



大中華金融控股有限公司

GREATER CHINA FINANCIAL HOLDINGS LIMITED

(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 : 431)

ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT
環境、社會及管治報告
2025



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Greater China Financial Holdings Limited (the “Company”), together with its subsidiaries (the “Group” or “we”), is pleased to present the 2025 Environmental, Social and Governance (“ESG”) Report (the “ESG Report”). This ESG Report was prepared in accordance with the Environmental, Social and Governance Reporting Code (the “ESG Reporting Code”) as set out in Appendix C2 of the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

The Group is principally engaged in investment holding, industrial property development, manufacturing and sales, and trading of flavours and fragrances, tobacco flavours and relevant supplementary materials, and general trading of consumable goods. We have expanded our business at the end of April, by acquiring a company located in Ningbo, which engaged in the production and sales of flavours and fragrances, tobacco flavours and supplementary materials. The Company is certified to ISO 9001:2015 Quality management systems, ISO 14001:2015 Environmental management systems and ISO 45001:2018 Occupational health and safety management systems.

This ESG Report covers the Group’s environmental and social performance for the period from 1 January 2025 to 31 December 2025 (the “Reporting Period” or “2025”). The Group has complied with the “comply or explain” provisions set out in the ESG Reporting Code for the Reporting Period. For information regarding the Group’s financial performance and corporate governance, please refer to the Group’s annual report. The Group reviewed, identified and disclosed herein the material environmental and social issues and aspects, which are considered to have significant impacts and are relevant to the Group’s business and stakeholders during the Reporting Period.

The Group has the responsibility to maximise shareholder returns, and this is aligned to provide clients with the best service and platforms. This is achieved not only through the Group having financial strength but also through investing in its employees and wider social practices.

We welcome any comments and suggestions on this ESG Report as well as our performance in sustainability development, please email them to info@greaterchina.com.hk.

大中華金融控股有限公司（「本公司」，連同其附屬公司（「本集團」或「我們」））欣然呈列二零二五年環境、社會及管治（「環境、社會及管治」）報告（「環境、社會及管治報告」）。本環境、社會及管治報告乃根據香港聯合交易所有限公司（「聯交所」）證券上市規則附錄C2所載的環境、社會及管治報告守則（「環境、社會及管治報告守則」）編製。

本集團主要從事投資控股、工業用物業發展、生產及銷售及買賣香精香料、煙草香精及輔料以及消費品的一般貿易。我們已於四月底透過收購一家位於寧波從事生產及銷售香精香料、煙草香精及輔料的公司，擴大業務範圍。本公司已通過ISO 9001:2015質量管理體系、ISO 14001:2015環境管理體系以及ISO 45001:2018職業健康安全管理体系認證。

本環境、社會及管治報告涵蓋本集團於二零二五年一月一日至二零二五年十二月三十一日止期間（「報告期間」或「二零二五年」）的環境及社會表現。本集團已於報告期間遵守環境、社會及管治報告守則所載「不遵守就解釋」條文。有關本集團財務業績及企業管治的資料，請參閱本集團年報。本集團於本報告檢討、識別及披露報告期間內被視為對本集團業務及持份者構成重大影響且與之有關的重大環境及社會事項及方面。

本集團負有盡量提高股東回報的責任，此舉與向客戶提供最佳服務及平台的宗旨不謀而合。這不僅透過本集團所具備的財務實力而達致，亦透過栽培其僱員及參與更多社會事務而達致。

我們歡迎對本環境、社會及管治報告以及我們在可持續發展方面的表現發表評論及提供建議，請將其電郵至info@greaterchina.com.hk。

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環境、社會及管治報告

STATEMENT OF THE BOARD

As a responsible corporate citizen, the Group recognises that prudent management of environmental and social matters is crucial to sustainable economic development. It endeavours to reduce the environmental impact of its operations to the greatest extent possible by improving resource utilisation efficiency, promoting environmentally friendly business practices, and fostering environmental awareness among its employees. The Group strictly complies with relevant laws and regulations, earnestly implements the environmental protection management policies of local governments, fully carries out the Group's internal environmental protection-related management measures, and takes the initiative to fulfil its environmental protection and social responsibilities as an enterprise.

The ESG Report provides a concise summary of the Group's strategies, practices, and vision for ESG matters, reflecting its steadfast dedication to sustainability. In response to global concerns about climate change and the pursuit of national carbon neutrality goals, the Group has taken due account of climate-related matters. These issues have been incorporated into the ESG Report, along with the formulation of specific ESG targets. Furthermore, the Group's comprehensive annual enterprise risk assessment will encompass and evaluate all potential risks that may affect its operations.

董事會聲明

作為負責任的企業公民，本集團深知審慎管理環境及社會事宜對於可持續經濟發展至關重要。本集團致力透過提高資源使用效率、推行對環境友好的商業慣例以及培養僱員的環保意識，盡可能降低其營運對環境的影響。本集團嚴格遵守相關法律及規例，認真落實地方政府的環保管理政策，全面落實本集團內部環保相關管理措施，主動履行作為企業的環境保護及社會責任。

環境、社會及管治報告簡要概述本集團有關環境、社會及管治事宜的策略、實踐及願景，反映其對可持續發展堅定不移的承諾。有鑒於全球對氣候變化的憂慮以及國家對碳中和目標的追求，本集團已適當考慮氣候相關事宜，將其納入環境、社會及管治報告中，並制定具體的環境、社會及管治目標。此外，本集團全面的年度企業風險評估將涵蓋及評估可能影響本集團業務的所有潛在風險。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

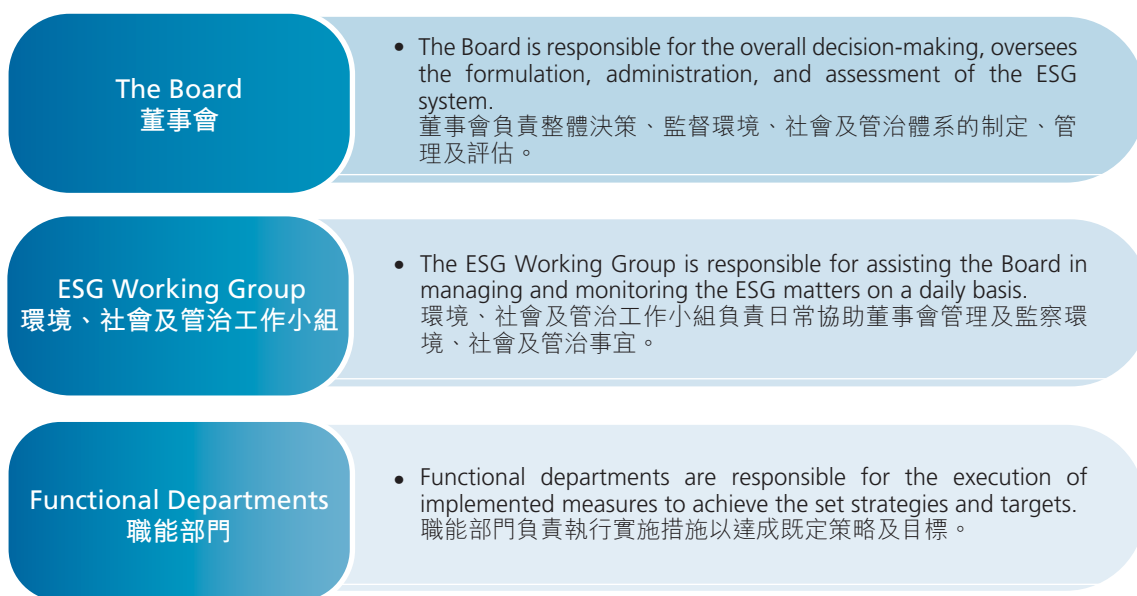
環境、社會及管治報告

The Group has established a governance framework to strengthen its management of ESG matters. The Company's Board of Directors (the "Board") assumes overall responsibility for overseeing the Group's ESG-related risks and opportunities, formulating and adopting the Group's ESG strategies and targets, annually reviewing the Group's performance against these targets, and revising the strategies as appropriate if significant discrepancies from the ESG targets are identified. To govern ESG issues effectively, the Group has set up a working group (the "ESG Working Group"), comprising members from middle to senior management. This ESG Working Group plays a supportive role to the Board in implementing the ESG-related strategies and targets, conducting materiality assessments of ESG issues and prioritising them, and promoting the implementation of respective measures. By the delegation of authority of the Board, the ESG Working Group assists in collecting ESG data from the respective functional departments, monitoring the implementation of the measures, investigating any deviations from the targets, liaising with the relevant functional department to take prompt rectification actions, and ensuring the Group's compliance with the relevant legal and regulatory requirements. ESG issues are reviewed by the ESG Working Group and reported to the Board annually. During the Reporting Period, the ESG Working Group and the Board reviewed the ESG governance and issues. The Board will continue to review the Group's progress on ESG issues to build a more sustainable business and deliver greater benefits to society as a whole.

本集團已建立管治架構，以加強管理環境、社會及管治事宜。本公司董事會（「董事會」）全面負責監督本集團的環境、社會及管治相關風險及機會、制定及採納本集團的環境、社會及管治策略及目標、每年根據該等目標檢討本集團的表現，以及在發現與環境、社會及管治目標有明顯差異的情況下適當地修訂策略。為有效管治環境、社會及管治問題，本集團已成立由中至高級管理層成員組成的工作小組（「環境、社會及管治工作小組」）。該環境、社會及管治工作小組協助董事會執行環境、社會及管治相關策略及目標、進行環境、社會及管治問題重要性評估並優先處理，以及促進實行相應措施。在董事會的授權下，環境、社會及管治工作小組協助從各個職能部門收集環境、社會及管治數據、監察實行措施、調查與目標之間的任何差異，與相關職能部門聯繫以採取迅速的糾正措施，並確保本集團遵守相關法律及監管規定。環境、社會及管治工作小組會檢討環境、社會及管治問題，並每年向董事會報告。於報告期間，環境、社會及管治工作小組及董事會已檢討環境、社會及管治方面的治理情況及問題。董事會將繼續檢討本集團於環境、社會及管治事宜的進展，以建立更可持續發展的業務並為整體社會帶來更廣泛的利益。

Governance Structure

管治架構



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ABOUT THE ESG REPORT

The Group is committed to being a successful operator, delivering returns to its investors and supporters, providing a healthy and safe working environment for its employees, and helping to deliver sustainable development for local communities and the Group.

