



**RUIXIN INTERNATIONAL HOLDINGS LIMITED**  
**瑞鑫國際集團有限公司**

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 724)

**ENVIRONMENTAL, SOCIAL  
AND GOVERNANCE REPORT**

環境、社會及管治報告

**2025**



# Contents

## 目錄

<b>1. About This Report</b> .....	2
關於本報告 .....	
<b>2. Sustainability Governance</b> .....	4
可持續發展管治 .....	
2.1. Board Statement .....	4
董事會聲明 .....	
2.2. Governance Structure .....	4
治理架構 .....	
2.3. Stakeholder Engagement .....	5
持份者參與 .....	
2.4. Materiality Analysis .....	7
重要性議題分析 .....	
<b>3. Environmental Protection</b> .....	9
環境保護 .....	
3.1. Emissions Management .....	9
排放管理 .....	
3.2. Resource and Energy Management .....	11
資源與能源管理 .....	
3.3. Environment and Natural Resources .....	13
環境及自然資源 .....	
3.4. Climate Change .....	13
應對氣候變化 .....	
<b>4. Product and Customer Responsibility</b> .....	19
產品與客戶責任 .....	
4.1. Product Quality and Safety .....	19
產品質量與安全 .....	
4.2. Customer Service .....	20
客戶服務 .....	
4.3. Privacy and Data Security .....	20
隱私及資料安全 .....	
<b>5. Employee and Talent Development</b> .....	21
員工與人才發展 .....	
5.1. Employment and Employee Rights .....	21
僱傭與員工權益 .....	
5.2. Occupational Health and Safety .....	23
職業健康與安全 .....	
5.3. Training and Development .....	24
培訓與發展 .....	
5.4. Labour Standards .....	25
勞工準則 .....	
<b>6. Supply Chain Management</b> .....	26
供應鏈管理 .....	
<b>7. Business Ethics and Compliance Management</b> .....	28
商業道德與合規管理 .....	
7.1. Anti-Corruption .....	28
反貪污 .....	
7.2. Compliance Risk Management .....	29
合規風險管理 .....	
7.3. Anti-Money Laundering .....	29
反洗錢 .....	
<b>8. Community Investment</b> .....	30
社區投資 .....	
<b>9. HKEX ESG REPORTING CODE CONTENT INDEX</b> .....	31
香港交易所環境、社會及管治報告守則內容索引 .....	

# 1. About this Report

## 關於本報告

### 1.1. REPORTING SCOPE AND BOUNDARY

This Environmental, Social and Governance (ESG) Report covers the Group and its principal subsidiaries. Unless otherwise specified, the environmental key performance indicators (“KPIs”) included in this report reflect the overall performance, policies and practices of the Group’s operations in three areas: Hong Kong, its office in Vietnam, and its electronic products trading business. These KPIs relate to both environmental and social responsibility. In the best interest of its readers, the Group carried out stakeholder engagement activities. The aim was to identify aspects that are material and relevant to the Group’s business and its key stakeholders.

The ESG Report covers the Group’s sustainability efforts for the period from 1 January 2025 to 31 December 2025 (the “Reporting Year” or the “Year”).

### 1.2. BASIS OF PREPARATION

This Environmental, Social and Governance Report (this “Report”) is prepared in accordance with the *Environmental, Social and Governance Reporting Code* set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”). The Group has complied with all the “comply or explain” provisions set out in the Code, and has used this as the basis for the reporting framework of this Report.

### 1.3. REPORTING PRINCIPLES

This Report follows the three reporting principles set out in the *Environmental, Social and Governance Reporting Code* of the Exchange, namely materiality, quantification and consistency. The specific application of each principle is described as follows:

- **Materiality:**  
The Group, through systematic stakeholder engagement and materiality assessment processes, identifies environmental, social and governance issues that have a material impact on its business operations and stakeholders. The relevant assessment results and the identified material issues are reviewed and approved by the Board. For details of the stakeholder engagement process, materiality assessment methodology and selection criteria, please refer to the “Stakeholder Engagement” and “Materiality Analysis” sections in this Report.
- **Quantification:**  
This Report sets out quantitative information. Where appropriate, it also includes explanations, along with the standards, methodologies, sources and comparative data used in calculating emissions and energy consumption. These disclosures are intended to ensure that the data is understandable and can be meaningfully compared.

### 1.1. 報告範圍與邊界

本環境、社會及管治報告的報告範圍包括本公司及其主要附屬公司。除另有指明外，本報告的環境關鍵績效指標（「關鍵績效指標」）涵蓋本集團在香港、越南辦事處及電子產品貿易業務營運，在環境及社會責任方面的整體表現、政策及慣例。為符合其讀者的最佳利益，本集團進行了利益相關者參與活動，以識別對本集團業務及其主要持份者而言屬重大及相關的方面。

ESG報告呈報期間涵蓋本集團二零二五年一月一日至二零二五年十二月三十一日（「報告年度」或「本年度」）可持續發展工作。

### 1.2. 編製基準

本環境、社會及管治報告（「本報告」）乃根據香港聯合交易所有限公司證券上市規則（「上市規則」）附錄C2所載之《環境、社會及管治報告守則》編製。本集團已遵守該守則內所有「不遵守就解釋」之規定，並以此為本報告之呈報框架基礎。

### 1.3. 報告原則

本報告遵循聯交所《環境、社會及管治報告守則》所訂明之三項匯報原則，即重要性、量化及一致性。各原則之具體應用方式闡述如下：

- **重要性：**  
本集團透過系統化的持份者參與及重要性評估流程，識別對業務營運及持份者具有重大影響的環境、社會及管治議題。相關評估結果及所識別的重要議題均經董事會審批。有關持份者參與過程、重要性評估方法及選擇準則之詳情，請參閱本報告內「持份者參與」及「重要性議題分析」章節。
- **量化：**  
本報告載列量化資料並（如適當）附帶說明、計算排放及能源消耗過程中所使用的標準、方法、來源及比較數據，以確保數據具有可理解性及客觀可比性。

# 1. About this Report

## 關於本報告

- **Consistency:**

This Report adopts reporting and calculation methods consistent with previous reports to enable meaningful comparison of data. If there are any changes to the disclosure scope or statistical methodology during the Year, or any other relevant factors affecting meaningful comparison, the Group will make appropriate explanations in this Report.

### 1.4. REVIEW AND APPROVAL

The Board assumes overall responsibility for the integrity of this ESG Report and oversees the Group's management approach and performance in respect of environmental, social and governance matters. The Board regularly reviews the Group's ESG-related policies and measures to ensure that they are aligned with the Group's business direction and regulatory requirements.

This Report has been reviewed by the management and has been considered and approved for publication by the Board.

### 1.5. COMMENTS AND FEEDBACK

The Group values the views and feedback from its stakeholders on its sustainability performance. Should you have any enquiries or suggestions regarding the content of this Report or the Group's work in relation to environmental, social and governance matters, please visit the Group's website at [www.irasia.com/listco/hk/ruixin](http://www.irasia.com/listco/hk/ruixin), or contact the Group for further information.

- **一致性：**

本報告採用與過往報告貫徹一致的呈報及計算方法，以確保數據能夠有意義地進行比較。倘本年度之披露範圍或統計方法有任何變更，或任何其他影響有意義比較的相關因素，本集團將於本報告內作出適當說明。

### 1.4. 審閱及批准

董事會對本集團環境、社會及管治報告的完整性承擔整體責任，並負責監督本集團在環境、社會及管治方面的管理方針及表現。董事會定期檢討本集團的環境、社會及管治相關政策及措施，以確保其符合本集團的業務發展方向及監管要求。

本報告已由管理層審閱，並經董事會審議及批准刊發。

### 1.5. 意見及反饋

本集團重視持份者對其可持續發展表現的意見及反饋。如閣下對本報告內容或本集團在環境、社會及管治方面的工作有任何查詢或建議，歡迎瀏覽本集團網站：[www.irasia.com/listco/hk/ruixin](http://www.irasia.com/listco/hk/ruixin)，或與本集團聯絡以獲取更多資料。

## 2. Sustainability Governance

### 可持續發展管治

#### 2.1. BOARD STATEMENT

The Board has overall responsibility for formulating the Group's environmental, social and governance strategies, presenting this Report, and assessing and identifying ESG-related risks. The Board is also responsible for setting environmental targets and overseeing the implementation of relevant policies and measures. These efforts aim to continuously enhance the Group's sustainability performance.

When managing material ESG issues, the Board identifies relevant issues, assesses potential risks and opportunities, and determines priorities based on materiality. This enables the Board to formulate governance measures that promote corporate responsibility and create long-term value. If new ESG issues arise, they will be submitted to the Board for further discussion. Where necessary, the Board will consider seeking external professional advice.

To ensure effective ESG work at the execution level, the Board authorises management to implement ESG policies and action plans. It also requires management to continuously review and optimise performance, and to report progress and improvement recommendations on a regular basis. In addition, the Board continues to strengthen the foundation of ESG governance and enhance transparency in information disclosure. It strives to effectively balance stakeholder expectations and needs. By continuously exploring innovative solutions, the Board is committed to maximising the long-term interests of all stakeholders, while also achieving sustainability goals that deliver social benefits.

#### 2.2. GOVERNANCE STRUCTURE

The Group follows the governance framework of IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* to establish a clear ESG governance structure. This helps strengthen the supervision and management of environmental, social and governance issues. At the decision-making level, the Board leads all ESG work, makes major decisions, and reviews performance. It also holds ultimate responsibility for ESG strategies and targets. At the management level, the Board of Directors' Office has established an ESG Working Group. This group is responsible for executing ESG governance decisions and coordinating relevant work across departments. At the execution level, each business department handles daily practices and data management for the ESG issues relevant to its operations. This ensures that all requirements are effectively implemented. Through this three-tier governance mechanism, the Group continuously optimises its ESG management system and enhances its overall sustainability performance.

#### 2.1. 董事會聲明

董事會對本集團環境、社會及管治的策略制定、報告呈列，以及ESG相關風險的評估與識別，負有整體責任。與此同時，董事會亦負責訂立環境目標，並監督相關政策及措施的執行，以持續提升本集團的可持續發展表現。

在重大ESG議題的管理方面，董事會負責識別相關議題、評估潛在風險與機遇，並按其重要性釐定優先次序，從而制定相應的管治措施，以促進企業責任的履行及長期價值的創造。若有新的ESG議題出現，將會提呈董事會作進一步商討，並會考慮在必要時尋求外部專業意見。

為確保ESG工作在執行層面取得實效，董事會授權管理層推行ESG政策及行動計劃，並要求管理層持續檢討及優化相關表現，定期匯報進度與改進建議。此外，董事會持續強化ESG治理基礎，提升資訊披露的透明度，務求有效平衡其期望與需求。通過持續探索創新方案，董事會致力於所有持份者的長期利益最大化，同時實現社會效益方面的可持續發展目標。

#### 2.2. 治理架構

本集團依循IFRS S1《可持續相關財務資訊披露一般規定》的管治框架，構建清晰的ESG管治架構，以強化對環境、社會及管治議題的監督與管理。決策層方面，董事會統籌ESG工作的整體領導、重大決策及成效審核，並對ESG策略及目標負有最終責任；管理層方面，董事會辦公室設立ESG工作小組，負責執行各項ESG治理決策，並跨部門統籌推進相關工作；執行層方面，各業務部門就其相關的ESG議題進行日常實踐及數據管理，確保各項要求有效落實。憑藉上述三層管治機制，本集團持續優化ESG管理體系，全面提升可持續發展的整體表現。

## 2. Sustainability Governance

### 可持續發展管治

Level and Description of Responsibilities  
層級與職責說明



**The ESG Governance Structure of the Group**  
本集團環境、社會及管治的治理架構圖

### 2.3. STAKEHOLDER ENGAGEMENT

The Group is committed to establishing smooth and effective communication channels with its stakeholders. It also strives to continuously understand their concerns and expectations regarding the Group's business operations and sustainability matters. Through a variety of interactive channels — including employees, shareholders and investors, customers, suppliers, government and the community — the Group regularly collects opinions and suggestions from all parties. This helps the Group optimise its internal management mechanisms and formulate relevant strategies. In addition, the Group enhances information transparency and strengthens long-term mutual trust with its stakeholders through daily communication, meetings and information disclosure.

