



2025

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

Harbour Equine Holdings Limited
維港育馬控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 8377

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Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT THIS REPORT

Introduction to the Report

This Environmental, Social and Governance Report (the “**Report**”) provides an overview of the initiatives, plans and performance of Harbour Equine Holdings Limited (the “**Company**”, the “**Group**” or “**We**”, together with its subsidiaries) in Environmental, Social and Governance (“**ESG**”) and demonstrates its commitment to sustainable development.

Reporting Period

This Report describes the ESG activities, challenges and measures taken by the Group during the year ended 31 December 2025 (the “**Reporting Period**”, “**Year**”, “**2025**”, “**FY2025**”).

Reporting Scope

Following a strategic business restructuring, the Group disposed of its garment accessories manufacturing business on 27 January 2025 and ceased all equine-related operations during the Year. Accordingly, this Report has revised its reporting scope to focus exclusively on our continuing core operations. The content herein solely covers our provision of interior design and furnishing services, as well as advisory on securities, corporate finance and asset management services. All environmental and social data presented in this Report were collected from our operational offices in Hong Kong.

Reporting Framework

This Report has been prepared in accordance with the ESG Reporting Code as set out in Appendix C2 to the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

關於本報告

報告簡介

本環境、社會及管治報告(「**本報告**」)概述維港育馬控股有限公司(「**本公司**」或「**我們**」，連同其附屬公司，統稱「**本集團**」)在環境、社會及管治(「**ESG**」)方面的舉措、計劃及表現，並展示其對可持續發展的承諾。

報告期間

本報告描述本集團於截至2025年12月31日止年度(「**報告期間**」、「**年度**」、「**2025年**」、「**2025財年**」)的環境、社會及管治活動、挑戰及採取的措施。

報告範圍

經過策略性業務重組後，本集團於2025年1月27日出售其服裝輔料製造業務，並於年內終止所有馬匹相關業務。因此，本報告已修訂其報告範圍，以專注於我們持續經營的核心業務。本報告內容僅涵蓋我們提供的室內設計及陳設服務，以及證券、企業融資及資產管理服務的顧問服務。本報告中呈列的所有環境及社會數據均收集自我們於香港的營運辦事處。

報告框架

本報告乃根據香港交易及結算所有限公司(「**聯交所**」)創業板證券上市規則附錄C2所載的環境、社會及管治報告守則編製。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Reporting Principles

During the preparation of this ESG report, the Group has applied the reporting principles stipulated in the ESG Reporting Code as follows:

- *“Materiality”* — A materiality assessment was conducted to identify material issues during the reporting period, thereby adopting the confirmed material issues as the focus for the preparation of this ESG Report. The materiality of issues was reviewed and confirmed by the Board. Please refer to the sections headed “Engaging Stakeholders” for further details.
- *“Quantitative”* — Supplementary notes are added along with quantitative data disclosed in this ESG Report to explain any standards, methodologies, and source of conversion factors used during the calculation of environmental KPI.
- *“Balance”* — This Report aims to provide a holistic and fair view of the sustainability performance of the Group and has not omitted any information related to material ESG topics.
- *“Consistency”* — The approach adopted for the preparation of this ESG Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.

Forward-Looking Statement

This ESG Report contains forward-looking statements which are based on the current expectations, estimations, projections, beliefs, and assumptions of the Group about the businesses and the markets in which it operates. These forward-looking statements are not guarantees of future performance and are subject to market risks, uncertainties, and factors beyond the control of the Group. Therefore, actual outcomes may differ from the assumptions made and the statements contained in this ESG Report.

報告原則

在編製本環境、社會及管治報告時，本集團應用了《環境、社會及管治報告守則》所規定的報告原則如下：

- **「重要性」**— 於報告期間內通過重要性評估，識別重大議題，並將已確定的重大議題作為本環境、社會及管治報告編製的重點。該事項的重要性已由董事會審議並確認。詳情請參閱「持份者參與」章節。
- **「定量」**— 本環境、社會及管治報告中披露的定量資料附有補充說明，以解釋環境關鍵績效指標計算過程中所使用的標準、方法和換算系數的來源。
- **「平衡」**— 本報告旨在客觀公正地審視本集團的可持續發展表現，並沒有遺漏任何與重大環境、社會及管治議題的相關資料及內容。
- **「一致性」**— 本環境、社會及管治報告編製方法與上年度基本一致，並對披露範圍和計算方法發生變化的數據進行了說明。

前瞻性陳述

本環境、社會及管治報告包含前瞻性陳述，其乃基於本集團對其經營的業務和市場的當前預期、估計、預測、理念和假設。該等前瞻性陳述不是對未來業績的保證，並受市場風險、不確定性和本集團無法控制的因素所影響。因此，實際結果及回報可能與本報告所載假設及陳述有重大差異。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Confirmation and Approval

This ESG Report was endorsed by the ESG Working Group (the “**Working Group**”) and approved by the board of directors (the “**Board**”) of the Group.

Contact Us

Your feedback is valuable to our continuous improvement, and we welcome any comments and suggestions you may have on this report or our future ESG strategy in general. Please share any comments or suggestions regarding the Group’s ESG performance at info@harbourequine.com.

THE BOARD & ESG GOVERNANCE STRUCTURE

Board Statement

The Board holds ultimate responsibility for overseeing the Group’s environmental, social, and governance strategies, policies, and overall performance. To effectively integrate sustainability into our newly streamlined operations, the Board collaborates closely with the ESG committee to proactively identify and manage potential ESG risks. We conduct systematic materiality assessments and actively engage with stakeholders to evaluate and prioritize core sustainability issues that are deeply relevant to our continuing business operations. Furthermore, the Board continuously reviews the progress made against our established environmental and social targets, ensuring our strategic goals remain effectively implemented and closely aligned with the Group’s long-term value creation.

確認及批准

本報告由工作小組(「**工作小組**」)確認並經本集團董事會(「**董事會**」)批准。

聯絡我們

我們歡迎持份者提供意見及建議。閣下可就本報告或我們在可持續發展方面的表現提供寶貴意見，並電郵至 info@harbourequine.com。

董事會及環境、社會及管治治理架構

董事會聲明

董事會對監督本集團的環境、社會及管治策略、政策及整體表現負有最終責任。為將可持續發展有效融入我們新近精簡的營運中，董事會與環境、社會及管治委員會緊密合作，以積極識別及管理潛在的環境、社會及管治風險。我們進行系統性的重要性評估，並積極與持份者溝通，以評估及優先處理與我們持續經營業務密切相關的核心可持續發展議題。此外，董事會持續審視我們已制定的環境及社會目標的進展，確保我們的策略目標得以有效實施，並與本集團的長遠價值創造緊密一致。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

ESG Working Group

The Group is firmly committed to fostering a corporate culture that deeply integrates sustainable practices into our daily business operations. To effectively manage our sustainability initiatives following the recent business restructuring, we maintain a dedicated ESG working group (the “**Working Group**”) comprising core management and representatives from various operational departments. This working group serves as a vital bridge reporting directly to the Board, primarily tasked with gathering comprehensive sustainability data and assisting in the evaluation of potential ESG risks and internal control mechanisms relevant to our continuing advisory and design services. Under the strategic guidance of the Board, the working group strictly oversees the execution of our sustainability policies, continuously monitoring our performance in key areas such as green office operations, talent development, business ethics, and service excellence, ensuring that all strategic environmental and social targets are met effectively.

STAKEHOLDER ENGAGEMENT

The Group highly values transparent communication and active collaboration with our stakeholders. Given the diverse nature of our continuing professional services, we rely on regular dialogue to gather valuable feedback from various groups. This ongoing engagement allows us to comprehensively understand shifting market demands, enabling the Group to proactively address emerging sustainability challenges and continuously refine our environmental and social strategies.

環境、社會及管治工作小組

本集團堅定致力於促進企業文化的發展，將可持續發展實務深度融入日常業務營運。為在近期業務重組後有效管理我們的可持續發展舉措，我們設有由核心管理層及各營運部門代表組成的專責環境、社會及管治工作小組(「**工作小組**」)。該工作小組作為直接向董事會報告的重要橋樑，主要負責收集全面的可持續發展數據，並協助評估與我們持續的顧問及設計服務相關的潛在環境、社會及管治風險及內部監控機制。在董事會的策略指導下，工作小組嚴格監督我們可持續發展政策的執行，持續監察我們在綠色辦公室營運、人才發展、商業道德及卓越服務等關鍵領域的表現，確保所有策略性環境及社會目標均得以有效達成。

持份者參與

本集團高度重視與持份者的透明溝通及積極合作。鑑於我們持續專業服務的多元性，我們依賴定期對話以收集來自不同群體的寶貴意見。這種持續的參與使我們能夠全面了解不斷變化的市場需求，從而使本集團能夠積極應對新出現的可持續發展挑戰，並不斷完善我們的環境及社會策略。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

To facilitate effective stakeholder engagement, the Group has established several feedback and communication channels. These channels serve as vital conduits for understanding the perspectives of key stakeholders who have a substantial impact on or maintain close relationships with the Group's business. The following outlines the various communication channels that have been implemented to foster engagement and address stakeholders' primary concerns.

