1. 環境績效
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	10.1. Environmental Performance
關鍵績效指標A2.2	總耗水量及密度（如以每產量單位、每項設施計算）。	10.1. 環境績效
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	5.2. Our 5-Year ESG Roadmap 8. Sustainable Places We are in the process of developing our energy target(s).
關鍵績效指標A2.3	描述已訂立的能源使用效益目標及為達致該等目標所採取的步驟。	5.2. 環境、社會及管治五年路線圖 8. 可持續發展的範疇 我們正在制定我們的能源目標。

Subject areas 主要範疇	Content 內容	Section/statement 章節／陳述
A. Environmental **A. 環境**		
KPI 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.	5.2. Our 5-Year ESG Roadmap 8. Sustainable Places We are in the process of developing our water target(s).
關鍵績效指標A2.4	描述求取適用水源上可有任何問題，以及描述已訂立的用水效益目標及為達致該等目標所採取的步驟。	5.2. 環境、社會及管治五年路線圖 8. 可持續發展的範疇 我們正在制定我們的用水目標。
KPI A2.5	Total packaging material used for finished products (in tonnes), and, if applicable, with reference to per unit produced.	The operations of the Group do not involve the use of packaging materials.
關鍵績效指標A2.5	製成品所用包裝材料的總量（以公噸計算）及（如適用）每生產單位佔量。	本集團的業務不涉及使用包裝材料。
A3 The Environment and Natural Resources	Policies on minimising the issuer's significant impact on the environment and natural resources.	8. Sustainable Places
A3 環境及天然資源	減低發行人對環境及天然資源造成重大影響的政策。	8. 可持續發展的範疇
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	8. Sustainable Places
關鍵績效指標A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	8. 可持續發展的範疇
Aspect A4: Climate Change **A4 氣候變化**	General Disclosure 一般披露	8. Sustainable Places
	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer 識別及減輕已經或可能會影響發行人的重大氣候相關風險問題的政策。	8. 可持續發展的範疇
KPI 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.	8. Sustainable Places
關鍵績效指標A4.1	描述已經影響及可能會影響發行人的重大氣候相關問題以及管理有關問題而採取的行動。	8. 可持續發展的範疇

Subject areas 主要範疇	Content 內容	Section/statement 章節／陳述
B. Social **B. 社會**		
B1 Employment	Information on: 1. the policies; and 2. 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.	9. Thriving People
B1 僱傭	有關： 1. 政策；及 2. 遵守有關薪酬及解僱、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相關法律及規例對發行人有重大影響的資料。	9. 促進民生繁榮發展
KPI B1.1	Total workforce by gender, employment type (for example, full-time or part-time), age group and geographical region.	10.2. Social Performance
關鍵績效指標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。	10.2. 社會績效
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	10.2. Social Performance
關鍵績效指標B1.2	按性別、年齡組別及地區劃分的僱員流失率。	10.2. 社會績效
B2 Health and Safety	Information on: 1. the policies; and 2. 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.	9. Thriving People
B2 健康與安全	有關： 1. 政策；及 2. 遵守有關提供安全工作環境及保障僱員免受職業性危害的相關法律及規例對發行人有重大影響的資料。	9. 促進民生繁榮發展
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the Year.	10.2. Social Performance
關鍵績效指標B2.1	於過往三年（包括本年度）各年發生的因工亡故的人數及比率。	10.2. 社會績效
KPI B2.2	Lost days due to work injury	10.2. Social Performance
關鍵績效指標B2.2	因工傷損失工作日數。	10.2. 社會績效

