

The logo for EGIC, consisting of the letters 'EGIC' in a bold, white, sans-serif font inside a dark blue rounded rectangle.

**中國恒嘉融資租賃集團有限公司**

**CHINA EVER GRAND FINANCIAL LEASING GROUP CO., LTD.**

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號：379)

The background is a vibrant blue gradient with abstract, glowing network lines and triangles. The lines are thin and white, connecting various nodes. Some nodes are larger and more prominent, while others are smaller. The overall effect is a sense of connectivity and modern technology.

**2025**

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

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

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## ABOUT THIS REPORT

China Ever Grand Financial Leasing Group Co., Ltd. (the “Company”) is pleased to present its Environmental, Social and Governance (hereinafter called “ESG”) report of the Company and its subsidiaries (the “Group”) for the year ended 31 December 2025 (“Year 2025”), with an aim to provide details of the system establishment and performance of the Group in terms of sustainable development to both the internal and external stakeholders.

This report is prepared in accordance with the ESG Reporting Code set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. This report highlights the environmental and social measures and activities of the Group during Year 2025. For information regarding the corporate governance section, please refer to the Corporate Governance Report in the Company’s annual report.

The Company is committed to creating sustained value for stakeholders by implementing ESG management framework into its operation with an aim to put the objectives of sustainable development into its daily practice. To be accountable to all the stakeholders, the Company endeavoured to minimise the influence on the environment, be aware of the employee well-being and contribute more to the community.

## GOVERNANCE STRUCTURE

### Board’s oversight of ESG issues

The Board has a primary role in directing and overseeing sustainability initiatives to ensure the effectiveness and relevance in light of the evolving sustainability landscape. The Board is committed to incorporate ESG mindset into the Group’s business operations and responsible for the long-term sustainability of the Group, including formulating strategies and overseeing the Group’s ESG-related risks and opportunities. The Board considers ESG-related risks and opportunities as part of the Company’s overall strategic formulation.

The Board has delegated the power of sustainability strategies development and policies implementation to the management. The management is responsible for executing projects, evaluating results, monitoring potential risks and reporting on performance.

## 關於本報告

中國恒嘉融資租賃集團有限公司(「本公司」)欣然提呈本公司及其附屬公司(「本集團」)截至二零二五年十二月三十一日止年度(「二零二五年度」)之環境、社會及管治(下稱「環境、社會及管治」)報告,旨在向內部及外部持份者提供本集團於可持續發展方面之制度設立及表現之詳情。

本報告按照香港聯合交易所有限公司證券上市規則附錄C2所列環境、社會及管治報告守則之規定編製。本報告重點介紹本集團於二零二五年度之環境及社會措施和活動。有關企業管治部分的資料,請參閱本公司年報之企業管治報告。

本公司致力於通過將環境、社會及管治管理框架融入其業務營運中為持份者創造持續價值,旨在將可持續發展目標落實到日常營運中。為了對所有持份者負責,本公司盡力減少對環境的影響、關注員工福祉,以及為社區多作貢獻。

## 管治架構

### 董事會對環境、社會及管治事宜的監管

董事會主要負責指導並監督可持續發展措施,以確保其於不斷改變的可持續發展形勢下有效並適用。董事會致力於將環境、社會及管治思維方式融入本集團的業務營運中,且負責本集團的長期可持續發展,包括制定策略及監督本集團的環境、社會及管治相關風險及機會。董事會視環境、社會及管治相關風險及機遇為本公司整體戰略規劃的其中一環。

董事會授權管理層制定可持續發展策略及落實政策。管理層負責實施項目、評估結果、監控潛在風險,並匯報績效。

### ESG management approach and strategy for material ESG-related issues

To better understand the opinions and expectations of different stakeholders on the ESG issues, materiality assessment is conducted annually. The Group ensures various platforms and channels of communication are used to reach, listen and respond to its key stakeholders. Through communication with the stakeholders, the Group can understand their expectations and concerns. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the impacts of the business decisions.

The Group has evaluated the materiality for each of the ESG aspects through the following steps: (i) identification of ESG issues by the Group; (ii) key ESG areas prioritisation with stakeholder engagement; and (iii) validation and determining material ESG issues based on the results of communication with the stakeholders.

Taking these steps enhances the understanding of the expectations and concerns of the Group's stakeholders on various ESG issues, which enable the Board to plan the sustainable development direction to address material ESG-related issues in the future.

### Progress review made against ESG-related goals and targets

ESG-related goals and targets have been set to provide a strategic direction for all operations, the progress is closely reviewed by the Company from time to time. Modification may be needed if the progress falls short of expectation and/or change of business operations.

The Group's sustainability target enables the Company to develop a realistic roadmap and focus on results of achieving the visions. The sustainability performance and progress made against the goals are reported to the Board for review at least annually.