為了促進持份者的有效參與，本集團建立了多個反饋和溝通渠道。這些渠道是識別本集團業務有重大影響或與本集團業務保持密切關係的主要持份者的觀點的重要渠道。以下概述了為促進參與和解決持份者的主要關切而實施的各種溝通渠道。

Stakeholders

持份者

Communication Channels

溝通渠道

Government and regulatory agencies

政府和監管機構

Shareholders and investors

股東及投資者

Employees

僱員

Customers

顧客

Suppliers

供應商

- Annual reports, interim reports, ESG reports and other public information
- 年度報告、中期報告、環境、社會及管治報告及其他公開資訊
- Meetings
- 會議
- Annual general meetings and other general meetings of shareholders
- 股東週年大會及其他股東大會
- Company website
- 公司網站
- Announcements
- 公告
- Annual reports, interim reports, ESG reports and other public information
- 年報、中期報告、環境、社會及管治報告等公開資訊
- Training
- 培訓
- Meetings
- 會議
- Performance evaluation
- 績效評估
- Leisure activities
- 休閒活動
- Email and customer service hotline
- 電子郵件和客戶服務熱線
- Mobile
- 電話
- Product and service feedback
- 產品和服務回饋
- Regular review
- 定期審查
- Meetings
- 會議
- On-site visits
- 實地考察

Environmental, Social and Governance Report (Continued)

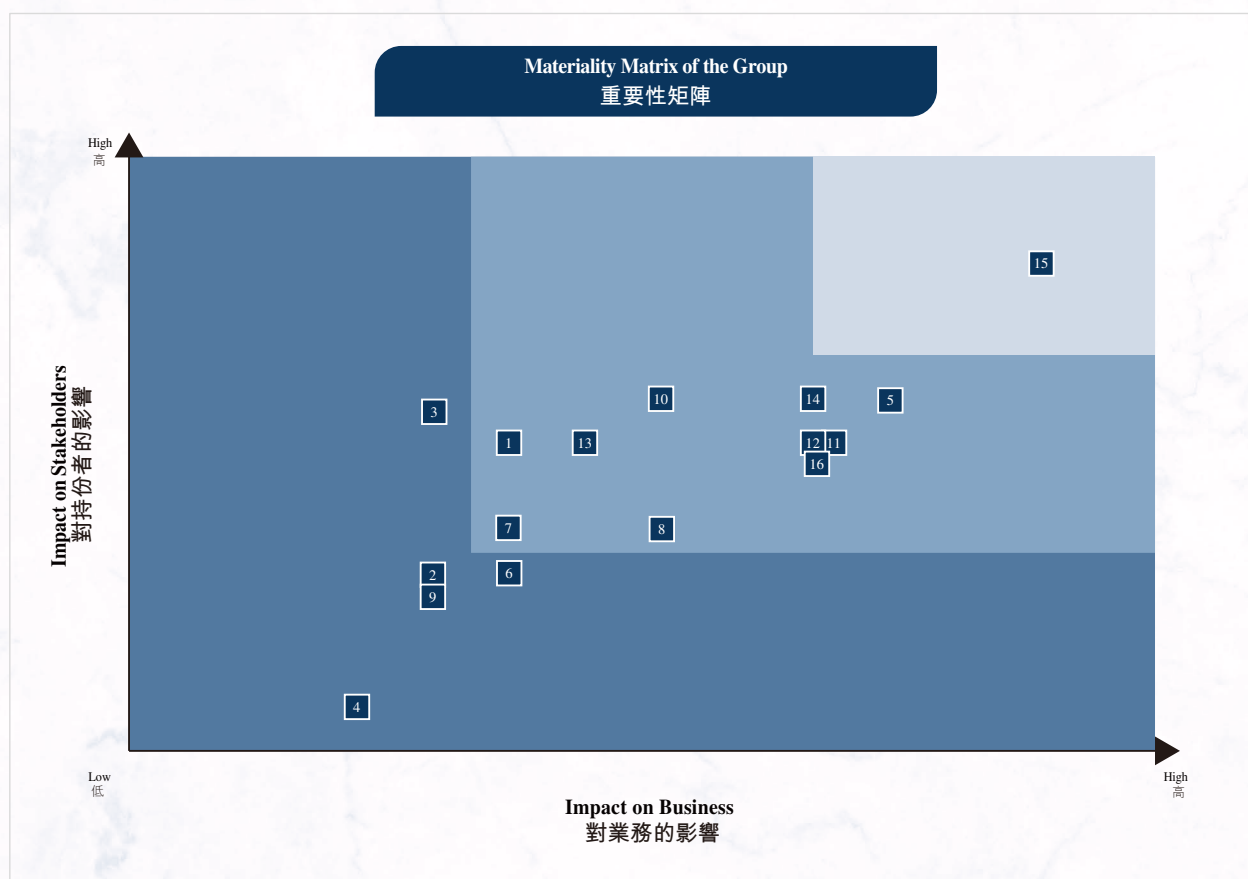
環境、社會及管治報告(續)

MATERIALITY ASSESSMENT

Material issues in this Report refer to what may have a significant impact on the Group's business operations or have an actual impact on stakeholders. To identify and prioritize these issues, the Group conducts a materiality assessment survey every year, presenting the findings in the form of a materiality matrix. The following matrix is a summary of the Group's material ESG issues:

重要性評估

本報告中的重大議題是指可能對本集團業務經營產生重大影響或對持份者產生實際影響的事項。為了確定這些議題並確定其優先順序，本集團每年都會進行重要性評估調查，並以重要性矩陣的形式呈現調查結果。以下矩陣是集團重大環境、社會及管治議題的概要：



Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Materiality Issues Topics of FY2025:

2025財年重要議題：

| | |
|--|---|
| 1. Social welfare and philanthropy 社會公益與慈善 | 9. Water and wastewater management 9. 用水及污水排放管理 |
| 2. Climate risk mitigation actions 氣候風險應對行動 | 10. Customer service and privacy 10. 客戶服務與隱私 |
| 3. Greenhouse gas emissions management 溫室氣體排放管理 | 11. Raw material management 11. 原材料管理 |
| 4. Prevention of child labor and forced labor 防止童工及強制勞工 | 12. Employee development and training 12. 僱員發展及培訓 |
| 5. Anti-corruption policies and systems 反貪污政策及制度 | 13. Supply chain management 13. 供應鏈管理 |
| 6. Waste disposal 廢棄物處理 | 14. Employee compensation and benefits 14. 僱員薪酬及福利 |
| 7. Energy usage management 能源使用管理 | 15. Data Security 15. 數據安全 |
| 8. Product labeling and advertising 產品標籤及廣告 | 16. Quality control 16. 品質控制 |

The materiality assessment results undergo final review by the Board and senior management to ensure strict alignment with the Group's restructured business nature and stakeholder expectations. These findings serve as a crucial reference for formulating our future sustainability strategies, setting targets, and guiding our information disclosure. During the Reporting Period, the assessment identified data security, anti-corruption policies and systems, and raw material management as the most critical sustainability topics driving our ongoing operations.

重要性評估結果最終由董事會及高級管理層審核，以確保其嚴格符合本集團重組後的業務性質及持份者期望。該等結果為我們制定未來可持續發展策略、設定目標及指導資訊披露提供重要參考。於報告期間，該評估將數據安全、反貪污政策及制度以及原材料管理確定為推動我們持續營運的最關鍵可持續發展議題。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

ENVIRONMENTAL

Following the strategic business restructuring, the Group's continuing operations are primarily focused on the provision of interior design, furnishing services, and professional financial advisory. Given the office based and service oriented nature of our current businesses, our direct operational impact on the environment is insignificant. Nevertheless, as a responsible enterprise, the Group remains firmly committed to advancing sustainable development. We actively implement practical green office measures to mitigate carbon emissions, pursuing pragmatic decarbonization goals to minimize any potential direct or indirect environmental footprint associated with our operations.