### 2.3. 持份者參與

本集團致力與各持份者建立暢通有效的溝通橋樑，持續掌握其對本集團業務運作及可持續發展事宜的關注點與期望。透過多元化的互動渠道，包括僱員、股東及投資者、客戶、供應商、政府及社區等，本集團定期收集各方意見及建議，以優化內部管理機制及制定相關策略。此外，本集團藉助日常溝通、會議交流及資訊披露等方式，提升資訊透明度，鞏固與持份者之間的長期互信關係。

## 2. Sustainability Governance

### 可持續發展管治

Stakeholder 持份者	Means of Engagement 互動方式	Core Expectations 核心期望
Employees 僱員	<ul style="list-style-type: none"> <li>• Training seminars 培訓講座</li> <li>• Internal communications 內部通訊</li> <li>• Employee opinion surveys 員工意見調查</li> <li>• Employee communication meetings 員工溝通會議</li> <li>• Team building activities 團隊建設活動</li> <li>• Regular performance reviews 定期績效評估</li> </ul>	<ul style="list-style-type: none"> <li>• Remuneration and benefits 薪酬與福利待遇</li> <li>• Work safety and health protection 工作安全與健康保障</li> <li>• Fair promotion opportunities 公平晉升機會</li> <li>• Career development paths 職業成長路徑</li> <li>• Respectful and recognition-oriented work culture 尊重與認可的工作文化</li> </ul>
Shareholders and Investors 股東及投資者	<ul style="list-style-type: none"> <li>• Annual and interim reports 年報及中期報告</li> <li>• Corporate website 公司網站</li> <li>• Corporate announcements and circulars 公司公告及通函</li> <li>• General meetings 股東大會</li> </ul>	<ul style="list-style-type: none"> <li>• Protection of shareholders' rights and interests 股東權益保障</li> <li>• Long-term value creation 長期價值創造</li> <li>• Risk management and internal control 風險管理及內部監控</li> <li>• Complaint and feedback handling mechanism 投訴及意見處理機制</li> <li>• Business and financial performance 業務財務表現</li> <li>• Level of information disclosure 資訊公開程度</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>• Customer service hotline and email 客戶服務熱線及電郵</li> <li>• Social media platforms 社交媒體平台</li> <li>• After-sales service follow-up 售後服務跟進</li> <li>• Customer complaint handling channels 客戶投訴處理渠道</li> <li>• Customer satisfaction surveys 客戶滿意度調查</li> <li>• Official website 官方網站</li> </ul>	<ul style="list-style-type: none"> <li>• Protection of personal data 個人資料保密</li> <li>• Business ethics and integrity in operations 商業道德與誠信經營</li> <li>• Product and service safety 產品與服務安全</li> <li>• Timely response and handling of complaints 及時回應及處理投訴</li> </ul>
Suppliers and Business Partners 供應商及業務夥伴	<ul style="list-style-type: none"> <li>• Contract review and communication 合約審閱及溝通</li> <li>• Supplier audits and visits 供應商審核及拜訪</li> <li>• Supplier seminars 供應商座談會</li> </ul>	<ul style="list-style-type: none"> <li>• Supply chain management 供應鏈管理</li> <li>• Timely payment of amounts due 按時支付款項</li> <li>• Joint promotion of sustainable development 共同推動可持續發展</li> <li>• Mutually beneficial and win-win cooperative relationships 互利共贏的合作關係</li> <li>• Fair and transparent procurement procedures 公平透明的採購程序</li> </ul>

## 2. Sustainability Governance 可持續發展管治

Stakeholder 持份者	Means of Engagement 互動方式	Core Expectations 核心期望
Government and Regulatory Bodies 政府及監管機構	<ul style="list-style-type: none"> <li>Policy consultations and thematic meetings</li> <li>政策諮詢及專題會議</li> <li>Industry seminars and workshops</li> <li>行業座談及研討會</li> <li>Written and electronic correspondence</li> <li>書面及電子公文往來</li> <li>Government press releases</li> <li>政府新聞稿發佈</li> <li>Regular compliance reviews and performance assessments</li> <li>定期合規審查及表現評估</li> </ul>	<ul style="list-style-type: none"> <li>Strict compliance with laws and regulations</li> <li>嚴格遵守法律法規</li> <li>Cooperation with policy implementation and inspections</li> <li>配合政策執行及檢查</li> <li>Payment of taxes and fulfilment of statutory duties</li> <li>繳納稅款及履行法定責任</li> <li>Promotion of industry development</li> <li>促進行業發展</li> <li>Sound corporate governance structure</li> <li>完善的企業管治架構</li> </ul>
Community 社區	<ul style="list-style-type: none"> <li>Charitable cooperation projects</li> <li>公益合作項目</li> <li>Participation in community activities</li> <li>參與社區活動</li> <li>Publication of ESG Report</li> <li>刊發ESG報告</li> </ul>	<ul style="list-style-type: none"> <li>Community involvement and co-building</li> <li>社區投入與共建</li> <li>Support for local charitable and educational projects</li> <li>支持本地公益及教育項目</li> <li>Reduction of negative impacts of operations on the community</li> <li>減少營運對社區的負面影響</li> <li>Creation of employment opportunities</li> <li>創造就業機會</li> </ul>

### 2.4. MATERIALITY ANALYSIS

During the Reporting Period, the Group conducted a materiality assessment based on the expectations and feedback of key stakeholders. The assessment used surveys and interviews, and applied a number of criteria. The entire process covered issue identification, materiality determination, Board review and periodic review. It also collected the latest materiality opinions from internal stakeholders on various ESG areas. These opinions were gathered from several perspectives: the Group's long-term development strategy, management optimisation, investment urgency and competitive advantage. The identification process for material issues covered the following three stages:

#### Stage 1: Issue Identification

The Group referred to the requirements of the Hong Kong Stock Exchange, as well as the standards of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). It also drew on the best practices of leading industries both locally and internationally. By combining its own business characteristics with industry trends, the Group systematically identified and analysed 14 ESG issues that matter to stakeholders.

#### Stage 2: Materiality Assessment

The Group assessed each issue in depth from two perspectives: "importance to the Group's sustainability" and "degree of impact on stakeholders". It used internal interviews, thematic seminars and external expert consultations. Through these methods, the Group accurately identified key issues and determined their priorities in a quantitative manner. After review and confirmation by management, the Group identified six core material issues. These were classified into three levels of materiality: high, medium and low. Issues with high materiality will be included in the annual disclosure scope.

### 2.4. 重要性議題分析

於呈報期內，本集團依據關鍵持份者的期望與反饋，透過調查及訪談方式，按多項準則進行重要性評估。整個流程涵蓋議題識別、重要性評定、董事會審批及定期複審，並從集團長遠發展策略、管理優化、投資迫切性及競爭優勢等角度，向內部持份者收集對各ESG範疇的最新重要性意見。重要性議題的識別過程涵蓋以下三個階段：

#### 第一階段：議題識別

本集團參考香港聯交所規定、全球報告倡議組織 (GRI) 及可持續會計準則委員會 (SASB) 標準，並借鑑國內外領先行業的最佳實務，結合自身業務特性及行業趨勢，系統性地識別及分析持份者所關注的14項ESG議題。

#### 第二階段：重要性評估

本集團從「對本集團可持續發展的重要性」及「對持份者的影響程度」兩個維度對各議題進行深入評估，透過內部訪談、專題研討及外部專家諮詢等方式，以量化方式準確識別關鍵議題並釐定優先次序。經管理層審閱確認後，本集團確定六項核心重大議題，並劃分為高、中、低三個重要性級別，其中高重要性議題將納入年度披露範圍。

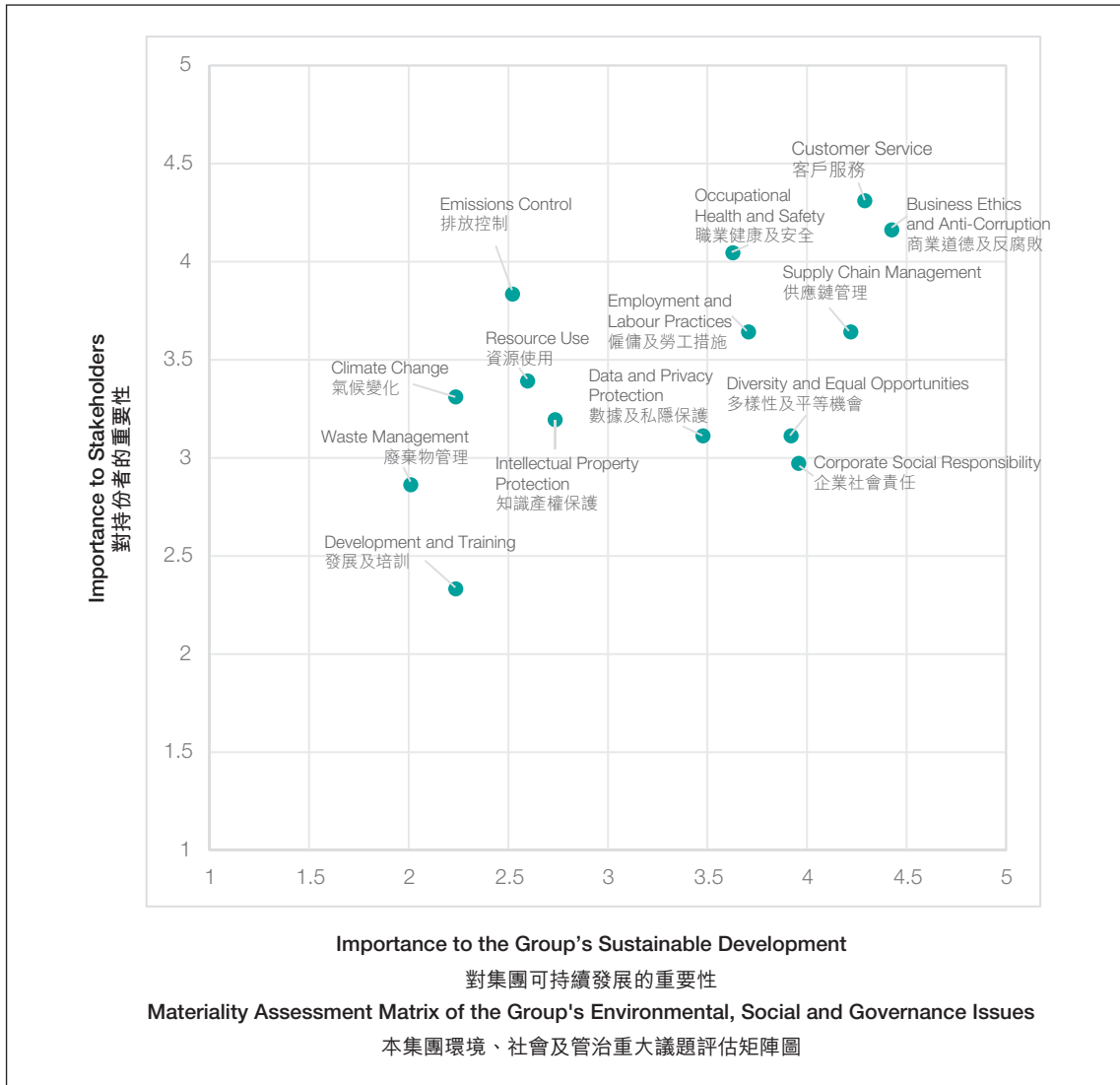
## 2. Sustainability Governance 可持續發展管治

### Stage 3: Board Confirmation and Periodic Review

After the ESG team compiled the assessment results, the findings were submitted to senior management and the Board for review and approval. This ensured that the identified material issues covered core risks and opportunities, and were aligned with the corporate strategy. The Group reviews its material issues annually or biennially. It makes adjustments in response to changes in regulatory requirements, industry trends and stakeholder feedback. This approach ensures that the disclosure content is continuously improved and remains forward-looking.

