



Green Leader Holdings Group Limited
綠領控股集團有限公司

(Incorporated in Bermuda with limited liability) (於百慕達註冊成立之有限公司)
Stock Code 股份代號 : 0061



2025

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

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ABOUT THIS REPORT

關於本報告

Green Leader Holdings Group Limited (the “**Company**”) is pleased to present this environmental, social and governance (“**ESG**”) report (the “**Report**”) which summarises the ESG policies, initiatives and performance for the Company and its subsidiaries (collectively, the “**Group**”) as well as demonstrates its commitment in achieving environmental and social sustainability for the year ended 31 December 2025 (“**FY2025**”).

The objective of this Report is to highlight the Group’s ESG performance for the purpose of assisting all stakeholders in understanding the Group’s ESG concepts and practices in achieving sustainable development for the future.

The Group is principally engaged in the following business segments, (i) coal processing, sales of coal products and provision of coal related services; (ii) the development of cassava cultivation and deep processing business for the related ecological cycle industry chain; and (iii) the sale of information technology products, provision of system integration services, technology services, software development and solution services. The board (the “**Board**”) of directors (the “**Directors**”) of the Company acknowledged the responsibility for monitoring and managing ESG-related risks and the effectiveness of the ESG management system. The Board reviews and discusses the goals and targets under the ESG initiatives to optimise efficient use of resources and to minimise impact on the environment and natural resources from the Group’s operation on an annual basis.

綠領控股集團有限公司(「**本公司**」)欣然提呈本環境、社會及管治(「**ESG**」)報告(「**報告**」)，總結本公司及其附屬公司(統稱「**本集團**」)之ESG政策、措施及表現以及展現其於截至二零二五年十二月三十一日止年度(「**二零二五年財政年度**」)對達致環境及社會可持續發展之承擔。

本報告旨在強調本集團之ESG表現，以協助所有持份者了解本集團的ESG理念及常規，以實現未來的可持續發展。

本集團主要從事以下業務分類：(i)煤炭加工、銷售煤炭產品及提供煤炭相關服務；(ii)開發木薯種植及相關生態循環產業鏈之深加工業務；及(iii)銷售資訊科技產品、提供系統集成服務、技術服務、軟件開發及解決方案服務。本公司董事(「**董事**」)會(「**董事會**」)確認監察及管理ESG相關風險以及ESG管理系統有效性的責任。董事會每年檢討及討論ESG措施下的目標及指標，以優化資源之有效利用，並盡量減少本集團營運對環境及天然資源的影響。

BOARD STATEMENT 董事會致辭

As a responsible corporation, the Group's ESG approach is to incorporate sustainability initiatives into the operations and management of its business. The Group holds corporate social responsibilities in high regard as the Group maintains high level of corporate governance standards and operates in a way to protect the environment, serve the community, promote social integration and support heritage conservation. With the objective of becoming the preferred choice of clients, investors and employees, the Group endeavors to establish a high reputation in the mining industry and promises to deliver a high standard of services to its clients.

The Board has noted that the government of the People's Republic of China ("PRC") has introduced a series of measures to enhance safety standardisation and environmental protection with respect to policies related to coal washing plants in Shanxi Province. Specifically, the government of PRC issued the safety production standardisation assessment and grading method for coal washing plants and coal processing enterprises, which aims to ensure employee safety through the establishment of comprehensive systems, including safety responsibility mechanisms and risk classification controls. In parallel, the government of PRC has also launched a remediation implementation plan to address environmental pollution. This plan supports industrial upgrades through initiatives such as the closure of heavily polluting coal washing plants, the phasing out of outdated production capacities, and the restructuring or integration of independent coal washing facilities. Additionally, it emphasizes the importance of proper solid waste management. The Group is firmly committed to fully implementing the measures outlined in the remediation plan, ensuring that our production processes are designed to protect the environment while safeguarding the health and safety of our employees.

The Board bears ultimate responsibility for the ESG management of the Group and supervises the ESG work of the Group. The Board of Directors has fully implemented the Group's ESG governance in accordance with the ESG Code, reviewed the establishment and implementation of ESG objectives, and the effectiveness of the ESG risk management and internal control systems.

The Board believes that a sound ESG structure is vital for continued sustainability and development of the Group's activities. The Group is willing to take more responsibilities for the society but with a view to balancing the shareholders' interests and the society's benefits. The Group will continue to strengthen the efforts in information collection for better performance in the ESG areas and broader disclosure of related information in sustainable development.

作為負責任之企業，本集團之ESG方針為於業務營運及管理方面融合可持續措施。本集團重視企業社會責任，維持高水平企業管治標準及採取保護環境、服務社區、推動社會融合及支持文物保育之營運方式。本集團以成為客戶、投資者及僱員之優先選擇為目標，致力於採礦行業建立優良聲譽，並承諾為客戶提供高水平服務。

董事會已注意到，中華人民共和國（「中國」）政府已推出一系列措施，就山西省洗煤廠的相關政策加強安全標準化及環境保護。具體而言，中國政府頒佈洗煤廠及煤炭加工企業安全生產標準化評定及分級辦法，旨在通過建立完善的制度（包括安全責任機制及風險分級控制）確保僱員安全。與此同時，中國政府亦已推出環境污染整治實施計劃。該計劃通過關閉污染嚴重的洗煤廠、淘汰落後產能、重組或整合獨立洗煤設施等措施支持產業升級。此外，該計劃強調妥善管理固體廢物的重要性。本集團堅定不移全面落實整治計劃中列出的各項措施，確保我們的生產流程在保護環境的同時，亦能保障僱員的健康及安全。

董事會對本集團ESG管理負有最終責任，監督本集團ESG事宜。董事會已根據ESG守則全面落实本集團ESG管治，審閱ESG目標的設立及落實情況與ESG風險管理及內部監控系統的有效性。

董事會認為，良好的ESG架構對本集團業務之可持續性及發展至關重要。本集團樂意肩負更多社會責任，惟務求於股東權益與社會利益之間取得平衡。本集團將繼續加強資料收集工作，以在ESG方面取得更佳表現，並擴大可持續發展相關資料的披露。

ESG GOVERNANCE STRUCTURE

ESG管治架構

The Group has established a three-tier structure conducts a top-down management approach concerning its ESG issues. The ESG governance structure is comprised of the Board, the senior management and the ESG Committee consisting of major departments of the Group, with their respective functions clearly defined, to achieve top-down ESG supervision and ensure the effectiveness of the Group's ESG work.

The Board assumes full responsibility for the Group's ESG strategy and reporting. The Board is responsible for formulating ESG management strategies, priorities and objectives; reviewing and approving the ESG risks and opportunities evaluated by senior management, as well as the ESG management policies; ensuring appropriate and effective ESG risk management and internal control systems to fit the actual business situation; regularly reviewing the Group's ESG performance against objectives; and approving the disclosures in this Report.

The senior management is responsible for evaluating and identifying the ESG risks of the Group, formulating ESG management policies of the Group, ensuring the effectiveness of the ESG risk management and internal control system of the Group, and reporting these to the Board.

The ESG Committee is responsible for implementing ESG management policies approved by senior management, carrying out the ESG management and reporting work, and presenting the working progress of ESG management and reporting to senior management. The ESG Committee also reviews the Group's ESG performance through key performance indicators ("KPIs") from various ESG aspects, including environmental, labour practices, in order to review progress made against ESG-related goals and targets. By conducting regular materiality assessment, it assists the Board to evaluate, prioritise and manage material ESG-related issues. For further details, please refer to the sections headed "STAKEHOLDER ENGAGEMENT" and "MATERIALITY ASSESSMENT". During the reporting period, the senior management had a special meeting with the ESG working group to discuss the Group's ESG management plan and progress.

本集團已建立一個三層結構，就其ESG議題採取由上而下的管理方法。ESG管治架構由董事會、高級管理層及由本集團主要部門組成的ESG委員會組成。彼等各自職能明確，實現由上而下的ESG監督，並確保本集團ESG工作的有效性。

董事會對本集團的ESG策略及匯報承擔全部責任。董事會負責制訂ESG管理策略、優次及目標；審查並批准高級管理層所評估的ESG風險及機遇，以及ESG管理方針；確保設有適當及有效、符合實際業務情況的ESG風險管理及內部監控系統；就相關目標定期檢討本集團的ESG表現；審批本報告內的披露資料。

高級管理層負責評估及識別本集團的ESG風險，制定ESG管理方針，確保本集團的ESG風險管理及內部控制系統有效運行，並向董事會匯報。

ESG委員會負責實施由高級管理層批准的ESG管理方針，進行ESG管理及匯報工作，並向高級管理層呈報ESG管理的工作進度及作出匯報。ESG委員會亦通過關鍵績效指標（「**關鍵績效指標**」），從多個ESG方面（包括環境、勞工慣例）審查本集團的ESG表現，以審查與ESG相關目標及指標的進度。通過進行定期重要性評估，協助董事會評估、優先考慮及管理重大的ESG相關議題。進一步詳情，請參閱「持份者參與」及「重要性評估」章節。於報告期內，高級管理層已與ESG工作小組舉行一次特別會議，討論本集團ESG管理計劃及進度。

REPORTING STANDARD AND PRINCIPLES

報告標準及原則

This Report is prepared in accordance with the ESG Reporting Code of The Stock Exchange of Hong Kong Limited (“**HKEX**”) under Appendix C2 of the Main Board Listing Rules, satisfies the “comply or explain” provisions and follows the four reporting principles as follows:

- **Materiality:** Important and relevant information to stakeholders on different ESG aspects is covered in the Report. A materiality assessment was conducted to determine material ESG issues with results approved by the Board.
- **Quantitative:** The relevant standards, methodologies and assumptions used to prepare the quantitative information is disclosed, as appropriate. Quantitative information is provided with narrative and comparative figures, where possible.
- **Consistency:** The preparation approach of this ESG Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.
- **Balance:** The information is presented without the inappropriate use of selections, omissions or other forms of manipulation that would influence a decision or judgment by the reader.

本報告乃根據主板上市規則附錄C2項下香港聯合交易所有限公司(「**聯交所**」)ESG報告守則編製，已符合「不遵守就解釋」條文，並已遵守下列四項報告原則：

- **重要性：** 本報告涵蓋於各ESG方面對持份者而言屬重要且相關的資料。我們已進行重要性評估以釐定重要ESG事宜，且結果已獲董事會批准。
- **量化：** 已披露用於編製量化資料的相關標準、方法及假設(如適用)。在可能情況下，通過敘述及比較數字提供量化資料。
- **一致性：** 本ESG報告的編製方法與上年基本一致，對披露範圍及計算方法發生變化的數據會進行說明。
- **平衡：** 所呈列的資料並無不恰當使用可能影響讀者決策或判斷的選擇、遺漏或其他形式的操控。

REPORTING PERIOD AND BOUNDARY

報告期間及範疇

This Report demonstrates our sustainability initiatives during the reporting period from 1 January 2025 to 31 December 2025. There was no material change to the methods or key performance indicators (KPIs) used by the Group compared with the previous years. The reporting boundary covers the Group’s principal business of coal operation and the scope of reporting covers the Group’s ESG performance with environmental and social data of the Group’s operation site in Hong Kong and PRC.