### 就重大環境、社會及管治相關事宜之環境、社會及管治管理方法及策略

為更好了解不同持份者對環境、社會及管治事宜之意見及期許，本集團每年進行重要性評估。本集團確保關鍵持份者可接觸、聆聽及回應所有溝通平台及渠道。通過與持份者溝通，本集團可了解彼等之期許及關注事項。獲得之反饋可令本集團能夠作出更明智之決策，並更好地評估及管理業務決策之影響。

本集團已透過下列步驟就環境、社會及管治各方面之重要性進行評估：(i)本集團識別環境、社會及管治事宜；(ii)持份者對關鍵環境、社會及管治領域的優先參與；及(iii)根據與持份者的溝通結果，確認及確定重大環境、社會及管治事宜。

採取該等步驟可加深了解本集團持份者對各項環境、社會及管治事宜之期許及關注事項，此舉可令董事會規劃可持續發展方向，以應對未來重大環境、社會及管治相關事宜。

### 按環境、社會及管治相關目標檢討進度

本集團已設定環境、社會及管治相關目標以為所有業務營運提供策略方向，且本公司不時密切檢討進度。倘進度不及預期及／或業務營運變動，則或會需要進行修訂。

本集團的可持續發展目標使本公司能夠制定切實可行的路向，並專注達成有關願景的成果。按目標至少每年向董事會匯報可持續發展的績效及進度以作檢討。

## REPORTING PRINCIPLES

The report follows the four reporting principles as mentioned in the ESG Reporting Code:

**Materiality:** Stakeholder engagement and materiality assessment were conducted annually to identify material ESG issues, and to ensure that these issues are addressed in the report.

**Quantitative:** Data presented in this report have been collected prudently. Please refer to the environmental and social performance data for standards and methodologies used for calculation of key performance indicators.

**Balance:** An unbiased and balanced picture of the performance has been disclosed in a transparent manner.

**Consistency:** Unless otherwise stated, the disclosures, data collection and calculation methods have remained consistent throughout the years to facilitate comparability over time.

## REPORTING BOUNDARIES

The Group has been operating in three operating and reportable segments, including (i) investment properties in the People's Republic of China (the "PRC") and investment in securities and money lending business in Hong Kong; (ii) sale of daily necessities, medical, health and hygiene products; and (iii) research and development, manufacturing and sale of food additives, new food ingredients and nutritional enhancers in the PRC. The report focuses on the operation of the Group at its principal places of business in Hong Kong and Liaoning.

The key performance indicators ("KPIs") data are gathered from the operations under the Group's direct operational control. The Group will continue to strengthen information of the major ESG aspects in order to enhance the disclosure of information on sustainable development when and where applicable.

## 報告原則

報告遵循環境、社會及管治報告守則所述的四大報告原則：

**重要性：**每年進行持份者參與及重要性評估，以識別重大環境、社會及管治事宜，並確保該等事宜反映於我們的報告中。

**量化：**本報告所呈列的數據乃經謹慎收集。請參閱環境及社會績效數據，以了解用於計算關鍵績效指標的標準及方法。

**平衡性：**已以透明方式披露不偏不倚及平衡的績效。

**一致性：**除另有說明者外，披露情況、資料搜集及計算方法於多年來一直保持一致，以便隨時進行比較。

## 報告範圍

本集團一直營運三個經營及可呈報分部，包括(i)於中華人民共和國(「中國」)之投資物業及於香港證券及放貸業務之投資；(ii)銷售日用品、醫療保健及衛生產品；及(iii)於中國之食品添加劑、新食品原料及營養強化劑的研發、生產及銷售。本報告著重本集團位於香港及遼寧的主營業務地點的業務營運。

關鍵績效指標(「關鍵績效指標」)數據從本集團直接營運控制下的業務收集。本集團將繼續強化主要環境、社會及管治方面的資料，以於適用時增強披露有關可持續發展的資料。

## STAKEHOLDER ENGAGEMENT

Stakeholder engagement is a key success factor in formulating environmental and social strategy, defining the Group's objectives, assessing materiality, and establishing policies. The Group's key stakeholders include government, shareholders, customers, employees, suppliers or service providers, community and the public. The Group has conducted a survey, discussed or communicated with stakeholders to understand their views and respond to their needs and expectations, evaluated and prioritised their inputs to improve the Group's performance, and finally strived to provide value to the stakeholders.