### 第三階段：董事會確認及定期檢視

ESG團隊整理評估結果後，提交高管及董事會審核批准重大議題清單，確保所識別的重大議題涵蓋核心風險與機遇，並與企業戰略保持一致。本集團每年或每兩年複審重大議題，按監管要求變動、行業趨勢演變及持份者反饋作出相應調整，以確保披露內容持續完善及具備前瞻性。



## 3. Environmental Protection

### 環境保護

The Group is committed to sustainable development. It strictly complies with applicable environmental protection laws and regulatory requirements in its operating locations. These include, but are not limited to, the *Air Pollution Control Ordinance* and the *Water Pollution Control Ordinance* in Hong Kong, and the *Law on Environmental Protection* (amended in 2020) in Vietnam. The Group continuously improves its environmental management system. The Group has also identified the physical and transition risks that climate change may bring. It has incorporated climate resilience into its overall business strategy. In addition, the Group has established internal management mechanisms to enhance its ability to adapt and respond. During the Reporting Period, the Group had no incidents of non-compliance with environmental laws and regulations that materially affected its business operations.

#### 3.1. EMISSIONS MANAGEMENT

The Group's business is primarily focused on office operations and management, and its operations do not involve large-scale production or industrial manufacturing activities. As a result, the overall emission levels are relatively limited. Nonetheless, the Group has established corresponding management and monitoring mechanisms to ensure that various types of emissions, including waste gas, wastewater and waste, are properly controlled.

##### 3.1.1. Waste Gas Emissions

The Group's principal business consists of daily office and administrative management. Since its operations do not involve industrial production activities, no significant industrial waste gas emissions are generated. The Group also reviews the sources of indirect emissions arising from its operations. It actively implements a series of management measures to fulfil its environmental commitments at the daily operational level. During the Reporting Period, the Group recorded no waste gas emissions.

Indicator 指標	Unit 單位
Nitrogen Oxides (NO <sub>x</sub> ) 氮氧化物 (NO <sub>x</sub> )	kg 千克
Sulphur Oxides (SO <sub>x</sub> ) 硫氧化物 (SO <sub>x</sub> )	kg 千克
Particulate Matter (PM) 顆粒物 (PM)	kg 千克

Note: The Group ceased using the relevant vehicles in 2024, therefore no emissions of nitrogen oxides (NO<sub>x</sub>), sulphur oxides (SO<sub>x</sub>) and particulate matter (PM) were generated from vehicle operation during the Reporting Period.

本集團秉持可持續發展理念，嚴格遵守香港《空氣污染管制條例》、《水污染管制條例》及越南《環境保護法》(2020年修訂)等營運所在地適用的環境保護法律及監管要求，持續完善環境管理體系。與此同時，本集團亦已識別氣候變化可能帶來的物理風險及轉型風險，並將氣候韌性納入整體業務策略，建立相應的內部管理機制以提升適應與應變能力。於報告期內，本集團並未發生任何因違反環境相關法律法規而對業務營運造成重大影響的情況。

#### 3.1. 排放管理

本集團的業務以辦公室營運及管理為主，營運過程中不涉及大規模生產或工業製造活動，故整體排放水平相對有限。儘管如此，本集團仍建立相應的管理及監察機制，確保包括廢氣、廢水及廢棄物在內的各類排放受到妥善控制。

##### 3.1.1. 廢氣排放

本集團主要業務為日常辦公及行政管理工作，營運性質並不涉及工業生產活動，因此並無產生顯著的工業廢氣排放。本集團亦審視營運過程中產生的間接排放來源，並積極推行一系列管理措施，從日常營運層面落實環境保護的承諾。於報告期內，本集團並無錄得任何廢氣排放情況。

2025 二零二五年	2024 二零二四年
0	0
0	0
0	0

註：本集團於2024年已停止使用相關車輛，因此於報告期內未錄得車輛行駛所產生的氮氧化物 (NO<sub>x</sub>)、硫氧化物 (SO<sub>x</sub>) 及顆粒物 (PM) 排放。

## 3. Environmental Protection 環境保護

### 3.1.2. Wastewater Discharge

The Group monitors its water resources management performance during operations. As its business is primarily office-based and does not involve industrial production or processing, no industrial wastewater is generated. The wastewater produced in daily operations comes mainly from employees' office and domestic activities. This wastewater is collected and discharged through the municipal wastewater treatment systems at the Group's operating locations. In addition, the Group works to strengthen employees' water conservation awareness and implements green office measures. These efforts help reduce water consumption at the source and minimise potential impacts on the water environment. During the Reporting Period, the Group recorded no material wastewater discharge incidents.

### 3.1.3. Waste Management

The Group recognises the importance of proper waste management for environmental protection. It integrates the concept of waste reduction into its daily operations. As the Group's business is primarily office-based and does not involve production or manufacturing, it does not generate significant amounts of hazardous or non-hazardous waste. The waste produced in daily operations mainly consists of general office waste. The Group classifies, collects and properly disposes of this waste in accordance with the relevant requirements of its operating locations. At the same time, the Group encourages employees to reduce paper use and promotes electronic document management. These practices help minimise waste generation at the source. During the Reporting Period, the Group did not generate any significant amount of hazardous or non-hazardous waste.

Indicator 指標	Unit 單位
Paper 紙張	Tonnes 噸
General Waste 一般廢棄物	Tonnes 噸
Total Non-Hazardous Waste 無害廢棄物總量	Tonnes 噸

Note: All paper consumed by the Group during the Reporting Period has been planned for recycling and reuse in 2026.

### 3.1.2. 廢水排放

本集團關注營運過程中的水資源管理表現。鑒於業務性質以辦公室作業為主，並不涉及工業生產或加工活動，營運過程中並無產生工業廢水。日常所產生的污水主要來自員工辦公生活，相關污水已按營運所在地的市政污水處理系統集中收集及排放。此外，本集團亦透過加強員工節水意識及推行綠色辦公措施，在源頭上減少水資源消耗，降低對水體環境的潛在影響。於報告期內，本集團未有錄得任何重大廢水排放事件。

### 3.1.3. 廢棄物管理

本集團深明妥善管理廢棄物對環境保護的重要性，並將減廢理念融入日常營運當中。本集團的業務以辦公室營運為主，日常運作中不涉及生產或製造活動，故不會產生大量有害或無害廢棄物。日常產生的廢棄物主要為一般辦公室廢棄物，本集團已按照營運所在地的相關管理要求，對該等廢棄物進行分類、收集及妥善處理。與此同時，本集團鼓勵員工減少紙張使用並推行電子化文件管理，從源頭減少廢棄物產生。於報告期內，本集團並未發生重大的有害或無害廢棄物產生情況。

	2025 二零二五年	2024 二零二四年
	0	0
	0	0
	0	0

註：本集團於報告期內耗用的所有紙張，均已規劃於2026年進行循環再用。

## 3. Environmental Protection

### 環境保護

#### 3.2. RESOURCE AND ENERGY MANAGEMENT

The resources used in the Group's daily operations include electricity, water, petrol and office consumables. The Group fully recognises the close link between resource efficiency and environmental performance. It integrates the concepts of energy conservation and carbon reduction into its daily management practices. By continuously monitoring the consumption of various resources, the Group identifies areas for improvement in a timely manner and implements appropriate optimisation measures. The Group also strictly complies with the laws and regulations relating to energy and water use in its operating locations. This ensures that all operational activities meet regulatory requirements. During the Reporting Period, the Group had no instances of non-compliance with relevant laws and regulations in any of its operating regions.

##### 3.2.1. Energy Use

The Group actively promotes energy conservation management to reduce energy consumption and carbon footprint. The office prioritises the use of energy-efficient lighting systems and implements a series of management measures to enhance energy use efficiency:

- **Electricity Management:** The Group strictly follows the principle of "safety first, prevention foremost". It clearly defines the electricity management responsibilities of each department and employee. Employees must turn off computers, monitors, printers and water dispensers when leaving their workstations for more than 30 minutes. After work, they must cut off all power supplies at their individual workstations.
- **Lighting Management:** The Group prioritises the use of natural light. Indoor lighting is turned on only as needed. Lights are turned off when people leave, eliminating unnecessary lighting. Lighting in public areas such as meeting rooms and corridors is turned off promptly when not in use.
- **Air Conditioning Management:** In summer, the air conditioning temperature is set no lower than 26°C. In winter, it is set no higher than 20°C. Air conditioning must be turned off when no one is in the office or after work. Doors and windows are kept closed while the air conditioning is on. Filters are cleaned regularly to maintain efficiency.
- **Electrical Safety:** The Group prohibits unauthorised wiring and the use of high-power non-office electrical appliances, such as electric heaters, induction cookers and electric kettles. It regularly inspects sockets and wiring for signs of ageing or damage, and promptly addresses potential safety hazards.

#### 3.2. 資源與能源管理

本集團在日常營運過程中所涉及的資源類別包括電力、水資源、汽油及辦公耗材。本集團充分認識到資源使用效率與環境表現之間的密切關聯，並將節能減碳理念融入日常管理實踐。通過持續監察各類資源的耗用情況，本集團適時識別具備改善空間的環節，並採取相應的優化措施。同時，本集團嚴格遵守營運所在地與能源及水資源使用相關的法律法規，確保各項營運活動符合監管要求。於報告期內，本集團在所有營運地區均未發生違反相關法律法規的事項。

##### 3.2.1. 能源使用

本集團積極推動節能管理，以減少能源消耗及碳足跡。辦公室優先採用具能源效益的照明系統，並透過一系列管理措施提升能源使用效率：

- **用電管理：**嚴格遵守「安全第一、預防為主」的原則，明確各部門及員工的用電管理責任。要求員工離崗超過30分鐘時關閉電腦、顯示器、打印機及飲水機等設備，下班後必須切斷個人工位的全部電源。
- **照明管理：**優先利用自然光照明，合理開啟室內照明，做到「人走燈滅」，杜絕長明燈現象。會議室及走廊等公共區域在無人使用時及時關閉照明。
- **空調管理：**夏季空調溫度設定不低於26°C，冬季不高於20°C；無人辦公或下班後必須關閉空調；使用空調期間關閉門窗，並定期清洗濾網以維持運作效率。
- **安全用電：**禁止私拉亂接電線，禁止使用電暖器、電磁爐、電熱壺等高功率非辦公電器。定期檢查插座及線路的老化或破損情況，及時消除安全隱患。

### 3. Environmental Protection 環境保護

Indicator 指標	Unit 單位	2025 二零二五年	2024 二零二四年
Direct energy consumption 直接能源消耗量	MWh 兆瓦時	0	0
Indirect energy consumption 間接能源耗	MWh 兆瓦時	2.66	5.348
Total energy consumption 能源總耗量	MWh 兆瓦時	2.66	5.348

#### 3.2.2. Water Resources Management

The Group adopts a prudent and responsible approach by establishing an internal management system titled *Water Conservation and Water Usage Management*, and continuously improves its water resource management system. The Group's water consumption is limited to basic cleaning and sanitary purposes at its office premises, and does not involve industrial production or large-scale water-consuming processes. The water supply and drainage facilities at the office premises are centrally managed and maintained by the property management, and the related wastewater treatment is carried out in accordance with local regulations and property management requirements. The Group is committed to implementing specific water conservation measures at the daily management level, including:

- Requiring employees to turn off taps promptly after use to eliminate "running taps";
- Reporting any water supply facility leaks immediately to the administrative department for repair arrangements;
- Using water for cleaning and landscaping purposes based on actual needs, prohibiting flood irrigation or prolonged flushing;
- Strictly prohibiting the use of fire-fighting water or landscaping water for personal purposes.