Reporting Scope

This ESG Report has been prepared in accordance with the ESG Reporting Code. In preparing the ESG Report, the Group has adopted the international standards and emission factors specified in the guidance materials on ESG issued by the Stock Exchange for computing the relevant key performance indicators (“KPIs”), and there is no change from the previous year in the way the ESG Report has been prepared. The application of materiality is detailed in the section headed “Materiality Assessment” of this ESG Report.

Divided into two parts, the first part of the ESG Report highlights the environmental initiatives carried out by the Group, whereas the latter part elaborates on the social impact brought by the Group in both Hong Kong and the People’s Republic of China (“PRC”) during the Reporting Period. This ESG Report sets out the work the Group has undertaken to date and its sustainability plans.

The scope of the ESG Report covers the environmental and social performances of the Group’s principal business and all business locations. While the Board seeks to establish a consistent boundary for reporting ESG aspects across the Group’s structure, the reporting boundary of the ESG Report is hence established based on the criteria that all operations and entities reported are substantially owned by the Group and are under the Company’s management.

Due to strategic organisational restructuring initiatives, the Group has ceased the operations of a business segment, resulting in significant variations in ESG performance metrics during the Reporting Period.

關於環境、社會及管治報告

本集團致力於成為成功經營者，為其投資者及支持者帶來回報，為其僱員提供健康安全的工作環境，並協助為當地社區及本集團帶來可持續發展。

報告範圍

本環境、社會及管治報告乃根據環境、社會及管治報告守則編製。於編製環境、社會及管治報告時，本集團已採納由聯交所發出的環境、社會及管治指引材料所列明的國際準則及排放因素以計算相關關鍵績效指標（「關鍵績效指標」），及環境、社會及管治報告的編製方式與過往年度並無變動。重要性的應用於本環境、社會及管治報告「重要性評估」一節詳述。

環境、社會及管治報告分為兩個部分，第一部分以本報告期間本集團進行的環保活動為重點，第二部分則詳述本集團對香港及中華人民共和國（「中國」）產生的社會影響。本環境、社會及管治報告載列本集團迄今執行的工作以及其可持續發展計劃。

環境、社會及管治報告的範圍涵蓋本集團主要業務及所有營業地點的環境及社會表現。董事會希望在整個集團架構中建立報告環境、社會及管治方面的一致範圍，因此，環境、社會及管治報告的報告範圍為根據所報告的所有業務及實體均由本集團實質擁有並由本公司管理的標準而設立。

由於實施策略性組織重組舉措，本集團已停運一個業務分部，導致環境、社會及管治績效指標出現顯著波動。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Reporting Principles

The following four reporting principles underpin the preparation of the ESG Report:

- **Materiality:** Material ESG issues have been identified by considering the business nature and development of the Group.
- **Quantitative:** KPIs and comparative figures have been disclosed quantitatively where appropriate.
- **Balance:** The Group's performance has been presented in an unbiased manner.
- **Consistency:** Consistent statistical methodologies have been applied for meaningful comparisons of ESG data over time. In case of any changes in the reporting scope or methodologies, they shall be explained for the reference of stakeholders. The material variations contributed to the strategic organisational restructuring. For the details of the variations, please refer to the section headed "Reporting Scope".

STAKEHOLDER ENGAGEMENT

The Group actively strives to better understand and engage our stakeholders to ensure continuous improvements. We strongly believe that our stakeholders play a crucial role in sustaining the success of our business in the challenging market.

The major ESG concerns of its stakeholders, along with the means by which the Group engages with them, are detailed below.

Employees
僱員

- Annual performance appraisal system
- 年度表現評核機制
- Training, seminars and briefing sessions
- 培訓、講座及簡報會
- Recreational and volunteer activities
- 工餘及義工活動

Customers
客戶

- Client relationship contacts
- 客戶關係接觸
- Company website
- 公司網站
- Online platform
- 網上平台
- Customer service hotline
- 客戶服務熱線

報告原則

下列四項報告原則為編製環境、社會及管治報告的基礎：

- **重要性：**重大環境、社會及管治事宜通過考慮本集團業務性質及發展進行識別。
- **量化：**關鍵績效指標及比較數據按量化（倘適用）進行披露。
- **平衡：**已以公正方式呈列本集團表現。
- **一致性：**已應用一致的統計方法，令環境、社會及管治數據日後可作有意義的比較。倘報告範圍或方法發生任何變動，應進行解釋以供持份者參考。上述重大波動主要歸因於策略性組織重組。有關該等波動的詳情，請參閱「報告範圍」一節。

持份者參與

本集團積極加深對持份者的了解並與持份者溝通，以確保持續改進。我們堅信，業務要在充滿挑戰的市場中繼續成功，持份者發揮至關重要的作用。

持份者關注的主要環境、社會及管治議題及其參與本集團的方式於下文詳述。

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Shareholders

股東

- Annual General Meeting and other general meetings
- 股東週年大會及其他股東大會
- Investor and press conferences and briefings
- 投資者及新聞發佈會以及簡報會
- Company website
- 公司網站
- Corporate communications including announcements, press releases, circulars, interim and annual reports
- 企業通訊，包括公告、新聞稿、通函、中期及年度報告

Suppliers

供應商

- Regular supplier communications and reviews
- 定期與供應商交流及檢討

Regulators

監管機構

- Regular meetings and communications
- 定期會議及交流
- Compliance reports
- 合規報告
- Training, focus groups and other events
- 培訓、小組焦點座談會及其他活動

Community

社會

- Staff volunteer activities
- 員工的義工活動
- Sponsorships and donations
- 贊助及捐贈

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MATERIALITY ASSESSMENT

The management and employees of the Group's major operations have participated in preparing the ESG Report to assist the Group in reviewing its operations, identifying relevant ESG issues, and assessing the importance of related matters to the Group's businesses and stakeholders. Based on the assessed significant ESG issues, data were collected from relevant departments and business units of the Group to perform the ESG assessment.

Based on the assessment results, the Group will review its longer-term strategy for addressing specific sustainability issues and explore opportunities to improve sustainability performance and reporting.

Following a strategic restructuring, the Group suspended operations and implemented significant operational changes. Upon review, these adjustments were determined to have no material impact on the materiality assessment in the Reporting Period. Consequently, the Group confirmed that the materiality matrix results from the 2024 ESG report remain applicable to the current Reporting Period, and continue to align with stakeholder expectations. The Group's material ESG issues are summarised as follows:

Material environmental aspects:

- Use of Electricity
- Non-hazardous Waste
- Air Emissions

Material social aspects:

- Health and Safety
- Product Responsibility
- Anti-corruption

重要性評估

本集團主要職能的管理層與僱員均有參與編製環境、社會及管治報告，以協助本集團檢討其運作情況，識別相關環境、社會及管治事宜，並評估相關事宜對本集團的業務以及各持份者的重要性。根據經評估的環境、社會及管治的重要事項，向本集團相關部門及業務單位收集資料以進行環境、社會及管治評估。

本集團將根據評估結果檢討長期策略，解決具體的可持續發展問題，並尋求機會以完善可持續發展的表現並進行報告。

在進行策略性重組後，本集團雖經歷營運暫停並實施重大營運變更，但經審查認定，該等調整對報告期間的重要性評估並未產生重大影響。因此，本集團確認二零二四年環境、社會及管治報告中的重要性矩陣結果仍適用於本報告期間，繼續與持份者的期望保持一致。本集團的重大環境、社會及管治事宜概述如下：

重大環境層面：

- 用電
- 無害廢棄物
- 氣體排放

重大社會層面：

- 健康及安全
- 產品責任
- 反貪污

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(A) ENVIRONMENTAL

ENVIRONMENTAL AREAS OVERVIEW

The Group has continued with its environmental policies and strategies in developing a sustainable business by undertaking initiatives on resource conservation and environmental protection, as well as saving operating costs. The Group has taken an active role in ensuring sustainable and environmentally friendly processes by complying with all related national and provincial laws and standards. During the execution of operational activities, the Group actively embraces social responsibilities and undertakes initiatives to prevent pollution, minimise waste, and conserve energy, water, and other resources.

A1. Emissions

The Group recognises the importance of sustainable development and is committed to minimising our environmental footprint across its operations, while taking all practicable steps to meet statutory requirements and lower our impacts on the environment and encourages our employees to conserve energy, minimise waste and recycle work materials.

During the Reporting Period, the Group's business operations generated air emissions primarily consisting of nitrogen oxides (NOx), sulphur oxides (SOx), and particulate matter (PM) resulting from the use of company vehicles. These vehicle emissions also contribute to the Group's direct greenhouse gas ("GHG") emissions (Scope 1). Additionally, the Group's energy indirect GHG emissions (Scope 2) are attributed to purchased electricity for operational use, while the disposal of paper to landfills and business travel contribute to the Group's other indirect GHG emissions (Scope 3). For more information on emissions reduction measures and performance data, please refer to the sections headed "A2. Use of Resources", "Carbon Footprint Tracking" and "Reduction Targets". The Group will remain vigilant in staying updated on technological advancements that can aid in reducing emissions.

(A) 環境

環境領域概述

本集團透過實施資源節約及環境保護措施以及節省營運成本，繼續實施環境政策及策略以發展可持續發展業務。本集團肩負積極角色，透過遵守所有相關的國家及省級法律及標準，確保可持續及環保的流程。於進行業務活動時，本集團積極承擔社會責任及採取舉措，以防止污染、減少浪費以及節約能源、水及其他資源。

A1. 排放

本集團深知可持續發展的重要性，致力於將其營運的環境足跡減至最低，並採取一切務實步驟以符合法定規定及減低對環境的影響，並且鼓勵僱員節約能源、減少浪費及循環使用工作材料。

於報告期間，本集團的業務營運產生氣體排放，主要包括使用公司車輛產生的氮氧化物、硫氧化物及顆粒物。有關車輛排放亦導致本集團產生直接溫室氣體（「溫室氣體」）排放（範圍1）。此外，本集團的能源間接溫室氣體排放（範圍2）來自購買的營運用電，而將廢紙棄置於堆填區及商務差旅則導致本集團產生其他間接溫室氣體排放（範圍3）。有關減排措施及績效數據的更多資料，請參閱「A2.資源使用」、「碳足跡追蹤」及「減排目標」各節。本集團將保持警惕，並及時了解可有助減少排放的技術進步。

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Given the nature of the Group's finance-related business operations, there is no generation of direct hazardous waste. Even for our newly acquired business, the production process would not generate a significant amount of solid waste. During the daily operation, only a small amount of wastewater and exhaust gas is generated. Such wastewater and exhaust gas are treated through the Group's on site purification and treatment facilities and are discharged in compliance with applicable environmental regulations. Therefore, the Group does not have specific targets regarding hazardous waste. However, if any hazardous waste is produced, the Group is committed to complying with environmental regulations and laws by implementing appropriate waste disposal measures.