本報告載列我們於二零二五年一月一日至二零二五年十二月三十一日報告期間的可持續發展措施。本集團使用的方法或關鍵績效指標與過往年度相比並無重大變動。報告範疇涵蓋本集團的主要煤炭業務，而報告範圍涵蓋本集團的ESG表現以及本集團於香港及中國營運地點的環境及社會數據。

STAKEHOLDER ENGAGEMENT

持份者參與

The Group values the expectations of all stakeholders, understands their ESG expectations and appeals that serve as indispensable references to the development of the ESG strategies, through a variety of effective channels, and takes practical response measures.

本集團重視所有持份者的期望，透過不同有效渠道了解其對ESG之期望及訴求，以此為發展ESG策略不可或缺之依據，並採取實際回應措施。

Stakeholders 持份者	Expectations and concerns 期望及關注	Communication Channels 溝通渠道
Management 管理層	<ul style="list-style-type: none"> - Regular meetings - 定期會議 	<ul style="list-style-type: none"> - Financial results - Sustainability business development - 財務業績 - 可持續業務發展
Employees 僱員	<ul style="list-style-type: none"> - Regular performance appraisals - Frequent meetings - Training programs - 定期業績評核 - 頻繁會議 - 培訓計劃 	<ul style="list-style-type: none"> - Career development - Health and safety - Remuneration and benefits - Sustainability development - 職業發展 - 健康與安全 - 薪酬及福利 - 可持續發展
Government and regulatory authorities 政府及監管機構	<ul style="list-style-type: none"> - Compliance with laws and regulations - Sustainable development - Proper tax payment - 遵守法律法規 - 可持續發展 - 妥善繳稅 	<ul style="list-style-type: none"> - Supervision on complying with local laws and regulations - Regular reports and taxes paid - 監督遵守當地法律及法規的情況 - 定期報告和支付稅項
Customers 客戶	<ul style="list-style-type: none"> - High quality products and services - Protect customers rights - 高質量產品及服務 - 保障客戶權益 	<ul style="list-style-type: none"> - Business relationship - Customer satisfaction survey and feedback - Customer service hotline and email enquiry - 業務關係 - 客戶滿意度調查及反饋 - 客戶服務熱線及電子郵件查詢

STAKEHOLDER ENGAGEMENT (Continued)

持份者參與(續)

Stakeholders 持份者	Expectations and concerns 期望及關注	Communication Channels 溝通渠道
Shareholders/Investors 股東／投資者	<ul style="list-style-type: none"> - General meetings - Annual reports - Direct communication - Group website - 股東大會 - 年度報告 - 直接通訊 - 集團網址 	<ul style="list-style-type: none"> - Financial results - Sustainability business development - Environmental responsibility - Company transparency - 財務業績 - 可持續業務發展 - 環境責任 - 公司透明度
Suppliers 供應商	<ul style="list-style-type: none"> - Close communication - Order/contract execution - 密切溝通 - 履行指令／合約 	<ul style="list-style-type: none"> - Corporate contribution - Product quality - Environmental responsibility - 企業貢獻 - 產品質量 - 環境責任
General public 公眾	<ul style="list-style-type: none"> - Involvement in communities - Business compliance - Environmental protection awareness - 社區投入 - 業務合規 - 環境保護意識 	<ul style="list-style-type: none"> - Media conferences and responses - Public welfare activities - Face-to-face interview - 記者會及回應質詢 - 公益活動 - 面對面訪談

Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

透過與持份者的一般溝通，本集團可了解持份者的期望及關注。獲得的反饋使本集團能夠作出更明智的決策，並更好地評估及管理由此產生的影響。

MATERIALITY ASSESSMENT

重要性評估

The Group believes that sound ESG performance is important to the Group's sustainable development and community. The Group is committed to protecting and improving the ecological environment and society and minimising the impact of its activities on the environment. Throughout the materiality assessment exercise, the ESG Committee has assisted the Board to review its operations, identify key ESG issues and assess the importance of these issues to its businesses and stakeholders. It is the Group's policy to promote green operations, thereby gradually achieving the coordinated development of the Group, the environment and the society.

Identifying the material ESG issues that matter the most to the Group is a prerequisite for setting the framework for the ESG Report and formulation of ESG management strategies. To identify potential material topics for disclosure in the Report, the Group took reference to the HKEX ESG Reporting Code and set possible topics for assessment. All material ESG issues listed below have been disclosed in this Report.

本集團認為，良好的ESG表現對本集團可持續發展及社區而言至關重要。本集團致力保障及改善生態環境及社會，並盡量減低其業務對環境的影響。通過重要性評估活動，ESG委員會已協助董事會檢討其營運，辨識主要的ESG議題，並評估該等議題對其業務及持份者的重要性。本集團的政策為推動綠色營運，從而逐步實現本集團、環境及社會的協調發展。

識別對本集團最重要的重大ESG事宜是制定ESG報告框架和制定ESG管理策略的前提。為識別於報告中披露潛在重大議題，本集團參考聯交所ESG報告守則，並設定潛在的評估議題。以下列出的所有重大ESG議題均已於本報告中披露。

The ESG Reporting Code	Material ESG aspects of the Group
ESG報告守則	本集團重大ESG議題
A1. Emissions A1. 排放物	Air Emissions Waste Management 廢氣排放 廢棄物管理
A2. Use of Resources A2. 資源使用	Energy Consumption 能源消耗
A3. The Environment and Natural Resources A3. 環境及天然資源	Indoor Air Quality 室內空氣質素
B1. Employment B1. 僱傭	Employment and Labour Diversity and Equal Opportunities 僱傭及勞工 多元化及平等機會
B2. Health and Safety B2. 健康與安全	Workplace Safety 工作環境安全
B3. Development and Training B3. 發展及培訓	Employee Development and Training 僱員發展及培訓
B4. Labour Standards B4. 勞工準則	Prevention of Child and Forced Labour 防止童工及強制勞工
B7. Anti-corruption B7. 反貪污	Corporate Governance 企業管治

STAKEHOLDER FEEDBACK

The Group welcomes stakeholders' feedback on this Report for our sustainability initiatives. Please contact us by email to info@greenleader.hk.

持份者反饋

本集團歡迎持份者就本報告的可持續措施提供反饋。請透過電郵info@greenleader.hk與我們聯繫。

RESPONSE TO CLIMATE CHANGE

應對氣候變化

The Group recognizes that climate change poses profound risks and opportunities to our diverse business operations, which span across coal processing, agriculture, and information technology. To ensure long term business resilience and support global decarbonisation efforts, we are continuously enhancing our climate risk management framework.

In this section, we outline our strategic responses to climate change to provide clear and transparent information to our stakeholders. These disclosures are prepared in strict accordance with the latest climate disclosure requirements set forth by the Hong Kong Exchanges and Clearing Limited and with reference to the IFRS S2 Climate Disclosures issued by the International Sustainability Standards Board. The Group will disclose climate-related information based on a four-pillar framework (Governance, Strategy, Risk Management, and Metrics & Targets) in compliance with Appendix C2 of the HKEX Listing Rules.

GOVERNANCE

The Group has established a robust three tier governance structure to conduct a top down management approach. Our climate governance is completely aligned with our overall ESG governance structure, meaning climate risks are seamlessly integrated into our existing sustainability management framework. The governance structure comprises the Board, the senior management, and the ESG Committee, with their respective functions clearly defined.

The Board assumes full responsibility for the Group's ESG strategy and climate reporting. The Board actively formulates ESG management strategies, reviews material climate risks evaluated by senior management, ensures the effectiveness of internal control systems, and regularly reviews our sustainability performance against established targets.

Acting as the executive bridge, the senior management is responsible for identifying specific ESG and climate risks associated with our operations, formulating ESG management policies, and reporting progress directly to the Board. At the operational level, the ESG Committee, consisting of major departments, implements these policies. The Committee tracks the Group's performance through key performance indicators, reviews progress against ESG targets, and conducts regular materiality assessments. During the reporting period, the senior management held a meeting with the ESG Committee to deeply discuss the Group's climate transition plan and ESG progress.

本集團認識到，氣候變化對我們涵蓋煤炭加工、農業及資訊科技的多元業務營運帶來深遠風險及機遇。為確保業務的長期韌性並支持全球減碳工作，我們持續加強氣候風險管理框架。

本節概述本集團應對氣候變化的策略回應，以向持份者提供清晰透明的資料。有關披露乃嚴格根據香港交易及結算有限公司頒佈的最新氣候披露規定編製，並參考國際可持續準則理事會頒佈的《國際財務報告準則S2號 – 氣候相關披露》。本集團將根據四大支柱框架(管治、策略、風險管理及指標與目標)披露氣候相關資料，以符合聯交所上市規則附錄C2的規定。

管治

本集團已建立穩健的三層管治架構，採取由上而下的管理方針。我們的氣候管治與整體ESG管治架構完全一致，意味著氣候風險已無縫融入現有可持續發展管理框架。該管治架構由董事會、高級管理層及ESG委員會組成，彼等各自職能明確。

董事會對本集團的ESG策略及氣候相關匯報承擔全部責任。董事會積極制訂ESG管理策略、審閱由高級管理層評估的重大氣候風險、確保內部監控系統的有效性，並定期根據既定目標檢討我們的可持續發展表現。

作為執行層與董事會之間的橋樑，高級管理層負責識別與本集團營運相關的具體ESG及氣候風險、制訂ESG管理方針，並直接向董事會匯報進展。在營運層面，由主要部門組成的ESG委員會負責落實該等方針。委員會通過關鍵績效指標追蹤本集團的表現、檢討ESG目標的達成進度，並定期進行重要性評估。於報告期間，高級管理層已與ESG委員會舉行會議，深入討論本集團的氣候轉型計劃及ESG進展。

RESPONSE TO CLIMATE CHANGE (Continued)

應對氣候變化(續)

STRATEGY

Our climate strategy aims to comprehensively enhance the resilience of the Group's operations and seize potential opportunities during the global transition to a low carbon economy. Given our diverse business portfolio encompassing coal processing, cassava cultivation, and information technology services, climate change poses distinct operational and financial impacts across our segments. Specifically, extreme weather events pose significant physical risks to our agricultural yields and mining infrastructure, while the global shift away from fossil fuels presents substantial transition risks to our coal business.

To actively respond, we conduct regular climate risk assessments to deeply analyse these potential impacts. The Group categorizes the assessment time horizons for climate risks into short term (1-5 years), medium term (6-10 years), and long term (over 10 years). Guided by this framework, we systematically identify both physical and transition risks across our operations. This enables us to formulate effective mitigation strategies, such as strengthening our agricultural resilience, upgrading our mining safety protocols, and accelerating the growth of our low carbon information technology segment to ensure long term business viability.