Indicator 指標	Unit 單位
Water consumption 耗水量	Cubic metres 立方米
Water consumption intensity 耗水量密度	Cubic metres per employee 立方米／僱員

Note:

- 1) The water consumption data presented in this table only reflects the actual consumption of the Group's operating sites in Mainland China during the Reporting Period. Water usage at the Hong Kong and Vietnam offices is centrally managed by the property management, and the Group did not incur any separate water bills during the Reporting Period.
- 2) The previous year only covered the Hong Kong office. The Hong Kong office had no tap water supply during that year and had ceased ordering bottled water, so the water consumption for the previous year was zero.

#### 3.2.2. 水資源管理

本集團秉持審慎負責的態度，制定《節約用水，用水管理》內部管理制度，持續完善水資源管理體系。本集團的用水消耗僅限於辦公場所的基本清潔及衛生用途，不涉及工業生產或大規模用水工序。辦公場所的供水及排水設施均由物業管理方統一管理及維護，相關污水處理按照當地法規及物業管理要求進行。本集團堅持從日常管理層面落實具體的節水措施，包括：

- 要求員工隨手關閉水龍頭，杜絕「長流水」現象；
- 發現供水設施漏水即時通報行政部門安排維修；
- 保潔及綠化用水按實際需要取用，禁止大水漫灌或長時間沖洗；
- 嚴禁將消防用水或綠化用水用於私人用途。

2025 二零二五年	2024 二零二四年
29	0
1.6	0

註：

- 1) 本表所呈列的用水量數據，僅反映報告期內中國內地營運點的實際消耗情況。香港及越南辦公室的用水由物業管理方統一負責，本集團於報告期內並無產生獨立水費單據。
- 2) 上一年度僅統計香港辦公室。香港辦公室於該年度並無自來水供應，且已停止訂購瓶裝水，故上一年度用水量為零。

## 3. Environmental Protection

### 環境保護

#### 3.2.3. Green Office

The Group adheres to the green office concept of “Reduce, Reuse, Recycle” and continuously optimises its office resource management processes. The main measures include:

- No longer using bottled water to reduce the use of disposable plastic products;
- Promoting electronic document management and digital archiving systems, encouraging employees to read and process documents electronically to reduce paper use at the source;
- Where printing is truly necessary, advocating double-sided printing and centralised print management;
- Paper waste generated is handed over to recycling organisations for sorting and recycling;
- Continuously enhancing employees’ environmental awareness and encouraging them to adopt environmental practices such as energy conservation, water saving and waste reduction in their daily work.

#### 3.3. ENVIRONMENT AND NATURAL RESOURCES

The Group fully recognises the importance of environmental protection and the sustainable use of natural resources. It actively advocates for green operations and integrates this concept into its daily operational decisions. Through internal communications and management mechanisms, the Group continuously raises employees’ environmental awareness. It encourages them to adopt practices such as energy conservation, waste reduction and water saving in their daily work. At the same time, the Group closely monitors updates to relevant environmental management requirements and looks to best practices within the industry. It strives to consistently demonstrate, at the operational level, its respect for and commitment to protecting the environment and natural resources.

#### 3.4. CLIMATE CHANGE

Climate change is having an increasingly significant impact on the global economy and corporate operations. The Group recognises this trend and continuously monitors the potential effects of climate-related issues on its business activities. In line with the recommended framework of the Task Force on Climate-related Financial Disclosures (TCFD), the Group is gradually establishing mechanisms to identify, assess and manage climate risks.

##### 3.4.1. Governance

The Group has incorporated climate change-related matters into its overall governance system. The Board, as the highest decision-making body, is responsible for overseeing climate strategy and reviewing related risks. Senior management undertakes the duties of policy implementation and risk management, driving various energy conservation and emission reduction efforts. Various departments and all employees, in turn, implement environmental protection measures in daily operations and assist in collecting relevant data.

#### 3.2.3. 綠色辦公

本集團秉持「減少使用、重複利用、循環回收」的綠色辦公理念，持續優化辦公資源管理流程。主要措施包括：

- 不再使用瓶裝水，減少一次性塑膠製品使用；
- 推行電子化文件管理及數碼化存檔系統，鼓勵員工以電子方式閱覽及處理文件，從源頭減少紙張使用；
- 在確有需要列印的情況下，提倡雙面列印及集中列印管理；
- 產生的紙張廢棄物交由回收機構進行分類回收；
- 持續提升員工環保意識，鼓勵在日常工作中採取節能、節水、減廢等環保行為。

#### 3.3. 環境及自然資源

本集團充分認知環境保護與天然資源可持續利用的重要性，積極倡導綠色營運理念，並將此理念融入日常營運決策之中。透過內部宣導及管理機制，本集團持續提升員工的環境保護意識，鼓勵在日常工作中落實節能、減廢、節水等環保行為。與此同時，本集團亦密切關注相關環境管理要求的更新動態，並參考行業內的最佳實踐，務求在營運層面上持續體現對環境及自然資源的尊重與保護。

#### 3.4. 應對氣候變化

氣候變化對全球經濟及企業營運構成的影響日益顯著。本集團正視此一趨勢，持續關注氣候相關議題對業務活動的潛在衝擊，並按氣候相關財務披露工作組 (TCFD) 的建議框架，逐步建立氣候風險的識別、評估及管理機制。

##### 3.4.1. 管治

本集團已將氣候變化相關事宜納入整體管治體系。董事會作為最高決策機構，負責督導氣候策略及審閱相關風險；高層管理人員承擔政策執行及風險管理的職責，推動各項節能減排工作；各部門及全體員工則在日常運作中落實環保措施，並協助收集相關數據。

### 3. Environmental Protection

#### 環境保護

#### Level and Description of Responsibilities 層級與職責說明

##### Decision-making Level (Board) 決策層(董事會)

To ensure that the Company's operations align with its long-term sustainable development goals, the Board leads the development of the overall climate change strategy. It also continuously monitors how effectively climate-related risks and opportunities are being managed.  
為確保公司營運與長期可持續發展目標一致，董事會主導氣候變化整體策略的制定，並持續跟進氣候相關風險及機遇的管理成效。

##### Management Level (Board of Directors' Office) 管理層(董事會辦公室)

Senior management is responsible for translating the Board-approved climate strategy into specific operational actions. These actions cover the identification, assessment and response to climate risks. Senior management also regularly reports implementation progress to the Board.  
This helps reduce greenhouse gas emissions and environmental impact.  
高級管理層須將董事會所批核的氣候策略轉化為具體營運管理動作，涵蓋氣候風險的識別、評估及應對，同時定期向董事會匯報執行狀況，以切實降低溫室氣體排放及環境影響。

##### Execution Level (Other Departments and Employees) 執行層(其他部門及員工)

Through daily energy conservation, emission reduction and low-carbon practices, various departments and employees continuously improve the efficiency of energy and resource use. They report relevant data in accordance with established mechanisms, supporting the execution of the Group's overall climate strategy at the operational level.  
透過日常節能減排及低碳作業，各部門與員工持續提升能源與資源運用效率，並依機制匯報相關數據，從執行層面支撐集團整體氣候策略的落地。

#### The Group's Climate Change Governance Framework During the Reporting Period

本集團於呈報期間應對氣候變化治理體系

##### 3.4.2. Strategy

The Group recognises the importance of early identification and response to climate risks, and has incorporated climate factors into its corporate risk management process. During the Reporting Period, the Group completed a climate change-related assessment and identified the following physical risks and transition risks that may affect its business operations:

##### 3.4.2. 策略

本集團深知及早識別及應對氣候風險的重要性，並已將氣候因素納入企業風險管理流程。於呈報期間，本集團完成了氣候變化相關評估，識別出可能影響業務運作的實體風險與轉型風險如下：

### 3. Environmental Protection

#### 環境保護

##### Climate Risks

##### 氣候風險

Risk Type 風險類型		Potential Risk 潛在風險	Response Measures 應對措施
Physical Risks 實體風險	Acute Risks 急性風險	The frequent occurrence of extreme climate events — such as typhoons, heavy rainfall and extreme heat — may disrupt supply chain stability. This could lead to logistics and delivery delays, production interruptions, or inventory damage. 颱風、暴雨及酷熱天氣等極端氣候事件頻發，或會對供應鏈穩定性造成干擾，導致物流配送延誤、生產中斷或存貨受損。	<ul style="list-style-type: none"> <li>Establish regional emergency response mechanisms, optimise warehouse layout and transportation route planning, and ensure backup plans for key operational links;</li> <li>建立區域性應急響應機制，優化倉儲佈局及運輸路線規劃，確保關鍵營運環節具備備援方案；</li> <li>Conduct regular climate stress tests and simulation drills to enhance business continuity capabilities.</li> <li>定期開展氣候壓力測試及模擬演練，強化業務持續運作能力。</li> </ul>
	Chronic Risks 慢性風險	Long-term trends, including rising temperatures and sea levels, may increase energy costs for office environments and warehousing facilities. They also pose long-term challenges to the structural durability of facilities and employee health. 長期氣溫上升及海平面上升等趨勢，可能導致辦公環境及倉儲設施的能源開支增加，並對設施的結構持久性及員工健康構成長期挑戰。	<ul style="list-style-type: none"> <li>Continuously assess the climate adaptability of existing facilities, introduce energy-saving technologies to improve the efficiency of HVAC and lighting systems;</li> <li>持續評估既有設施的氣候適應性，引入節能科技以提升暖通空調及照明系統效能；</li> <li>Promote a low-carbon office culture, optimise resource utilisation through the environmental management system, and reduce long-term operating costs.</li> <li>推行低碳辦公文化，透過環境管理系統優化資源利用率，降低長期營運成本。</li> </ul>

### 3. Environmental Protection

#### 環境保護

Risk Type 風險類型	Potential Risk 潛在風險	Response Measures 應對措施
Policy Risks 政策風險	<p>Carbon emission regulations and environmental compliance requirements are becoming increasingly stringent globally and in the Group's operating locations (such as Mainland China, Hong Kong and Vietnam). This may raise compliance costs or lead to restrictions on operating models.</p> <p>全球及業務所在地(如中國內地、香港及越南)之碳排放法規及環保合規要求日趨嚴格，可能推高合規成本或導致營運模式受限。</p>	<ul style="list-style-type: none"> <li>• Closely monitor climate policy trends in each business region to ensure timeliness of compliance reviews;</li> <li>• 密切監測各業務地區的氣候政策動向，確保合規審視之時效性；</li> <li>• Prioritise the engagement of suppliers with ISO 14001 certification, and actively reduce policy transition risks through green procurement agreements and internal carbon reduction targets.</li> <li>• 優先委聘已獲ISO 14001認證之供應商，並透過綠色採購協議及內部減碳目標，積極降低政策轉型風險。</li> </ul>
Market Risks 市場風險	<p>Investors and customers increasingly prefer low-carbon products and sustainable supply chains. If the Group fails to transition in a timely manner, its brand competitiveness and market share could weaken.</p> <p>投資者及客戶對低碳產品及可持續供應鏈的偏好日益顯著，若未能及時轉型，或會削弱品牌競爭力及市場佔有率。</p>	<ul style="list-style-type: none"> <li>• Accelerate green product research and development and service transformation, and promote the establishment of a green supply chain management system;</li> <li>• 加速綠色產品研發與服務轉型，推動綠色供應鏈管理體系建設；</li> <li>• Strengthen communication with stakeholders, enhance supply chain transparency and resilience to meet the growing market demand for environmentally friendly products.</li> <li>• 加強與利益相關方的溝通，提升供應鏈之透明度與韌性，以滿足市場對環保產品的增長需求。</li> </ul>
Transition Risks 轉型風險	<p>Poor management of climate risks — or failure to meet environmental commitments — may lead to negative perceptions among the public and investors. This could, in turn, affect the Group's corporate reputation and financing capabilities.</p> <p>倘若氣候風險管理不善或未能履行環保承諾，可能引發公眾及投資者的負面評價，進而影響企業信譽及融資能力。</p>	<ul style="list-style-type: none"> <li>• Conduct regular environmental awareness training for employees to ensure that ESG policies are implemented at the operational level;</li> <li>• 定期舉辦員工環境意識培訓，確保ESG政策落實至基層營運；</li> <li>• Enhance climate information disclosure with reference to the TCFD framework to demonstrate to the external community the Group's concrete achievements and long-term value in low-carbon transition.</li> <li>• 參照TCFD框架強化氣候資訊披露，向外界展示集團在低碳轉型方面的具體成效與長期價值。</li> </ul>