## 持份者參與

持份者參與對制定環境及社會策略、界定本集團的目標、評估重要性及制定政策至關重要。本集團的主要持份者包括政府、股東、客戶、僱員、供應商或服務提供商、社區及公眾。本集團已進行調查、與持份者討論或溝通，以了解彼等之見解，回應其需要及期望，評估及排列其對於改善本集團表現之意見的優先次序，並最終致力為持份者創造價值。

Stakeholders 持份者	Expectations and requirements 期望及要求	Communication and response 溝通及回應
Government 政府	<ul style="list-style-type: none"> <li>Compliance with laws and regulations 遵守法律法規</li> <li>Tax payment in accordance with the laws 依法納稅</li> </ul>	<ul style="list-style-type: none"> <li>Law-abiding operations 守法經營</li> <li>Tax payment on time and in full 準時悉數納稅</li> </ul>
Shareholders 股東	<ul style="list-style-type: none"> <li>Financial results 財務業績</li> <li>Sound risk control 健全的風險控制</li> <li>Corporate transparency 企業透明度</li> </ul>	<ul style="list-style-type: none"> <li>Improve profitability 提高盈利能力</li> <li>Optimise risk management and internal control systems 優化風險管理及內部監控系統</li> <li>Regular information disclosure 定期信息披露</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>Demand for funds 對資金的需求</li> <li>Customer information security 客戶信息安全</li> <li>Guarantee product quality 產品質量保證</li> </ul>	<ul style="list-style-type: none"> <li>A wide range of financial leasing products 豐富的融資租賃產品</li> <li>Customer privacy protection 客戶私隱保護</li> <li>Optimise the quality management control 優化質量管理控制</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>Career development platform 事業發展平台</li> <li>Remuneration and benefits 薪酬及福利</li> <li>Occupational health and safety 職業健康與安全</li> </ul>	<ul style="list-style-type: none"> <li>Transparent promotion channel 透明的晉升渠道</li> <li>Competitive remuneration package 具競爭力的薪酬方案</li> <li>Implement health and safety management system 實施健康與安全管理系統</li> </ul>
Suppliers or service providers 供應商或服務提供商	<ul style="list-style-type: none"> <li>Receive payment on time 及時收取付款</li> <li>Business ethics and credit standing 商業道德及信譽卓著</li> </ul>	<ul style="list-style-type: none"> <li>Payment schedule 付款計劃</li> <li>Fulfilment of obligations under any contract in accordance with laws 依法履行任何合約項下的責任</li> </ul>
Community and the public 社區及公眾	<ul style="list-style-type: none"> <li>Employment opportunities 僱傭機會</li> <li>Environmental protection 環境保護</li> </ul>	<ul style="list-style-type: none"> <li>Provide employment opportunities 提供就業機會</li> <li>Adhere to green operations 恪守綠色營運</li> </ul>