During the Reporting Period, the Group strictly complied with all applicable environmental laws and regulations and was not aware of any material non-compliance with laws and regulations that would have a significant impact on the Group. Such laws and regulations include, but are not limited to the Hong Kong's Waste Disposal Ordinance, Air Pollution Control Ordinance and Water Pollution Control Ordinance.

Responding to Climate Change

The Group is fully aware of the unprecedented challenges posed by global climate change and remains committed to playing our part in mitigating environmental impacts. Recognizing the profound importance of identifying and managing climate-related issues, we closely monitor how climate trends may affect our continuous business operations and strive to systematically manage all potential climate risks.

To elevate the transparency and quality of our disclosures, the Group has detailed our latest progress in climate risk management referencing the climate disclosure standards issued by the International Sustainability Standards Board (ISSB) and the relevant reporting requirements of the Hong Kong Exchanges and Clearing Limited (HKEX).

環境

經過策略性業務重組後，本集團的持續經營業務主要集中於提供室內設計、陳設服務及專業財務顧問服務。鑑於我們現有業務以辦公室為基礎且以服務為導向，我們對環境的直接營運影響甚微。儘管如此，作為負責任的企業，本集團仍堅定致力於推動可持續發展。我們積極實施切實可行的綠色辦公室措施以減輕碳排放，追求務實的脫碳目標，以盡量減少與我們營運相關的任何潛在直接或間接環境足跡。

於報告期間，本集團嚴格遵守所有適用的環保法律法規，並不知悉任何會對本集團產生重大影響的嚴重違反法律法規的情況。該等法律法規包括但不限於香港的《廢棄物處置條例》、《空氣污染管制條例》及《水污染管制條例》。

應對氣候變化

本集團充分意識到全球氣候變化帶來的空前挑戰，並繼續致力於在減輕環境影響方面發揮作用。我們認識到識別及管理氣候相關議題的深遠重要性，密切監察氣候趨勢如何影響我們的持續業務營運，並致力於系統地管理所有潛在的氣候風險。

為提升我們披露的透明度及質量，本集團已參照國際可持續發展準則理事會(ISSB)頒佈的氣候披露準則及香港交易及結算所有限公司(HKEX)的相關報告要求，詳細闡述我們在氣候風險管理方面的最新進展。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Governance

The Group has established a robust climate governance framework to ensure all strategies are seamlessly executed from the top down. As the highest decision-making body for sustainability matters, the Board of Directors has formally integrated climate-related risks and opportunities into its broader corporate oversight. At the execution level, the ESG working group is responsible for spearheading carbon reduction initiatives and ensuring that carbon management practices are firmly embedded across our office operations, interior design projects, and financial advisory services. This structure guarantees close cross-departmental collaboration to drive our climate strategy forward.

Strategy

Our climate strategy is meticulously designed to enhance the overall climate resilience of the Group while seizing new opportunities emerging from the global transition to a low-carbon economy. Understanding that extreme weather events and regulatory shifts could financially impact our service delivery, we conduct periodic risk assessments categorized into short-term (1–5 years), medium-term (6–10 years), and long-term horizons (over 10 years). Through these systematic evaluations, we identify acute and chronic physical risks alongside transition risks, formulating robust mitigation plans tailored to our professional service model.

管治

本集團已建立穩健的氣候管治框架，以確保所有策略均能自上而下無縫執行。作為可持續發展事宜的最高決策機構，董事會已正式將氣候相關風險及機遇納入其更廣泛的企業監督範圍。在執行層面，環境、社會及管治工作小組負責牽頭實施減碳措施，並確保碳管理實務在我們的辦公室營運、室內設計項目及財務顧問服務中得到穩固落實。此架構確保了緊密的跨部門協作，以推動我們的氣候策略向前發展。

策略

我們的氣候策略經過精心設計，旨在增強本集團的整體氣候應變能力，同時抓住全球向低碳經濟轉型中出現的新機遇。鑒於極端天氣事件及監管轉變可能對我們的服務交付產生財務影響，我們定期進行風險評估，並將其分為短期(1-5年)、中期(6-10年)及長期(超過10年)的時間範圍。透過該等系統性評估，我們識別急性及慢性實體風險以及轉型風險，並制定適合我們專業服務模式的穩健緩解計劃。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Risk Management

風險管理

The major climate risks and opportunities identified by the Group, along with our strategic responses, are as follows:

本集團識別的主要氣候風險與機遇，以及我們的策略應對如下：

| Risk Type 風險類型 | Risk Description 風險描述 | Time Horizon 時間範圍 | Financial Impact 財務影響 | Risk Responses & Mitigations 風險應對及緩解措施 |
|------------------------------|--|-------------------------|---|--|
| Physical Risk 實體風險 | | | | |
| Acute 急性 | <ul style="list-style-type: none"> Increased frequency and severity of extreme weather events such as typhoons and heavy rainstorms in Hong Kong | Short to Medium-term | <ul style="list-style-type: none"> Temporary closure of offices and delays in interior design site inspections will lead to operational disruptions and potential revenue losses | <ul style="list-style-type: none"> Implement flexible work-from-home arrangements and safety protocols during severe weather conditions to ensure business continuity and employee safety |
| 急性 | <ul style="list-style-type: none"> 香港颱風及暴雨等極端天氣事件的頻率及嚴重性增加 | 短至中期 | <ul style="list-style-type: none"> 辦公室臨時關閉及室內設計地盤巡查延誤將導致營運中斷及潛在收益損失 | <ul style="list-style-type: none"> 在惡劣天氣情況下實施靈活的在家工作安排及安全規程，以確保業務連續性及僱員安全 |
| Chronic 慢性 | <ul style="list-style-type: none"> Sustained rise in average global temperatures resulting in prolonged periods of extreme heat and shifting climate patterns | Medium to Long-term | <ul style="list-style-type: none"> Increased cooling demands of our office facilities will directly drive up electricity consumption and overall operational utility costs | <ul style="list-style-type: none"> Adopt energy-efficient office equipment and optimize indoor temperature settings to enhance energy efficiency and offset rising utility expenses |
| 慢性 | <ul style="list-style-type: none"> 全球平均氣溫持續上升，導致極端高溫期延長及氣候模式轉變 | 中至長期 | <ul style="list-style-type: none"> 我們辦公設施的冷卻需求增加將直接推高電力消耗及整體營運公用事業成本 | <ul style="list-style-type: none"> 採用節能辦公設備並優化室內溫度設定，以提高能源效益及抵銷不斷上漲的公用事業開支 |

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

| Risk Type 風險類型 | Risk Description 風險描述 | Time Horizon 時間範圍 | Financial Impact 財務影響 | Risk Responses & Mitigations 風險應對及緩解措施 |
|--------------------------------|---|------------------------------|--|---|
| Transition Risk 轉型風險 | | | | |
| Policy & Legal 政策與法律 | <ul style="list-style-type: none"> Evolution of the regulatory landscape including stricter compliance rules and mandatory environmental disclosures 監管環境的演變，包括更嚴格的合規規則及強制性環境披露 | Short to Medium-term 短至中期 | <ul style="list-style-type: none"> Heightened administrative and compliance costs to meet evolving listing rules, accompanied by potential reputational risks for delayed responses 為滿足不斷演變的上市規則而增加的行政及合規成本，並伴隨因延遲應對而產生的潛在聲譽風險 | <ul style="list-style-type: none"> Closely monitor regulatory changes and continually enhance our internal data collection systems to ensure full compliance with regulatory standards 密切監察監管變化並持續加強我們的內部數據收集系統，以確保完全符合監管標準 |
| Opportunity 機遇 | | | | |
| Market 市場 | <ul style="list-style-type: none"> Surging market awareness driving robust demand for sustainable corporate practices and green investments 市場意識不斷提升，推動對可持續企業常規及綠色投資的殷切需求 | Medium to Long-term 中至長期 | <ul style="list-style-type: none"> Expanding our eco-friendly interior design services and green finance advisory will generate new and lucrative revenue streams 擴展本集團的環保室內設計服務及綠色金融顧問業務，將可開拓全新且利潤豐厚的收益來源 | <ul style="list-style-type: none"> Actively promote the use of sustainable furnishing materials 積極推廣使用可持續傢俱材料 |

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Metrics and Targets

指標與目標

The major sources of the Group's GHG emissions are generated from petrol consumed by vehicles (Scope 1) and purchased electricity (Scope 2).