### 3. Environmental Protection

#### 環境保護

##### Climate Opportunities

##### 氣候機遇

Opportunity Type 機遇類型	Description of Potential Opportunity 潛在機遇描述	Our Response 我們的回應
<p>Policy Opportunities 政策機遇</p>	<p>Governments in the locations where the Group operates are actively promoting low-carbon transformation, green industry policies and carbon neutrality targets. They have introduced tax concessions, green financing subsidies and various incentive measures. These policies provide substantial benefits to enterprises with strong environmental performance.</p> <p>業務所在地政府積極推動低碳轉型、綠色產業政策及碳中和目標，並相繼出台稅務寬減、綠色融資補貼及各項激勵措施，為具備環保優勢的企業提供實質性的政策紅利。</p>	<ul style="list-style-type: none"> <li>The Group closely tracks low-carbon policy trends in Mainland China, Hong Kong and Vietnam. It is committed to improving the environmental performance of its supply chain.</li> <li>集團緊貼中國內地、香港及越南之低碳政策動向，致力優化供應鏈環境績效；</li> <li>The Group gives preference to suppliers that hold ISO 14001 certification for environmental management systems. It is also gradually introducing renewable energy facilities and energy-saving equipment in its office and warehousing facilities. These efforts aim to reduce operational energy consumption, while proactively seeking relevant government subsidies and tax incentives.</li> <li>優先委聘具備 ISO 14001 環境管理體系認證之供應商，並於辦公及倉儲設施中逐步引入可再生能源設施及節能設備，旨在降低營運能耗之餘，主動爭取政府相關資助與稅務優惠。</li> </ul>
<p>Market Opportunities 市場機遇</p>	<p>Customers and supply chain partners are paying significantly more attention to sustainable development, green supply chains and low-carbon, environmentally friendly products. Demand for these products has also grown. This creates favourable opportunities for the Group to explore new business growth points in niche markets.</p> <p>客戶及供應鏈合作夥伴對可持續發展、綠色供應鏈及低碳環保產品的關注度與需求顯著上升，為集團在細分市場中開拓新業務增長點提供有利契機。</p>	<ul style="list-style-type: none"> <li>The Group is actively building a green supply chain management system. It strictly selects suppliers that meet environmental compliance standards. It also integrates high-efficiency, low-power environmental solutions into its products and services. This approach closely aligns with customers' carbon reduction targets.</li> <li>集團積極構建綠色供應鏈管理體系，嚴格篩選符合環境合規標準的供應商，並於產品與服務中融入高效能、低功耗的環保方案，精準對接客戶的減碳目標；</li> <li>The Group enhances its brand reputation and market share through several measures. These include strengthening internal energy-saving management, improving employees' environmental literacy, and implementing low-carbon operational practices.</li> <li>集團透過深化內部節能管理、強化員工環保素養及落實低碳營運實踐，從整體上提升品牌美譽度及市場份額。</li> </ul>

## 3. Environmental Protection

### 環境保護

#### 3.4.3. Risk Management

The potential impact of climate change on business operations has always been a key area of concern for the Group. The Group regularly assesses climate-related risks, including extreme weather conditions and the operational impacts of long-term changes in climate patterns. Because the Group's business is primarily office-based management work, climate-related risks are generally within a relatively controllable range. Nevertheless, the Group closely monitors developments in the field of climate change. By optimising daily operational management and improving emergency response plans, it continues to strengthen its ability to address various climate risks. This provides strong support for the stable operation and long-term sustainable development of the business.

#### 3.4.4. Metrics and Targets

As the Group's business operations are primarily office-based, its emission levels and resource consumption are relatively limited. At this stage, the Group has made two key areas a priority: strengthening its environmental management system and raising environmental awareness among all employees. These efforts aim to continuously improve its environmental management performance. At the same time, the Group is gradually improving its statistical methods and management mechanisms for relevant data. It is also monitoring energy use and resource consumption.

#### 3.4.3. 風險管理

氣候變化對業務運作所帶來的潛在衝擊，一直是本集團持續關注的重點範疇之一。本集團定期評估與氣候相關的各類風險，涵蓋極端天氣狀況以及長期氣候模式轉變所衍生的營運影響。考慮到本集團的業務性質主要集中於辦公室層面的管理工作，氣候相關風險在整體上處於相對可控的範圍之內。儘管如此，本集團仍緊密追蹤氣候變化領域的發展動向，並透過優化日常營運管理及完善應急處置預案，持續強化應對各類氣候風險的能力，為業務的穩健運行及長遠可持續發展提供有力支持。

#### 3.4.4. 指標及目標

由於本集團的業務運作主要以辦公室模式進行，相關的排放水平及資源消耗量相對有限。現階段，本集團將加強環境管理體系建設及提升全體員工的環保意識作為重點工作方向，以持續提升環境管理表現。同時，本集團亦逐步完善相關數據的統計方法與管理機制，並對能源使用及資源消耗狀況進行監察。

Indicator 指標	Unit 單位	2025 二零二五年	2024 二零二四年
Direct greenhouse gas emissions (Scope 1) 直接溫室氣體排放(範圍1)	Tonnes of CO <sub>2</sub> e equivalent 噸二氧化碳當量	0	0
Indirect greenhouse gas emissions (Scope 2) 間接溫室氣體排放(範圍2)	Tonnes of CO <sub>2</sub> e equivalent 噸二氧化碳當量	0.93	2.086
Total greenhouse gas emissions 溫室氣體排放總量	Tonnes of CO <sub>2</sub> e equivalent 噸二氧化碳當量	0.93	2.086
Greenhouse gas emission intensity 溫室氣體排放強度	Tonnes of CO <sub>2</sub> e equivalent per employee 噸二氧化碳當量/僱員	0.05	0.261

Note:

- 1) Greenhouse gas (GHG) emission data are presented in carbon dioxide equivalent (CO<sub>2</sub>e) and calculated with reference to (including but not limited to) the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, the Environmental, Social and Governance Reporting Code (Appendix C2) of the Hong Kong Stock Exchange, and the Global Warming Potential values from the IPCC Sixth Assessment Report (AR6).
- 2) During the Reporting Period, the Group did not generate direct greenhouse gas emissions (Scope 1). Emissions mainly arose from indirect emissions (Scope 2) generated from office electricity consumption. The emission factor for electricity is 0.34 kg CO<sub>2</sub>e/kWh, with reference to the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong published by the Environmental Protection Department of Hong Kong.
- 3) As regards other indirect emissions (Scope 3), due to the absence of complete data, they have not been included in the calculation scope of this Report.

註:

- 1) 溫室氣體排放數據乃以二氧化碳當量呈列，並參考(包括但不限於)《溫室氣體盤查議定書：企業會計與報告標準》、香港聯交所《環境、社會及管治報告守則》(附錄C2)及IPCC第六次評估報告(AR6)之《全球升溫潛能值》進行計算。
- 2) 於報告期間，本集團未產生直接溫室氣體排放(範圍1)，排放主要來自辦公室用電所產生的間接排放(範圍2)。電力排放因子採用0.34kg CO<sub>2</sub>e/kWh，並參考香港環境保護署發佈的《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》。
- 3) 就其他間接排放(範圍3)而言，由於並無完整數據，故未納入本報告的計算範圍。

## 4. Product and Customer Responsibility

### 產品與客戶責任

The Group takes responsible management of products and services seriously. It strictly complies with relevant laws and regulatory requirements in each operating location. These include, but are not limited to, the *Consumer Goods Safety Ordinance* and the *Trade Descriptions Ordinance* in Hong Kong, as well as the *Product Quality Law of the People's Republic of China*. In the course of its business operations, the Group has established management mechanisms covering several areas: health and safety protection of products and services, authenticity of advertising and labelling information, and protection of customers' personal privacy. These mechanisms are designed to comprehensively safeguard customers' legitimate rights and interests. The Group also continuously reviews its internal operating procedures to ensure that all activities meet regulatory requirements. During the Reporting Period, the Group did not identify any serious non-compliance with the above product responsibility laws and regulations. Nor did any such non-compliance have a material impact on its business operations.

#### 4.1. PRODUCT QUALITY AND SAFETY

The Group understands that the quality of products and services directly affects customer satisfaction and the Group's market reputation. To this end, the Group is committed to establishing a comprehensive quality management system to ensure that all products and services provided meet relevant standards and the reasonable expectations of customers.

In its daily operations, the Group promotes quality management across various levels:

- Formulating clear quality management systems to standardise product and service-related processes;
- When selecting and managing cooperative partners, prudently assessing their service levels and performance capabilities to ensure quality stability across the supply chain;
- Continuously reviewing internal operating procedures and making optimisation adjustments as appropriate to enhance overall work efficiency and service levels;
- Placing importance on customer feedback, establishing effective collection and response mechanisms, and driving continuous improvement according to actual needs.

Through the implementation of the above measures, the Group expects to continue providing customers with products and services that meet their expectations on a stable and reliable basis, thereby consolidating market trust.

本集團重視產品及服務的責任管理，嚴格遵守各營運地點所適用的相關法律及監管規定，包括但不限於香港《消費品安全條例》、《商品說明條例》以及《中華人民共和國產品質量法》。在業務運作過程中，本集團從產品與服務的健康安全保障、廣告與標籤資料的真確性，以至客戶個人私隱的保護等方面，均設有相應的管理機制，務求全面保障客戶的合法權益。與此同時，本集團持續檢視內部作業流程，以確保各項營運活動符合法規要求。於報告期內，本集團並未發現任何嚴重違反上述產品責任相關法律法規的情況，亦未有因此對業務營運造成重大影響。

#### 4.1. 產品質量與安全

本集團深明產品及服務質量的優劣，直接影響客戶的滿意度及企業的市場聲譽。為此，本集團致力構建一套完善的質量管理體系，確保所提供的一切產品及服務均能符合相關標準及客戶的合理期望。

在日常營運中，本集團從多個層面推動質量管理工作：

- 制定清晰的質量管理制度，對產品及服務相關流程予以規範化；
- 在篩選及管理合作夥伴時，審慎評估其服務水平及履約能力，以確保供應鏈環節的質量穩定；
- 持續檢討內部作業流程，適時作出優化調整，藉此提升整體工作效率及服務水平；
- 重視客戶的反饋意見，建立有效的收集及回應機制，並按實際需要推動持續改善。

透過上述各項措施的落實，本集團期望在穩定可靠的基礎上，持續為客戶提供符合期望的產品及服務，從而鞏固市場信任。

## 4. Product and Customer Responsibility 產品與客戶責任

### 4.2. CUSTOMER SERVICE

The Group follows a customer-centric approach. It is committed to providing high-quality, efficient and practical products, solutions and after-sales services that meet real needs. To continuously improve the customer experience, the Group regularly enhances its service processes and related management standards. This ensures it can respond quickly to customer enquiries and requests. In terms of customer service execution, the Group has established a systematic mechanism for collecting customer feedback. It listens to customers through various channels. When customers report issues or file complaints, the Group conducts a thorough root cause analysis to identify the source of the problem. It then develops and implements targeted improvement measures. These measures aim to resolve the issue effectively and prevent similar incidents from recurring. The Group also focuses on building service capabilities across all staff. It continuously reinforces the importance of customer service among relevant personnel. The Group firmly believes that quality customer service is a key foundation for long-term partnerships and a vital driver of sustained business growth.