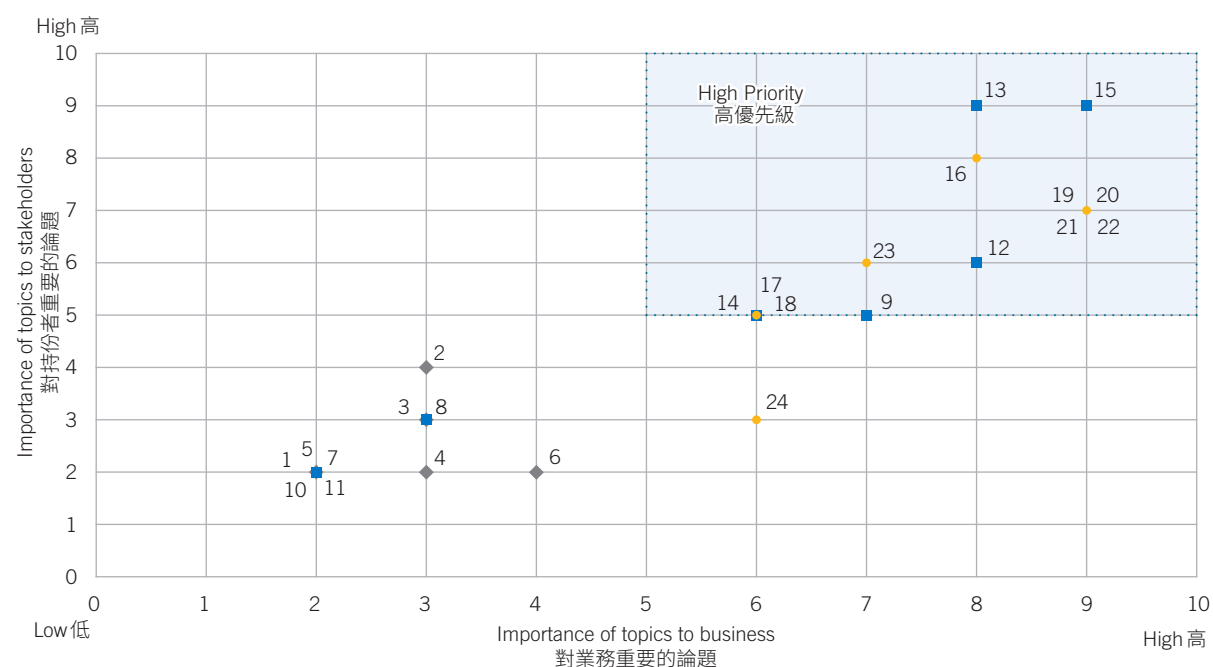
## MATERIALITY ASSESSMENT

In Year 2025, the Group carried out materiality assessment on a number of ESG issues in order to identify which issues were crucial to the Group's business and were of the utmost concern to stakeholders. It helps the Group to ensure its business development can meet the expectations and requirements of stakeholders. The Group has identified 24 ESG issues covering environmental, social and operation, and has invited both internal and external stakeholders to assess the materiality of the ESG issues through a scoring tool and interviews. The Group's management has reviewed the ranking of materiality of the ESG issues and then disclosed the results in this report. The results of materiality assessment prioritised stakeholder inputs and made the Group focused on the material aspects for actions, achievements and reporting.

## 重要性評估

於二零二五年度，本集團對多項環境、社會及管治事宜進行重要性評估，以識別對本集團業務最重要及持份者最關注的事宜。該評估有助本集團確保其業務發展能符合持份者的期望及要求。本集團已識別24項涵蓋環境、社會及營運的環境、社會及管治事宜，並邀請內部及外部持份者透過評分工具及面談，評估環境、社會及管治事宜的重要性。本集團管理層已審閱環境、社會及管治事宜的重要性級別，其後於本報告內披露結果。重要性評估的結果優先考慮持份者的意見並使本集團著重行動、成就及報告的重要方面。

The Group's materiality matrix of ESG issues in Year 2025:  
二零二五年度本集團環境、社會及管治事宜的重要性矩陣：



### Environmental issues 環境事宜

- Greenhouse gas emissions  
溫室氣體排放
- Energy consumption and resource management  
能源消耗及資源管理
- Water resources consumption  
水資源消耗
- Waste management  
廢料管理
- Use of packaging materials  
包裝材料的使用
- Impact on the environment  
對環境的影響
- Climate change  
氣候變化

### Social issues 社會事宜

- Community contribution  
社區回饋
- Occupational health and safety  
職業健康與安全
- Child labour  
童工
- Forced and compulsory labour  
強迫及強制勞動
- Training and development  
培訓及發展
- Salaries and employee benefits  
薪金及僱員福利
- Diversity and equal opportunity  
多元化及平等機會
- Talent attraction and retention  
吸納及挽留人才

### Operation issues 營運事宜

- Anti-corruption  
反貪污
- Supply chain management  
供應鏈管理
- Supplier evaluation and selection  
供應商評估及選擇
- Customer service and satisfaction  
客戶服務及滿意度
- Customer privacy  
客戶私隱
- Feedback and complaint handling  
反饋及投訴處理
- Product safety and quality  
產品安全及質量
- Intellectual property protection  
保護知識產權
- Marketing and labelling  
推廣及標籤

## EMISSIONS

Emissions refer to air and greenhouse gas (the “GHG”) emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Combustion of fuels in motor vehicles controlled by the Group is the main sources of nitrogen oxides (NO<sub>x</sub>), sulphur oxides (SO<sub>x</sub>) and particulate matter (PM) emission. It could likewise generate GHG such as carbon dioxide (CO<sub>2</sub>), methane and nitrous oxide.

The key environmental performance indicators of the Group’s emissions in Year 2025 are shown in the table below:

Environmental indicators	環境指標	Unit 單位	Year 2025 二零二五年度	Year 2024 二零二四年度
<b>Air emissions</b> <i>(Note 1)</i>	<b>廢氣排放</b> <i>(附註1)</i>			
Nitrogen oxides (NO <sub>x</sub> ) emissions	氮氧化物(NO <sub>x</sub> )排放物	g克	33,114	27,558
Sulphur oxides (SO <sub>x</sub> ) emissions	硫氧化物(SO <sub>x</sub> )排放物	g克	96	52
Particulate matter (PM) emissions	懸浮粒子(PM)排放物	g克	2,234	1,908

*Note 1:* The emission factors used to calculate the NO<sub>x</sub>, SO<sub>x</sub> and PM are sourced from: (i) the Hong Kong Environmental Protection Department’s (“EPD”) EMFAC-HK Vehicle Emission Calculation model; and (ii) the United States Environmental Protection Agency’s Vehicle Emission Modeling Software – MOBILE6.1. The assumption of 80% relative humidity, a temperature of 25 degrees Celsius, an average speed of 30kmh, and include running exhaust emissions only.