本集團溫室氣體排放的主要來源為車輛消耗的汽油(範圍1)及外購電力(範圍2)。

| Types of GHG Emissions 溫室氣體排放類型 | Unit 單位 | FY2025 2025財年 | FY2024 2024財年 |
|---|---|------------------|------------------|
| Direct GHG emissions (Scope 1) ¹ 直接溫室氣體排放(範圍1) ¹ | tCO ₂ e 噸二氧化碳當量 | 9.99 | 10.99 |
| Indirect GHG emissions (Scope 2) ² 間接溫室氣體排放(範圍2) ² | tCO ₂ e 噸二氧化碳當量 | 5.96 | 9.80 |
| Total GHG emissions (Scope 1 & 2) 溫室氣體排放總量(範圍1和2) | tCO ₂ e 噸二氧化碳當量 | 15.95 | 20.79 |
| Intensity ³ 密度 ³ | tCO ₂ e per mil revenue 噸二氧化碳當量／每百萬收益 | 0.74 | 0.31 |

Note(s):

- GHG emissions data is presented in terms of tonnes of carbon dioxide equivalent and is based on, 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, "How to prepare an ESG report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by HKEX, and the "Global Warming Potential Values" from the IPCC Sixth Assessment Report(AR6).
- For electricity emissions in Hong Kong, the grid emission factor from the 2024 Sustainability Report published by Hongkong Electric Investment Co., Limited is adopted.
- Intensity data is calculated per million HK\$ of revenue (2025: HK\$21.7 million; 2024: HK\$67.0 million). The 2024 intensity figures have been restated to reflect the updated 2024 revenue.

附註：

- 溫室氣體排放數據以噸二氧化碳當量呈列，並基於(但不限於)世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》、聯交所發佈的《如何準備環境、社會及管治報告 — 附錄二：環境關鍵績效指標匯報指引》及IPCC第六次評估報告(AR6)的「全球暖化潛勢值」。
- 就香港電力排放而言，乃採用港燈電力投資有限公司刊發的《2024年可持續發展報告》中的電網排放因子。
- 密度數據乃按每百萬港元收益計算(2025年：21.7百萬港元；2024年：67.0百萬港元)。2024年密度數據已予重列，以反映經更新的2024年收益。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

To support global decarbonization efforts, the Group established progressive environmental objectives using 2023 as our baseline year. We aimed to achieve a three percent intensity reduction across electricity consumption, water consumption, non-hazardous waste generation, and total greenhouse gas emissions by the year 2026. During the Year, the Group successfully achieved all aforementioned reduction targets ahead of schedule through the steadfast execution of our sustainable business strategies. The management will continue to monitor our environmental performance closely and explore the feasibility of formulating next-phase reduction targets to drive continuous improvement.

為支持全球脫碳工作，本集團以2023年為基準年，制定了進階的環境目標。我們的目標是到2026年，在電力消耗、用水量、無害廢棄物產生及溫室氣體排放總量方面實現3%的密度下降。年內，透過堅定執行我們的可持續業務策略，本集團已成功提前實現上述所有減排目標。管理層將繼續密切監察我們的環境表現，並探討制定下一階段減排目標的可行性，以推動持續改進。

| Electricity Consumption 用電量 | Water Consumption 用水量 | Non-hazardous waste generation 無害廢棄物產生 | Greenhouse gas emissions 溫室氣體排放 |
|---------------------------------------|---------------------------------|--|---|
| ↓3%(achieved) ↓3%(已實現) | ↓3%(achieved) ↓3%(已實現) | ↓3%(achieved) ↓3%(已實現) | ↓3%(achieved) ↓3%(已實現) |

The Group currently adopts a phased approach to advancing our climate disclosures. At this stage, we have not yet implemented internal carbon pricing, climate-linked management remuneration, or climate scenario analysis. We will continuously review our internal data systems and plan to disclose these advanced climate metrics in future annual reports as our capabilities mature.

本集團目前採取分階段的方法推進我們的氣候披露。現階段，我們尚未實施內部碳定價、氣候相關管理層薪酬或氣候情景分析。我們將持續審視內部數據系統，並計劃在能力成熟時，在未來年報中披露此等進階的氣候指標。

Emissions

Air Emissions

The Group has implemented proactive measures to reduce exhaust emissions, such as the regular inspection and maintenance of vehicles, as well as the replacement of air filters, fuel filters, and spark plugs. Furthermore, we encourage the sensible and efficient use of cars while limiting private usage to minimize unnecessary exhaust emissions. Additionally, the Group educates employees on the significance of turning off idling vehicle engines. As an integral part of our sustainable development strategy, the Group remains dedicated to identifying and implementing enhanced methods to mitigate air pollution.

排放量

廢氣排放

本集團已採取積極措施減少廢氣排放，例如定期檢查和保養車輛，以及更換空氣濾清器、燃油濾清器和火花塞。此外，我們鼓勵科學合理、有效率地用車，限制因私用車，以盡量減少不必要的廢氣排放。此外，集團普及教育員工關閉空轉車輛引擎的重要性。作為我們可持續發展策略的一部分，集團將繼續尋求改善減少空氣污染的措施。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

During the Reporting Period, summary of the air emissions was as below: 報告期間內，廢氣排放情況總結如下：

| Type of Air Pollutants 空氣污染物類型 | Unit 單位 | FY2025 2025財年 | FY2024 2024財年 |
|--|------------|------------------|------------------|
| Nitrogen oxides (NO _x) 氮氧化物(NO _x) | kg 千克 | 2.54 | 3.09 |
| Sulphur oxides (SO _x) 硫氧化物(SO _x) | kg 千克 | 0.06 | 0.06 |
| Particulate matter ("PM") 顆粒物([PM]) | kg 千克 | 0.19 | 0.23 |

Sewage Discharge

Due to the nature of the business, the Group's business activities do not generate large amounts of sewage discharge. As the wastewater discharged by the Group is directed to local sewage treatment plants for treatment through the municipal sewage pipe network, the Group's water consumption is equivalent to the amount of sewage discharged. The Group's water consumption data will be described in the "Water Management" section.

Waste Management

The Group prioritizes the recycling and comprehensive management of internal waste, following the principles of "reduction, resource utilization and harmlessness". It emphasized the need for effective waste management to prevent environmental pollution caused by waste. Additionally, the Group is dedicated to educating employees about the importance of sustainable development and offers support to enhance their skills and knowledge in this area.

污水排放

由於業務性質，本集團的經營活動不會產生大量污水排放。鑒於本集團排放的廢水經由市政污水管網輸送至當地污水處理廠處理，因此本集團的用水量即為污水排放量。本集團的用水量資料將在「用水管理」一節中說明。

廢棄物管理

集團高度重視內部廢棄物的循環利用和綜合管理，並秉持「減量化、資源化、無害化」的原則。加強對廢棄物的有效管理，防止廢棄物對環境造成污染。同時，集團也致力於教育員工可持續發展的重要性，並提供相關支持，培養員工在可持續發展方面的技能和知識。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Hazardous Waste

Due to the nature of its business, the Group did not generate any hazardous waste during the Reporting Period. However, the Group has formulated guidelines for the management and disposal of hazardous waste. If any hazardous waste is generated, the Group is obligated to transfer it to a specialized organization or engage a certified chemical waste collector to ensure compliance with applicable environmental laws and regulations.

Non-hazardous Waste

Non-hazardous waste mainly consists of various recyclable materials like paper roll, as well as non-recyclable daily office waste such as plastics and office supplies generated within the Group's premises. The Group actively promotes green offices practices, aiming to minimize waste generation and optimize resource utilization. To reduce paper consumption, the Group advocates for a paperless office environment, utilizing recycled resources for all office paper. The Group focuses on procuring supplies made from recycled materials such as tissue paper. Employees are encouraging to minimize paper usage by adjusting font size, margins and adopting double-sided printing. Furthermore, the Group continues to enhance its paperless office initiative by implementing an OA electronic approval process, reducing document printing, and promoting the circulation of electronic documents daily.