Regarding non-hazardous waste, the Group primarily generates office paper and office utensils. Nevertheless, the quantity of office utensils is not material, as they are collected daily by the cleaning staff employed by the building management offices. Consequently, there is no available data specifically for the utensils. For comprehensive information on waste management and performance data concerning office paper, please refer to the sections headed "Carbon Footprint Tracking" and "Reduction Targets".

During the Reporting Period, the Group was not aware of any material non-compliance with environmental-related laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that would have a significant impact on the Group, including but not limited to the "Environmental Protection Law of the PRC", the "Air Pollution Control Ordinance" and the "Waste Disposal Ordinance" of Hong Kong.

由於本集團金融相關業務營運的性質使然，其不會直接產生有害廢棄物。即便是對於我們新收購的業務，其生產過程也不會產生大量固體廢棄物。在日常營運中，僅會產生少量廢水和廢氣。這些廢水和廢氣會通過本集團現場的淨化處理設施進行處理，並按照適用環保法規的要求進行排放。因此，本集團並無就有有害廢棄物制定具體目標。然而，如產生任何有害廢棄物，本集團承諾透過實施適當的廢棄物處理措施，遵守環境規例及法例。

就無害廢棄物而言，本集團主要產生辦公用紙及辦公用具。然而，由於辦公用具乃由大廈管理處僱用的清潔工人每日收集，其數量並不重大。因此，並無專門針對有關用具的可用數據。有關廢棄物管理及辦公用紙績效數據的全面資料，請參閱「碳足跡追蹤」及「減排目標」兩節。

於報告期間，本集團並不知悉有任何嚴重違反與氣體及溫室氣體排放、向水及土地的排污以及產生有害及無害廢棄物有關的環境相關法例及規例，而將對本集團造成重大影響的情況，包括但不限於《中華人民共和國環境保護法》、香港《空氣污染管制條例》及《廢物處置條例》。

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A2. Use of Resources

The Group's direct energy consumption stems from nonrenewable fuel consumed by vehicles, while indirect energy consumption stems from purchased electricity from local providers.

To reduce energy consumption, the Group has developed and implemented a series of resource-saving general policies in different aspects of our business operations as follows:

- Encouraging staff to travel on public transport;
- Using video and telephone conferencing to reduce travelling;
- Increasing electronic storage of documents rather than retention of hard paper copies;
- Encouraging employees to avoid leaving taps running when lathering hands with soaps and report any leaks to prevent water wastage;
- Reducing paper usage through double-sided printing and copying and the use of recycling paper;
- Promoting the option of electronic distribution of reports, contract notes, etc., to reduce paper consumption;
- Recycling of waste wherever possible; and
- Using energy-saving light-emitting diode (LED) lights and switching off idle lighting and electrical appliances when not in use.

A2. 資源使用

本集團的直接能源消耗來自車輛消耗的不可再生燃料，而間接能源消耗則來自從當地供應商購買的電力。

為減低能源消耗，本集團在業務營運的不同方面製定並落實一系列節約資源的整體政策，載列如下：

- 鼓勵員工利用公共交通工具往返不同地方；
- 採用視像及電話會議以減少外遊工幹；
- 更多使用電子途徑儲存文件，而非保留紙張版本；
- 鼓勵僱員在使用肥皂洗手時避免長時間開啟水龍頭，並報告任何漏水情況以防止浪費水；
- 透過雙面印刷及複印以及使用再造紙以減少使用紙張；
- 推廣以電子方式傳遞報告、成交結單等以減少耗用紙張；
- 盡量回收廢棄物；及
- 採用節能發光二極管(LED)照明及關掉不必要或非使用中的照明和電器。

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For water consumption, our investment holding and finance-related business are primarily office-based, water consumption expenses are included in the property management fee, therefore consumption data is unavailable as offices are located in buildings with centralised water metering. The water consumption from our fragrance production business is mainly generated during the operational process, and we do not have any issues in sourcing water, and the existing supply of water meets our daily operational needs. The Group does not have any specific targets regarding water consumption. For comprehensive information on water consumption, please refer to the sections headed “Carbon Footprint Tracking” and “Reduction Targets”.

In addition, while the Group’s finance-related business is mainly office-based, no significant amount of packaging materials has been generated. Following the acquisition of a fragrance production company in April, a limited amount of packaging materials has been generated from the operations, which is not material, and such packaging materials are managed in accordance with the Group’s internal policies and applicable regulatory requirements.

A3. The Environment and Natural Resources

The Group pledges to uphold quality management and implement policies for conserving resources and managing waste. The Group will continue to increase its capacity in recycling to reduce the impact of the Group’s operation on the environment and natural resources. The Group adopts consistent policies to achieve effective saving of resources and follow the laws and regulations for healthy business development.

Awareness of environmental protection among all employees is enhanced through environmental protection activities, training programs, and promotions. The 4Rs concept of “Reduce, Replace, Reuse and Recycle” is strongly promoted. By promoting them, the Group is striving to protect the environment as well as contribute back to society.

就用水而言，我們的投資控股及金融相關業務主要於辦公室進行，用水費用已計入物業管理費，由於辦公室位於安裝集中式水錶的大廈內，因此無法獲得用水量數據。我們香料生產業務的用水主要產生於營運過程中，我們在獲取水資源方面並無任何問題，且現有供水能夠滿足我們日常營運需要。本集團並無就用水制定任何具體目標。有關用水量的更多資料，請參閱「碳足跡追蹤」及「減排目標」章節。

此外，由於本集團金融相關業務主要於辦公室進行，因此並未產生大量包裝材料。於四月收購一家香料生產公司後，營運過程中產生了一定數量的包裝材料，但數量有限且並不重大，此類包裝材料均按照本集團內部政策及適用監管要求進行管理。

A3. 環境及天然資源

本集團承諾維持優質管理及推行節省資源及處理廢棄物之政策。本集團將繼續加強回收以減低本集團營運對環境及天然資源之影響。本集團採納一致的政策以有效地實現節省資源及遵循業務健康發展的法律法規。

透過環境保護活動、培訓課程及推廣，提高全體僱員之環保意識。大力提倡4R理念：「減少使用(Reduce)」、「回收再用(Replace)」、「重複使用(Reuse)」及「循環使用(Recycle)」。本集團透過提倡此等理念，致力保護環境及回饋社會。

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Part D. Climate Change

The Group reviews and identifies the climate-related risk annually while conducting the risk assessment. We have considered the potential climate-related risks in respect of the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD), which are the physical risks, such as extreme weather conditions and transition risks such as regulatory change on environmental matters, and summarised below:

D部分：氣候變化

本集團每年檢討及識別氣候相關風險，同時進行風險評估。我們已就氣候相關財務信息披露工作組(TCFD)的建議考慮潛在的氣候相關風險，即極端天氣條件等物理風險及環境事務的監管變動等轉型風險，總結如下：

Risk Type	Risks	Potential Financial Impact	Short (current Reporting Period) 短期 (本報告期間)	Medium (1-3 years) 中期 (一至三年)	Long (4-10 years) 長期 (四至十年)	Mitigation Strategy
風險類型	風險	潛在財務影響				緩解策略
Physical Risks	<ul style="list-style-type: none"> Extreme weather conditions such as flooding and typhoon Sustained elevated temperature 	<ul style="list-style-type: none"> Reduced revenue from business and supply chain disruptions Increased cost related to the rising need for cooling 	✓	✓		<ul style="list-style-type: none"> Office locations of the Group in cities with robust infrastructure are less susceptible to damage and adverse effects resulting from extreme weather conditions Adopted energy conservation measures
物理風險	<ul style="list-style-type: none"> 洪水及颱風等極端天氣條件 持續高溫 	<ul style="list-style-type: none"> 業務收入減少及供應鏈中斷 冷卻需求增加導致成本增加 				<ul style="list-style-type: none"> 本集團位於基礎設施健全的城市之辦公室較不易受到極端天氣條件造成的損壞及不利影響 採取節能措施
Transition Risks	<ul style="list-style-type: none"> Changes in environmental-related regulations Shift in customer preferences to producers that are more active in incorporating environmentally friendly concepts 	<ul style="list-style-type: none"> Increased pricing of GHG emissions Decreased revenue due to loss of customer 		✓	✓	<ul style="list-style-type: none"> Our Group has limited the company vehicle use to necessary meetings and reduced energy consumption by implementing energy conservation measures
轉型風險	<ul style="list-style-type: none"> 環境相關法規變動 客戶轉向更積極融入環境友好概念的生產商 	<ul style="list-style-type: none"> 溫室氣體排放的定價上升 客戶流失導致收入減少 				<ul style="list-style-type: none"> 本集團限制車輛用於必要會議並實施節能措施降低能耗

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CARBON FOOTPRINT TRACKING

Our Group identified GHG emissions from its operations may have an adverse impact on the environment. The emissions associated with electricity consumed in our offices remain the biggest contributor to our GHG emissions. Other contributors include fuel consumption by our vehicles, business travel and paper waste disposal.

1. Overall GHG emissions

During the Reporting Period, the Group's overall GHG emissions in tonnes of carbon dioxide equivalent ("tCO₂e") have decreased by 14.51% from 42.18 tCO₂e in 2024 to 36.06 tCO₂e in 2025.

2. Fuel consumption on own vehicles

During the Reporting Period, the Group's scope 1 direct GHG emissions due to fuel consumption on own vehicles decreased approximately 0.23% as compared to 2024. In addition, air emissions¹ including nitrogen oxide (NO_x), sulphur oxide (SO_x), and particulate matter (PM) were generated directly from the fuels used for our vehicles. The amounts generated in 2025 were 3,045.04g and 224.20g, which decreased compared to 2024 at 29,854.19g and 2,843.20g, respectively for the NO_x, and PM. Regarding to the SO_x, the consumption amount slightly increased to 72.59g from 72.42g in the last reporting period. The kilometres travelled in the Reporting Period were estimated by the rate provided by the Electrical and Mechanical Services Department². Additionally, to ensure the accuracy of the report, two of our vehicles were reclassified during the Reporting Period, resulting in decreased NO_x and PM emissions. While the Group achieved a reduction of over 14% in total GHG emissions, primarily driven by substantial decreases in electricity consumption compared to 2024, the increased office areas led to a further decrease in GHG emissions intensity metrics.