Subject areas 主要範疇	Content 內容	Section/statement 章節／陳述
B. Social **B. 社會**		
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	9. Thriving People
關鍵績效指標B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。	9. 促進民生繁榮發展
B3 Development and Training	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	9. Thriving People
B3 發展及培訓	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。	9. 促進民生繁榮發展
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	10.2. Social Performance
關鍵績效指標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。	10.2. 社會績效
KPI B3.2	The average training hours completed per employee by gender and employee category.	10.2. Social Performance
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	10.2. 社會績效
B4 Labour Standards	Information on: 1. the policies; and 2. compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	9. Thriving People
B4 勞工準則	有關： 1. 政策；及 2. 遵守有關防止童工或強制勞工的相關法律及規例對發行人有重大影響的資料。	9. 促進民生繁榮發展
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	9. Thriving People
關鍵績效指標B4.1	描述檢討僱傭慣例的措施以避免童工及強制勞工。	9. 促進民生繁榮發展
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	9. Thriving People
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	9. 促進民生繁榮發展
B5 Supply Chain Management	Policies on managing environmental and social risks of the supply chain.	7. Robust Governance
B5 供應鏈管理	管理供應鏈的環境及社會風險政策。	7. 穩健的管治
KPI B5.1	Number of suppliers by geographical region.	10.2. Social Performance
關鍵績效指標B5.1	按地區劃分的供應商數目。	10.2. 社會績效

Subject areas 主要範疇	Content 內容	Section/statement 章節／陳述
B. Social **B. 社會**		
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	7. Robust Governance
關鍵績效指標B5.2	描述有關聘用供應商的慣例，執行有關慣例的供應商數目，以及有關慣例的執行及監察方法。	7. 穩健的管治
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	7. Robust Governance
關鍵績效指標B5.3	描述識別供應鏈上環境及社會風險所使用的慣例，以及實施及監管該等慣例的方法。	7. 穩健的管治
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	7. Robust Governance
關鍵績效指標B5.4	描述甄選供應商時推行環保產品及服務所使用的慣例，以及實施及監管該等慣例的方法。	7. 穩健的管治
B6 Product Responsibility	Information on: 1. the policies; and 2. 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.	9. Thriving People
B6 產品責任	有關： 1. 政策；及 2. 遵守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相關法律及規例對發行人有重大影響的資料。	9. 促進民生繁榮發展
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Not applicable
關鍵績效指標B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比。	不適用
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	26 from property management only, which were all handled in a professional manner
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	只有26宗來自物業管理的投訴，全部已按專業方式處理
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	7. Robust Governance
關鍵績效指標B6.3	描述與遵守及保障知識產權有關的慣例。	7. 穩健的管治

Subject areas 主要範疇	Content 內容	Section/statement 章節／陳述
B. Social **B. 社會**		
KPI B6.4	Description of quality assurance process and recall procedures.	7. Robust Governance
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	7. 穩健的管治
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	7. Robust Governance
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	7. 穩健的管治
B7 Anti-corruption	Information on: 1. the policies; and 2. compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	7. Robust Governance
B7 反貪污	有關防治賄賂、勒索、欺詐及洗黑錢的： 1. 政策；及 2. 遵守對發行人有重大影響的相關法律及規例的資料。	7. 穩健的管治
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	7. Robust Governance
關鍵績效指標B7.1	於報告期內對發行人或其僱員提出已審結的貪污訴訟案件的數目及案件結果。	7. 穩健的管治
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	7. Robust Governance
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	7. 穩健的管治
KPI B7.3	Description of anti-corruption training provided to directors and staff.	7. Robust Governance
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	7. 穩健的管治
B8 Community Investment	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.	9. Thriving People
B8 社區投資	有關以社區參與了解發行人營運所在社區的需要及確保其業務活動會考慮社區利益的政策。	9. 促進民生繁榮發展
KPI B8.1	Focus areas of contribution (e.g., education, environmental concerns, labour needs, health, culture, sport).	9. Thriving People
關鍵績效指標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）。	9. 促進民生繁榮發展
KPI B8.2	Resources contributed (e.g., money or time) to the focus area.	9. Thriving People
關鍵績效指標B8.2	在專注範疇所貢獻的資源（如金錢或時間）。	9. 促進民生繁榮發展

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