策略

本集團的氣候策略旨在全面提升本集團營運的韌性，並把握全球向低碳經濟轉型過程中的潛在機遇。鑒於本集團的多元業務組合涵蓋煤炭加工、木薯種植及資訊科技服務，氣候變化對各業務分部帶來不同的營運及財務影響。具體而言，極端天氣事件對我們的農業產量及採礦基建構成重大實體風險，而全球逐步減少依賴化石燃料的轉變，則對我們的煤炭業務帶來重大過渡風險。

為積極應對上述情況，本集團定期進行氣候風險評估，深入分析該等潛在影響。本集團將氣候風險的評估時間範圍劃分為短期（一至五年）、中期（六至十年）及長期（十年以上）。在此框架指導下，本集團有系統地識別業務營運中的實體風險及過渡風險，從而制定有效的緩解策略，例如加強農業業務韌性、提升採礦安全規程，以及加快低碳資訊科技業務分部的發展，以確保業務的長期可持續性。

RESPONSE TO CLIMATE CHANGE (Continued)

應對氣候變化(續)

RISK MANAGEMENT

風險管理

The major climate risks identified by the Group and our corresponding response measures are as follows:

本集團已識別的主要氣候風險及我們相應的應對措施如下：

Risk Type 風險類型	Risk Description 風險描述	Time Horizon 時間範圍	Financial Impact 財務影響	Risk Responses & Mitigations 風險應對及緩解措施
Physical Risk 實體風險				
Acute 急性	<ul style="list-style-type: none"> More frequent typhoons, extreme heat, and severe rainstorms 颱風、酷熱及暴雨等極端天氣事件日趨頻繁 	Short term 短期	<ul style="list-style-type: none"> Interruption to the operation chain Damage to mining infrastructure Damage to agricultural assets Increased repair costs 營運鏈中斷 採礦基礎設施受損 農業資產受損 維修成本增加 	<ul style="list-style-type: none"> Enhance drainage systems for cassava plantations Reinforce mining site structural safety Release employees early during severe weather warnings 加強木薯種植園的排水系統 強化採礦場地的結構安全 於惡劣天氣警告生效時安排僱員提早下班
Chronic 慢性	<ul style="list-style-type: none"> Sustained rising temperatures Shifting rainfall distributions 氣溫持續上升 降雨分佈改變 	Medium to Long term 中期至長期	<ul style="list-style-type: none"> Reduced cassava crop yields Higher energy costs for cooling coal operations and data centres 木薯作物產量下降 煤炭業務營運及數據中心冷卻的能源成本上升 	<ul style="list-style-type: none"> Invest in drought resistant cassava cultivation Optimize agricultural water usage Upgrade cooling system energy efficiency 投資於耐旱木薯種植 優化農業用水 提升冷卻系統的能源效益
Transition Risk 過渡風險				
Policy and Legal 政策及法律	<ul style="list-style-type: none"> Tighter global carbon regulations Stricter national mining policies Enhanced HKEX climate disclosures 全球碳排放法規趨嚴 國家採礦政策進一步收緊 聯交所加強氣候相關披露規定 	Short to Medium term 短期至中期	<ul style="list-style-type: none"> Increased compliance and administrative costs Potential operational restrictions or carbon taxes on coal business 合規及行政成本增加 煤炭業務可能面臨營運限制或碳稅 	<ul style="list-style-type: none"> Closely monitor regulatory policy changes Engage external ESG consultants Optimize coal processing efficiency to lower carbon footprint 密切監察監管政策變動 委聘外部ESG顧問 優化煤炭加工效率以降低碳足跡

RESPONSE TO CLIMATE CHANGE (Continued)

應對氣候變化(續)

RISK MANAGEMENT (CONTINUED)

風險管理(續)

Risk Type 風險類型	Risk Description 風險描述	Time Horizon 時間範圍	Financial Impact 財務影響	Risk Responses & Mitigations 風險應對及緩解措施
Market and Technology 市場及技術	<ul style="list-style-type: none"> Global market shift towards renewable energy Reduced long term demand for coal 全球市場轉向可再生能源 煤炭的長期需求下降 	Medium to Long term 中期至長期	<ul style="list-style-type: none"> Decreased valuation of coal assets Potential stranded assets High capital expenditure for cleaner technologies 煤炭資產估值下降 可能出現擱淺資產 投資較清潔技術所需的資本開支較高 	<ul style="list-style-type: none"> Diversify revenue streams Accelerate development of ecological circular industry chain Expand low carbon IT solution services 分散收入來源 加快生態循環產業鏈發展 擴展低碳資訊科技解決方案服務
Opportunity 機遇				
Market 市場	<ul style="list-style-type: none"> Growing market demand for digital transformation Increasing need for green technology 市場對數碼轉型的需求持續增長 對綠色科技的需求日益增加 	Short to Long term 短期至長期	<ul style="list-style-type: none"> Creation of new revenue streams Enhanced overall financial resilience and long term profitability 創造新的收入來源 提升整體財務韌性及長期盈利能力 	<ul style="list-style-type: none"> Allocate more capital to software development Expand system integration services Position the Group as a tech solution provider 投放更多資本於軟件開發 擴展系統集成服務 將本集團定位為科技解決方案供應商

RESPONSE TO CLIMATE CHANGE (Continued)

應對氣候變化(續)

METRICS AND TARGETS

The Group's greenhouse gas (GHG) footprint is distinctly influenced by our diverse business operations. While our Scope 1 and Scope 2 emissions stemming from direct vehicle usage and purchased electricity are relatively minimal, our Scope 3 other indirect emissions account for the vast majority of our total carbon footprint. This is primarily driven by our coal processing and product sales operations.

To provide comprehensive and transparent climate disclosures aligned with global standards, we have significantly expanded our Scope 3 reporting boundary this year. The expanded Scope 3 now includes Purchased Goods and Services, Capital Goods (Assets), Upstream Transportation, Business Travel, Employee Commuting, Downstream Transportation, and the Use of Sold Products.

The GHG emissions of the Group during the reporting period were as follows:

指標與目標

集團的溫室氣體排放足跡明顯受我們多元業務營運所影響。儘管源自直接使用車輛及外購電力的範圍一及範圍二排放相對輕微，範圍三其他間接排放佔本集團整體碳足跡的絕大部分。此乃主要由煤炭加工及產品銷售業務所帶動。

為提供符合全球標準且全面透明的氣候相關披露，本集團於本年度大幅擴大範圍三的披露範圍。經擴大的範圍三現包括購買貨品及服務、資本貨品(資產)、上游運輸、商務差旅、僱員通勤、下游運輸及已售產品的使用。

本集團於報告期間的溫室氣體排放如下：

GHG Indicators ¹ 溫室氣體指標 ¹	Units 單位	2025 二零二五年	2024 二零二四年
Scope 1² 範圍一 ²	Tonnes CO ₂ e 噸二氧化碳當量	-	6.94
Scope 2³ 範圍二 ³			
- Electricity - 電力	Tonnes CO ₂ e 噸二氧化碳當量	21.55	28.53
Scope 3⁴ 範圍三 ⁴			
- Purchased Goods & Services - 購買貨品&服務	Tonnes CO ₂ e 噸二氧化碳當量	59,309.55	-
- Capital Goods (Assets) - 資本貨品(資產)	Tonnes CO ₂ e 噸二氧化碳當量	1,043.87	-
- Upstream transportation - 上游運輸	Tonnes CO ₂ e 噸二氧化碳當量	140.00	-
- Business Travel - 商務差旅	Tonnes CO ₂ e 噸二氧化碳當量	0.31	-
- Employee Commuting - 僱員通勤	Tonnes CO ₂ e 噸二氧化碳當量	7.83	-
- Downstream Transportation - 下游運輸	Tonnes CO ₂ e 噸二氧化碳當量	788.25	-
- Use of Sold Products - 已售產品的使用	Tonnes CO ₂ e 噸二氧化碳當量	307,530.62	-
Total GHG emissions 總溫室氣體排放	Tonnes CO ₂ e 噸二氧化碳當量	368,841.98	35.47
GHG Intensity⁵ 溫室氣體密度 ⁵	Tonnes CO ₂ e per employee 每名員工噸二氧化碳當量	8,196.01	0.75

RESPONSE TO CLIMATE CHANGE (Continued)

應對氣候變化(續)

METRICS AND TARGETS (CONTINUED)

Note(s):

1. GHG emission data is presented in terms of carbon dioxide equivalent.
2. In FY2025, the Group did not own or operate any vehicles. Therefore, the Group did not generate any direct air emissions or Scope 1 emissions during the Reporting Period.
3. Electricity emissions in China are calculated using the national grid emission factors published by the Ministry of Ecology and Environment of the People's Republic of China. Electricity emissions in Hong Kong are calculated using data from the HK Electric Sustainability Report 2024.
4. Scope 3 emissions cover purchased goods and services, capital goods, upstream transportation, business travel, employee commuting, downstream transportation, and the use of sold products. The calculation methodology is based on the Greenhouse Gas Protocol: Corporate Value Chain Scope 3 Accounting and Reporting Standard. Emission factors and Global Warming Potentials are sourced from: HKEX Appendix 2, the ICAO Carbon Emissions Calculator, the UK DEFRA, the IPCC Sixth Assessment Report, the CASG and HKUST Greenhouse Gas Emissions Calculator, and the CEEIO Database.
5. As of 31 December 2025, the Group had a total of 45 employees (2024: 47 employees). The data is also used for calculating other intensity data.

To support global efforts to address climate change and facilitate the assessment of our strategic resilience, the Group has established clear environmental targets. Although our diverse operations in coal processing, cassava cultivation, and information technology present varying degrees of environmental impact, we remain fully committed to sustainable development and continuous operational improvement.

指標與目標(續)

附註：

1. 溫室氣體排放數據乃按二氧化碳當量呈列。
2. 於二零二五年財政年度，本集團並無擁有或營運任何車輛。因此，本集團於報告期間並無產生任何直接廢氣排放或範圍一排放。
3. 中國的用電排放乃根據中華人民共和國生態環境部公佈的國家電網排放因子計算。香港的用電排放乃根據《港燈可持續發展報告2024》所載數據計算。
4. 範圍三排放涵蓋購買貨品及服務、資本貨品、上游運輸、商務差旅、僱員通勤、下游運輸及已售產品的使用。計算方法乃基於《溫室氣體議定書：企業價值鏈(範圍三)會計與報告準則》。排放因子及全球暖化潛能值乃參考以下資料來源：聯交所附錄二、國際民用航空組織碳排放計算器、英國DEFRA、政府間氣候變化專門委員會第六次評估報告、CASG及香港科技大學溫室氣體排放計算器，以及CEEIO數據庫。
5. 截至二零二五年十二月三十一日，本集團擁有合共45名僱員(二零二四年：47名僱員)。該數據亦用於計算其他密度數據。

為支持全球應對氣候變化所作出的努力並便於評估我們策略的韌性，本集團已制定明確的環境目標。儘管本集團於煤炭加工、木薯種植及資訊科技的多元業務在環境影響方面程度不一，本集團仍堅定不移致力於可持續發展及持續改善營運表現。

RESPONSE TO CLIMATE CHANGE (Continued)

應對氣候變化(續)

METRICS AND TARGETS (CONTINUED)

Using the year ended 31 December 2024 (“FY2024”) as our baseline, the Board established strategic targets to reduce or maintain our environmental consumption and emission intensities over a three year horizon by 2027. The progress against these environmental objectives during the reporting period is detailed below:

指標與目標(續)

董事會以截至二零二四年十二月三十一日止年度(「二零二四年財政年度」)為基線年度，制定策略目標，旨在於截至二零二十七年的三年期間內降低或維持本集團環境消耗及排放密度。於報告期間，有關該等環境目標的達成進度詳列如下：

Environmental Aspect	Target for 2027 (Baseline: 2024)	2025 Progress & Management Responses
Air Emissions	Reduce or maintain	Achieved No vehicles were operated in FY2025, thus no direct emissions were generated.
GHG Emissions	Reduce or maintain	In Progress Total emissions increased due to the expanded Scope 3 reporting boundary. We are developing strategies to manage these newly included emissions.
Non-hazardous Waste Generation	Reduce or maintain	Achieved A reduction was recorded. We will continue to enforce internal recycling protocols.
Energy Consumption	Reduce or maintain	Achieved Energy consumption was reduced. We will maintain our energy efficiency measures across operations.
Water Consumption	Reduce or maintain	Achieved Consumption was reduced. We will continue to optimize our water conservation efforts.
Packing Materials Consumption	Reduce or maintain	Not Applicable The Group does not manufacture or sell physical goods that require packaging materials.