- 1 The calculation method of air emissions refers to "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.
- 2 The kilometers travelled rate refers to "Energy Utilisation Index – Transport Sector" issued by the Electrical and Mechanical Services Department.

碳足跡追蹤

本集團發現其營運產生的溫室氣體排放可能對環境產生不利影響。與我們辦公室用電相關的排放仍是我們溫室氣體排放的最大來源。其他排放源包括車輛使用燃油、商業差旅及廢紙處理。

1. 整體溫室氣體排放

於報告期間，本集團整體溫室氣體排放由二零二四年的42.18噸二氧化碳當量減至二零二五年的36.06噸二氧化碳當量，減幅為14.51%。

2. 自有車輛使用燃油

於報告期間，本集團自有車輛使用燃油導致的範圍1直接溫室氣體排放較二零二四年下跌約0.23%。此外，包括氮氧化物、硫氧化物及顆粒物的空氣排放物¹直接由我們車輛使用的燃油產生。二零二五年，我們產生的氮氧化物及顆粒物分別為3,045.04克及224.20克，較二零二四年分別為29,854.19克及2,843.20克有所減少。而硫氧化物則從上一報告期間的72.42克輕微增加至72.59克。報告期間的行駛里程乃按機電工程署提供的比率估算得出²。此外，為確保報告資料準確無誤，我們在報告期間對兩輛車輛進行了重新分類，導致氮氧化物及顆粒物的排放量有所降低。儘管本集團主要通過大幅降低用電量（相較於二零二四年），使溫室氣體總排放量減少超過14%，但辦公面積的擴大導致溫室氣體排放密度指標進一步下降。

- 1 廢氣排放量的計算方法請參閱聯交所頒佈的《如何編備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》。
- 2 行駛里程比率參考機電工程署發佈的「能源消耗量指標—運輸業」。

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3. Electricity consumption

During the Reporting Period, the Group's overall electricity consumption has significantly decreased by 38.06% from 31,264.00 kWh in 2024 to 19,366.00 kWh in 2025, which also reflects a significant drop in its scope 2 energy indirect GHG emissions from 18.41 tCO₂e in 2024 to 12.02 tCO₂e in 2025. The significant reduction in electricity consumption and Scope 2 energy indirect GHG emissions can be attributed to strategic organisational restructuring, including the decommissioning of select business units in the PRC. Therefore, the Group has reduced its overall electricity consumption.

4. Paper waste

During the Reporting Period, the Group generated around 0.19 tonnes of waste paper, resulting in a non-hazardous waste intensity of 0.0002 tonnes per square meter of floor area³. While absolute paper waste volumes remained comparable to 2024 levels, the increased office spaces resulted in a marked decrease in waste intensity metrics. Additionally, the Group's scope 3 other indirect GHG emissions stemming from paper waste decreased by 10.89%, from 1.01 tCO₂e in 2024 to 0.90 tCO₂e in 2025.

The Group will continue to encourage the staff to conserve and reduce. The staff is encouraged to use electronic documents rather than paper copies. Under the situation that printing is required, the Group has set up relevant regulations for the sake of environmental protection as follows:

- Recommend all non-customer printing to use recycled papers if possible;
- Staff are encouraged to use the double-sided printing method; and
- Set up the system to log and report printing usage of individual operating units to monitor and measure their performance.

3. 電能消耗

於報告期間，本集團整體用電量由二零二四年的31,264.00千瓦時下跌至二零二五年的19,366.00千瓦時，大幅下降38.06%，亦反映其範圍2能源間接溫室氣體排放量由二零二四年的18.41噸二氧化碳當量大幅下降至二零二五年的12.02噸二氧化碳當量。電力消耗及範圍2能源間接溫室氣體排放大幅減少可歸因於策略性組織重組，包括停運中國若干業務單位。因此，本集團整體用電量減少。

4. 廢紙

於報告期間，本集團產生廢紙約0.19噸，無害廢棄物密度為每平方米建築面積0.0002噸³。儘管廢紙的絕對總量與二零二四年的水平相當，但辦公面積的擴大導致廢棄物密度指標顯著下降。此外，本集團因廢紙產生的範圍3其他間接溫室氣體排放量減少10.89%，由二零二四年的1.01噸二氧化碳當量減少至二零二五年的0.90噸二氧化碳當量。

本集團將繼續鼓勵員工節約及減少浪費。我們鼓勵僱員以電子文檔代替紙質版。為保護環境，本集團已就需要打印的情況制定以下相關規定：

- 對於非客戶打印，建議盡可能使用回收紙；
- 鼓勵僱員使用雙面打印；及
- 設立系統，記錄並報告各營運單位的打印使用情況，以監察及衡量其表現。

³ During the Reporting Period, the Group's office gross floor area was 1,253.00 m² (2024: 421.25 m²). This data is also used in all intensity data calculations.

³ 於報告期間，本集團辦公室建築面積為1,253.00平方米（二零二四年：421.25平方米）。該數據亦用於計算所有密度數據。

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5. Total energy consumption

The total energy consumption of the Group totalled 67,220.08 kWh (2024: 79,007.41 kWh), in which the amount of fuels (petrol) consumed by vehicles accounted for 47,854.08⁴ kWh (2024: 47,743.41 kWh) and electricity consumed accounted for 19,366.00 kWh (2024: 31,264.00 kWh). For the intensity, it totalled 53.65 kWh per floor area in square meters (2024: 187.55 kWh per floor area in square meters). While absolute energy consumption decreased by more than 14.92% compared to 2024, energy consumption intensity further declined due to the expansion of office space. The Group has developed relevant resource-saving measures in different aspects of our business operations to reduce energy consumption, as mentioned in sessions headed "A2. Use of Resources".

5. 能源消耗總量

本集團能源消耗總量為67,220.08千瓦時（二零二四年：79,007.41千瓦時），其中車輛消耗燃料（汽油）量為47,854.08千瓦時⁴（二零二四年：47,743.41千瓦時），耗電量為19,366.00千瓦時（二零二四年：31,264.00千瓦時）。就密度而言，每平方米建築面積總計53.65千瓦時（二零二四年：每平方米建築面積187.55千瓦時）。能源消耗總量的絕對值較二零二四年減少超過14.92%，同時，受辦公面積擴大的影響，能源消耗強度出現進一步下降。誠如「A2. 資源使用」一節所述，本集團已在業務營運的不同方面制定相關資源節約措施，以減少能源消耗。

GHG EMISSIONS⁵

溫室氣體排放⁵

		2025 二零二五年	2024 二零二四年
Scope 1 – Direct GHG emissions	範疇1 – 直接溫室氣體排放		
Fuel consumed⁶	燃料消耗⁶		
(in litres)	(公升)	4,937.81	4,926.39
(in tCO ₂ e)	(噸二氧化碳當量)	13.18	13.14
Intensity per Gross Floor Area (in tCO ₂ e/m ²)	建築面積密度(噸二氧化碳當量/平方米)	0.01	0.03

4 The unit conversion method of energy consumption data is formulated according to the "Energy Statistics Manual" issued by the International Energy Agency.

5 GHG emissions data are presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "Notice on the reporting and termination of greenhouse gas emissions for some key industrial enterprises from 2023 to 2025 issued by the Ministry of Ecology and Environment of the PRC, the global warming potential values from the "Sixth Assessment Report" issued by Intergovernmental Panel on Climate Change, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, "Sustainability Report 2023" released by the Hong Kong Electric Co., Ltd. and the carbon emissions calculator by the International Civil Aviation Organization.

6 Fuel used for our vehicles are primary petrol.

4 能源消耗數據的單位換算方法乃根據國際能源機構發佈的《能源統計手冊》制定。

5 溫室氣體排放數據乃按二氧化碳當量呈列，並參照（包括但不限於）世界資源研究所及世界可持續發展工商理事會發佈的《溫室氣體核算體系：企業核算與報告準則》、中華人民共和國生態環境部發佈的《關於做好二零二三年至二零二五年發電行業企業溫室氣體排放報告管理有關工作的通知》、政府間氣候變化專門委員會發佈的《第六次評估報告》的全球增溫潛能值、聯交所發佈的《如何編製環境、社會及管治報告—附錄二：環境關鍵績效指標呈報指引》、香港電燈有限公司發佈的《二零二三年可持續發展報告》及國際民用航空組織的碳排放計算器。

6 我們車輛使用的燃料為原裝汽油。

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GHG EMISSIONS⁵

溫室氣體排放

		2025 二零二五年	2024 二零二四年
Scope 2 – Energy indirect emissions	範疇2 – 能源間接排放		
Electricity consumed	電能消耗		
(in kWh)	(千瓦時)	19,366.00	31,264.00
(in tCO ₂ e)	(噸二氧化碳當量)	12.02	18.41
Intensity per Gross Floor Area (in tCO ₂ e/m ²)	建築面積密度(噸二氧化碳當量/平方米)	0.01	0.04
Scope 3 – Other indirect emissions	範疇3 – 其他間接排放		
Paper waste disposal⁷	廢紙處理⁷		
(in tonnes)	(噸)	0.19	0.21
(in tCO ₂ e)	(噸二氧化碳當量)	0.90	1.01
Intensity per Gross Floor Area (in tCO ₂ e/m ²)	建築面積密度(噸二氧化碳當量/平方米)	0.001	0.002
Business travel	商業差旅		
(in tCO ₂ e)	(噸二氧化碳當量)	9.89	9.59
Intensity per Gross Floor Area (in tCO ₂ e/m ²)	建築面積密度(噸二氧化碳當量/平方米)	0.01	0.02
Fresh Water	淡水		
(in tCO ₂ e)	(噸二氧化碳當量)	0.06	0.03
Total GHG emissions (in tCO₂e)	溫室氣體總排放(噸二氧化碳當量)	36.06	42.18
Intensity per Gross Floor Area (in tCO ₂ e/m ²)	建築面積密度(噸二氧化碳當量/平方米)	0.03	0.10

7 Emissions related to paper waste disposal are equal to emissions from paper copying and printing.

7 與廢紙處理相關的排放量等於紙張影印及列印的排放量。

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REDUCTION TARGETS

GHG emissions

With all effort that the Group has exerted, the Group has achieved its GHG target set in 2024, by retaining the total GHG emissions below 200 tCO₂e during the Reporting Period. Looking forward, we will continue to implement emissions reduction measures in line with our central corporate philosophy of promoting sustainable development and will control its impact on the environment. In the next reporting period, we aim to reduce or maintain the total GHG emissions within a range of 90% and 120% levels compared to 2025.