## 排放物

排放物指廢氣及溫室氣體(「溫室氣體」)排放、向水及土地的排污、有害及無害廢棄物之產生。

本集團控制的汽車燃燒的燃料是氮氧化物(NO<sub>x</sub>)、硫氧化物(SO<sub>x</sub>)及懸浮粒子(PM)排放物的主要來源。其同樣可能會產生二氧化碳(CO<sub>2</sub>)、甲烷及一氧化二氮等溫室氣體。

於二零二五年度，本集團排放物的關鍵環境績效指標載列於下表：

*附註1：* 用於計算NO<sub>x</sub>、SO<sub>x</sub>及PM的排放因子來源於：(i)香港環境保護署(「環保署」)的EMFAC-HK汽車排放計算模型；及(ii)美國國家環境保護局的汽車排放模型軟件—MOBILE6.1。假設相對濕度80%、溫度攝氏25度、平均時速每小時30公里及僅包括行車時的廢氣排放量。

To better manage the Group’s material topics and its performance on environmental aspect, the Group decides to set quantifiable targets for air emissions over Year 2029 as follows:

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定二零二九年度廢氣排放的量化目標如下：

Environmental indicators 環境指標	Reduction target 減排目標	Baseline Year 基準年度	Status 狀態
NO <sub>x</sub> emissions intensity NO <sub>x</sub> 排放密度	Reduce 3% by Year 2029 二零二九年度前減少3%	Year 2024 二零二四年度	In progress 進行中
SO <sub>x</sub> emissions intensity SO <sub>x</sub> 排放密度	Reduce 3% by Year 2029 二零二九年度前減少3%	Year 2024 二零二四年度	In progress 進行中
PM emissions intensity PM排放密度	Reduce 3% by Year 2029 二零二九年度前減少3%	Year 2024 二零二四年度	In progress 進行中

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境·社會及管治報告

The Group believes that green transportation brings benefits, which include reduction of transportation costs and reduction of energy consumption and pollution. As such, the Group encourages optimising transportation routes, high filling rate or carpooling and proper tire pressure to achieve efficiency.

The Group reminds employees to consider environmental impact in their commuting decisions to reduce air and greenhouse emissions. Employees are encouraged to take public transportation as often as possible and select fuel efficient vehicles. While employees are driving, it is suggested to avoid unnecessary acceleration or deceleration, close windows when the vehicle is travelling at high speed, and only use air-conditioning when it is necessary.

Electricity consumption of the Group is a major part of its GHG emissions. Various electricity-saving policies have been established to reduce the electricity consumption by the Group. The Group encourages staff members to switch off light during daytime, maintain lamps well to keep clean, use stairs instead of elevators, install energy-efficient lighting, and disable the standby mode for all electrical appliances, including computers, photocopiers and printers when they are not in use. Air conditioning is required to be set no lower than 25 °C in summer. It is also required to ensure the windows and doors are closed while air-conditioning is on, and turn off the air-conditioning after office hours or after the usage of the meeting room.

In the Group's Liaoning office, energy saving signs remind staff members to turn off the lights and promote energy conservation. In the Hong Kong office, light-emitting diode ("LED") lamps were installed as much as possible, and multi-purpose devices with printing, scanning and photocopying functions were adopted to achieve electrical efficiency.

In order to address indirect emissions relating to paper waste deposited at landfills, the Group encourages employees to apply computer technology such as emails, electronic backup devices and storage devices to reduce paper consumption, print on both sides of a sheet of paper, avoid unnecessary printing or copying on paper, adjust documents and use space efficiency formats to optimise use of paper, and put recycling boxes near the photocopiers to collect single-sided paper for reuse and used double-sided paper for recycling.

本集團深信綠色運輸的裨益，包括減省運輸成本、降低能耗及減少污染。因此，本集團鼓勵採用最佳運輸路線、高運量或拼車率及適當胎壓以提高效率。

本集團提醒僱員在通勤時考慮環境影響，減少廢氣及溫室氣體排放，例如鼓勵僱員盡可能利用公共交通系統，並選擇燃料效率高的交通工具。本集團鼓勵僱員駕駛時避免不必要加速或減速、在高速行駛下關窗及僅於必要時方使用空調。

本集團之電力消耗是其溫室氣體排放的主要部分。本集團已制定多項節電政策，以減少用電。本集團鼓勵僱員白天關閉電燈、保養燈具並保持其清潔、使用樓梯而非電梯、安裝能源效益高的照明系統及在所有電器（包括電腦、影印機及打印機）不使用時關閉備用模式。夏季須將空調設定在不低於25°C之溫度。亦須確保空調開啟期間門窗均已關閉，以及下班後或使用會議室後須關閉空調。