Environment Level	二零二七年目標 (基線：二零二四年)	二零二五年進展及管理層回應
廢氣排放	減少或維持	已達成 於二零二五年財政年度，本集團並無營運任何車輛，因此並無產生任何直接排放。
溫室氣體排放	減少或維持	進行中 由於擴大範圍三的披露邊界，總排放量有所增加。本集團現正制定策略，以管理該等新納入的排放。
無害廢棄物產生	減少或維持	已達成 無害廢棄物錄得減少。本集團將繼續執行內部回收程序。
能源消耗	減少或維持	已達成 能源消耗有所減少。本集團將繼續於營運中維持各項能源效益措施。
用水量	減少或維持	已達成 用量有所減少。本集團將繼續優化節約用水措施。
包裝材料消耗	減少或維持	不適用 本集團並無製造或銷售需要包裝材料的實體商品。

RESPONSE TO CLIMATE CHANGE (Continued)

應對氣候變化(續)

FUTURE DEVELOPMENT OF CLIMATE METRICS

The Group currently adopts a phased approach to advancing our climate disclosures. At present, our decision making mechanisms do not yet encompass internal carbon pricing or climate linked remuneration assessments. We plan to gradually introduce climate scenario analysis in our future annual reports to better evaluate the strategic resilience of our varied business lines. Moving forward, we will continuously review our data collection capabilities and disclose advanced climate metrics at the appropriate time.

氣候指標的未來發展

本集團現時採取分階段方式推進氣候相關披露。目前，我們的決策機制尚未涵蓋內部碳定價或與氣候掛鈎的薪酬評估。我們計劃於未來年度報告中逐步引入氣候情景分析，以更妥善評估本集團不同業務線的策略韌性。展望未來，本集團將持續檢討數據收集能力，並於適當時候披露更進階的氣候指標。

A. ENVIRONMENTAL 環境

As a responsible corporate, the Group is committed to protecting the environment by reducing carbon emissions. The Group carefully monitors and mitigates the environmental impacts by integrating environmental considerations into all aspects of business operations. Environmental management was developed based on respective local requirements and environmental standards. In response to the community's power saving and waste-reduction demand, the Group has also adopted procedures in relation to waste reduction, water conservation, energy conservation and solid waste recycling.

A1. EMISSIONS

The emissions of the Group are wastewater, solid wastes, air emissions and greenhouse gas (“GHG”) emissions. The Group strictly adheres to emission related laws and regulations in Hong Kong and PRC. In FY2025, the Group found no violation of laws and regulations relating to air emission, GHG emission, discharges into water and land and generation of hazardous and non-hazardous wastes.

Air Emissions

The Group's air emission mainly comes from the use of vehicles. The air emissions generated from the use of vehicles of the Group are mainly sulphur oxides (“SO_x”) and nitrogen oxides (“NO_x”). In FY2025, the Group did not own or operate any vehicles and therefore did not generate any direct air emissions during the Reporting Period.

作為負責任之企業，本集團致力透過減低碳排放量保護環境。本集團於業務營運各方面考慮環保事宜，謹慎監察及減低對環境造成之影響。本集團基於相關當地規定及環境標準制定環境管理方法。鑒於社區節能及減廢要求，本集團亦採用有關減廢、節約用水、節能及固體廢物回收之程序。

A1. 排放物

本集團的排放物為廢水、固體廢物、廢氣排放及溫室氣體(「溫室氣體」)排放。本集團嚴格遵守香港及中國的排放物相關法律法規。於二零二五年財政年度，本集團並無違反與廢氣排放、溫室氣體排放、水及土地的排污以及產生有害及無害廢棄物有關的法律法規。

廢氣排放

本集團的廢氣排放主要產生自使用車輛。本集團使用車輛所產生的廢氣排放物主要為硫氧化物(「SO_x」)及氮氧化物(「NO_x」)。於二零二五年財政年度，本集團並無擁有或營運任何車輛，因此於報告期間並無產生任何直接廢氣排放。

Items 項目	Type of emissions 排放物類別	Units 單位	FY2025 二零二五年財政年度		FY2024 二零二四年財政年度	
			Amount 排放量	Intensity 密度 (Per employee) (每名僱員)	Amount 排放量	Intensity 密度 (Per employee) (每名僱員)
Air emissions 廢氣排放	Sulphur oxide (SO _x) 硫氧化物(SO _x)	g 克	0	0	38	0.87
	Nitrogen oxide (NO _x) 氮氧化物(NO _x)	g 克	0	0	1,674	38.04
	PM 顆粒物	g 克	0	0	123	2.80

A. ENVIRONMENTAL (Continued)

環境(續)

A1. EMISSIONS (CONTINUED)

Wastewater

Wastewater produced in the offices mainly comes from the daily use from the staff and is discharged to municipal sewage treatment plant through drainage pipes. Wastewater is normally handled by the property management company in a unified way. Other than that, the Group has generated 123m³ wastewater in FY2025 in the coal operation. No hazardous wastewater is generated by the Group during daily operations. As the amount of wastewater generated is closely related to water consumption, the Group takes measures to reduce water consumption, which are further explained in the subsection headed “Water” under section “A2 Use of Resources” of this Report.

Solid waste

The solid wastes normally generated from the Group comes from the domestic waste from daily operation, there is a significant decrease of the solid waste due to the scale down of mining operation in FY2025. These wastes contain no hazardous material. The Group continuously separates and collects solid wastes to ensure the reuse of recyclable waste. The unrecyclable wastes are handled by local waste treatment plant. The solid wastes in offices are managed by the property management company of the buildings.

A1. 排放物(續)

廢水

辦公室產生的廢水主要為員工的日常用水，並通過排水管排入市政污水處理廠。廢水通常由物業管理公司統一處理。除此之外，本集團於二零二五年財政年度於煤炭業務中產生123立方米廢水。本集團於日常營運中不會產生有害廢水。由於所產生的廢水量與用水量密切相關，本集團已採取措施以減少用水量。詳情載於本報告「A2.資源使用」一節項下「用水」分節。

固體廢物

本集團一般產生的固體廢物來自日常營運所產生的生活廢物。於二零二五年財政年度，由於採礦業務規模縮減，固體廢物顯著減少。這些廢物並無有害物質。本集團持續分離及收集固體廢物，以確保可回收廢物的再利用。不可回收廢物由當地廢物處理廠處理。辦公室固體廢物由大廈的物業管理公司處理。

Items 項目	Type of emissions 排放物類別	Units 單位	FY2025 二零二五年財政年度		FY2024 二零二四年財政年度	
			Amount 排放量	Intensity 密度 (Per employee) (每名僱員)	Amount 項目	Intensity 排放物類別 (Per employee) (每名僱員)
Wastes 廢物	Non-hazardous Waste 無害廢物	Tonnes 噸	1.84	0.04	4	0.08

A. ENVIRONMENTAL (Continued)

環境(續)

A2. USE OF RESOURCES

The Group complied with the relevant laws and regulations in relation to use of resources during the year under review. Resources used by the Group mainly include energy, water and paper.

Energy

The Group did not consume any gasoline in FY2025 as the Group did not own or operate any vehicles during FY2025. All the electricity consumption by the Group comes directly from regular operation. The total electricity consumption of the Group amounted to 28,395 kWh in FY2025. To ensure the effective use of electricity, the Group has formulated the internal regulation, which all subsidiaries of the Group should stringently comply with to save energy. The energy saving policies are included but not limited as followings:

- Employees must set the computer to sleep mode when leaving office for a short time during working hours, and turn off the power switch of computers, copy machines and drinking fountains after work; Place “Saving Water Resource” posters in prominent places to encourage water conservation;
- Educate and promote energy conservation among staff within the Group;
- Adapt advanced technology to increase recycling rate;
- Use energy-saving lighting throughout the office area and divide office lighting area reasonably; Reduce the number of lights used in places where natural light is sufficient and turn off the lighting system after working hours;
- Purchase energy-saving equipment;
- Prohibit the purchasing of energy-intensive equipment; and
- Optimise the total electricity consumption of the production line according to the production demand.

A2. 資源使用

本集團於回顧年度內遵守有關資源使用的相關法律法規。本集團所使用的主要資源為能源、用水及紙張。

能源

由於本集團於二零二五年財政年度並無擁有或營運任何車輛，故於二零二五年財政年度並無消耗任何汽油。本集團的所有電力消耗均直接來自正常營運。於二零二五年財政年度，本集團的總用電量為28,395千瓦特小時。為確保電力的有效使用，本集團已制定所有本集團附屬公司均應嚴格遵守的內部規章以節約能源，包括但不限於以下節能政策：

- 僱員於工作時間內暫時離開辦公室時須將電腦設置為休眠模式，及下班時須關掉電腦、影印機及飲水機的電源；並在當眼地方張貼「節約水資源」海報，鼓勵節約用水；
- 於本集團內部對員工進行節能教育及促進節能意識；
- 採用先進技術提高回收率；
- 於整個辦公區域使用節能照明設備，並合理地將辦公照明範圍區分；減少於自然光充足的地方使用的燈具數量，並在工作時間後關閉照明系統；
- 購買節能設備；
- 禁止購買高耗能設備；及
- 根據生產需求優化生產線總用電量。

A. ENVIRONMENTAL (Continued)

環境(續)

A2. USE OF RESOURCES (CONTINUED)

Water

Water consumption by the Group's offices are mainly comes from the domestic use by the staff. Wastewater is normally handled by the property management company in a unified way. Other than that, the total water consumption of the Group was 123m³ in FY2025 are mainly generated in the coal operations. No hazardous wastewater is generated by the Group during daily operations. To improve the utilisation efficiency of water resources, the Group has formulated the internal guidelines. The guidelines help the Group's employees to be fully aware of the importance of water conservation, including but not limited to the followings:

- Require employees to strictly abide by the principle of water conservation in their daily work;
- Run leakproof test for taps regularly, and test the water supply system to avoid other failures;
- Use of surface and ground water is strictly controlled and managed in the process of coal operations; and
- Implement the recycling methods to optimise the efficient use of wastewater.

Paper

Paper is one of the major natural resources consumed by the Group. The total paper consumption of the Group in FY2025 amounted to 461.60 kg, of which 62.85 kg was recycled. Paper consumption mainly comes from the operations of the offices. To reduce the consumption of paper, the Group has adopted the following practices:

- Keep a record on monthly consumption of paper by each department, centralised purchase once a month according to the needs, and adjust monthly;
- Promote the double-sided and black-and-white printing for unimportant files and set print permissions;
- Advocate the recycling of secondary paper, and try to reuse paper on drafts, semi-finished and non-formal documents as much as possible; and
- Use office automation systems and the electronic communication to shareholders to promote the delivery of paperless electronic documents.