Non-hazardous waste

The Group has achieved its non-hazardous waste target set in 2024, by retaining the paper waste disposal at below 0.5 tonne during the Reporting Period. Looking forward, we aim to reduce or maintain our paper consumption within a range of 90% and 120% levels compared to 2025.

Energy consumption

The Group has achieved its electricity consumption target set in 2024, by retaining its electricity consumption at below 300,000 kWh during the Reporting Period. Looking forward, we target to reduce or maintain the electricity consumption within a range of 90% and 120% levels compared to 2025.

減排目標

溫室氣體排放

經過本集團的不懈努力，本集團已達成二零二四年溫室氣體排放的目標，報告期間的溫室氣體排放總量控制在200噸二氧化碳當量以下。展望未來，我們將繼續本著促進可持續發展的企業核心理念，實施減排措施。在下一個報告期間，我們的目標是將溫室氣體排放總量相較於二零二五年水平降低或控制在90%至120%的範圍內。

無害廢棄物

本集團已達成二零二四年訂立的無害廢棄物目標，報告期間的廢紙處理量維持在0.5噸以下。展望未來，我們的目標是將紙張消耗量相較於二零二五年水平降低或控制在90%至120%的範圍內。

能源消耗

本集團已達成二零二四年訂立的用電量目標，報告期間的用電量維持在300,000千瓦時以下。展望未來，我們的目標是將每年用電量相較於二零二五年水平降低或控制在90%至120%的範圍內。

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(B) SOCIAL

SOCIAL AREAS OVERVIEW

As stated in the objective statement, the Group is committed to bringing returns to its investors and supporters, providing a healthy and safe working environment to its employees, and creating sustainable development for the local communities. It has therefore formulated and implemented its ESG strategies, policies, rules and regulations by incorporating its long and short-term goals with considerations of the stakeholders and society. It has committed to operating its business in an open, transparent and fair way, which will bring benefits to stakeholders and contribute to the growth and development of the local communities and society.

SOCIAL ASPECTS

B1. Employment

Policies and regulations principally adopted by the Group in respect of compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare have clearly been stated in the Employee Handbook and they are summarised as follows:

Compensation

Remuneration and benefits are benchmarked against prevailing local industry norms and commensurate with experiences and qualifications.

Dismissal

This is based on the legislation in Hong Kong and Labour Laws in the PRC in relation to employment.

Recruitment and promotion

It is the policy of the Group to undertake recruitment fairly and equitably, which gives equal opportunity to all applicants whilst ensuring the most suitable candidates for a role are chosen. The Group aims to offer all suitable employees opportunities for development and career advancement through promotions and transfers from within the Group.

(B) 社會

社會領域概述

誠如宗旨聲明所述，本集團致力為其投資者及支持者帶來回報，為其僱員提供健康及安全的工作環境，並為當地社區創造可持續發展。因此，透過將持份者及社會的考慮因素納入其長期及短期目標，制定並實施環境、社會及管治策略、政策、規則及法規。本集團致力於以公開、透明及公平的方式經營其業務，藉此將為持份者帶來利益，並促進當地社區及社會的成長及發展。

社會層面

B1. 僱傭

員工手冊內已清楚列明本集團就薪酬及解僱、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和福利所採納的主要政策及規例，有關內容概述如下：

薪酬

酬金及福利以現行本地行業常規為準，並且與經驗及資格相稱。

解僱

解僱依據香港法例及中國勞動法中有關僱傭的規定執行。

招聘及晉升

本集團的政策是以公平公正的方式招聘員工，對所有申請人給予平等機會，亦努力確保挑選最合適的應聘人員。本集團旨在透過晉升及本集團內部轉換職位的方式，為所有合適僱員提供發展和職業晉升的機會。

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As at 31 December 2025, the total workforce of the Group was 41 employees (2024: 67 employees). The detailed workforce by gender, employment type, age group, and geographical region are as follows:

於二零二五年十二月三十一日，本集團共僱用41名僱員（二零二四年：67名僱員）。按性別、僱傭類別、年齡組別及地區劃分的僱員詳情如下：

		2025 二零二五年	2024 二零二四年
Total number of employees	僱員總人數	54	67
By gender	按性別劃分		
Female	女性	20	28
Male	男性	34	39
By employment type	按僱傭類別劃分		
Full-time	全職	38	67
Part-time	兼職	16	—
By age group	按年齡組別劃分		
Below 25	25歲以下	—	—
25 – 29	25至29歲	1	1
30 – 39	30至39歲	10	18
40 – 49	40至49歲	26	29
Above 50	50歲以上	17	19
By geographical region	按地區劃分		
Hong Kong	香港	12	17
The PRC	中國	42	50

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During the Reporting Period, the total employee turnover across the Group was 34% (2024: 57%)⁸. The detailed turnover information is as follows:

於報告期間，本集團的總僱員流失率為34%（二零二四年：57%）⁸。流失資料詳情如下：

		2025 二零二五年	2024 二零二四年
Total turnover rate	總流失率	28%	57%
By gender	按性別劃分		
Female	女性	45%	75%
Male	男性	18%	44%
By age group	按年齡組別劃分		
Below 25	25歲以下	—	—
25 – 29	25至29歲	—	400%
30 – 39	30至39歲	60%	111%
40 – 49	40至49歲	23%	31%
Above 50	50歲以上	18%	26%
By geographical region	按地區劃分		
Hong Kong	香港	50%	47%
The PRC	中國	21%	60%

Employees hired by the Group are located in Hong Kong and the PRC. The Group strictly complies with the requirements of the applicable laws of employment in Hong Kong and the PRC without violating the relevant rules and regulations:

本集團所聘用的僱員均位於香港和中國。本集團嚴謹遵從香港及中國適用僱傭法例的規定，並無違反相關規則和法規：

- Workers' wages, overtime payments and related benefits are made in accordance with the local minimum wage (or above);
- Holidays and statutory paid leaves comply with the requirements of Hong Kong and the PRC;
- The Group treats all the employees equally. Their employment, remuneration and promotion will not be affected by their social identities such as ethnicity, race, nationality, gender, religion, age, sexual orientation, political faction and marital status;
- 勞工工資、加班費及相關福利均依據當地最低工資（或高於）支付；
- 假期及法定有薪假期均遵從香港及中國的規定；
- 本集團平等對待僱員，不會因為彼等的民族、種族、國籍、性別、宗教、年齡、性取向、政治派別、婚姻狀況等社會身份而影響其錄用、薪酬及晉升；

⁸ Employee Turnover Rate: Number of employees who left during the financial year / Total number of employees as at 31 December of the financial year x 100%.

⁸ 僱員流失率：於財政年度內離職的僱員人數／於財政年度內十二月三十一日的僱員總數 x 100%。

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- No underage person will be hired;
 - The Group is committed to giving full consideration to applications for employment from the disabled, as well as providing continuing employment to existing employees who become disabled during their employment period. In the event that an employee becomes disabled, the Group's policy is to make reasonable adjustments, including arranging for training, to enable the employee to continue working for the Group; and
 - The Group provides a number of different benefits to employees, including MPF and private medical care. The Group operates a share option scheme, which provides eligible employees with the opportunity to participate and acquire shares in the Company. During the Reporting Period, no rewards were granted to employees under this scheme.
- 不會僱用未成年人士；
 - 本集團致力充份考慮由傷殘人士提出的入職申請，以及向於僱用期間變成傷殘的現職僱員提供持續僱用。倘僱員變成傷殘，本集團之政策是作出合理調整（包括安排培訓）以讓僱員繼續為本集團提供服務；及
 - 本集團向僱員提供多類不同福利，包括強積金及私營醫療保險等。本集團設有一項購股權計劃，為合資格僱員提供機會參與及購入本公司股份。於報告期間，概無根據該計劃向僱員授出任何獎勵。

B2. Health and Safety

Working Environment

The Group is committed to providing a working environment in which bright, dynamic and committed individuals to perform. We believe that investing in our staff and developing their potential is important to the success of our business. The Group strives to be a caring employer, encourages work-life balance, and communicates with the staff to enhance their sense of belonging and morale. We comply with all relevant laws and regulations in relation to occupational health and safety that have a significant impact on us, including but not limited to the "Occupational Safety and Health Ordinance" of Hong Kong and the "Prevention and Control of Occupational Diseases Law of the PRC". During the Reporting Period, no work-related injuries were recorded by the Group and there were no work-related fatalities recorded during the past three years including the Reporting Period.

B2. 健康與安全

工作環境

本集團致力為朝氣勃勃、充滿活力及獻身事業的人士提供工作環境。我們相信，我們業務的成功訣竅在於對員工栽培及開發其潛質。本集團致力成為關顧員工的僱主，鼓勵彼等於工作和生活之間取得平衡，並與員工交流以加強彼等的歸屬感和工作士氣。我們遵守所有對我們有重大影響的職業健康與安全相關法律及規例，包括但不限於香港《職業健康及安全條例》及《中國職業病防治法》。於報告期間，本集團在包括本報告期間在內的過去三年內概無錄得工傷事故，亦無錄得因工死亡事故。

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The health and safety of the Group's employees and visitors is of primary importance. The Group is committed to creating and maintaining a safe and healthy working environment. Health and safety assessments are carried out regularly in the work areas.

The Group places great importance on the health, safety and welfare of its employees. Relevant policies, standards, and procedures are reviewed regularly to ensure that any hazards or risks are removed or reduced to a minimal level. The safety policies, standards, and procedures are communicated to employees through contracts of employment, the Employee Handbook, and employee briefings. All employees must exercise their responsibilities and do everything possible to prevent injuries to themselves and others.

One of our foremost priorities is to provide employees with a safe and conducive working environment. To achieve so, the Group implements internal policies as follows:

- Office employees are assigned individual workstations. Offices are properly lit and ventilated, kept clean and tidy with ample space between workstations;
- Offices are smoke-free;
- Office furniture and fittings are well maintained and replaced where necessary;
- Security measures are in place at our offices to restrict entry and exit only to staff and permitted visitors; and
- Government's work guidelines on typhoon and rainstorm warnings are followed.