### 4.3. PRIVACY AND DATA SECURITY

The Group attaches great importance to protecting the personal data of its customers, business partners and other stakeholders. It regards privacy protection as an important part of its corporate responsibility. When handling personal data, the Group strictly complies with the *Personal Data (Privacy) Ordinance* (Chapter 486 of the Laws of Hong Kong) and the privacy laws of other relevant jurisdictions. This ensures that all business activities meet legal requirements. When conducting business with partners, the Group enters into cooperation agreements based on business needs. These agreements include confidentiality clauses that define the scope and responsibility of data use, further strengthening the protection of relevant data.

To effectively safeguard the security of personal data, the Group has adopted a number of specific measures. At the data collection level, the Group only collects personal data that is necessary and relevant to its business operations, avoiding over-collection. At the data use and disclosure level, the Group undertakes not to disclose personal data to any third party without the data subject's voluntary and explicit consent. Exceptions are made only where required by law or where prior explicit explanation has been given to the data subject. At the data storage and processing level, the Group has established a comprehensive internal control mechanism covering data storage, transmission and processing. This helps prevent unauthorised access, accidental leakage or improper use of data. In addition, the Group regularly reviews its internal privacy protection measures and makes adjustments as needed. During the Reporting Period, the Group did not receive any complaints or experience any non-compliance incidents related to customer privacy data or product responsibility.

### 4.2. 客戶服務

本集團堅持以客戶需求為核心導向，致力提供優質、高效且切合實際需要的產品、解決方案及售後服務。為不斷提升客戶體驗，本集團持續完善服務流程及相關管理規範，確保能夠迅速回應客戶的各類查詢及要求。在客戶服務的具體執行上，本集團建立了系統化的客戶意見收集機制，透過多種渠道聆聽客戶的聲音。當客戶反映問題或提出投訴時，本集團會進行深入的根因分析，找出問題的源頭所在，然後制定及推行針對性的改善措施，務求有效解決問題之餘，亦防止同類事件再次發生。與此同時，本集團注重全員服務能力的培養，持續強化相關工作人員對客戶服務的重視程度。本集團深信，優質的客戶服務是建立長期合作關係的重要基石，亦是推動業務持續發展的關鍵動力。

### 4.3. 隱私及資料安全

本集團高度重視客戶、業務夥伴及其他持份者的個人資料安全，並將私隱保護視為企業責任的重要組成部分。在處理個人資料的過程中，本集團嚴格遵循香港《個人資料(私隱)條例》(香港法例第486章)及其他相關司法管轄區的私隱法規，確保各項業務活動均符合法律要求。同時，本集團在與合作方開展業務往來時，亦會按照業務需要簽署合作協議，並納入保密條款，以規範資料使用範圍及責任，進一步加強對相關資料的保障。

為有效保障個人資料的安全，本集團採取了多項具體措施。在資料收集層面，本集團僅收集業務運作所必需及相關的個人資料，避免超範圍收集。在資料使用及披露層面，本集團承諾未經當事人自願及明確同意，不會向任何第三方披露其個人資料，惟法律規定或事先已向當事人作出明確說明者除外。在資料存儲及處理層面，本集團建立了完善的內部監控機制，涵蓋資料的存儲、傳輸及處理等各個環節，以防止資料被未經授權存取、意外洩露或遭受不當使用。此外，本集團定期檢視內部私隱保護措施的執行情況，並按需要作出優化調整。於報告期內，本集團並未發生涉及客戶私隱資料或產品責任的投訴或違規事件。

## 5. Employee and Talent Development

### 員工與人才發展

The Group firmly believes that a stable and competitive workforce is essential for sustained business development and enhancing corporate value. To this end, the Group is committed to building an employee-centred human resources management system. It continuously improves employment policies, strengthens employee protection mechanisms, and promotes a diverse and inclusive corporate culture. These efforts aim to enhance employees' sense of belonging and improve overall operational efficiency.

#### 5.1. EMPLOYMENT AND EMPLOYEE RIGHTS

The Group places great importance on proper employment management and the protection of employee rights. It is committed to establishing a sound human resources management system to ensure that all employment arrangements are compliant, fair and transparent. The Group's HR management covers areas such as recruitment, remuneration and benefits, performance evaluation, and employee relations. The Group continuously improves its systems and processes to meet business development needs and external regulatory requirements.

##### 5.1.1. Compliant Employment

The Group strictly complies with relevant laws and regulations in its operating locations. These include, but are not limited to, the *Labour Law of the People's Republic of China*, the *Labour Contract Law of the People's Republic of China*, the *Employment Ordinance* (Chapter 57 of the Laws of Hong Kong), the *Employees' Compensation Ordinance* (Chapter 282 of the Laws of Hong Kong) and the *Minimum Wage Ordinance*. This ensures that all employment arrangements meet statutory requirements. At the same time, the Group regularly reviews its internal policies and operating guidelines. It makes timely updates in response to changes in the regulatory environment, continuously enhancing its level of compliance management.

The Group also prioritises the protection of employees' basic rights. These include equal employment opportunities, reasonable remuneration, occupational safety protection, and the right to participate in the development of the enterprise. Employees may provide suggestions or feedback on the Company's operations and management through established communication channels. This facilitates two-way communication and supports continuous improvement.

本集團深信，穩定而具競爭力的人才隊伍乃支持業務持續發展及提升企業價值的重要基石。為此，本集團致力建立以員工為本的人力資源管理體系，持續優化僱傭政策、完善員工保障機制，並推動多元共融的企業文化，以提升員工的歸屬感及整體營運效率。

#### 5.1. 僱傭與員工權益

本集團重視僱傭管理的規範性及員工權益保障，致力建立完善的人力資源管理制度，以確保各項僱傭安排具備合規性、公平性及透明度。相關管理涵蓋招聘、薪酬福利、績效評估及員工關係等範疇，並持續優化制度及流程，以回應業務發展需要及外部監管要求。

##### 5.1.1. 合規僱傭

本集團嚴格遵守營運所在地的相關法律及法規，包括但不限於《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、香港法例第57章《僱傭條例》、香港法例第282章《僱員補償條例》及《最低工資條例》等，確保所有僱傭安排均符合法定要求。同時，本集團定期檢視內部政策及操作指引，並按監管環境變化作出適時更新，以持續提升合規管理水平。

本集團亦重視保障員工的基本權利，包括平等就業機會、合理報酬、職業安全保障及參與企業發展的權利。員工可透過既定溝通渠道就公司運作及管理提出建議或反饋，促進雙向溝通與持續改善。

## 5. Employee and Talent Development

### 員工與人才發展

Indicator 指標		Unit 單位	2025 二零二五年	2024 二零二四年
Total number of employees 僱員總人數		Employees 僱員	18	8
Gender 性別	Male 男	Employees 僱員	12	4
	Female 女	Employees 僱員	6	4
Age group 年齡組別	Below 34 34歲以下	Employees 僱員	7	2
	35 – 54 35歲-54歲	Employees 僱員	9	4
	Above 55 55歲以上	Employees 僱員	2	2
	Employment category 僱傭類別	Full-time 全職	Employees 僱員	18
	Part-time 兼職	Employees 僱員	0	0
Region 地區	Hong Kong, China 中國香港	Employees 僱員	2	2
	Vietnam 越南	Employees 僱員	7	4
	Mainland China 中國大陸	Employees 僱員	9	2
	Canada 加拿大	Employees 僱員	0	0

#### 5.1.2. Diversity and Equal Opportunity

The Group is committed to fostering a fair, impartial, and inclusive working environment. Principles of equal opportunity are integrated into all aspects of human resources management, including recruitment, promotion, compensation determination, and training and development. All employees are evaluated and managed under a unified standard to ensure consistency and fairness in decision-making processes.

The Group strictly prohibits any form of discrimination or harassment based on factors such as gender, age, race, nationality, religious belief, and other personal backgrounds. The Group continuously strengthens internal management and corporate culture, actively cultivating a workplace atmosphere of mutual respect and inclusion of differences to promote team collaboration and enhance overall operational efficiency. At the same time, the Group encourages employees to exchange views based on mutual trust and promotes the ongoing development of a diverse and inclusive culture by establishing an environment of open communication.

#### 5.1.2. 多元化及平等機會

本集團致力建立公平、公正及具包容性的工作環境，並將平等機會原則融入人力資源管理的各個範疇，包括招聘、晉升、薪酬釐定及培訓發展等。所有員工均在統一標準下接受評估與管理，以確保決策過程具備一致性及公正性。

本集團嚴禁任何形式的歧視或騷擾行為，涵蓋性別、年齡、種族、國籍、宗教信仰及其他個人背景等因素。本集團持續強化內部管理及文化建設，積極營造互相尊重及包容差異的工作氛圍，促進團隊協作及提升整體營運效率。同時，本集團亦鼓勵員工在互信基礎上交流意見，並透過建立開放的溝通環境，推動多元共融文化的持續發展。

## 5. Employee and Talent Development

### 員工與人才發展

#### 5.1.3. Compensation and Benefits

The Group has established a performance-oriented compensation system that adheres to the principle of equal pay for equal work. Compensation is managed dynamically, taking into account job responsibilities, individual performance, market benchmarks, and business development needs, to maintain both internal equity and external competitiveness. The compensation structure comprises base salary, performance-based bonuses, and various allowances and subsidies. Payments are executed in accordance with company policies and relevant regulations to ensure procedural compliance and transparency. The Group also conducts periodic reviews of compensation levels in response to market changes and business requirements, based on operating performance and policy arrangements.

In addition to base compensation, the Group provides diverse benefits to employees, including statutory holidays, paid annual leave, and other arrangements such as leave for female employees on International Women's Day. Furthermore, the Group strengthens talent retention and motivation by establishing long-term incentive mechanisms, including equity incentive plans tailored to business needs and employee performance, which align the interests of employees with the long-term development of the Group. By building an attractive compensation and benefits system and continuously improving employee remuneration and working conditions, the Group aims to enhance employee satisfaction and sense of belonging, thereby supporting the long-term development of talent.

#### 5.2. OCCUPATIONAL HEALTH AND SAFETY

The Group places high importance on the occupational health and safety of its employees and is committed to providing a safe, orderly, and healthy working environment. Management efforts are implemented in accordance with occupational health and safety laws and regulations in the jurisdictions where the Group operates, and are enforced through internal policies and daily management measures.

To mitigate potential risks, the Group has established a series of safety management arrangements. These include regular inspections of fire-fighting equipment and related facilities in offices, the promotion of fire safety awareness to ensure that the working environment meets safety standards, and the ongoing provision of occupational health and safety guidance to employees to enhance risk awareness. Furthermore, accident reporting and emergency response mechanisms are in place to strengthen capabilities in handling unexpected incidents. The Group also monitors the physical and mental well-being of employees by organizing regular health check-ups, encouraging employees to develop sound work habits, and promoting an appropriate work-life balance. Potential safety hazards are identified and eliminated in a timely manner through continuous reviews of the office environment and equipment conditions.