A2. 資源使用(續)

用水

本集團辦公室的用水主要來自員工的日常用水。廢水通常由物業管理公司統一處理。除此之外，本集團於二零二五年財政年度的總用水量為123立方米，主要來自煤炭業務。本集團於日常營運中不會產生有害廢水。為提高水資源利用效率，本集團已制定內部指引。該等指引有助本集團僱員充分意識到節約用水的重要，包括但不限於以下各項：

- 要求僱員在日常工作中嚴格遵守節水原則；
- 定期對水龍頭進行防漏測試，並測試供水系統以避免其他故障；
- 於煤炭業務過程中嚴格控制及管理使用地表水及地下水；及
- 實施回收方法以優化廢水的有效利用。

紙張

紙張為本集團所使用的主要自然資源之一。本集團於二零二五年財政年度的紙張總使用量為461.60公斤，當中62.85公斤已作回收處理。紙張使用主要來自辦公室運作。為減少紙張消耗，本集團已採取以下做法：

- 記錄各部門每月的用紙量，按需要每月一次集中採購並按月調整；
- 提倡雙面及黑白打印非重要文件並設置打印權限；
- 提倡回收二次紙，及盡量重複使用草稿、半成品及非正規文件所用的紙張；及
- 應用自動化辦公系統及股東電子通訊，以促進無紙化電子文檔的傳遞。

A. ENVIRONMENTAL (Continued)

環境(續)

A2. USE OF RESOURCES (CONTINUED)

A2. 資源使用(續)

Type of resources 資源類別	Units 單位	FY2025 二零二五年財政年度		FY2024 二零二四年財政年度	
		Amount 數量	Intensity 密度	Amount 數量	Intensity 密度
Energy consumption⁶ 能源消耗 ⁶					
Gasoline (Petrol) 汽油(電油)	kWh 千瓦特小時	-	-	25,188	535.91
Diesel 柴油	kWh 千瓦特小時	-	-	29,646	630.77
Purchased Electricity 購買電力	kWh 千瓦特小時	28,395	631.00	54,834	1,166.68
Water 用水					
Consumption 消耗	m ³ 立方米	123	2.72	133	3.03
Packaging materials 包裝材料					
Paper 用紙	kg 公斤	461.60	10.26	304	6.90

⁶ In FY2025, the unit of energy consumption was standardised to kWh, and comparative figures were restated accordingly.

⁶ 於二零二五年財政年度，能源消耗的單位已統一為千瓦特小時，而比較數字亦已作出相應重列。

A. ENVIRONMENTAL (Continued) 環境(續)

A3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group values saving natural resources, improving natural resources efficiency and reducing the environmental impacts of the daily operations. The Group was in strict compliance with the laws and regulations in relation to the environment and the use of natural resources during the year under review. For the environmental impacts from routine operation process, the Group exerts no detrimental influence on surroundings. The air emissions, GHG, wastewater, solid waste and other environmental impacts from the operation process of the Group are in conformity with environmental laws and regulations. To alleviate the environmental impacts, the Group has taken multiple measures, including implementing 5S management system in offices, arranging the commissioner to regularly inspect the office environment to maintain a clean and healthy working environment. The Group will continue to adhere to the safety, harmony and green development concept and make unremitting efforts to create an image of resource saving and environmentally-friendly corporation.

A3. 環境及天然資源

本集團重視節約自然資源，提高自然資源使用效率及減少日常營運對環境的影響。於回顧年度，本集團嚴格遵守有關環境及自然資源使用的法律法規。於日常營運過程中產生的環境影響方面，本集團對周圍環境並無造成不利影響。本集團營運過程中產生的廢氣、溫室氣體、廢水、固體廢物及其他環境影響符合環境法律法規。為減輕環境影響，本集團已採取多項措施，包括在辦公室實施5S管理系統，安排專員定期檢查辦公室環境以保持清潔及健康的工作環境。本集團將繼續秉承安全、和諧及綠色發展的理念，努力打造資源節約型及環境友好型企業形象。

EMPLOYMENT AND LABOUR PRACTICES

僱傭及勞工慣例

B1. EMPLOYMENT

B1. 僱傭

The Group highly values its employees, as the workforce is not only the most valuable asset of the Group but is also the solid foundation of sustainable development. A team of engaged and well-trained staff is the key contributing factor to building customer loyalty and making us to be the preferred choice for our customers.

本集團高度重視僱員，因為員工不僅為本集團最寶貴的資產，亦為可持續發展的基石。一支敬業且訓練有素的員工團隊是建立客戶忠誠度並使我們成為客戶首選的關鍵因素。

Our Workforce

我們的員工

As at 31 December 2025, the Group had a total of 45 employees in Selected Business Segments. The workforce categorised by gender, age groups, employment type, and geographical region are depicted below:

於二零二五年十二月三十一日，本集團於選定業務分部共有45名僱員。以下為按性別、年齡組別、僱傭類型及地理區域分類的員工：

Employee Structure	僱員結構	FY2025 二零二五年 財政年度 Amount 人數	FY2024 二零二四年 財政年度 Amount 人數
Total number of employees	僱員總數	45	47
By gender	按性別劃分		
Male	男性	33	34
Female	女性	12	13
By age	按年齡劃分		
30 years old or below	30歲或以下	-	2
31-40 years old	31至40歲	14	12
41-50 years old	41至50歲	15	17
51 years old or above	51歲或以上	16	16
By location	按地區劃分		
Hong Kong	香港	15	16
PRC	中國	30	31
By employment type	按僱傭種類劃分		
Full time	全職	45	47
Part Time	兼職	-	-
By employment category	按僱傭類別劃分		
General	一般員工	30	29
Middle management	中級管理層	7	11
Senior management	高級管理層	8	7

B. SOCIAL (Continued)

社會(續)

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. EMPLOYMENT (CONTINUED)

Our Workforce (Continued)

The employee turnover rate was 0% for FY2025. The employee turnover rates categorised by gender, age groups and location during FY2025 are depicted below:

Employment	僱傭結構	Units 單位	FY2025 二零二五年	FY2024 二零二四年
By gender	按性別劃分			
- Male	- 男性	%	-	8.70
- Female	- 女性	%	-	10.00
By age group	按年齡組別劃分			
- 30 years old or below	- 30歲或以下	%	-	-
- 31-40 years old	- 31至40歲	%	-	35.29
- 41-50 years old	- 41至50歲	%	-	-
- 51 years old or above	- 51歲或以上	%	-	-
By location	按地區劃分			
- Hong Kong	- 香港	%	-	20.00
- PRC	- 中國	%	-	-

As a responsible employer, the Group is devoted to shape a non-discriminating, diverse, fair and harmonious workplace disregard of the number of employees. The Group is committed to providing equal opportunities to every single staff regardless of their gender, marital status, race, religion, age, nationality, sexual orientation, etc. The Group enforces zero tolerance on differential treatment and harassment on grounds of race, disability, sex and family status. A comprehensive framework with detailed human resources management policies are embedded in the staff handbook, which also provides information and guidelines to staff in Hong Kong office and PRC office in the areas of working conditions, equal employee recruitment and promotion, reasonable remuneration and employee benefits, dismissal and retirement and labour contract, training and development as well as health and safety, and undergoes regular review in light of new legal and regulatory requirements, and the best employment practices. Through the policy, the Group standardises and monitors employees' labour rights and obligations, promotion and welfare so that employees are entitled to legitimate rights and interests. During the process of recruitment of both professional and general staff, the Group considers the applicants of expatriates and ethnic minorities to maintain the employee diversity.

僱傭及勞工慣例(續)

B1. 僱傭(續)

我們的員工(續)

二零二五年財政年度的僱員流失率為0%。於二零二五年財政年度，按性別、年齡組別及地區劃分的僱員流失率如下所示：

作為負責任僱主，本集團不論僱員人數多少，始終致力於營造無歧視、多元、公平及和諧之工作環境。本集團致力為每一名僱員提供平等機會，而不論其性別、婚姻狀況、種族、宗教、年齡、國籍、性取向等。本集團強調，絕不容忍基於種族、殘疾、性別及家庭狀況的差別待遇及滋擾。員工手冊包含完善框架，詳述人力資源管理政策，向香港辦公室及中國辦公室員工提供有關工作環境、公平僱員招聘與晉升、合理薪酬與僱員福利、解僱與退休及勞工合約、培訓與發展以及健康與安全方面之資料及指引，並因應新法例、監管規定及最佳僱傭慣例定期作出檢討。透過有關政策，本集團統一及監察僱員之勞工權利與義務、晉升及福利，確保僱員享有合法權利及權益。招募專業人士及一般員工過程中，本集團會考慮外籍人士及少數族裔申請人，以維持僱員多元化。

B. SOCIAL (Continued) 社會(續)

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. EMPLOYMENT (CONTINUED)

Law compliance

The human resources policies of the Group strictly adhere to the applicable employment laws and regulations in Hong Kong and PRC, including the Employment Ordinance (Chapter 57 of the laws of Hong Kong), the Labour Law of the PRC* (中華人民共和國勞動法) and the Labour Contract Law of the PRC* (中華人民共和國勞動合同法). The Group has also complied with the laws and regulations in respect to the employees' social security schemes that are enforced by the local governments in the operating regions, including endowment insurance, medical insurance, unemployment insurance, occupational injury insurance, maternity insurance, and housing subsidy in PRC, mandatory provident fund scheme and medical insurance in Hong Kong, and so on. The Human Resources Department of the Group reviews and updates the relevant company policies regularly in accordance with the latest laws and regulations.

Recruitment and promotion

To attract high-calibre candidates, the Group offers fair, competitive remuneration and benefits based on employee's performance, personal attributes, job experiences and career aspiration. The Group also references market standards in determining remuneration and benefit policies. Meanwhile, the Group has adopted a set of clear and transparent procedures to achieve "Openness, Fairness, Transparency and Standardisation" at each stage of recruitment and recruit outstanding talents according to the planned job requirements. The Group attracts candidates through various measures such as posting recruitment advertisement on the Internet and hiring headhunting companies. The Group ensures that all employees are equal during recruitment and employment, and all employees have an opportunity to be developed and promoted appropriately.

僱傭及勞工慣例(續)

B1. 僱傭(續)

遵守法律

本集團的人力資源政策嚴格遵守香港及中國的適用僱傭法律法規，包括香港法例第57章《僱傭條例》、《中華人民共和國勞動法》及《中華人民共和國勞動合同法》。本集團亦遵守營運所在地區當地政府實施的僱員社會保障計劃的有關法律法規，包括中國的養老保險、醫療保險、失業保險、工傷保險、生育保險及住房補貼、香港的強制性公積金計劃和醫療保險等。本集團人力資源部會根據最新法律法規定期審查並更新公司相關政策。

招聘及晉升

為吸引高素質人才，本集團根據僱員的績效、個人特質、工作經驗及職業理想提供公平及具競爭力的薪酬與福利。本集團於釐定薪酬及福利政策時亦參考市場標準。同時，本集團已採納一套清晰透明的程序，以在招聘的每個階段實現「公開、公平、透明及標準化」，並根據擬定的職位要求招聘優秀人才。本集團通過各種措施吸引人才，例如在互聯網上發佈招聘廣告及聘用獵頭公司。本集團確保在招聘及僱傭期間所有僱員獲平等對待，且所有僱員都有機會獲得適當發展及晉升。

* For identification purpose only

B. SOCIAL (Continued) 社會(續)

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. EMPLOYMENT (CONTINUED)

Remuneration and dismissal

The Group decides the remuneration and benefits of employees according to the personal qualities, past performance, market standards, and other relating aspects. The Group conducts annual assessments based on factors such as working ability, performance, market salary levels and internal budget of the employees to encourage outstanding staff with bonuses. The Group also sets up a share option scheme as a long-term incentive for key management staff. Meanwhile, any recruitments, promotions or terminations of employment contract would be based on reasonable and lawful grounds. The Group strictly prohibits any kinds of unfair or unreasonable dismissals to protect employee's rights.