在本集團遼寧辦公室，節能標誌提醒僱員及時關燈和促進節能。在香港辦公室，盡可能多地安裝發光二極管（「LED」）燈，並採用具有打印、掃描及影印功能的多功能設備來實現用電效率。

為了處理與堆填廢紙有關之間接排放，本集團鼓勵僱員使用電郵、電子備份設備及儲存裝置等電腦科技，減少用紙，採用雙面打印，避免不必要打印或複印，並調整文件、使用空間效率高的格式以善用紙張，以及於影印機旁放置回收箱，收集單面紙重用及回收已使用雙面紙張。

The Group recognises the severity of indirect GHG emissions from business travel by employees, and requires employees to utilise teleconference instead of overseas meetings and choose railway rather than airway for short distance travel to reduce the carbon footprint of business travel.

本集團明白僱員出差產生大量間接溫室氣體排放，並要求僱員使用電話會議而非海外會議，短途行程使用鐵路而非飛機，以減少出差之碳足跡。

The Group requires that discharges, if any, into waterways and land must comply with relevant laws and regulations.

本集團要求向水道及土地排放之污染物(如有)必須符合相關法律及法規。

The Environmental Policy established by the Group encourages employees to handle office waste generated in a proper and environmentally friendly manner.

本集團制定的環保政策鼓勵僱員以適當及環保的方式處理所產生之辦公廢棄物。

Hazardous wastes are those defined by national regulations. There was no significant hazardous waste generated in view of the Group's business nature.

有害廢棄物指國家規例所界定者。鑒於本集團之業務性質，並無產生大量有害廢棄物。

The Group promotes waste reduction practices including waste reduction at source, reuse, clean recycling, recover and reduction of disposal at landfills. Employees are encouraged to purchase supplies or equipment with longer life-span, to install recycling bins to collect recyclables, such as waste paper, glass or aluminium bottles, metal, and plastics, and to have recyclers to collect recyclables.

本集團提倡減廢常規，包括於源頭減廢、再利用、清潔循環利用、回收及減少填埋處理。本集團鼓勵僱員購買壽命較長之供應品或設備，安裝回收桶收集可循環物料(如廢紙、玻璃瓶或鋁瓶、金屬及塑料)，並安排回收商收集可循環物料。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境·社會及管治報告

The key environmental performance indicators of the Group's GHG emissions in Year 2025 are shown in the table below:

於二零二五年度，本集團溫室氣體排放的關鍵環境績效指標載列於下表：

Environmental indicators	環境指標	Unit 單位	Year 2025 二零二五年度	Year 2024 二零二四年度
<b>GHG emissions</b>	<b>溫室氣體排放</b>			
Direct emissions (Scope 1)	直接排放 (範圍1)	kg CO <sub>2</sub> e 千克二氧化碳當量	17,338	9,375
Indirect emissions (Scope 2) (Note 1,2)	間接排放 (範圍2) (附註1、2)	kg CO <sub>2</sub> e 千克二氧化碳當量	158,834	101,985
Other indirect emissions (Scope 3) (Note 1,2)	其他間接排放 (範圍3) (附註1、2)	kg CO <sub>2</sub> e 千克二氧化碳當量	9,799	5,936
Total GHG emissions (Note 1,3)	溫室氣體排放總量 (附註1、3)	kg CO <sub>2</sub> e 千克二氧化碳當量	185,971	117,296
GHG emissions intensity	溫室氣體排放密度	kg CO <sub>2</sub> e (per production volume (kg) 千克二氧化碳當量 (每千克生產量)	5.52	5.66
<b>Waste</b>	<b>廢棄物</b>			
Total non-hazardous waste produced	所產生無害廢棄物總量	kg 千克	N/A不適用	N/A不適用
Non-hazardous waste produced intensity	所產生無害廢棄物密度	kg (per production volume (kg) 千克 (每千克生產量)	N/A不適用	N/A不適用
Total hazardous waste produced (Note 4)	所產生有害廢棄物總量 (附註4)	kg 千克	N/A不適用	N/A不適用
Hazardous waste produced intensity	所產生有害廢棄物密度	kg (per production volume (kg) 千克 (每千克生產量)	N/A不適用	N/A不適用

Note 1: The national emission factors for Liaoning are sourced from The Ministry of Ecology and Environment of People's Republic of China (2024). In addition, the emission factor for Hong Kong based operations is set at 0.60 kg CO<sub>2</sub>/kWh, which is sourced from Hong Kong Electric Sustainability Report 2024. The figures are calculated in accordance with the "Reporting Guidance on Environmental KPIs".