#### 5.1.3. 薪酬與福利

本集團建立以績效為導向的薪酬體系，堅持同工同酬，結合崗位職責、個人表現、市場水平及業務發展需要，對員工薪酬進行動態管理，以維持內部公平性及外部競爭力。薪酬結構涵蓋基本工資、績效獎勵及各類津貼補貼，並依照公司制度及相關法規執行薪酬發放，以確保程序合規及透明。本集團亦根據經營狀況及政策安排，適時對薪酬水平進行檢討，以回應市場變化及業務需要。

除基本薪酬外，本集團為員工提供多元化福利保障，包括法定假期、有薪年假及其他福利安排，例如三八婦女節女性員工休假等。此外，本集團亦透過建立長期激勵機制以強化人才保留及激勵效果，包括按業務發展需要及員工表現推行股權激勵安排，將員工利益與本集團的長遠發展緊密聯繫。透過建立具吸引力的薪酬福利制度，持續完善員工待遇及工作條件，本集團期望提升員工滿意度及歸屬感，從而支持人才的長遠發展。

#### 5.2. 職業健康與安全

本集團高度重視員工的職業健康與安全，並致力為員工提供安全、有序及健康的工作環境。相關管理工作依據營運所在地的職業健康與安全法律法規推行，並透過內部制度及日常管理措施予以落實。

為降低潛在風險，本集團已建立一系列安全管理安排，包括定期檢查辦公場所的消防設備及相關設施，開展消防安全宣傳，確保工作環境符合安全標準；持續向員工提供職業健康與安全相關指引，以提升風險防範意識；同時設有事故通報及應急處理機制，以加強突發事件應對能力。此外，本集團關注員工的身心健康，定期組織體檢，鼓勵員工建立良好工作習慣並維持適當的工作與生活平衡，並透過持續檢視辦公環境及設備狀況，及時識別及消除潛在安全隱患。

## 5. Employee and Talent Development

### 員工與人才發展

Indicator 指標	Unit 單位	2025 二零二五年	2024 二零二四年
Number of reported work-related injuries 報告的工傷事故	Case(s) 件	0	0
Number of work-related fatalities 工傷死亡人數	Employee(s) 員工	0	0
Rate of work-related fatalities 工傷死亡率	% 百分比	0	0
Lost days due to work-related injuries 因工傷導致的缺勤天數	Day(s) 日	0	0

### 5.3. TRAINING AND DEVELOPMENT

The Group values the continuous enhancement of employees' professional capabilities and views talent development as a key driver for long-term corporate growth. To meet business requirements, the Group provides diverse training and development opportunities to elevate the professional standards and execution abilities of the entire team. New employees participate in induction training to understand corporate culture, internal policies, and operational workflows, facilitating a smoother transition into the work environment. Incumbent employees engage in job-related professional training and internal knowledge sharing to strengthen their expertise and practical skills. The Group also encourages continuous learning and self-improvement, providing corresponding development opportunities based on employees' performance and potential.

Indicator 指標	Unit 單位	2025 二零二五年	2024 二零二四年
Percentage of Employees Trained 受過培訓的員工比例	% 百分比	100	100
Gender 性別	Male 男	66.7	50
	Female 女	33.3	50
Employee Category 職務組別	Senior Management 高級管理人員	27.8	25
	Middle Management 中級管理人員	16.7	37.5
	Supervisors 主管	0	0
	General Staff 一般僱員	55.6	37.5

### 5.3. 培訓與發展

本集團重視員工專業能力的持續提升，並視人才發展為推動企業長遠增長的重要動力。為配合業務發展需要，本集團為員工提供多元化的培訓與發展機會，以提升整體團隊的專業水平及執行能力。新入職員工可透過入職培訓了解企業文化、內部制度及工作流程，從而更快融入工作環境。在職員工則可參與與其職務相關的專業培訓及內部經驗交流，以強化專業知識及實務技能。本集團亦鼓勵員工持續學習及自我提升，並根據員工的表現及發展潛力，提供相應的發展機會。

## 5. Employee and Talent Development

### 員工與人才發展

#### 5.4. LABOUR STANDARDS

The Group strictly adheres to applicable labour laws and regulations in the jurisdictions where it operates, including the *Employment of Children Regulations* and *Employment of Young Persons (Industry) Regulations* in Hong Kong, the *Hong Kong Bill of Rights Ordinance*, the *Law on the Protection of Minors* in the People's Republic of China, and the *Labor Code* in Vietnam. These requirements are integrated into daily human resources management processes. In terms of recruitment and employment management, the Group has established standardized procedures to ensure that all employment arrangements comply with statutory age requirements and relevant compliance standards. The employment of child labour and any form of forced labour is strictly prohibited. All applicants are required to provide authentic and valid personal information to ensure the legality and transparency of the employment relationship. The Group maintains established channels for employees to raise concerns regarding labour standards, with relevant departments responsible for monitoring compliance to ensure the effective implementation of all policies. During the reporting period, the Group identified no cases of non-compliance with relevant labour laws and regulations.

#### 5.4. 勞工準則

本集團嚴格遵守營運所在地適用的勞工法律及法規，包括香港《僱用兒童規例》、《僱用青年(工業)規例》、《香港人權法案條例》、中國《未成年人保護法》及越南《勞動法》等，並將相關要求納入日常人力資源管理流程之中。在招聘及用工管理方面，本集團已建立規範化程序，確保所有聘用安排符合法定年齡及相關合規要求，並明確禁止聘用童工及任何形式的強迫勞動。所有應聘人員均需提供真實及有效的個人資料，以確保僱傭關係的合法性及透明度。本集團亦透過既定渠道支持員工反映與勞工準則相關的關注事項，相關部門負責跟進及監察合規情況，以確保各項政策得到有效執行。於報告期內，本集團並無發現任何違反相關勞工法律及法規的個案。

## 6. Supply Chain Management

### 供應鏈管理

The Group recognizes the importance of supply chain management to the stability of business operations and is committed to establishing a standardized and risk-aware supplier management mechanism to support long-term development. At the supplier onboarding stage, the Group implements a systematic due diligence process. In accordance with the *Supplier Due Diligence Guidelines*, potential suppliers are screened and evaluated across multiple dimensions, primarily covering the following areas:

- **Corporate Qualification and Basic Information Review:** Verification of license documents, basic industrial and commercial information, and organizational charts of suppliers, as well as an understanding of the actual shareholding composition to ensure legal operating qualifications and a transparent ownership structure.
- **Credit and Compliance Record Assessment:** Review of corporate and legal representative credit reports, with focus on legal proceedings involving the supplier over the past three years to assess integrity levels and potential compliance risks.
- **Operational and Financial Status Analysis:** Evaluation of the supplier's operational health and financial compliance by examining value-added tax returns and corporate income tax filings for the previous year and the most recent period of the current year.
- **Product and Service Capability Assessment:** Review of product data provided by suppliers to evaluate product quality, technical capabilities, and service alignment.
- **Environmental Compliance and Management:** Requirement for suppliers to provide specific statements on environmental compliance (e.g., self-inspection reports on environmental compliance), verification of discharge permits (including validity period, scope of permit, and annual inspection status), and assessment of the adequacy of wastewater and exhaust gas treatment facilities.
- **Other Risk Identification:** Comprehensive judgment on potential compliance, operational, and reputational risks associated with suppliers, tailored to specific business circumstances.

The Group utilizes the results of the aforementioned due diligence as the basis for supplier selection and cooperation decisions, ensuring that partners possess a solid foundation of integrity and performance capability.

本集團重視供應鏈管理對業務穩定運行的重要性，並致力建立規範化及具風險意識的供應商管理機制，以支持業務的長遠發展。在供應商準入階段，本集團設有系統化的盡職調查程序，依照《供應商盡職調查指引》從多個維度對潛在供應商進行審核及評估，主要涵蓋以下範疇：

- **企業資質及基本信息審查：**核實供應商之證照文件、工商基本信息及組織結構圖，並了解其股份實際組成，以確保其具備合法經營資格及清晰的股權結構；
- **信用及合規記錄評估：**審閱企業信用報告及法人信用報告，並關注其過往三年度涉及的法律訴訟情況，以評估其誠信水平及潛在合規風險；
- **經營及財務狀況分析：**透過檢視上一年度及本年最近一期之增值稅納稅申報表，以及企業所得稅申報表，了解供應商的經營狀況及財務合規情況；
- **產品及服務能力評估：**審閱供應商提供之產品資料，以評估其產品質量、技術能力及服務匹配度；
- **環境合規及管理情況：**要求供應商提供環保合規性專項說明(如環保合規自查報告)，並核查排污許可證(包括有效期、許可範圍及年檢情況)，同時關注其污水治理及廢氣治理設施的完善程度；
- **其他風險識別事項：**結合具體業務情況，對供應商可能涉及的合規、營運及聲譽風險進行綜合判斷。

本集團綜合上述盡職調查結果，作為供應商遴選及合作決策的重要依據，以確保合作方具備良好的誠信基礎及履約能力。

## 6. Supply Chain Management

### 供應鏈管理

During the ongoing management process, the Group continuously refines its dynamic monitoring and evaluation mechanisms. Through periodic and ad-hoc assessments, the performance and fulfillment of obligations by suppliers are tracked to ensure continued alignment with the Group's management requirements. Appropriate measures are taken for suppliers that present risks or fail to meet standards. Furthermore, the Group encourages suppliers to comply with applicable laws, regulations, and relevant environmental and labour standards, promoting the development of a responsible and sustainable supply chain system to enhance overall operational resilience and risk management levels.

在供應商管理過程中，本集團持續完善動態監察及評估機制，透過定期檢視及不定期評估，跟蹤供應商的履約情況及整體表現，確保其持續符合本集團的管理要求。對於存在風險或未達標準的供應商，本集團將按實際情況採取相應措施。此外，本集團鼓勵供應商遵守適用法律法規及相關環境與勞工準則，推動建立具責任感及可持續性的供應鏈體系，以提升整體營運韌性及風險管理水平。

#### Indicator 指標

Total number of suppliers  
供應商總數  
By region  
按地區劃分

Hong Kong  
中國香港  
Mainland China  
中國大陸

#### Unit 單位

No.  
家  
No.  
家  
No.  
家

2025  
二零二五年

11

4

7

## 7. Business Ethics and Compliance Management

### 商業道德與合規管理

The Group upholds the principle of integrity and regards business ethics and compliance management as a cornerstone of corporate sustainability, committing to maintain high levels of transparency and prudent governance across all business activities. A systematic compliance management framework is established to ensure strict adherence to applicable laws, regulations, and regulatory requirements in the jurisdictions where the Group operates. The Group integrates a culture of integrity into daily operations, utilizing internal policy guidelines and standards to regulate employee conduct during the performance of duties and mitigate potential compliance and ethical risks.

#### 7.1. ANTI-CORRUPTION

The Group maintains a zero-tolerance stance against all forms of corruption, bribery, extortion, fraud, and money laundering. *Regulations on the Prevention of Corruption, Bribery, and Clean Practice* are formulated to continuously refine internal anti-corruption supervision mechanisms. These regulations explicitly define the behavioral standards for employees in business dealings, with specific requirements as follows:

- **Prohibition of Corruption, Embezzlement, and Misappropriation:** Any form of encroachment upon or misappropriation of company assets is strictly prohibited. This includes, but is not limited to, fraudulent expense reporting, falsification of vouchers to misappropriate funds, and the establishment of off-book accounts or unauthorized private storage of public funds.
- **Prohibition of Bribery, Extortion, and Improper Benefits:** The Group strictly forbids employees from soliciting or accepting improper benefits from business partners, encompassing cash, gifts, high-value items, hospitality, travel, and other forms of preferential treatment.
- **Prohibition of Non-compliant Related Party Transactions and Malpractice:** The Group prohibits the misuse of power to seek business favors for relatives or friends. Commercial secrets must be strictly protected, and control measures such as dual-custody, cross-verification, and periodic job rotation are implemented in key areas such as procurement, sales, and project management.