Working hours and holiday

The Group has established internal policies which according to the local employment laws for determining working hours and rest period for employees and keeps monitoring employees' working hours. Meanwhile, employees who work at non-office hours can receive appropriate overtime payment or compensation leave. In addition to basic paid annual leave and statutory holidays stipulated by the employment laws of the local governments, employees may also be given to additional leave entitlements such as marriage leave, maternity leave, paternity leave, sick leave and others.

僱傭及勞工慣例(續)

B1. 僱傭(續)

薪酬及解僱

本集團根據個人素質、過往表現、市場標準及其他相關方面釐定僱員的薪酬福利。本集團根據僱員的工作能力、績效、市場薪金水平及內部預算等因素進行年度評估，用獎金鼓勵優秀員工。本集團亦設立一項購股權計劃，作為對主要管理人員的長期激勵。同時，任何招聘、晉升或終止僱傭合同均應基於合理合法的依據。為保障僱員權利，本集團嚴格禁止任何不公平或不合理的解僱。

工作時數及假日

本集團已根據當地僱傭法例制定內部政策，確定僱員的工作時數及假期，並持續監控僱員的工作時數。同時，於非辦公時間工作的僱員可以獲得適當的加班費或補假。除當地政府勞動法規定的基本帶薪年假及法定假日外，僱員亦享有額外休假權利，如婚假、產假、侍產假、病假及其他假期。

B. SOCIAL (Continued) 社會(續)

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. EMPLOYMENT (CONTINUED)

Equal-opportunity and anti-discrimination

As an equal opportunity employer, the Group is committed to creating a fair, respectful and diverse working environment by promoting anti-discrimination and equal opportunity in all human resources and employment decisions, respecting all employees and has established “Equal Employment Policy”. For instance, training and promotion opportunities, dismissals and retirement policies are based on factors irrespective of the employees’ age, gender, marital status, pregnancy, family status, disability, race, colour, descent, nationality, religion or any other non-job related factors in all business units of the Group. The equal opportunity policy allows zero tolerance in relation to any workplace discrimination, harassment or vilification in accordance with local ordinances and regulations, such as Disability Discrimination Ordinance (Chapter 487 of laws of Hong Kong) and Sex Discrimination Ordinance (Chapter 480 of laws of Hong Kong). Employees are encouraged to report any incidents involving discrimination and sexual harassment to the Human Resources Department of the Group. The Group will take responsibility for assessing, dealing with, recording and taking any necessary disciplinary actions in relation to such incidents.

Other benefits and welfare

To meet employees’ need, the Group provides annual physical examinations, work meals, uniforms and well-equipped dorms. In terms of internal communication, effective two-way communication between the general staff and managerial staff is highly encouraged within the Group. The employees maintain a proper and smooth communication with the management through different channels. Interactive communication system plays an advantageous role in the decision-making process of the Group, and maintaining an approachability labour relationship helps to create a productive and pleasant working environment.

During FY2025, the Group was in compliance with relevant laws and regulations in relation to remuneration and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other benefits that have a significant impact on the Group.

僱傭及勞工慣例(續)

B1. 僱傭(續)

平等機會及反歧視

作為一個願意提供平等機會的僱主，本集團致力於所有人力資源及僱傭決定上推動反歧視及平等機會理念，以營造公平、互相尊重及多元化的工作環境，尊重全體僱員並制定「平等就業政策」。例如，本集團所有業務部門的培訓及晉升機會、解僱及退休政策不會以僱員的年齡、性別、婚姻狀況、懷孕、家庭狀況、殘疾、種族、膚色、血統、民族、宗教信仰或任何與工作無關的因素為依據。根據《殘疾歧視條例》(香港法例第487章)和《性別歧視條例》(香港法例第480章)等當地法令及法規制定的平等機會政策對任何工作場所的歧視、騷擾或污衊實施零容忍。我們積極鼓勵僱員向本集團人力資源部舉報任何涉嫌歧視及性騷擾的事件。本集團將負責對有關事件進行評估、處理、記錄及採取任何必要的紀律處分。

其他待遇及福利

為滿足僱員之需求，本集團提供年度身體檢查、工作膳食、工作服及設備齊全的宿舍住宿。就內部溝通而言，本集團內部大力鼓勵一般員工與管理人員之間進行有效的雙向溝通。僱員透過不同渠道與管理層保持適當而順暢的溝通。交互式通信系統於本集團的決策過程中發揮了有利的作用，維持融洽的勞資關係有助於創造高效及舒適的工作環境。

於二零二五年財政年度，本集團在薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視、福利及其他待遇方面，已遵守對本集團有重大影響的相關法律法規。

B. SOCIAL (Continued) 社會(續)

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B2. HEALTH AND SAFETY

It is the Group's basic responsibility to maintain the occupational health and safety of employees. Policies in relation to occupational health and safety are formulated in accordance with various laws and regulations stipulated by the State Council of PRC and the Government of the Hong Kong. The specific laws and regulations included are the Occupational Safety and Health Ordinance (Chapter 509 of the laws of Hong Kong), 《中華人民共和國安全生產法》(the Work Safety Law of PRC*), 《中華人民共和國職業病防治法》(the Prevention and Control of Occupational Diseases Law of PRC*), 《工傷保險條例》(Regulation on Work-Related Injury Insurances*). Relevant policies, standards and procedures are reviewed on a regular basis to ensure that hazards of safety are removed or reduced to minimal.

The Group is committed to maintaining a healthy and safe work environment and minimising any adverse health and safety impacts arising from our operations care. The Group adopted an integrated approach to health and safety, where prevention of illness and injury forms part of the management practice. Employees are expected to exercise reasonable care and attention and avoid their subjection to risks that might lead to any accident or injury. There are evacuation procedures in case of fire in the offices and working areas. Corresponding administration and operation areas are also in place to assist employees in taking sensible immediate actions. All employees are expected to show their unconditional support to maintain a healthy and smoke-free working environment. Smoking is strictly prohibited in the office, toilets and stairwell areas. Apart from the abovementioned, the Group also provides employees with occupational safety training programs to mitigate work-related risks. There was no work-related fatalities for the past three years and no lost days due to work injury during the Reporting Period.

僱傭及勞工慣例(續)

B2. 健康與安全

維持僱員職業健康與安全是本集團之基本責任。有關職業健康與安全的政策乃根據中國國務院及香港政府所制定的各項法律法規編製。具體法律法規包括《職業安全及健康條例》(香港法例第509章)、《中華人民共和國安全生產法》、《中華人民共和國職業病防治法》及《工傷保險條例》。定期審查相關政策、準則及程序，以確保消除安全隱患或將安全隱患降至最低。

本集團致力維持健康安全的工作環境，並盡量減少業務營運所帶來的任何不利健康與安全的影響。本集團採納一套綜合健康與安全方針，而預防疾病及受傷乃管理常規的一部分。本集團要求僱員以合理審慎的態度，避免面對可能導致意外或受傷的風險。本集團已為辦公室及工作場所設立火災疏散程序，並制訂相應行政及操作區域，協助僱員即時採取明智行動。本集團期望全體僱員全力支持維持健康及無煙工作環境。辦公室、衛生間及樓梯井範圍均嚴禁吸煙。除上述者外，本集團亦為僱員提供職業安全培訓計劃，減低工作相關風險。過去三年並無發生因工亡故的情況，且於報告期間並無因工傷損失工作日數。

* For identification purpose only

B. SOCIAL (Continued) 社會(續)

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B3. DEVELOPMENT AND TRAINING

The Group encourages diversified learning at all employee levels as the contributions of its employees are critical to its success. Training programmes are constantly updated and their contents are reviewed and improved based on the feedback from staff and management. The Group organised various training programmes, including soft skills training, on-job practical training and language classes. The programmes aim to equip the Group's employees to become more efficient. In FY2025, a total of about 35 training hours covering a variety of training courses have been attended.

The training details during the FY2025 and FY2024 were as follows:

The percentage of employees trained by gender	按性別劃分的受訓僱員百分比	FY2025 二零二五年	FY2024 二零二四年
Male	男性	85.71%	66.67%
Female	女性	14.29%	33.33%

The percentage of employees trained by employment category	按僱傭類別劃分的受訓僱員百分比	FY2025 二零二五年	FY2024 二零二四年
General	一般員工	-	-
Middle management	中級管理層	-	16.67%
Senior management	高級管理層	100%	83.33%

Average training hours for employees by gender	按性別劃分的僱員受訓平均時數	FY2025 二零二五年	FY2024 二零二四年
Male	男性	0.91	3.24
Female	女性	0.42	3.50

Average training hours for employees by employment category	按僱傭類別劃分的僱員受訓平均時數	FY2025 二零二五年	FY2024 二零二四年
General	一般員工	-	-
Middle management	中級管理層	-	1.41
Senior management	高級管理層	4.38	20.00

僱傭及勞工慣例(續)

B3. 發展及培訓

本集團鼓勵各級僱員多元學習，因為僱員的貢獻對本集團的成功至關重要。培訓計劃不斷更新，並根據員工及管理層的反饋檢討並改進計劃內容。本集團曾舉辦多項培訓計劃，當中包括軟性技巧培訓、在職培訓及語言課程。該等計劃旨在提升本集團僱員能力，使彼等更具效率。於二零二五年財政年度，僱員合共出席約35小時培訓，當中涵蓋各類培訓課程。

於二零二五年財政年度及二零二四年財政年度，培訓詳情如下：

B. SOCIAL (Continued)

社會(續)

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B4. LABOUR STANDARDS

Child and forced labour are strictly prohibited during the recruitment process as defined by laws and regulations. The Group strictly complies with local laws and prohibits any child and forced labour employment. The Group's human resources and administration department is responsible for monitoring and ensuring compliance with the latest and relevant laws and regulations that prohibit child labour and forced labour. Also, ensure identity documents are carefully checked. If the violation is involved, it will be dealt with in the light of circumstances.

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations that would have a significant impact on the Group. Such laws and regulations include but are not limited to the Employment Ordinance (Chapter 57 of the laws of Hong Kong), 《中華人民共和國勞動法》(the Labour Law of the PRC*), 《中華人民共和國勞動合同法》(the Law of the PRC on Employment Contracts*) and other related labour laws and regulations.

OPERATING PRACTICES

B5. SUPPLY CHAIN MANAGEMENT

As a social responsible corporate, it is critical and vital for the Group to maintain and manage a sustainable and reliable supply chain makes minimal negative impacts on the environment and society. The Group has strict control over the suppliers and focuses on social and environmental responsibilities in order to maintain a good and long-term relationship with the suppliers.