有害廢棄物

基於業務性質，集團於報告期間並未產生任何有害廢棄物。但集團亦已制定管理及處置有害廢棄物的指引，倘若有任何有害廢棄物的產生，本集團必須交給專業機構處置或委聘具有資質的化學廢物收集商處理該等廢物，以遵守相關環境法律及法規。

無害廢棄物

無害廢棄物主要來自本集團辦公場所產生的紙張等各類可回收廢棄物和辦公用品、塑膠等不可回收的日常辦公廢棄物。本集團積極提倡綠色辦公，力求減少廢物的產生，最大限度地提高資源的使用效率。用紙方面，本集團推行無紙化辦公，辦公用紙均來自可回收資源。本集團專注於採購由再生材料(例如薄紙)製成的用品。本集團亦鼓勵其員工縮小字號及減少紙張邊距及設置雙面列印。持續完善無紙化辦公，啟動OA電子審批流程，減少文件列印量，推薦電子文件日常傳閱。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Following the strategic business restructuring and the disposal of our manufacturing operations, the Group no longer generates industrial waste. Consequently, our environmental footprint has significantly shifted, with non-hazardous waste now primarily comprising standard office paper from our daily administrative operations. To better manage this specific waste stream, the Group has enhanced its data collection tracking for office paper consumption and established dedicated recycling mechanisms during the Year. We successfully collected and dispatched 0.05 tonnes of waste paper to professional recyclers, representing a remarkable recovery rate of approximately half our total paper generation. This proactive initiative has effectively diverted non-hazardous waste from landfills, demonstrating our firm commitment to waste reduction at the source and refined resource management.

繼策略性業務重組及出售製造業務後，本集團不再產生工業廢料。因此，我們的環境足跡已發生重大轉變，無害廢棄物現主要包括日常行政營運產生的標準辦公用紙。為更好地管理此特定廢物來源，本集團於年內已加強辦公用紙消耗的數據收集追蹤，並建立了專門的回收機制。我們成功收集並向專業回收商運送了0.05噸廢紙，回收率高達我們總紙張產生量約一半。此項積極舉措有效地將無害廢棄物從堆填區轉移，彰顯我們對源頭減廢及精細化資源管理的堅定承諾。

| Non-hazardous waste 無害廢棄物 | Unit 單位 | FY2025 2025財年 | FY2024 2024財年 |
|-------------------------------------|-----------------------------------|-------------------------|-------------------------|
| Office Paper 辦公用紙 | Tonnes 噸 | 0.1 | 0.03 |
| Intensity 密度 | Tonnes per mil revenue 噸／每百萬收益 | <0.01 | <0.01 |

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Use of Resources

The Group actively advocates for resource efficiency and conducts ongoing real-time monitoring to assess the potential environmental impact of its business operations. To reduce resource consumption, the Group starts by conserving water through simple measures like fixing leaks, using water-efficient appliances, and practicing mindful water usage. Save energy by turning off lights when not needed, using energy-efficient appliances, and utilizing natural waste, and opting for reusable items instead of single-use products. The Group promotes sustainable transportation options like using public transportation to reduce carbon emissions. Small changes in resource usage can collectively have a significant positive impact on the environment.

Energy Management

During the Group's daily production and operations, the main sources of energy consumption are office electricity and gasoline used by vehicles. The latest climate action plan statistics indicate electricity is the primary contributor to the Group's carbon footprint. To address this, we have implemented energy-saving measures within our offices to promote environmental awareness among all employees. The employees are encouraged to turn off all unnecessary lighting systems and electronic equipment, such as printers and computers, to prevent idle consumption. Additionally, some office lighting fixtures have been replaced with light-emitting diodes (LED) instead of compact fluorescent lamps.

資源使用

本集團積極倡導資源效率，並持續進行即時監控，以了解其業務營運對環境的潛在影響。為減少資源消耗，本集團首先透過修復滲漏、使用節水器具及節約用水等簡單措施節約用水。透過在不需要時關燈、使用節能電器以及盡可能利用自然光來節省能源。透過回收、填埋有機廢棄物以及選擇可重複使用的物品而不是一次性產品來最大限度地減少浪費。本集團提倡永續交通選擇，例如使用公共交通來減少碳排放。資源使用的微小變化可以共同對環境產生重大的正面影響。

能源管理

集團在日常生產營運過程中，消耗的主要能源為辦公室電力消耗及車輛產生的汽油消耗。根據最新氣候行動計劃產生的統計資料，電力為碳足跡的主要來源。我們在辦公室推行節電措施，以提高全體員工的環保意識。我們鼓勵員工關閉所有不必要的照明系統和其他電子設備，例如列印機、電腦等，以免電器閑置。同時，辦公室的部分照明已安裝發光二極管(LED)，取代節能燈，與節能燈相比，可減少用電量。

| Indicator(s) 指標 | Unit 單位 | FY2025 2025財年 | FY2024 2024財年 |
|--|----------------------------------|------------------|------------------|
| Direct Energy Consumption — Petrol 直接能源消耗 — 汽油 | kWh 千瓦時 | 36,290 | 40,035 |
| Indirect Energy — Purchased electricity 間接能源 — 外購電量 | kWh 千瓦時 | 9,932 | 20,647 |
| Total Energy consumption 能源消耗總量 | kWh 千瓦時 | 46,221 | 60,682 |
| Intensity 密度 | kWh per mil revenue 千瓦時／每百萬收益 | 2,130.02 | 905.70 |

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Water Management

The Group primarily generates domestic sewage as wastewater, which is directly released into the local drainage system. Simultaneously, the Group is dedicated to minimizing water consumption. This includes initiatives such as placing labels to remind and encourage employees to reduce water usage, frequently turning off taps, and promptly reporting water leaks. During office cleaning, the cleaning staff diligently controls water consumption and cleaning frequency. Due to the nature of the Group's business and operating areas, we did not encounter problems in obtaining suitable water sources.

用水管理

本集團主要產生生活污水作為廢水，直接排入當地排水系統。同時，集團致力於最大限度地減少用水量。這包括貼標籤提醒和鼓勵員工減少用水、經常關閉水龍頭以及及時報告漏水等措施。在辦公室清潔過程中，清潔人員努力控制用水量和清潔頻率。由於本集團業務及經營區域的性質，我們在取得適當水源方面並無遇到問題。

| Indicator(s) 指標 | Unit 單位 | FY2025 2025財年 | FY2024 ⁴ 2024財年 ⁴ |
|---------------------------------|---|------------------|--|
| Total water consumption 總用水量 | m ³ 立方米 | 2.99 | N/A 不適用 |
| Intensity 密度 | m ³ per mil revenue 立方米／每百萬收益 | 0.14 | N/A 不適用 |

Note(s):

4. FY2024, the water usage data is not available as the water charges for the newly leased factory are entirely covered by the property management within the rental fees.

附註：

4. 2024財年，由於新租賃廠房的水費完全由物業管理方在租金內承擔，因此無法獲取用水數據。

Use of Packaging Materials

As the Group's continuing business solely comprises professional financial advisory and interior design services, our operations are strictly non-manufacturing and service-oriented. Consequently, the Group does not produce any physical products or consume packaging materials. Therefore, the disclosure requirement regarding the total packaging material used for finished products is not applicable to the Group.

包裝材料使用

由於本集團的持續經營業務僅包括專業財務顧問及室內設計服務，我們的營運嚴格以非製造及服務為導向。因此，本集團不生產任何實物產品或消耗性包裝材料。故此，有關製成品所用包裝材料總量的披露規定不適用於本集團。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

The Environment and Natural Resources

Given the service nature of our core businesses, the Group's direct operational impact on the environment and natural resources is relatively limited. Nevertheless, the Group places significant importance on mitigating its overall environmental footprint. We are committed to adhering to the best environmental practices and ensuring compliance with relevant environmental laws and regulations.

The Group integrates environmental protection concepts into its daily office operations, primarily focusing on resource conservation, paperless practices, and proper waste management as outlined in Sections A1 and A2. Furthermore, within our interior design operations, we strive to promote sustainability by recommending environmentally friendly materials and energy saving designs to our clients whenever feasible. Through these green practices, the Group has successfully minimized its significant impact on the environment and natural resources.

SOCIAL

Employment Practices

The Group recognizes employees as its most significant asset. To ensure effective human resource management, we have documented formal procedures in the Employee Handbook. These procedures encompass different aspects, including recruitment, promotion and dismissal, remuneration and benefits, diversity and equal opportunities. By establishing these procedures, we aim to provide standardized labor employment management while safeguarding the legitimate interests of every employee. Additionally, the Group is committed to prioritizing the occupational health and safety of its employees.

The Group strictly complies with the relevant laws and regulations in Hong Kong, including but not limited to "Hong Kong Employment Ordinance".