附註1：遼寧適用的國家排放因子乃源自中華人民共和國生態環境部 (二零二四年)。此外，香港業務營運適用的排放因子設定為0.60千克二氧化碳/千瓦時，乃源自港燈二零二四年可持續發展報告。數據乃根據「環保關鍵績效指標報告指引」計算。

Note 2: The figures of 2024 are restated in order to be in line with the calculation of the figures of 2025.

附註2：二零二四年度數據乃經重列以符合二零二五年度的數據計算方式。

Note 3: GHG emissions (direct and indirect) and its removal can be divided into the following three separate areas:

附註3：溫室氣體排放 (直接及間接) 及其減除可分為以下三個獨立範圍：

Scope 1: Direct GHG emissions from operations that are owned or controlled by the Group including combustion of fuels in motor vehicles controlled by the Group.

範圍1：由本集團所擁有或控制的業務直接產生的溫室氣體排放，包括本集團控制的汽車燃燒的燃料。

Scope 2: Energy indirect emissions resulting from generation of purchased electricity that is consumed by the Group's including the controlled equipment or its operations within the physical building boundary for electricity purchased from power companies.

範圍2：本集團控制的設備或其於實體建築物界限範圍內運營而自發電公司購買的電力所消耗的購買電力產生的能源間接排放。

Scope 3: All other indirect GHG emissions that not generated by the Group, including: Category #5: Waste generated in operations and #6 Business travel.

範圍3：本集團以外產生的所有其他間接溫室氣體排放，包括：類別5：營運中產生的廢物；及類別6：出差。

Note 4: No hazardous waste is produced by the Group. Therefore, such disclosure is not applicable to the Group. In the event when any hazardous waste is to be disposed of, the Group would engage professional companies to handle it.

附註4：本集團並無產生有害廢棄物。因此，該披露不適用於本集團。倘若需棄置任何有害廢棄物，本集團會聘請專業公司處理。

In accordance with policies stated above for the reduction of air and GHG emissions from vehicles, the Group adopts the following measures: (i) control the numbers of vehicles owned by the Group; (ii) control the frequency of employees not to take public transportation for local business commuting; and (iii) control the volume of business travel by employees.

據上述政策，為減少車輛廢氣及溫室氣體排放，本集團採取以下措施：(i)控制本集團擁有的車輛數量；(ii)控制僱員不乘坐公共交通工具上班的頻率；及(iii)控制僱員的出差量。

Non-hazardous wastes are preferred to be recycled, otherwise, they are sent for landfill or incineration. In accordance with policies stated above for the reduction of non-hazardous wastes, the Group adopts the following measures: (i) control the commercial wastes generated by employees; (ii) control the waste of papers; and (iii) control the volume of non-hazardous waste going direct to landfill or incineration without recycling.

無害廢棄物優先回收利用，否則將被送往堆填或焚化。根據上述政策，為減少無害廢棄物，本集團採取以下措施：(i)控制僱員產生的商業廢棄物；(ii)控制紙張浪費；及(iii)控制直接送往堆填或焚燒而不進行回收的無害廢棄物數量。

To better manage the Group's material topics and its performance on environmental aspect, the Group decides to set quantifiable targets for GHG emissions over Year 2029 as follows:

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定二零二九年度溫室氣體排放的量化目標如下：

Environmental indicators 環境指標	Reduction target 減排目標	Baseline Year 基準年度	Status 狀態
GHG emissions intensity (Scope 1 and Scope 2) 溫室氣體排放密度 (範圍1及範圍2)	Reduce 3% by Year 2029 二零二九年度前減少3%	Year 2024 二零二四年度	In progress 進行中
Non-hazardous waste produced intensity 所產生無害廢棄物密度	Reduce 3% by Year 2029 二零二九年度前減少3%	Year 2024 二零二四年度	In progress 進行中
Hazardous waste produced intensity 所產生有害廢棄物密度	Maintain zero generation 維持零產生	Year 2024 二零二四年度	In progress 進行中

The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to environmental protection and pollutant emissions. In Year 2025, there was no case of material non-compliance with the Environmental Protection Law of the People's Republic of China (《中華人民共和國環境保護法》) and other relevant laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that have a significant impact on environment. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2025.

本集團嚴格規管其業務的營運，確保遵守與環保及污染物排放有關的國家及地方法律及法規。於二零二五年度，概無嚴重違反《中華人民共和國環境保護法》及有關廢氣及溫室氣體排放、向水資源及土地排污以及產生對環境造成重大影響的有害及無害廢物的其他相關法律及法規的行為。此外，於二零二五年度，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## USE OF RESOURCES

The Group recognises that efficient use of resources, including energy, water and other raw materials, in production, storage, transportation, buildings, electronic equipment, etc., is one of the significant aspects to protect environment.