僱傭及勞工慣例(續)

B4. 勞工準則

誠如法律法規所界定，在招聘過程中我們嚴格禁止僱用童工及強制勞工。本集團嚴格遵守當地法律，禁止僱用任何童工及強制勞工。本集團人力資源及行政部負責監察及確保遵守禁止童工及強制勞工的最新及相關法律法規，並確保仔細檢查身份證明文件。倘涉及違規，則將按情況處理。

於報告期內，本集團並不知悉任何嚴重違反童工或強制勞工相關法律法規而會對本集團造成重大影響的情況。該等法律法規包括但不限於僱傭條例(香港法例第57章)、《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及其他相關勞動法律及法規。

營運慣例

B5. 供應鏈管理

作為一間有社會責任的企業，維持及管理可持續及可靠的供應鏈從而將對環境及社會造成的負面影響降至最低對本集團而言至關重要。本集團對供應商有嚴格控制，並注重社會及環境責任，以與供應商保持長期良好的關係。

* For identification purpose only

B. SOCIAL (Continued) 社會(續)

OPERATING PRACTICES (CONTINUED)

B5. SUPPLY CHAIN MANAGEMENT (CONTINUED)

Coal operation business

The major suppliers of this business segment of the Group are the facilities providers and materials distributors. The raw materials of this business segment include equipment and accessories for coal operation and materials for production. The coal mixing sites formulate the procurement plan for approval by the relevant departments of the Company. According to the procurement value, the external corporate agent is entrusted by the Company to conduct open tenders or competitive negotiations (as the case may be). During the selection of suppliers, the Company carries out an examination on the eligibility of candidates, including the verification of suppliers' business license, status on the list of dishonest persons and whether any lawbreaking exists during operations in the past.

At the office level, supply chains cover procurement for headquarter office and are mainly focused on routine office items such as stationery, toner and paper. Apart from product quality, the quality of employees is also a crucial element of the Group's quality assurance framework. Through comprehensive recruitment process, the Group ensures employees are sufficiently qualified and experienced. Also, as mentioned previously in the section "B3. Development and training", the Group provides numerous trainings to the employees to ensure that they have the latest product knowledge and the soft skills required to serve our customers well. As also mentioned previously in the section "B1. Employment", the Group retains employees through rewarding the best employees through appraisal program, regular salary reviews, and promotion and internal transfer opportunities. During FY2025, the Group engaged a total of 6 suppliers, all of which were located in Hong Kong.

Green Sourcing

The Group integrates sustainability into supply chain by procuring products that cause minimal impacts on the environment, including eco-friendly stationery, reusable items and energy efficient appliances with energy labels.

營運慣例(續)

B5. 供應鏈管理(續)

煤炭經營業務

本集團此業務分部的主要供應商為設施供應商及物料分銷商。此業務分部的原材料包括煤炭經營所用設備及配件以及生產所用材料。混煤場地制定採購計劃，以供本公司相關部門批准。根據採購額，本公司委託外部代理公司進行公開招標或競爭性磋商(視情況而定)。在篩選供應商過程中，本公司對候選人的資格進行審查，包括對供應商營業執照、是否被列入失信人員名單及於過往的營運中是否存在任何違法行為的核實。

就辦公室而言，供應鏈涵蓋總部辦公室採購，主要集中於日常辦公用品，例如文具、碳粉及紙張。除產品品質外，僱員質素亦為本集團品質保證框架一個關鍵要素。透過全面的招聘流程，本集團可確保僱員具備足夠資格及經驗。此外，誠如上文「B3.發展及培訓」一節所述，本集團為僱員提供眾多培訓，以確保彼等具備最新產品知識及服務客戶所需軟性技能。此外，上文「B1.僱傭」一節亦提述，本集團透過評估計劃、定期薪酬檢討、晉升及內部調遷機會獎勵最優秀僱員，藉此留住僱員。於二零二五年財政年度，本集團合共有6名供應商，均位於香港。

綠色採購

本集團透過採購對環境影響最小的產品(包括環保文具、可重複使用物品及附有能源標籤的節能電器)，將可持續發展融入供應鏈。

B. SOCIAL (Continued)

社會(續)

OPERATING PRACTICES (CONTINUED)

B6. PRODUCT RESPONSIBILITY

Product quality

The Group has a Quality Control Department that specializes in the quality inspection and control of material samples and product samples. All finished products are inspected by the Quality Control Department, and inspection reports are issued to ensure that the finished product quality meets the relevant national standards. The finished products are stored in shaded, sealed and dry places at all times, which aims to make sure that quality is not affected during storage. Meanwhile, the Group's production lines and process are all in line with industry standards. The Group also established quality inspection management standards and procedures for finished products, which are graded according to the specifications. In FY2025, the Group has no recall due to quality issues.

Protection of Customer Information

The Group takes a close attention to customer's privacy and ensures the customers' rights are under strict protection according to relevant laws and regulations to safeguard the data security of our customers. All commercial documents and personal information of our customers are stored properly in accordance with the government law. The Group pays extra attention to customer data management and no substantiated complaint regarding leakage of customer privacy or loss of customer data were reported in FY2025. A set of clear customer data privacy policies has been formulated to instruct our employees on managing the data which they have access to. Data privacy training is available for employees in the orientation and refresher programme.

For instance, all customers' information and business document are held and stocked in strictly secure place. The historical records are packed in boxes and stored properly. The Group will keep the service quality through implementing written policies and reviewing customers' feedback on a timely basis.

營運慣例(續)

B6. 產品責任

產品質量

本集團設有質量控制部門，專門負責材料樣品及產品樣品的質量檢查及控制。所有成品由質量控制部門檢查，並出具檢查報告，以確保成品質量符合相關的國家標準。成品始終存放在陰涼、密封及乾燥的地方，以確保在儲存過程中質量不受影響。同時，本集團的生產線及流程均符合行業標準。本集團亦制定成品的質量檢驗管理標準及流程，並根據規格進行分級。於二零二五年財政年度，本集團並無因質量事宜進行回收。

保障客戶資料

本集團密切關注客戶的私隱，並根據相關法律法規確保對客戶的權利進行嚴格保護，以保障客戶的數據安全。根據政府法律，客戶的所有商業文件及個人資料均須妥善儲存。本集團特別關注客戶資料管理，於二零二五年財政年度中並無有關客戶私隱洩露或客戶資料遺失的投訴查明屬實。我們已明確制定一套客戶私隱政策，為僱員管理可查閱數據提供指引。僱員於入職及進修課程期間會接受有關資料私隱的培訓。

舉例而言，所有客戶資料及商業文件均存放於嚴密地點。歷史記錄妥善裝箱保存。本集團將透過實施書面政策及適時審查客戶的反饋保持服務質素。

B. SOCIAL (Continued) 社會(續)

OPERATING PRACTICES (CONTINUED)

B6. PRODUCT RESPONSIBILITY (CONTINUED)

Intellectual property

The Group hires legal advisors to provide legal advice for the protection of intellectual property rights and engage legal executive to review and prevent intellectual property infringement.

The Group classifies the data and filing room which filed the trade secrets as a restrict area, isolates the area from the ordinary areas in the office, and stipulates that irrelevant staff are not allowed to enter, thereby reducing employee to access to the trade secrets of the Group. The Group requires relevant technical employees to sign a confidential agreement to implement daily confidential technical work. The Group needs to sign a confidential agreement or privacy policy during external business activities or when entering a commercial contract if necessary.

B7. ANTI-CORRUPTION

The Group maintains the highest standards of openness, uprightness and accountability and all our employees are expected to observe the highest standards of ethical, personal and professional conduct. The Group does not tolerate corruption, bribery, extortion, money laundering and other fraudulent activities in connection with any of the Group's operations.

As part of an ongoing process of directors' training, the directors are updated with the latest developments regarding the Listing Rules and other applicable regulatory requirements from time to time to ensure compliance by all directors. All directors are encouraged to attend external forums or training courses on relevant topics which may count towards continuous professional development training. During the Year, all directors participated in appropriate continuous professional development activities by attending training courses on topics related to corporate governance and regulations or by reading materials relevant to the Company's business or their duties and responsibilities. The Group will provide training to our directors and employees on anticorruption practices in the ensuing fiscal years.

營運慣例(續)

B6. 產品責任(續)

知識產權

本集團聘請法律顧問就知識產權保護提供法律意見，並聘用法律行政人員審閱及防止侵犯知識產權。

本集團將歸檔商業機密的數據及檔案室分類為受限制區域，將該區域與辦公室的普通區域進行隔離，並規定不准無關人員進入，從而減少僱員接觸本集團商業秘密的機會。為實施日常的保密技術工作，本集團要求相關技術人員簽署保密協議。必要時，本集團需於進行對外業務活動期間或訂立商業合約時簽署保密協議或私隱條款。

B7. 反貪污

本集團維持最高標準的公開、廉正態度及問責制度，並預期全體僱員遵守最高道德、個人及專業操守的標準。本集團絕不姑息任何涉及本集團業務營運的貪污、賄賂、勒索、洗錢及其他欺詐行為。

作為董事持續培訓的一部分，董事不時獲提供有關上市規則及其他適用監管規定之最新發展情況，以確保全體董事遵守有關規定。我們鼓勵全體董事出席外界舉辦有關主題的論壇或培訓課程作為持續專業發展培訓的一部分。於年內，全體董事通過參加與企業管治及法規相關主題的培訓課程，或閱讀與本公司業務或其職責及責任的相關材料，參與適當的持續專業發展活動。本集團將於接下來的財政年度，為我們的董事及僱員提供反貪污實踐培訓。

B. SOCIAL (Continued)

社會(續)

OPERATING PRACTICES (CONTINUED)

B7. ANTI-CORRUPTION (CONTINUED)

During the Reporting Period, the Group was not aware of any breaches of relevant laws and regulations relating to bribery, extortion, fraud and money laundering and the Group confirmed that no concluded legal cases regarding corrupt practices brought against the Group and the employees. The Group maintains the highest standards of openness.

Whistle-blowing Mechanism

The Group has formulated Fraud Detection and Whistle-blowing Policy that provide a dedicated confidential reporting channel for all staff members to report both observed and suspected noncompliance and questionable practices. No matter the allegations are being proven, employee will not be at risk of suffering from any form of retaliation.

COMMUNITY

B8. COMMUNITY INVESTMENT

The Group understands well of the importance for making positive contribution to the community where it operates, and considers community benefits as one of its social responsibility. The Group considers that enterprises and communities are inseparable as a whole. Enterprise development has played a leading role in the economic and social development of the community, such as providing employment opportunities and increasing taxes. At the same time, enterprise development is also inseparable from community's support and help. In order to better fulfil its social responsibilities, the Group is very concerned about environmental and health issues and sponsors relevant activities or organisations when necessary.