Furthermore, the Group has established reporting channels to encourage employees and external stakeholders to report any suspected violations or misconduct. The Group conducts independent, confidential, and prudent investigations into all reported cases, protects the rights and interests of whistleblowers, and continuously strengthens the effectiveness of internal supervision.

本集團秉持誠信經營原則，將商業道德及合規管理視為企業可持續發展的重要基石，致力於在各項業務活動中維持高度透明及審慎的管治水平。本集團建立系統化的合規管理框架，嚴格遵守營運所在地適用的法律法規及監管要求，確保業務運作符合相關規範。同時，集團將誠信文化融入日常管理，透過內部政策指引及準則，規範員工在履職過程中的行為，降低潛在的合規及道德風險。

#### 7.1. 反貪污

本集團對任何形式的貪污、賄賂、勒索、欺詐及洗錢活動採取零容忍立場，制定《防止貪污、受賄與廉潔從業規定》，持續完善反貪污內部監督機制。相關制度明確規範員工在商業往來中的行為標準，具體要求包括：

- **嚴禁貪污、侵占及挪用：**明確禁止任何形式侵佔或挪用公司資產的行為，包括虛報開支、偽造憑證套取資金，以及設立賬外資金或私存公款等違規情況。
- **嚴禁受賄、索賄及利益輸送：**集團嚴格禁止員工向業務往來方索取或收受不當利益，涵蓋現金、禮品、高檔物品、宴請、旅遊及其他形式的特殊待遇。
- **嚴禁違規關聯交易及舞弊：**集團禁止利用職權為親友謀取業務優待，嚴守商業秘密，並在採購、銷售及項目管理等關鍵環節實施雙人經辦、交叉審核及定期輪崗等管控措施。

此外，本集團亦設有舉報渠道，鼓勵員工及外部持份者就任何涉嫌違規或不當行為進行反映。本集團對相關個案進行獨立、保密及審慎的調查處理，保障舉報人權益，持續強化內部監督效能。

## 7. Business Ethics and Compliance Management

### 商業道德與合規管理

#### 7.2. COMPLIANCE RISK MANAGEMENT

To effectively address compliance risks encountered during business development, the Group continuously refines its risk identification and assessment mechanisms, integrating compliance management into daily operational processes. Through institutionalized internal control measures, the Group monitors key business areas to mitigate potential risks of non-compliance. Regarding intellectual property management, the Group proactively understands and adheres to relevant provisions of patent and trademark laws. Internal training is provided to enhance employee awareness of intellectual property rights, ensuring that the intellectual property of others is not infringed upon. Additionally, the Group periodically reviews the appropriateness of existing policies and operating procedures, implementing adjustments based on the regulatory environment and business needs to enhance overall risk prevention capabilities and management efficiency.

#### 7.3. ANTI-MONEY LAUNDERING

The Group places high importance on anti-money laundering (AML) and counter-terrorist financing (CTF) management, committing to the establishment of a robust internal control system to prevent and identify potential financial crime risks. The Group strictly adheres to applicable laws and regulations concerning AML and CTF in the jurisdictions where it operates, formulating an *Anti-Money Laundering Management Policy*. These requirements are integrated into daily business processes and risk management mechanisms to ensure that all operational activities align with regulatory standards and compliance requirements.

Regarding specific management measures, the Group has established a risk management mechanism based on customer identification and due diligence. Necessary background checks and data verification are conducted on business partners, with differentiated management implemented according to risk levels. During the initiation and continuation of business cooperation, the Group monitors the reasonableness of transactions and capital flows. Abnormal or high-risk transactions are identified and reported internally, followed by review and follow-up in accordance with established procedures to enhance overall monitoring effectiveness.

In terms of internal supervision, the Group maintains corresponding reporting and recording mechanisms to ensure that suspicious activities are reported and handled in a timely manner. Relevant documentation is retained and managed to support subsequent reviews and compliance audits. Furthermore, the Group requires employees to maintain a prudent attitude in the performance of their duties, following AML-related operational procedures to avoid any violations of laws, regulations, or internal policies.

#### 7.2. 合規風險管理

為有效應對業務發展過程中的合規風險，本集團持續完善風險識別及評估機制，並將合規管理融入日常營運流程之中。集團透過制度化的內部控制措施，對重點業務環節進行監管，減少潛在違規風險。在知識產權管理方面，本集團積極理解及遵守專利法與商標法相關規定，透過內部培訓加強員工對知識產權的認知，確保員工不會侵犯他人的知識產權。此外，集團定期檢視現行政策及操作流程的適切性，並根據監管環境及業務需要作出優化調整，以提升整體風險防控能力及管理效率。

#### 7.3. 反洗錢

本集團高度重視反洗錢及反恐怖融資管理，並致力於建立健全的內部控制體系，以防範及識別潛在的金融犯罪風險。集團嚴格遵守營運所在地有關反洗錢及反恐怖融資的適用法律法規，制定《反洗錢管理制度》，並將相關要求融入日常業務流程及風險管理機制之中，確保各項經營活動符合監管標準及合規要求。

在具體管理措施方面，集團建立以客戶識別及盡職審查為基礎的風險管理機制，對業務往來對象進行必要的背景審查及資料核實，並根據風險程度實施差異化管理。於業務開展及持續合作過程中，集團關注交易的合理性及資金流動情況，對異常或高風險交易進行識別及內部通報，並按照既定程序進行審核及跟進處理，以提升整體監控效能。

在內部監督方面，集團設有相應的匯報及記錄機制，確保可疑活動能夠及時上報並妥善處理，同時加強相關資料的留存與管理，以支持後續檢視及合規審查。集團亦透過內部制度要求員工在履職過程中保持審慎態度，遵循反洗錢相關操作規範，避免出现任何違反法律法規或內部政策的情況。

## 8. Community Investment 社區投資

The Group believes that corporate sustainability is closely linked to the prosperity and advancement of the communities in which it operates. As a responsible corporate citizen, the Group values the establishment of long-term, mutually trusting relationships with local communities and actively fulfills its social commitments. Where resources permit, the Group strives to support community development through various initiatives, including encouraging employee participation in charitable activities, attending to the needs of vulnerable groups, and responding to reasonable community expectations in a timely manner. Sustained community involvement helps foster a harmonious social environment and creates favorable external conditions for business operations.

本集團深信企業的可持續發展與社區的繁榮進步息息相關。作為負責任的企業公民，本集團重視與營運所在地社區建立長遠及互信的關係，並積極履行對社會的承諾。在資源許可的情況下，本集團致力透過不同形式支持社區發展，包括鼓勵員工參與公益活動、關注弱勢群體的需要，以及適時回應社區的合理期望。本集團相信，透過持續的社區投入，不僅有助建立和諧的社會環境，亦能為業務營運創造良好的外部條件。

## 9. HKEX ESG REPORTING CODE CONTENT INDEX

### 香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Part C: "Comply or explain" Provisions C部分：「不遵守就解釋」條文		
A. Environmental A.環境		
Aspect A1: Emissions 層面A1排放物		
General Disclosure 一般披露	Information on:  (a) the policies, and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Advancing Environmental Protection – Emission Management  一般披露有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢物的產生等的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Emissions Management 排放管理
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions Management 排放管理
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Not Applicable 不適用
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Not Applicable 不適用
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions Management 排放管理
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. 描述處理有害及無害廢物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions Management 排放管理

## 9. HKEX ESG REPORTING CODE CONTENT INDEX

### 香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect A2: Use of Resources 層面A2：資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Resource and Energy Management 資源與能源管理
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). 按類型劃分的直接及／或間接能源(如電、氣或油)推動環保－資源使用總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	To be enhanced within the next 2–3 years 將於未來二至三年內完善
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	To be enhanced within the next 2–3 years 將於未來二至三年內完善
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Resource and Energy Management 資源與能源管理
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. 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。	Resource and Energy Management 資源與能源管理
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	Not Applicable 不適用
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environment and Natural Resources 環境及自然資源
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 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。	Environment and Natural Resources 環境及自然資源

## 9. HKEX ESG REPORTING CODE CONTENT INDEX

### 香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B. Social B.社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面B1：僱傭		
General Disclosure 一般披露	Information on:  (a) the policies, and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.  有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employment and Employee Rights 僱傭與員工權益
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	Employment and Employee Rights 僱傭與員工權益
KPI B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Not Applicable 不適用
Aspect B2: Health and Safety 層面B2：健康與安全		
General Disclosure 一般披露	Information on:  (a) the policies, and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.  有關提供安全工作環境及保障僱員避免職業性危害的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Occupational Health and Safety 職業健康與安全
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Occupational Health and Safety 職業健康與安全
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	Occupational Health and Safety 職業健康與安全
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Occupational Health and Safety 職業健康與安全

# 9. HKEX ESG REPORTING CODE CONTENT INDEX

## 香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect B3: Development and Training 層面B3：發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 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。	Training and Development 培訓與發展
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	Training and Development 培訓與發展
KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Training and Development 培訓與發展
Aspect B4: Labour Standards 層面B4：勞工準則		
General Disclosure 一般披露	Information on:  (a) the policies, and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.  有關防止童工或強制勞工的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labour Standards 勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
KPI B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則
Operating Practices 運營慣例		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 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. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 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. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

## 9. HKEX ESG REPORTING CODE CONTENT INDEX

### 香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect B6: Product Responsibility 層面B6：產品責任		
General Disclosure 一般披露	Information on:  (a) the policies, and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.  有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Product and Customer Responsibility 產品與客戶責任
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Not Applicable 不適用
KPI B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product and Customer Responsibility 產品與客戶責任
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product and Customer Responsibility 產品與客戶責任
KPI B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product and Customer Responsibility 產品與客戶責任
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product and Customer Responsibility 產品與客戶責任
Aspect B7: Anti-corruption 層面B7：反貪污		
General Disclosure 一般披露	Information on:  (a) the policies, and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.  有關防止賄賂、勒索、欺詐及洗黑錢的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Business Ethics and Compliance Management 商業道德與合規管理
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. 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。	Business Ethics and Compliance Management 商業道德與合規管理
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Business Ethics and Compliance Management 商業道德與合規管理
KPI B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Business Ethics and Compliance Management 商業道德與合規管理

# 9. HKEX ESG REPORTING CODE CONTENT INDEX

## 香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Community 社區		
Aspect B8: Community Investment 層面B8：社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Community Investment 社區投資
KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	Community Investment 社區投資
Part D: Climate-related Disclosures D部分：氣候相關披露		
Governance 管治	(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. 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。  (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 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。	Climate Change Response 應對氣候變化
Strategy 策略	Climate-related risks and opportunities 氣候相關風險和機遇 Business model and value chain 業務模式和價值鏈 Strategy and decision-making 策略和決策 Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量 Climate resilience 氣候韌性	Climate Change Response 應對氣候變化
Risk Management 風險管理	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks. 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。  (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). 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)。  (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. 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。	Climate Change Response 應對氣候變化

## 9. HKEX ESG REPORTING CODE CONTENT INDEX

### 香港交易所環境、社會及管治報告守則內容索引



KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Metrics and Targets 指標及目標	Greenhouse gas emissions 溫室氣體排放 Climate-related transition risks 氣候相關轉型風險 Climate-related physical risks 氣候相關物理風險 Climate-related opportunities 氣候相關機遇 Capital deployment 資本運用 Internal carbon prices 內部碳定價 Remuneration 薪酬 Industry-based metrics 行業指標 Climate-related targets 氣候相關目標	Climate Change Response 應對氣候變化



RUIXIN INTERNATIONAL HOLDINGS LIMITED  
瑞鑫國際集團有限公司