環境和自然資源

鑑於我們核心業務的服務性質，本集團的直接營運對環境和自然資源的影響相對有限。儘管如此，本集團高度重視減輕其整體環境足跡。我們致力於遵循最佳環保實踐，並確保遵守相關環保法律法規。

本集團將環保理念融入日常辦公運營，主要關注A1及A2節所概述的資源節約、無紙化實踐及妥善廢棄物管理。此外，在我們的室內設計業務中，我們致力於在可行情況下向客戶推薦環保材料及節能設計，以促進可持續發展。透過此等綠色實踐，本集團已成功將其對環境和自然資源的重大影響降至最低。

社會

僱傭常規

本集團將員工視為最重要的資產。為確保有效的人力資源管理，我們已在《員工手冊》中規範正式工作流程，涵蓋招聘、晉升及解僱、薪酬及福利、多元化及平等機會等不同方面。我們旨在提供規範的勞工管理，同時維護每位員工的合法權益。此外，集團致力於優先考慮員工的職業健康與安全。

本集團嚴格遵守香港相關法律法規，包括但不限於《香港僱傭條例》。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Following a strategic business restructuring during the Reporting Period, the Group's continuing operations solely retained our professional financial advisory and interior design teams. Based on this retained workforce post restructuring, the Group recorded zero employee turnover for the remaining portion of the Reporting Period.

於報告期間，經過策略性業務重組後，本集團的持續經營業務僅保留專業財務顧問及室內設計團隊。基於重組後保留的人員，本集團於報告期間的剩餘時間內錄得零僱員流失。

As of December 31, 2025, the Group's employees' structure is shown below:

於2025年12月31日，本集團的僱員結構如下所示：

| | FY2025 2025財年 | FY2024 2024財年 |
|-----------------------------------|------------------|------------------|
| Total 總計 | 6 | 63 |
| By Gender 按性別 | | |
| Male 男性 | 3 | 39 |
| Female 女性 | 3 | 24 |
| By Age Group 按年齡層 | | |
| Below 30 30歲以下 | — | 1 |
| 30 to 50 30歲至50歲 | 2 | 36 |
| Over 50 50歲以上 | 4 | 26 |
| By Employment Type 僱用類型 | | |
| Full time 全職 | 5 | 63 |
| Part time 兼職 | 1 | — |
| By Region 按地區 | | |
| Hong Kong 香港 | 6 | 3 |
| PRC 中國 | — | 60 |

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

During the Reporting Period, the employee turnover numbers and rate is as follows:

報告期間內，僱員流失人數及比率列示如下：

| Employee turnover numbers and rate 僱員流失人數及比率 | FY2025 2025財年 | FY2024 2024財年 |
|---|------------------|------------------|
| Overall 整體 | 0 (0%) | 42 (66.7%) |
| By Gender 按性別 | | |
| Male 男性 | 0 (0%) | 22 (56%) |
| Female 女性 | 0 (0%) | 20 (83%) |
| By Age Group 按年齡層 | | |
| Below 30 30歲以下 | 0 (0%) | 0 (0%) |
| 30 to 50 30歲至50歲 | 0 (0%) | 23 (64%) |
| Over 50 50歲以上 | 0 (0%) | 19 (73%) |
| By Region 按地區 | | |
| Hong Kong 香港 | 0 (0%) | 0 (0%) |
| PRC 中國 | 0 (0%) | 42 (70%) |

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Working Hours and Holidays

The “Employee Handbook” outlines clear guidelines for working days and rest time arrangements, ensuring the elimination of any form of forced labor within the Group. Employee working hours are scheduled in a reasonable manner, and overtime compensation is provided to employees when necessary. In addition to statutory holidays, the Group offers a range of paid leave options to its employees, including personal leave, sick leave, marriage leave, maternity leave, and work-related injury leave.

Salary, Benefit and Retirement

The Group offers competitive remuneration to its employees based on their scope of work, job responsibilities, and individual performance. It recognizes and rewards employee contributions that drive the Group’s success. In addition to a basic salary, the Group provides a range of benefits, including medical insurance in Hong Kong, and family-friendly policies such as marriage leave, maternity and paternity leave, compassionate leave, and funeral leave. The Group ensures compliance with all government-mandated perquisites and allowances.

To effectively manage overtime work, the Group has implemented an advance application system. Employees with approved overtime requests are entitled to compensation options, including transportation allowances, compensated leave, or overtime pay. Furthermore, to provide long-term financial security, the Group actively participates in the Mandatory Provident Fund Scheme in accordance with the Hong Kong Mandatory Provident Fund Schemes Ordinance for all qualifying employees.

工作時間和假期

《員工手冊》對工作日和休息時間安排提出了明確的指導方針，確保集團內消除任何形式的強迫勞動。合理安排員工工作時間，必要時提供員工加班補償。除法定假日外，本集團也提供員工一系列帶薪休假選擇，包括事假、病假、婚假、產假、工傷假等。

工資、福利和退休

本集團根據僱員的工作範圍、職責及個人表現，提供具競爭力的薪酬，認可並獎勵為集團成功做出貢獻的僱員。除基本工資外，本集團提供一系列福利，包括香港的醫療保險，以及婚假、產假和陪產假、恩恤假和喪假等家庭友好政策。本集團確保遵守政府規定的所有額外津貼和津貼。

為有效管理加班，本集團實施預先申請制度。加班申請獲批的僱員有權享受交通津貼、補假或加班費等補償方案。此外，為提供長遠的財務保障，本集團根據《香港強制性公積金計劃條例》，積極為所有合資格僱員參加強制性公積金計劃。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Equal opportunities, Diversity and Non-discrimination

The Group is committed to strict compliance with all national and local governmental laws and regulations. We uphold a fair, equitable, and transparent recruitment process, establishing policies that prevent discrimination in recruitment. Our aim is to ensure that no individual experiences discrimination based on race, social status, religion, nationality, disability, age, marital status, gender, pregnancy, sexual orientation, trade union membership, or political association. We strive to provide equal and fair treatment to all employees, encompassing areas such as recruitment, remuneration, training, promotion, dismissal, retirement, and other aspects of employment.

If an employee faces intimidation, humiliation, bullying, or harassment, including sexual harassment, they are encouraged to report the matter to their designated employee representative or directly to the general manager. The Group takes such complaints seriously and will employ appropriate measures to address and resolve these issues promptly upon receipt of the complaint.

Health and Safety

The Group places a high priority on the health and safety of its employees as an integral part of its business management approach. Guided by a people-oriented principle, we are dedicated to creating a healthy, safe, and comfortable working environment for all employees. Our goal is to identify and eliminate potential workplace health and safety hazards, implementing comprehensive safety management practices across all aspects of our operations.

平等機會、多元化和反歧視

本集團致力於嚴格遵守所有國家和地方政府法律法規。我們秉持公平、公正、透明的招聘流程，制定防止招聘歧視的政策。我們的目標是確保任何人都不會受到基於種族、社會地位、宗教、國籍、殘疾、年齡、婚姻狀況、性別、懷孕、性取向、工會成員資格或政治社團的歧視。我們努力為所有員工提供平等、公平的待遇，涵蓋招聘、薪資、培訓、陞遷、解僱、退休等就業方面。

如果員工面臨恐嚇、羞辱、霸凌或騷擾(包括性騷擾)，我們鼓勵他們向指定的員工代表或直接向總經理報告此事。本集團嚴肅看待此類投訴，並將在收到投訴後立即採取適當措施處理和解決這些問題。

健康與安全

本集團高度重視員工的健康與安全，並將其作為其業務管理方法的一個組成部分。我們堅持以人為本，致力於為全體員工創造健康、安全、舒適的工作環境。我們的目標是識別並消除潛在的工作場所健康與安全隱患，在營運的各個方面實施全面的安全管理實踐。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

During the Reporting Period, the Group was not aware of any material non-compliance with health and safety related laws and regulations, including but not limited to the Occupational Safety and Health Ordinance, and the Hong Kong Employment Ordinance and other laws and regulations.

於報告期間，本集團並不知悉任何重大違反健康與安全相關法律法規的情況，包括但不限於《職業安全健康條例》及《香港僱傭條例》等法律法規。

No work-related fatalities happened during the past 3 consecutive years:

在過去連續三年中未發生因工死亡事件：

| Fiscal Year 財政年度 | Unit 單位 | FY2025 2025財年 | FY2024 2024財年 | FY2023 2023財年 |
|--|------------|------------------|------------------|------------------|
| Fatalities due to work 因工作死亡 | Cases 宗 | 0 | 0 | 0 |
| Lost days due to work injury 因工傷損失工作日 | Days 天 | 0 | 0 | 0 |
| Work Injury Rate 工傷率 | % % | 0 | 0 | 0 |

Development and Training

發展與培訓

The Group highly values its employees as its most valuable assets and recognizes the importance of training in their development. The professional growth of our employees not only equips them with the necessary skills to meet client expectations but also reflects our commitment to investing in our workforce. Depending on operational needs, the Group provides comprehensive technical and management skills training across all levels and departments within the company structure. Moreover, we encourage our employees to pursue professional qualifications and further their education.