本集團十分關心僱員和訪客的健康及安全。本集團致力創造及保持安全健康的工作環境。我們定期評估工作地點的健康及安全狀況。

本集團非常重視其僱員的健康、安全和福利，並且定期檢討相關政策、準則和程序，藉以確保任何危險品或風險均被移除或降至最低水平。我們透過僱傭合約、員工手冊以及僱員簡介向僱員傳達職安政策、準則及操作程序。所有僱員必須以負責任的態度行事及採取一切方法避免自身及他人受傷。

我們的首要任務之一是為員工提供安全和有利的工作環境。為此，本集團已實施以下內部政策：

- 辦公室僱員會獲分配個人工位。辦公室具備適當的照明及通風系統，環境保持整潔，各工位之間有充裕空間；
- 辦公室內禁止吸煙；
- 辦公室家具及配置保養良好，並於有需要時更換；
- 辦公室設有安保措施，僅限員工及許可訪客進出；及
- 遵照政府有關颱風及暴雨警告的工作指引。

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B3 Development and Training

For the improvement of employees' knowledge and skills in performing their duties at work, all staff are encouraged to take advantage of the staff development program, which includes internal and external courses and vocational training fully subsidised by the Group. Upon joining the Group, we offer induction training to our employees in accordance with the Group's internal policy. The training is designed to help them become acquainted with our service standards, policies, and procedures. The Group also provides regular on-the-job training to the employees in topics related to management skills and business operations. The total training provided by the Group during the Reporting Period was 43.00 hours (2024: 14.00 hours), while the average training hours for employees account for 1.05 hours (2024: 0.2 hours).

During the Reporting Period, the percentages of employees trained and the average training hours per employee by gender and employee category are as follows:

		2025 二零二五年		2024 二零二四年	
		Percentages of employees trained ⁹	Average training hours per employee ¹⁰	Percentages of employees trained	Average training hours per employee
		受訓僱員 ⁹ 百分比	每名僱員完成 受訓的平均 時數 ¹⁰	受訓僱員 百分比	每名僱員完成 受訓的平均 時數
By gender	按性別劃分				
Female	女性	50%	0.85	75%	0.43
Male	男性	50%	0.76	25%	0.05
By employee category	按僱員類別劃分				
Entry level	初級	–	–	75%	0.21
Middle level	中層	50%	2.30	25%	0.40
Management level	管理層	50%	1.67	–	–

B3 發展及培訓

為提升僱員於履行工作職責時所需的知識和技能，我們鼓勵全體員工爭取參與員工進修課程的機會，包括內部及外部課程以及由本集團全額補貼的職訓課程。於加入本集團後，我們根據本集團的內部政策為僱員提供入職培訓。培訓旨在幫助彼等熟悉我們的服務標準、政策及程序。本集團亦定期為僱員提供有關管理技能及業務營運的在職培訓。本集團於報告期間提供的培訓總時長為43.00小時（二零二四年：14.00小時），而僱員平均培訓時數則為1.05小時（二零二四年：0.2小時）。

於報告期間，按性別及僱員類別劃分的受訓僱員百分比及每名僱員完成受訓的平均時數如下：

9 Percentages of employees trained: Number of trained employees of each category / Total trained employees x 100%.

10 Average training hours per employee: Total training hours of each category / Total number of employees as at 31 December of the financial year.

9 受訓僱員百分比：各類別的受訓僱員人數／受訓僱員總數 x 100%。

10 每名僱員完成受訓的平均時數：各類別的總受訓時數／於財政年度內十二月三十一日的僱員總數。

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B4. Labour Standards

The Group strictly complies with the legislation and laws in relation to employment, including but not limited to the “Employment Ordinance” of Hong Kong and the “Labour Law of the PRC”, and has formulated internal guidelines and labour policies with reference to the national labour standards, to prohibit any illegal child or forced labour. The Group provides the required labour protection, safety and health conditions to ensure employees’ safety during their services. The Group also paid wages and salaries, benefits and compensations, and insurance on schedule.

To prevent employment of child labour, newly recruited employees are required to provide a copy of identification documents for age verification. Job seekers under the age of 16 or those who provide false or untrue identity proof and documents are not employed by the Group. In addition, the Group’s employees work overtime on a voluntary basis to avoid any violation of the labour standards and protect employee’s legal rights and interests.

The Group will conduct investigations, punishment or dismissal of relevant employees immediately when any non-compliance is being discovered. If necessary, the Group will further improve the labour mechanism against illegal behaviours. During the Reporting Period, we had no recordable noncompliance cases in relevant laws and regulations.

B4. 勞工準則

本集團嚴格遵守香港及中國有關僱傭的法例及法律（包括但不限於香港《僱傭條例》及《中國勞動法》），並已參考國家勞動準則制訂內部指引及勞工政策，以禁止任何非法童工或強制勞工。本集團提供必須的勞工保障、安全及健康環境，以確保僱員工作期間的安全。本集團亦按時支付工資和薪酬、福利及補償以及保險費用。

為防止僱用童工，新聘請的僱員須提供身份證明文件副本，以核實年齡。未滿16周歲者或者提供任何虛假或不真實的證件或文件的求職者，本集團不予錄用。此外，本集團僱員按自願基準超時工作以避免違反任何勞工準則以及保障僱員的合法權利及權益。

本集團將於發現任何不合規事宜後即時對相關僱員進行調查、處罰或解僱。如有需要，本集團將進一步改善針對非法行為的勞動機制。於報告期間，我們並無有關法律及規例的違規記錄。

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B5. Supply Chain Management

The Group continues its policy to open its purchases to all suppliers fairly and equitably to achieve an efficient and stable supply of quality goods and services and the elimination of malpractices. All purchases are executed and recorded in accordance with the in-house rules and Supplier Selection, Evaluation and Procurement Control Procedures (供應商選擇評價和採購控制程序), which predominantly impose concern for and attach importance to its fit for purpose, safety, reliability, and environmental and social compliance. Environmentally friendly suppliers with high-quality standards would be considered more favourable. Whereas other secondary considerations are in areas such as price, sustainable availability and reputation of the suppliers. Suppliers are chosen based on their continuous ability to guarantee satisfactory product quantity and quality, reasonable pricing and timely delivery. The Group performs rigorous assessments based on the above-mentioned criteria and checks whether the potential suppliers obtained relevant licenses and permits to operate their business. New suppliers are required to provide relevant certifications/documents and track records. An annual assessment of all suppliers' performance is also carried out to ensure the quality of services the Group engaged.

During the Reporting Period, the Group has 14 major suppliers. They are all located in the PRC, and are subject to regulation by the aforementioned supplier management policies.

B5. 供應鏈管理

本集團繼續實施其政策，以公平合理的方式向所有供應商開放採購，以實現高效穩定的優質商品及服務供應，消除不當行為。所有採購都按照內部規定及供應商選擇評價和採購控制程序執行及記錄，這些規則對目的性、安全性、可靠性以及環境及社會方面的合規情況十分重視。環保而具有高質素標準的供應商被認為更受歡迎。其他次要考慮因素則包括價格、可持續供應和供應商聲譽等。供應商乃根據其能否持續保證令人滿意的產品數量和品質，以及合理的價格和及時的交貨進行選擇。本集團根據上述標準進行嚴格評估，檢查潛在供應商是否取得相關牌照及許可以經營其業務。新供應商需要提供相關的證明／文件及過往記錄。我們亦對所有供應商的表現進行年度評估，以確保本集團的服務質量。

於報告期間，本集團共有14家主要供應商。該等供應商均位於中國境內，並受上述供應商管理政策的規管。

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B6. Product Responsibility

The Group endeavours to provide customers with satisfying services and monitors customer complaints so that they can be given the attention required to resolve the problem and put processes in place to prevent recurrence.

We strictly comply with all relevant laws and regulations, including but not limited to the “Law on the Protection of Consumer Rights and Interests of the PRC” and “Advertisement Law of the PRC”, as well as the “Trade Descriptions Ordinance” of Hong Kong on customer protection. During the Reporting Period, no products and service-related complaints were received by the Group (2024: nil), and there were no products sold or shipped subject to recalls for safety or health reasons (2024: nil).

For customer privacy protection, all customers’ documents are being kept by the operation departments with sufficient privacy measures. It is the Group’s policy to require employees to keep confidential information including customer information as it is deemed to be non-public information. Such information is only available for enquiries by the staff responsible for company operations to ensure customer information security. Internal policy is established to govern the confidentiality of all company information, including customer privacy data. Besides, guides and regulations for employees on how to protect customers’ confidential information are set out in the Employee Handbook.

The Group takes great care to avoid risks of infringement of intellectual property rights. All products used by the Group are purchased through legitimate sources. During the Reporting Period, there was no infringement of intellectual property case by the Group.

B6. 產品責任

本集團致力向客戶提供彼等滿意的服務，監察跟進客戶投訴，致使投訴獲得所需的關注度從而解決問題，並且設定程序以避免問題重複發生。

我們嚴格遵守所有相關法律及規例，包括但不限於《中華人民共和國消費者權益保護法》及《中華人民共和國廣告法》以及香港《商品說明條例》關於客戶保護的要求。於報告期間，本集團概無收到任何與產品及服務相關的投訴（二零二四年：無），且並無已售出或運送的产品因安全或健康原因而被召回（二零二四年：無）。

對於客戶私隱保障，所有客戶文件均由備有足夠私隱保護措施的營運部門保管。本集團政策要求僱員將資料保密，包括視為非公眾信息的客戶資料。有關資料僅會於負責公司營運的員工提出查詢時方會提供，藉此確保客戶資料安全。我們已制定內部政策以管理所有公司資料的機密性，包括客戶隱私數據。此外，員工手冊中亦載有僱員如何保護客戶機密資料的指引及規定。

本集團盡力避免出現侵犯知識產權的風險。本集團採用的全部產品均透過合法途徑購買。於報告期間，本集團並無任何侵犯知識產權的個案。

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B7. Anti-corruption

The Group is well aware of the importance of honesty, integrity and fairness, and has included the Whistleblowing Policy. The Group strictly prohibits its employees, including directors, from making inappropriate payments or accepting any forms of gifts and benefits beyond proper permission. In addition, our employees are strictly prohibited from engaging in any illegal acts, including extortion, fraud, money laundering, etc. Identified cases will be followed up with applicable legal actions. It is the Group's core values for reminding its employees to uphold their integrity and professionalism.