營運慣例(續)

B7. 反貪污(續)

於報告期間，本集團並不知悉任何違反有關賄賂、勒索、欺詐及洗錢的相關法律法規的行為，且本集團確認亦無針對本集團及我們僱員涉及貪污行為的已完結法律案件。本集團維持最高的公開標準。

舉報機制

本集團已制定欺詐檢測及舉報政策，為全體員工提供專用的保密舉報渠道，以舉報已發現或懷疑存在的不合規及可疑行為。無論指控是否屬實，僱員將不會面臨遭受任何形式報復的風險。

社區

B8. 社區投資

本集團深知為其營運所在社區做出積極貢獻的重要性，並將社區利益視為其社會責任之一。本集團認為企業和社區整體而言密不可分。企業發展在社區的經濟和社會發展中發揮了主導作用，例如提供就業機會和增加稅收。同時，企業發展亦離不開社區的支持及協助。為更好地履行其社會責任，本集團高度關注環境與健康問題，並在有需要時贊助相關活動或組織。

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Aspect A. Environmental			
層面A. 環境			
Aspect A1: Emissions			
層面A1：排放物			
General Disclosure		“Environmental”	17-18
一般披露		「環境」	17-18
KPI A1.1	The types of emissions and respective emissions data	“Emissions – Air Emissions”	17
關鍵績效指標A1.1	排放物種類及相關排放資料	「排放物 – 廢氣排放」	17
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity	Not applicable – The Group generates no hazardous waste	18
關鍵績效指標A1.3	所產生有害廢棄物總量及(如適用)密度	不適用 – 本集團不產生有害廢棄物	18
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity	“Emissions – Solid Waste” “Emissions – Wastewater”	18
關鍵績效指標A1.4	所產生的無害廢棄物總量及(如適用)密度	「排放物 – 固體廢物」 「排放物 – 廢水」	18
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them	“Metrics and Targets” “Emissions – Air Emissions”	15, 17
關鍵績效指標A1.5	描述所訂立的排放目標及為達到該等目標所採取的步驟	「指標及目標」 「排放物 – 廢氣排放」	15, 17
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	“Metrics and Targets” “Emissions – Solid Wastes” “Emissions – Wastewater”	15, 18
關鍵績效指標A1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到該等目標所採取的步驟	「指標及目標」 「排放物 – 固體廢物」 「排放物 – 廢水」	15, 18

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層面A2：資源使用			
General Disclosure		“Use of Resources”	19-21
一般披露		「資源使用」	19-21
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	“Use of Resources – Energy”	19, 21
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源總耗量及密度	「資源使用 – 能源」	19, 21
KPI A2.2	Water consumption in total and intensity	“Use of Resources – Water”	20, 21
關鍵績效指標A2.2	總耗水量及密度	「資源使用 – 用水」	20, 21
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	“Metrics and Targets” “Use of Resources – Energy”	15, 19
關鍵績效指標A2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟	「指標及目標」 「資源使用 – 能源」	15, 19
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	“Metrics and Targets” “Use of Resources – Water” There is no issue in sourcing water fit for purpose.	15, 20
關鍵績效指標A2.4	描述求取適用水源上是否存在任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟	「指標及目標」 「資源使用 – 用水」 求取適用水源上並無問題。	15, 20
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced	“Use of Resources – Paper”	20, 21
關鍵績效指標A2.5	製成品所用包裝材料的總量及(如適用)每件生產單位數量	「資源使用 – 紙張」	20, 21

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Aspect A3: The Environment and Natural Resources			
層面A3：環境及天然資源			
General Disclosure		“The Environment and Natural Resources”	22
一般披露		「環境及天然資源」	22
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	“The Environment and Natural Resources”	22
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有關管理行動	「環境及天然資源」	22
Aspect B. Social			
層面B. 社會			
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Aspect B1: Employment			
層面B1：僱傭			
General Disclosure		“Employment”	23-27
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KPI B1.1	Total workforce by gender, employment type, age group and geographical region	“Employment – Our Workforce”	23
關鍵績效指標B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數	「僱傭 – 我們的員工」	23
KPI B1.2	Employee turnover rate by gender, age group and geographical region	“Employment – Our Workforce”	24
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	「僱傭 – 我們的員工」	24

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Aspect B2: Health and safety			
層面B2：健康與安全			
General Disclosure		“Health and Safety”	28
一般披露		「健康與安全」	28
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	No work-related fatalities occurred	–
關鍵績效指標B2.1	過去三年(包括報告年度)每年因工亡故的人數及比率	並無發生因工亡故事件	–
KPI B2.2	Lost days due to work injury	No lost days due to work injury	–
關鍵績效指標B2.2	因工傷損失工作日數	並無因工傷損失工作日數	–
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	“Health and Safety”	28
關鍵績效指標B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法	「健康與安全」	28

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層面B3：發展及培訓			
General Disclosure		“Development and Training”	29
一般披露		「發展及培訓」	29
KPI B3.1	The percentage of employees trained by gender and employee category	“Development and Training”	29
關鍵績效指標B3.1	按性別及僱員類別劃分的受訓僱員百分比	「發展及培訓」	29
KPI B3.2	The average training hours completed per employee by gender and employee category	“Development and Training”	29
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成的平均受訓時數	「發展及培訓」	29
Aspect B4: Labour Standards			
層面B4：勞工準則			
General Disclosure		“Labour Standards”	30
一般披露		「勞工準則」	30
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	“Labour Standards”	30
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	「勞工準則」	30
KPI B4.2	Description of steps taken to eliminate such practices when discovered	“Labour Standards”	30
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟	「勞工準則」	30

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Aspect B5: Supply Chain Management			
層面B5：供應鏈管理			
General Disclosure		“Supply Chain Management”	30-31
一般披露		「供應鏈管理」	30-31
KPI B5.1	Number of suppliers by geographical region	“Supply Chain Management”	31
關鍵績效指標B5.1	按地區劃分的供應商數目	「供應鏈管理」	31
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	“Supply Chain Management”	31
關鍵績效指標B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法	「供應鏈管理」	31
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	“Supply Chain Management”	31
關鍵績效指標B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法	「供應鏈管理」	31
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	“Supply Chain Management”	31
關鍵績效指標B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法	「供應鏈管理」	31

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Aspect B6: Product Responsibility			
層面B6：產品責任			
General Disclosure		“Product Responsibility”	32-33
一般披露		「產品責任」	32-33
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	No product sold or shipped subject to recalls for safety and health reasons	–
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	並無已售出或已運送產品因安全與健康理由而須召回	–
KPI B6.2	Number of products and services related complaints received and how they are dealt with	No product and service related complaints received	–
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	並無接獲有關產品及服務的投訴	–
KPI B6.3	Description and practices relating to observing and protecting intellectual property rights	“Product Responsibility – Intellectual Property”	33
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	「產品責任 – 知識產權」	33
KPI B6.4	Description of quality assurance process and recall procedures	Not applicable to the Group's business	–
關鍵績效指標B6.4	描述質量保證程序及產品回收程序	不適用於本集團業務	–
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	“Product Responsibility – Protection of Customer Information”	32
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法	「產品責任 – 保障客戶資料」	32

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Aspect B7: Anti-corruption			
層面B7：反貪污			
General Disclosure		“Anti-corruption”	33-34
一般披露		「反貪污」	33-34
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 case	No concluded legal case regarding corrupt practices was noted	–
關鍵績效指標B7.1	於報告期間對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	概無發現有關貪污行為的已審結法律案件	–
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	“Anti-corruption – Whistle-blowing Mechanism”	34
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法	「反貪污 – 舉報機制」	34
KPI B7.3	Description of anti-corruption training provided to directors and staff	“Anti-corruption”	33-34
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓	「反貪污」	33-34
Community			
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Aspect B8: Community Investment			
層面B8：社區投資			
General Disclosure		“Community Investment”	34
一般披露		「社區投資」	34
KPI B8.1	Focus areas of contribution	Community Investment	34
關鍵績效指標B8.1	專注貢獻範疇	社區投資	34
KPI B8.2	Resources contributed to the focus area	–	–
關鍵績效指標B8.2	在專注範疇所動用資源	–	–

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Part D: Climate-related Disclosures			
D部份：氣候相關披露			
(I) Governance (I) 管治	(a) the governance body(s) or individual(s) responsible for oversight of climate related risks and opportunities; and (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.	"RESPONSE TO CLIMATE CHANGE – Governance"	9
	(a) 負責監督氣候相關風險及機遇的管治機構或個人；及 (b) 管理層在用於監察、管理及監督氣候相關風險及機遇的管治流程、監控及程序中的角色。	「應對氣候變化 – 管治」	9
(II) Strategy (II) 策略	Climate-related risks and opportunities	"RESPONSE TO CLIMATE CHANGE – Strategy"	10
	氣候相關風險及機遇	「應對氣候變化 – 策略」	10
	Business model and value chain	"RESPONSE TO CLIMATE CHANGE – Strategy"	10
	業務模式及價值鏈	「應對氣候變化 – 策略」	10
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	策略及決策	「應對氣候變化 – 策略」	10
	Financial position, financial performance and cash flows		
	財務狀況、財務表現及現金流量		
	Current financial effect	"RESPONSE TO CLIMATE CHANGE – Strategy"	10
	當前財務影響	「應對氣候變化 – 策略」	10

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	預期財務影響	「應對氣候變化 – 策略」	10
	Climate resilience	In future reports, we will conduct climate-related scenario analysis and disclose the relevant findings.	–
	氣候韌性	於未來報告中，我們將進行氣候相關情景分析，並披露相關結果。	–
(III) Risk Management (III) 風險管理	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks; and	“RESPONSE TO CLIMATE CHANGE – Risk Management”	11-12
	(a) 其用以識別、評估、優次排序及監察氣候相關風險的流程及相關政策；及	「應對氣候變化 – 風險管理」	11-12
	(b) the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	“RESPONSE TO CLIMATE CHANGE – Risk Management”	11-12
	(b) 發行人用以識別、評估、優次排序及監察氣候相關機遇的流程(包括有關發行人是否及如何運用氣候相關情景分析，以為其識別氣候相關機遇提供依據的資料)；及	「應對氣候變化 – 風險管理」	11-12

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(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	"RESPONSE TO CLIMATE CHANGE – Risk Management"	11-12	
(c) 用以識別、評估、優次排序及監察氣候相關風險及機遇的流程，在多大程度上以及如何整合至發行人的整體風險管理流程，並為該流程提供依據。	「應對氣候變化 – 風險管理」	11-12	
(IV) Metrics and Targets (IV) 指標與目標	Greenhouse gas emissions	"RESPONSE TO CLIMATE CHANGE – Metrics and Targets"	13-14
	溫室氣體排放	「應對氣候變化 – 指標與目標」	13-14
	Climate-related transition risks	"RESPONSE TO CLIMATE CHANGE – Risk Management"	11-12
	氣候相關過渡風險	「應對氣候變化 – 風險管理」	11-12
	Climate-related physical risks	"RESPONSE TO CLIMATE CHANGE – Risk Management"	11
	氣候相關實體風險	「應對氣候變化 – 風險管理」	11
	Climate-related opportunities	"RESPONSE TO CLIMATE CHANGE – Risk Management"	12
	氣候相關機遇	「應對氣候變化 – 風險管理」	12
	Capital deployment	"RESPONSE TO CLIMATE CHANGE"	13
	資本配置	「應對氣候變化」	13

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主要範疇、層面、一般披露及關鍵績效指標	章節	頁碼
Internal carbon prices	We currently do not incorporate internal carbon prices into our decision making process. We will explore the use of internal carbon prices in the future.	–
內部碳價格	我們目前並無將內部碳價格納入決策過程。我們日後將探索採用內部碳價格。	–
Remuneration	We will explore the feasibility of enhancing our remuneration policies by incorporating climate related metrics into senior management remuneration.	–
薪酬	我們將探索透過將氣候相關指標納入高級管理層薪酬，以提升薪酬政策的可行性。	–
Industry-based metrics	We will review the internal information and disclose the KPIs as appropriate to ensure transparency and compliance.	–
行業基準指標	我們將檢討內部資料，並於適當情況下披露關鍵績效指標，以確保透明度及合規。	–
Climate-related targets	“RESPONSE TO CLIMATE CHANGE – Metrics and Targets”	15
氣候相關目標	「應對氣候變化 – 指標與目標」	15
Applicability of cross-industry metrics and industry-based metrics	Not applicable	–
跨行業指標及行業基準指標的適用性	不適用	–



Green Leader Holdings Group Limited
綠領控股集團有限公司

(Incorporated in Bermuda with limited liability) (於百慕達註冊成立之有限公司)

Stock Code 股份代號 : 0061

Environmental, Social and Governance Report 環境·社會及管治報告 2025