本集團視員工為最寶貴的資產，認同培訓對員工發展的重要性。我們員工的專業發展不僅確保我們的員工具備滿足客戶期望的技能，而且表明我們願意投資於我們的員工。本集團視乎營運需要，為公司架構各層級及各部門員工提供技術及管理技能培訓。我們還鼓勵員工學習專業資格並繼續深造。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Each employee undergoes initial training tailored to their specific role, followed by ongoing on-the-job training. This comprehensive training covers various topics, such as the Employee Code of Conduct, product knowledge for sales associates, supply chain management for office staff, and strategic planning for our management team. To foster a harmonious work environment and strengthen team dynamics, we also organize corporate team-building activities aimed at enhancing understanding and promoting cooperation among employees.

During the Reporting Period, the Group provided around 100 hours of training, with an average training hour of approximately 17 hours per trained employee. The breakdown of the employees trained by gender and employment category is as follows:

我們的所有員工都接受了針對其角色的初始培訓和持續的在職培訓，涵蓋的主題包括員工行為準則、銷售助理的產品知識、辦公室員工的供應鏈管理以及我們管理層的戰略規劃等。為了營造和諧的工作環境，增強團隊活力，我們亦舉辦企業團隊建立活動，旨在增進員工之間的了解、促進合作。

報告期內，本集團提供培訓約100小時，受訓員工平均培訓時數約17小時。接受培訓的員工按性別和就業類別列示如下：

| Indicator(s) 指標 | FY2025 2025財年 | | FY2024 2024財年 | |
|--------------------------------------|---|---|---|---|
| | Percentage of employees trained (%) 受訓僱員百分比 (%) | Average training hours (hours) 平均培訓時數 (小時) | Percentage of employees trained (%) 受訓僱員百分比 (%) | Average training hours (hours) 平均培訓時數 (小時) |
| Overall 整體 | 17 | 16.67 | 100 | 2.00 |
| By Gender 按性別 | | | | |
| Male 男性 | — | — | 100 | 2.00 |
| Female 女性 | 33 | 33.33 | 100 | 2.00 |
| By Employee Category 按僱員類別 | | | | |
| Senior Management 高級管理人員 | — | — | 100 | 2.00 |
| Middle Management 中級管理層 | — | — | 100 | 2.00 |
| General Staff 一般僱員 | 33 | 33.33 | 100 | 2.00 |

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

To foster employee motivation, acknowledge outstanding performance, and enhance overall morale, the Group's Remuneration Committee and group management have established a transparent and fair evaluation system. This system serves as the basis for informed decisions on promotions and salary adjustments, utilizing the annual employee performance evaluation process. Performance management is an ongoing and comprehensive system that operates in a continuous manner, ensuring that employees receive regular feedback and opportunities for growth and development. By implementing this system, the Group aims to create a positive work environment that recognizes and rewards exceptional performance.

為激勵我們的員工，獎勵優秀員工並提高員工士氣，我們的薪酬委員會和集團管理層採用透明和公平的評估制度。員工績效評估流程每年進行一次，為管理層決定員工晉升和薪資調整提供了依據。績效管理是一個持續且全面的系統，以持續的方式運行，確保員工獲得定期的回饋以及成長和發展的機會。透過實施此制度，集團旨在創造一個積極的工作環境，認可和獎勵傑出的表現。

Labour Standards

勞工準則

Prevention of Child and Forces Labour

防止童工和強迫勞動

The Group has zero tolerance and strictly prohibits the use of child labour and forced labour in our operations. Below measures have been taken to avoid these illegal employment practices.

集團零容忍，嚴格禁止在營運中使用童工和強迫勞動。為了避免這些非法僱用行為，我們採取了以下措施。

Prevention of child labour

防止童工

During the recruitment process, the human resources department will verify the applicant's identity documents and ensure that they have reached the minimum age for employment.

在招聘過程中，人力資源部門將核實應聘者的身份證明文件，並確保已達到最低就業年齡。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Prohibition of forced labour

The Group specifies overtime compensation provisions in the Employee Handbook. The Group carefully monitors the employee working time and working schedule to ensure they work voluntarily and freely.

In case of any illegal labour practice is discovered, the Group will stop their employments immediately. An investigation will be carried out subsequently and report the case to the relevant authorities.

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations, that would have a significant impact on the Group including but not limited to the Employment Ordinance of Hong Kong, the Minimum Wage Ordinance of Hong Kong, the Mandatory Provident Fund Schemes Ordinance of Hong Kong, "Human Resources Management Program", "Operation Instruction for Recruitment", "Job Descriptions" and other internal policies to ensure compliance with the principles of openness, fairness and impartiality in terms of personnel recruitment, employment, training, and assessment.

Green Supply Chain Management

As the strategic business restructuring and the disposal of manufacturing operations, the Group's continuing businesses currently focus solely on professional financial advisory and interior design services. Consequently, the Group did not engage any major suppliers or outsourced processors during the Reporting Period.

禁止強迫勞動

本集團在《員工手冊》中明確了加班補償規定。本集團真切關注員工的工作時間和工作安排，確保員工自願、自由地工作。

一經發現違法用工行為，本集團將立即停止其用工。隨後將進行調查並向相關部門報告案件。

於報告期間，本集團並不知悉任何會對本集團產生重大影響的重大違反童工及強迫勞動相關法律法規的情況，包括但不限於《香港僱傭條例》、《香港最低工資條例》、《香港強制性公積金計劃條例》、《人力資源管理程序》、《招聘作業指導書》、《崗位說明書》及其他內部政策，以在人員聘用、僱傭、培訓、評估方面做到公開公正、合法合規。

綠色供應鏈管理

由於策略性業務重組及出售製造業務，本集團的持續經營業務目前僅專注於專業財務顧問及室內設計服務。因此，本集團於報告期間並無聘用任何主要供應商或外包加工商。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Despite the absence of active suppliers during the Year, the Group maintains its commitment to sustainable procurement. Our internal framework, including the “Procurement Management Procedures”, remains in place to govern future procurement activities. Should the need for procurement arise, the Group will continue to evaluate potential suppliers based on environmental and social criteria, prioritizing those with recognized environmental qualifications and ethical labor practices to ensure alignment with our sustainability goals.

During the Reporting Period, the Group collaborated with a total of 0 (2024: 63) suppliers.

Product Responsibility

Service Quality Management

Service quality management holds paramount importance for the Group. We firmly believe that meeting or surpassing customer expectations is vital for maintaining our reputation and fostering future business opportunities. To guarantee the delivery of superior professional services, the Group meticulously controls and monitors every stage of our advisory and design processes. We adhere to stringent internal service protocols and professional industry standards to ensure that our deliverables accurately meet our clients' specific needs.

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations regarding health and safety, advertising, labeling, and privacy matters relating to the services provided.

儘管年內並無活躍供應商，本集團仍維持其對可持續採購的承諾。我們的內部框架，包括《採購管理程序》，依然可有效規範未來的採購活動。倘若出現採購需求，本集團將繼續根據環境及社會標準評估潛在供應商，優先考慮具備公認環保資質及道德勞工實踐的供應商，以確保與我們的可持續發展目標一致。

於報告期間，本集團與合共0家(2024年：63家)供應商合作。

產品責任

服務品質管理

服務品質管理對本集團至關重要。我們堅信，滿足或超越客戶期望對維持我們的聲譽及促進未來商機至關重要。為確保提供優質專業服務，本集團嚴格控制及監控整個顧問及設計流程的每個階段。我們恪守嚴格的內部服務協議及專業行業標準，確保我們的交付成果精準符合客戶的特定需求。

於報告期間，本集團並不知悉所提供服務在健康與安全、廣告、標籤及隱私事宜方面存在嚴重不遵守相關法律法規的情況。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Complaint Handling Mechanism

During the Reporting Period, we are committed to enhancing our complaint handling mechanism and continuously improving service quality. To achieve this, we optimize our processes and conduct regular client satisfaction surveys. The Customer Service Department follows standardized procedures to gather feedback: key clients are interviewed directly, while other clients receive questionnaires via email or participate in feedback sessions with our staff.