The Group provides various whistleblowing channels and encourages employees to raise concerns and report any alleged malpractices, misconduct and possible cases violating the "Prevention of Bribery Ordinance" and the "Prevention of Money Laundering and Terrorist Financing" of Hong Kong, as well as the "Criminal Law of the PRC" and "Anti-Money Laundering Law of the PRC". Upon receipt of a suspicious whistleblowing report, the Audit Committee will evaluate the validity and relevance of the concerns raised, and decide if a full investigation is necessary. If the investigation is warranted and confirmed, the Group may legally be obliged to inform the relevant public or regulatory bodies such as the police, the Independent Commission Against Corruption, the Security and Futures Commission or other law enforcement agency bodies as appropriate. In addition, the Group promises to fully support the whistleblowers and the identities of the whistleblowers are also well protected.

During the Reporting Period, the Group reported no bribery or corruption charges. To further strengthen employees' knowledge of anti-corruption regulations and to keep up with the latest regulations and standards, the Group regularly provides training about anti-money laundering and counter-terrorist financing for the directors and employees of the Group during the Reporting Period. The Group aims to provide more training related to such topics to the employees in the following reporting periods.

B7. 反貪污

本集團深知誠實、正直及公平之重要，並已落實舉報政策。本集團嚴禁僱員（包括董事）支付不當款項或接受任何形式的禮品及利益，除非獲得正式許可。此外，嚴格禁止我們的僱員進行任何非法行為，包括敲詐、詐騙、洗錢等。本集團將採用適當法律行動跟進所識別的案例。本集團的核心價值觀為提醒其僱員堅守其誠信及專業精神。

本集團提供各種舉報渠道，並鼓勵僱員提出關注及報告任何疑似瀆職、不當行為及違反香港《防止賄賂條例》或《防止洗黑錢及恐怖分子籌資活動指引》以及《中華人民共和國刑法》及《中華人民共和國反洗錢法》的可能案件。在收到可疑舉報報告後，本公司審核委員會將評估所提出疑慮的有效性及相關性，並決定是否有必要進行全面調查。倘調查有正當理由且獲得確認，本集團可能依法有義務通知相關公眾或監管機構，例如警方、廉政公署、證券及期貨事務監察委員會或其他適當的執法機構。另外，本集團承諾全力支持舉報者，亦會妥善保護舉報者的身份。

於報告期間，本集團並無報告任何賄賂或貪污指控。為進一步加強僱員對反貪污規例的了解，並跟從最新規例及標準，於報告期間，本集團為本集團董事及僱員定期舉行反洗錢及反恐融資培訓。本集團的目標為於未來報告期間為僱員提供更多與該等主題相關的培訓。

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B8. Community Investment

The Group is committed to promoting sustainable development in its community. This involves setting up community investment-related policies, assessing and managing the social impact of its operations on the marketplace and actively supporting initiatives that generate meaningful and long-lasting benefits for communities within its operational boundaries. The Group has always encouraged its employees to participate in voluntary and charitable events to serve the community and society. Nevertheless, the Group made internal adjustments to its business strategy, resulting in the infeasibility of providing the relevant volunteer activities during the Reporting Period. The Group aims to invest resources and engage employees in community service in the following reporting periods.

B8. 社區投資

本集團致力於促進社區的可持續發展。這包括制定與社區投資相關的政策，評估及管理其營運對市場的社會影響，並積極支持為其營運範圍內的社區帶來有意義及持久利益的措施。本集團一直鼓勵員工參與義工及慈善活動，服務社區及社會。然而，本集團對業務策略進行了內部調整，導致報告期間無法進行相關義工活動。本集團計劃於未來報告期間投入資源並鼓勵僱員參與社區服務。

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ESG REPORTING CODE CONTENT INDEX

環境、社會及管治報告守則內容索引

Part A. Environmental

A部分：環境

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
A1. Emissions A1.排放物	
Information on the policies and 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. 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政策及遵守對發行人有重大影響的相關法律及規例的資料。	ENVIRONMENTAL AREAS OVERVIEW A1. Emissions 環境領域概述 A1.排放物
A1. Emissions A1.排放物	
KPI A1.1 The types of emissions and respective emission data. 關鍵績效指標A1.1排放物種類及相關排放數據。	A1. Emissions CARBON FOOTPRINT TRACKING A1.排放物 碳足跡追蹤
KPI A1.3 Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 關鍵績效指標A1.3所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Given the nature of the Group's business operations, there is no generation of direct hazardous waste. 鑒於本集團業務營運的性質，概無產生直接有害廢棄物。
KPI A1.4 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 關鍵績效指標A1.4所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	A1. Emissions CARBON FOOTPRINT TRACKING A1.排放物 碳足跡追蹤
KPI A1.5 Description of emissions target(s) set and steps taken to achieve them. 關鍵績效指標A1.5描述所訂立的排放量目標及為達到這些目標所採取的步驟。	REDUCTION TARGET CARBON FOOTPRINT TRACKING 減排目標 碳足跡追蹤
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. 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這些目標所採取的步驟。	REDUCTION TARGET CARBON FOOTPRINT TRACKING 減排目標 碳足跡追蹤

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
A2. Use of Resources A2.資源使用	
<p>Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。</p>	<p>ENVIRONMENTAL AREAS OVERVIEW A2. Use of Resources 環境領域概述 A2.資源使用</p>
<p>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). 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）。</p>	<p>A2. Use of Resources CARBON FOOTPRINT TRACKING A2.資源使用 碳足跡追蹤</p>
<p>KPI A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility). 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）。</p>	<p>The water consumption expenses are included in the property management, therefore this KPI does not apply to the Group. 用水費用納入物業管理，故此關鍵績效指標不適用於本集團。</p>
<p>KPI A2.3 Description of energy use efficiency target(s) set and steps taken to achieve them. 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。</p>	<p>REDUCTION TARGET CARBON FOOTPRINT TRACKING A2. Use of Resources 減排目標 碳足跡追蹤 A2.資源使用</p>
<p>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. 關鍵績效指標A2.4描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。</p>	<p>A2. Use of Resources A2.資源使用</p>
<p>KPI A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 關鍵績效指標A2.5製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。</p>	<p>Given the nature of the Group's business operations, there is no generation of packaging material. 鑒於本集團業務營運的性質，概無產生包裝材料。</p>

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
A3. The Environment and Natural Resources A3.環境及天然資源	
Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	ENVIRONMENTAL AREAS OVERVIEW A3. The Environment and Natural Resources 環境領域概述 A3.環境及天然資源
KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 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。	A3. The Environment and Natural Resources A3.環境及天然資源

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Part B. Social

B部分：社會

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
Information on the policies and compliance with laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策及遵守對發行人有重大影響的相關法律及規例的資料。	SOCIAL AREAS OVERVIEW SOCIAL ASPECTS 社會領域概述 社會層面
B1. Employment B1.僱傭	
KPI B1.1 Total workforce by gender, employment type, age group and geographical region. 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。	B1. Employment B1.僱傭
KPI B1.2 Employment turnover rate by gender, age group and geographical region. 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比率。	B1. Employment B1.僱傭
B2. Health and Safety B2.健康與安全	
Information on the policies and compliance with laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的政策及遵守對發行人有重大影響的相關法律及規例的資料。	B2. Health and Safety B2.健康與安全
KPI B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 關鍵績效指標B2.1過去三年（包括匯報年度）每年因工亡故的人數及比率。	B2. Health and Safety B2.健康與安全
KPI B2.2 Lost days due to work injury. 關鍵績效指標B2.2因工傷損失工作日數。	B2. Health and Safety B2.健康與安全
KPI B2.3 Description of occupational health and safety measures adopted, how they are implemented and monitored. 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。	B2. Health and Safety B2.健康與安全

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
B3. Development and Training B3.發展及培訓	
Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 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。	B3. Development and Training B3.發展及培訓
KPI B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 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。	B3. Development and Training B3.發展及培訓
KPI B3.2 The average training hours completed per employee by gender and employee category. 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。	B3. Development and Training B3.發展及培訓
B4. Labour Standards B4.勞工準則	
Information on the policies and compliance with laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的政策及遵守對發行人有重大影響的相關法律及規例的資料。	B4. Labour Standards B4.勞工準則
KPI B4.1 Description of measures to review employment practices to avoid child and forced labour. 關鍵績效指標B4.1描述檢討招聘慣例的措施以避免童工及強制勞工。	B4. Labour Standards B4.勞工準則
KPI B4.2 Description of steps taken to eliminate such practices when discovered. 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。	B4. Labour Standards B4.勞工準則

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
B5. Supply Chain Management B5. 供應鏈管理	
Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	B5. Supply Chain Management B5. 供應鏈管理
KPI B5.1 Number of suppliers by geographical region. 關鍵績效指標B5.1按地區劃分的供應商數目。	B5. Supply Chain Management B5. 供應鏈管理
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. 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。	B5. Supply Chain Management B5. 供應鏈管理
KPI B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 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。	B5. Supply Chain Management B5. 供應鏈管理
KPI B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 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。	B5. Supply Chain Management B5. 供應鏈管理

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
B6. Product Responsibility B6.產品責任	
Information on the policies and compliance with 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 method of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的政策及遵守對發行人有重大影響的相關法律及規例的資料。	B6. Product Responsibility B6.產品責任
KPI B6.1 Percentage of total products 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。	B6. Product Responsibility B6.產品責任
KPI B6.2 Number of products and service-related complaints received and how they are dealt with. 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。	B6. Product Responsibility B6.產品責任
KPI B6.3 Description of practices relating to observing and protecting intellectual property rights. 關鍵績效指標B6.3描述與維護及保障知識產權有關的慣例。	B6. Product Responsibility B6.產品責任
KPI B6.4 Description of quality assurance process and recall procedures. 關鍵績效指標B6.4描述質量檢定過程及回收程序。	B6. Product Responsibility B6.產品責任
KPI B6.5 Description of consumer data protection and privacy policies, how they are implemented and monitored. 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。	B6. Product Responsibility B6.產品責任

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
B7. Anti-corruption B7.反貪污	
Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的政策及遵守對發行人有重大影響的相關法律及規例的資料。	B7. Anti-corruption B7.反貪污
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. 關鍵績效指標B7.1於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	B7. Anti-corruption B7.反貪污
KPI B7.2 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 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。	B7. Anti-corruption B7.反貪污
KPI B7.3 Description of anti-corruption training provided to directors and staff. 關鍵績效指標B7.3描述向董事及員工提供的反貪污培訓。	B7. Anti-corruption B7.反貪污
B8. Community Investment B8.社區投資	
Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure that its activities take into consideration the communities' interests. 有關以社區參與來了解發行人營運所在社區需要和確保其業務活動會考慮社區利益的政策。	B8. Community Investment B8.社區投資
KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 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）。	B8. Community Investment B8.社區投資
KPI B8.2 Resources contributed (e.g. money or time) to the focus area. 關鍵績效指標B8.2在專注範疇所動用資源（如金錢或時間）。	B8. Community Investment B8.社區投資