Upon receiving client feedback or complaints regarding our professional services, the Customer Service Department strictly records and categorizes them. Minor concerns are promptly addressed, while major complaints related to service quality or design deliverables are immediately escalated to relevant departments for timely resolution. The responsible personnel investigate the issue and initiate remedial measures or service revisions if a serious service shortfall is confirmed.

To ensure the highest quality of professional services, the Group conducts strict internal reviews of all advisory reports and design blueprints before final delivery. We highly value the opinions of every client and continuously strive to enhance our service standards based on their valuable input.

During the Reporting Period, the Group was not aware of any major complaints regarding our services. Given the service-oriented nature of our business, the disclosure requirement regarding the percentage of total products sold or shipped subject to recalls for safety and health reasons is not applicable to the Group.

投訴處理機制

於報告期間，我們進一步優化投訴處理機制，持續提升服務品質。為此，我們優化流程並定期進行客戶滿意度調查。客戶服務部遵循標準化收集反饋程序：主要客戶直接進行訪談調查，其他客戶則通過電子郵件接收問卷調查或由工作人員進行反饋式訪談。

客戶服務部收到客戶對我們專業服務的反饋或投訴後，將進行嚴格記錄和分類。輕微問題將及時處理解決，而與服務品質或設計交付成果有關的重大投訴會立即上報相關部門及時解決。一旦確認存在嚴重服務缺陷，負責人員將調查問題並啟動補救措施或改正服務。

為確保最高品質的專業服務，本集團在最終交付前對所有顧問報告及設計藍圖進行嚴格內部審查。我們高度重視每位客戶的意見，並在客戶意見基礎上不斷努力提升我們的服務標準。

於報告期間，本集團並不知悉任何有關我們服務的重大投訴。鑑於我們的業務以服務為導向，有關已售或已運送產品總數中因安全及健康理由而須回收的百分比的披露規定不適用於本集團。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Advertisements and Labels

The Group emphasizes the importance of appropriate marketing and compliance with relevant requirements for media advertisements. We promote our services mainly through corporate brochures, professional networking, and industry exhibitions. We verify all information regarding our services and business capabilities before the publication of promotional materials to prevent any false, misleading, or deceptive information from being publicized.

Data Protection and Privacy Policy

Given the nature of our financial advisory and interior design services, the Group frequently handles sensitive client information. We place significant emphasis on safeguarding the privacy and intellectual property rights of our clients, employees, and business partners. The Group strictly complies with the Personal Data (Privacy) Ordinance and ensures that data is collected lawfully, fairly, and only for directly relevant purposes.

To prevent unauthorized access or accidental disclosure, we have implemented robust internal control measures and technology-based safeguards, including antivirus software, firewalls, network diagnostic tools, and data encryption. We take great care to maintain data accuracy and ensure it is not retained longer than necessary. Furthermore, we provide information security training to relevant personnel and require all employees to adhere to strict confidentiality agreements, ensuring the highest standard of data security.

廣告和標籤

本集團強調適當營銷及遵守媒體廣告相關要求的重要性。我們主要透過公司宣傳冊、專業網絡及行業展覽來推廣我們的服務。在發佈宣傳材料前，我們會核實有關我們服務及業務能力的所有資料，以防止發佈任何虛假、誤導或欺騙性信息。

數據保護與隱私政策

由於我們財務顧問及室內設計服務的性質，本集團經常處理敏感客戶資料。我們高度重視保障客戶、僱員及業務合作夥伴的私隱及知識產權。本集團嚴格遵守《個人資料(私隱)條例》，並確保以合法、公平的方式收集資料，且僅用於直接相關目的。

為防止他人擅自存取資料或資料意外洩漏，我們實施健全的內部控制措施及技術保障，包括防毒軟件、防火牆、網絡診斷工具及數據加密。我們確保數據準確無誤，保存時間不會超過必要時間期限。此外，我們向相關人員提供信息安全培訓，要求所有僱員遵守嚴格的保密協議，以確保最高標準的數據安全。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Anti-Corruption

The Board sets a tone of zero tolerance towards fraud and corruption. The Group's Employee Handbook states guidelines that require employees to comply with all applicable rules on conflicts of interest, insider dealing, anti-competition and anti-corruption. It demands strict adherence from every employee to applicable laws, rules, and regulations in the jurisdictions in which the Group operates.

The Anti-corruption Policy provides guidance for employees on recognizing and avoiding unethical behavior in a range of business contexts, including procurement of goods and services, accepting and offering corporate gifts or hospitality, and making political or charitable contributions. Any solicitation or acceptance of an advantage, any form of bribery, extortion, fraud, or money laundering are strictly prohibited.

Solid corporate governance is the cornerstone of the Group's growth and development. The Group strictly implements laws and regulations such as the Prevention of Bribery Ordinance of Hong Kong, and specifically stipulates that employees must discharge their duties with loyalty and integrity and shall not abuse their positions to seek any improper interests. To build an ethical, open and transparent corporate culture, the Group has formulated a series of anti-fraud and anti-bribery policies, to actively maintain good corporate governance and risk management, and safeguard the interests of its stakeholders.

反貪污

董事會對欺詐和腐敗採取零容忍態度。本集團的員工手冊規定了要求僱員遵守有關利益衝突、內幕交易、反競爭和反貪污的所有適用規則的指導方針。它要求每位員工嚴格遵守集團經營所在司法管轄區的適用法律、規則和法規。

反貪污政策為員工在一系列商業環境中識別和避免不道德行為提供指導，包括採購商品和服務、接受和提供公司禮品或招待，以及進行政治或慈善捐款。嚴禁任何索取或接受利益、任何形式的賄賂、勒索、欺詐或洗錢行為。

穩健的企業管治是本集團成長與發展的基石。本集團嚴格執行香港《防止賄賂條例》等法律法規，並明確規定僱員必須忠誠、正直地履行職責，不得利用職務之便謀取不正當利益。為打造道德、公開、透明的企業文化，本集團制定了一系列反欺詐和反貪污政策，積極維持良好的企業管治和風險管理，並維護持份者的利益。

Environmental, Social and Governance Report (Continued)

環境、社會及管治報告(續)

Anti-Corruption Training

The Group provides training to employees on its governance policies. New joiners receive anti-corruption training as part of their induction programs. During the Reporting Period, the directors and employees were provided with anti-corruption training and the Group was unaware of any non-compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering. There were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

Whistleblowing Policy

The Group encourages its employees and other stakeholders, including customers and suppliers, to raise concerns about suspected improprieties, misconduct, or malpractice. A whistleblowing reporting channel is in place for employees and stakeholders to report any suspected incidents to Audit Committee independently.

Following the guidelines outlined in the Whistleblowing Policy, the Group treats every reported incident with utmost confidentiality and ensures that whistleblowers are protected from unfair dismissal, victimization, or unwarranted disciplinary action. Incidents related to fraud and corruption will be thoroughly investigated.

Community Investment

The Group recognizes the importance of corporate social responsibility and remains committed to supporting community development, particularly in the area of youth education. During the Reporting Period, our resources were primarily focused on strategic business restructuring. Moving forward, we will actively explore avenues to utilize our available resources and resume meaningful community investments.

反貪污培訓

本集團提供員工有關其治理政策的培訓。作為入職培訓計劃的一部分，新入職人員將接受反貪污培訓。報告期間內，董事及員工均接受了反貪污培訓，本集團並不知悉賄賂、敲詐勒索、欺詐和洗錢等違法違規行為，也不存在任何針對本集團或其員工的腐敗行為的法律案件。

檢舉政策

本集團鼓勵其員工和其他持份者(包括客戶和供應商)提出對涉嫌不當行為、不端行為或瀆職行為的擔憂。設有舉報渠道，供員工和持份者獨立向審計委員會報告任何可疑事件。

遵循舉報政策中概述的準則，集團對每起舉報事件都採取高度保密的態度，並確保舉報人免受不公平解僱、受害或無理紀律處分。與欺詐和貪污有關的事件將徹底調查。

社區投資

本集團深諳企業社會責任的重要性，始終致力於支持社區發展，尤其是青年教育方面的發展。於報告期間，我們的資源主要集中於策略性業務重組。展望未來，我們將積極探索途徑，以利用我們的可用資源持續開展有意義的社區投資。



Harbour Equine Holdings Limited
維港育馬控股有限公司