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Part D. Climate-related Disclosure

D部分：氣候相關披露

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
(I) Governance (I)管治	
<p>19. An issuer shall disclose information about:</p> <p>(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:</p> <p>(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;</p> <p>(ii) how and how often the body(s) or individual(s) is informed about climate related risks and opportunities;</p> <p>(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;</p> <p>(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and</p> <p>19. 發行人須披露有關以下方面的資料：</p> <p>(a) 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：</p> <p>(i) 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；</p> <p>(ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；</p> <p>(iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；</p> <p>(iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及董事會聲明</p>	<p>STATEMENT OF THE BOARD 董事會聲明</p>

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
(b) management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: <ul style="list-style-type: none"> (i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊： <ul style="list-style-type: none"> (i) 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及 (ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。 	STATEMENT OF THE BOARD 董事會聲明
(II) Strategy (II) 策略	
Climate-related risks and opportunities 氣候相關風險和機遇	
20. An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer’s cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: <ul style="list-style-type: none"> (a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer’s cash flows, its access to finance or cost of capital over the short, medium or long term; (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and (d) explain how the issuer defines ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 20. 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須： <ul style="list-style-type: none"> (a) 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇； (b) 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險； (c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及 (d) 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。 	Part D. Climate Change D部分：氣候變化

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
Business model and value chain 業務模式和價值鏈	
<p>21. An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:</p> <p>(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and</p> <p>(b) a description of where in the issuer's business model and value chain climate related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).</p> <p>21. 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：</p> <p>(a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及</p> <p>(b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。</p>	<p>Not yet disclosed.</p> <p>The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance.</p> <p>尚未披露。</p> <p>本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。</p>
Strategy and decision-making 策略和決策	
<p>22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:</p> <p>(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;</p> <p>(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>22. 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：</p> <p>(a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：</p> <p>(i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動；</p> <p>(ii) 已經或預期將進行的任何適應或減緩工作（直接或間接）；</p>	<p>Not yet disclosed.</p> <p>The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance.</p> <p>尚未披露。</p> <p>本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。</p>

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and (b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). (iii) 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明； (iv) 發行人計劃如何實現第37至40段所述的任何氣候相關目標（包括任何溫室氣體排放目標（如有））；及 (b) 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	
23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 23. 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量	
24. An issuer shall disclose qualitative and quantitative information about: <ul style="list-style-type: none"> (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and (b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 24. 發行人須披露以下定性和量化資料： <ul style="list-style-type: none"> (a) 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及 (b) 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。 	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。
Anticipated financial effect 預期財務影響	
25. The issuer shall provide qualitative and quantitative disclosures about: <ul style="list-style-type: none"> (a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: <ul style="list-style-type: none"> (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy; and (b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 25. 發行人須披露以下定性和量化資料： <ul style="list-style-type: none"> (a) 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化： <ul style="list-style-type: none"> (i) 其投資及處置計劃；及 (ii) 其為實施策略所需的資金的計劃資金來源；及 (b) 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。 	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
Climate resilience 氣候韌性	
<p>26. An issuer shall disclose information that enables an understanding of the resilience of the issuer’s strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer’s identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer’s circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:</p> <p>(a) the issuer’s assessment of its climate resilience as at the reporting date, which shall enable an understanding of:</p> <p>(i) the implications, if any, of the issuer’s assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;</p> <p>(ii) the significant areas of uncertainty considered in the issuer’s assessment of its climate resilience; and</p> <p>(iii) the issuer’s capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;</p> <p>26. 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：</p> <p>(a) 發行人截至匯報日對其氣候韌性的評估，其有助於了解：</p> <p>(i) 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；</p> <p>(ii) 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及</p> <p>(iii) 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；</p>	<p>Not yet disclosed.</p> <p>The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance.</p> <p>尚未披露。</p> <p>本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。</p>

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
<p>(b) how and when the climate-related scenario analysis was carried out, including:</p> <p>(i) information about the inputs used, including:</p> <ol style="list-style-type: none"> (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); <p>(ii) the key assumptions the issuer made in the analysis; and</p> <p>(iii) the reporting period in which the climate-related scenario analysis was carried out.</p> <p>(b) 如何及何時進行氣候相關情景分析，包括：</p> <p>(i) 使用的輸入數據，包括：</p> <ol style="list-style-type: none"> (1) 發行人在分析中使用的氣候相關情景及其來源； (2) 分析是否涵蓋多種不同的氣候相關情景； (3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關； (4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景； (5) 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關； (6) 發行人在分析中所使用的時間範圍；及 (7) 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）； <p>(ii) 發行人在分析中所作的關鍵假設；及</p> <p>(iii) 進行氣候相關情景分析的匯報期。</p>	

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
(III) Risk Management (III) 風險管理	
<p>27. An issuer shall disclose information about:</p> <ul style="list-style-type: none"> (a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: <ul style="list-style-type: none"> (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) how the issuer monitors climate-related risks; and (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; (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 (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. <p>27. 發行人須披露以下資訊：</p> <ul style="list-style-type: none"> (a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊： <ul style="list-style-type: none"> (i) 發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）； (ii) 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險； (iii) 發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）； (iv) 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列； (v) 發行人如何監察其氣候相關風險；及 (vi) 與上一個匯報期相比，發行人可有及如何改變其使用的流程； (b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及 (c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。 	<p>Not yet disclosed.</p> <p>The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance.</p> <p>尚未披露。</p> <p>本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。</p>

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ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
(IV) Metrics and Targets (IV) 指標及目標	
Greenhouse gas emissions 溫室氣體排放	
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as: <ul style="list-style-type: none"> (a) Scope 1 greenhouse gas emissions; (b) Scope 2 greenhouse gas emissions; and (c) Scope 3 greenhouse gas emissions. 28. 發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為： <ul style="list-style-type: none"> (a) 範圍1溫室氣體排放； (b) 範圍2溫室氣體排放；及 (c) 範圍3溫室氣體排放。 	CARBON FOOTPRINT TRACKING 碳足跡追蹤
29. An issuer shall: <ul style="list-style-type: none"> (a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; (b) disclose the approach it uses to measure its greenhouse gas emissions including: <ul style="list-style-type: none"> (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 29. 發行人須： <ul style="list-style-type: none"> (a) 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準（2004年）》計量其溫室氣體排放； (b) 披露其用於計量溫室氣體排放的方法，包括： <ul style="list-style-type: none"> (i) 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設； (ii) 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及 (iii) 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因； 	CARBON FOOTPRINT TRACKING 碳足跡追蹤

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<p>(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and</p> <p>(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>(c) 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及</p> <p>(d) 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。</p>	
Climate-related transition risks 氣候相關轉型風險	
<p>30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.</p> <p>30. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。</p>	<p>Not yet disclosed.</p> <p>The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance.</p> <p>尚未披露。</p> <p>本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。</p>
Climate-related physical risks 氣候相關物理風險	
<p>31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.</p> <p>31. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。</p>	<p>Not yet disclosed.</p> <p>The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance.</p> <p>尚未披露。</p> <p>本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。</p>

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Climate-related opportunities 氣候相關機遇	
32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 32. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。
Capital deployment 資本運用	
33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 33. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。
Internal carbon prices 內部碳定價	
34. An issuer shall disclose: (a) an explanation of whether and how the issuer is applying a carbon price in decision making (for example, investment decisions, transfer pricing, and scenario analysis); and (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 34. 發行人須披露如下： (a) 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及 (b) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價； 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。

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Remuneration 薪酬	
35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a) (iv). 35. 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。
Industry-based metrics 行業指標	
36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry based metrics associated with disclosure topics described in the IFRS S2 Industry based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 36. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。

ESG Aspects 環境、社會及管治層面	Related Section(s) 相關章節
Climate-related targets 氣候相關目標	
<p>37. An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:</p> <ul style="list-style-type: none"> (a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) the period over which the target applies; (e) the base period from which progress is measured; (f) milestones or interim targets (if any); (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. <p>37. 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：</p> <ul style="list-style-type: none"> (a) 用以設定目標的指標； (b) 目標的目的（例如減緩、適應或以科學為基礎的舉措）； (c) 目標的適用範圍（例如目標是適用於發行人整個集團還是部分（如僅適用於某個業務單位或地理區域））； (d) 目標的適用期間； (e) 衡量進度的基準期間； (f) 階段性目標或中期目標（如有）； (g) 如屬量化目標，其屬絕對目標還是強度目標；及 (h) 最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。 	<p>Not yet disclosed.</p> <p>The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance.</p> <p>尚未披露。</p> <p>本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。</p>

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38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: <ul style="list-style-type: none"> (a) whether the target and the methodology for setting the target has been validated by a third party; (b) the issuer's processes for reviewing the target; (c) the metrics used to monitor progress towards reaching the target; and (d) any revisions to the target and an explanation for those revisions. 38. 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括： <ul style="list-style-type: none"> (a) 目標本身及設定目標的方法是否經第三方驗證； (b) 發行人審核目標的程序； (c) 用於監察達標進度的指標；及 (d) 任何修訂目標的內容及原因。 	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。
39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 39. 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。
40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: <ul style="list-style-type: none"> (a) which greenhouse gases are covered by the target; (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (d) whether the target was derived using a sectoral decarbonisation approach; and 40. 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露： <ul style="list-style-type: none"> (a) 目標涵蓋哪些溫室氣體； (b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； (c) 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標； (d) 目標是否是採用行業脫碳方法得出的；及 	Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。

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<p>(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:</p> <ul style="list-style-type: none"> (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party scheme(s) will verify or certify the carbon credits; (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). <p>(e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：</p> <ul style="list-style-type: none"> (i) 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式； (ii) 該碳信用將由哪些第三方計劃驗證或認證； (iii) 碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及 (iv) 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。 	
Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性	
<p>41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).</p> <p>41. 在編制披露內容以符合第21至26及37至38段的規定時，發行人須參考(i) 跨行業指標（見第28至35段）及(ii) 行業指標（見第36段）並考慮其是否適用。</p>	<p>Not yet disclosed. The Group will review the internal information and disclose at the proper time to ensure the transparency and compliance. 尚未披露。 本集團將審核內部資訊，並在適當時候進行披露，以確保透明度及合規性。</p>



大中華金融控股有限公司

GREATER CHINA FINANCIAL HOLDINGS LIMITED