## 資源使用

本集團深知於生產、儲存、運輸、樓宇、電子設備等方面有效使用資源 (包括能源、水及其他原材料) 對於保護環境至關重要。

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The Group established policies and procedures to reduce energy consumption in the facility, to assess the energy efficiency, to increase the use of clean energy, if possible, to set targets to monitor energy consumption, to ensure power is turned off when electrical appliances are not in use, and to admit natural daylight into workplace during the day.

本集團已制定政策及程序減少設施能源消耗、評估能源效益、盡可能增加使用清潔能源、訂立目標監察能源消耗、確保關閉不再使用中之電器，並在白天於工作場所採用自然光。

The Group requires employees to reduce water consumption in the offices. For example, employees are encouraged to fully empty any containers before washing, to turn off water taps promptly, to check faucets and pipes for leaks, and to adopt water saving appliances.

本集團要求僱員在辦公室減少用水。例如，本集團鼓勵僱員於清潔前清除容器積水、及時關閉水龍頭、檢查水龍頭及管道洩漏，並採用節水設備。

The total units of energy and water consumed by the Group and the amount of total packaging material used for finished products in Year 2025 are shown in the table below:

於二零二五年度，本集團所耗用能源及水總量以及製成品所用包裝材料的總量載列於下表：

Total use of resources	資源使用總量	Unit 單位	Year 2025 二零二五年度	Year 2024 二零二四年度
Purchased electricity consumed	所耗用購買的電力	kWh千瓦時	274,632	176,150
Petrol consumed (Note 1)	所耗用汽油 (附註1)	kWh千瓦時	63,204	34,173
Total energy consumed	能源總耗量	kWh千瓦時	337,836	210,323
Energy consumption intensity	耗能密度	kWh (per production volume (kg) 千瓦時 (每千克生產量)	12.50	10.15
Natural gas consumed	所耗用天然氣	m <sup>3</sup> 立方米	17,703	21,475
Natural gas consumption intensity	所耗用天然氣密度	m <sup>3</sup> (per production volume (kg) 立方米 (每千克生產量)	0.66	1.04
Water consumption	用水	m <sup>3</sup> 立方米	1,957	2,645
Water consumption intensity	耗水密度	m <sup>3</sup> (per production volume (kg) 立方米 (每千克生產量)	0.07	0.13
Total packaging material (paper) used for finished products	製成品所用包裝材料 (紙) 總量	kg千克	3,670	3,430
Total packaging material (plastic) used for finished products	製成品所用包裝材料 (塑料) 總量	kg千克	360	290
Total packaging material (metal) used for finished products	製成品所用包裝材料 (金屬) 總量	kg千克	2,780	270
Packaging material (paper) used per unit produced	每件產品的包裝材料 (紙)	kg千克	0.136	0.166
Packaging material (plastic) used per unit produced	每件產品的包裝材料 (塑料)	kg千克	0.013	0.014
Packaging material (metal) used per unit produced	每件產品的包裝材料 (金屬)	kg千克	0.103	0.013

Note 1: The conversion factor used to convert data in other units to kWh is sourced from the Energy Statistics Manual issued by the International Energy Agency.

附註1：用於將其他單位中的數據轉換為千瓦時的轉換因子乃源自國際能源署發佈的能源統計手冊。

The Group's ability to use energy efficiently can be revealed by its intention and measures for the reductions in energy consumption. Energy consumption has a direct effect on the environmental footprint of the Group, its operational costs, and exposure to certain risks (e.g. fluctuations in energy supply and prices). The Group's policies and measures specific to managing energy use have been stated above. The Group considers such policies had been adopted and measures had been achieved for Year 2025.

本集團有效利用能源的能力可以透過其降低能源消耗的意圖和措施來體現。能源消耗直接影響本集團的環境足跡、運營成本及面臨若干風險（例如能源供應及價格的波動）。本集團針對能源使用管理的政策及措施已在上文闡述。本集團認為於二零二五年度已採納該等政策並已採取措施。

The Group's ability to use water efficiently can be revealed by its intention and measures for the reductions in water consumption. Water consumption has a direct effect on the environmental footprint of the Group, its operational costs, and exposure to certain risks (e.g. reliance on sources of water that may be considered sensitive due to their relative size or function; or status as a possibly rare, threatened, or endangered system; or to their possible support of a particular endangered species of plant or animal).

本集團有效利用水的能力可以透過其減少耗水量的意圖和措施來體現。耗水量直接影響本集團的環境足跡、運營成本及面臨若干風險（例如，依靠可能因其相對規模或功能而被認為敏感的水源；或者可能為罕見的、受到威脅的或瀕危的系統的狀態；或者其可能支持某一特定瀕危植物或動物）。

During Year 2025, the Group has not experienced any difficulty in sourcing water that is fit for the usage of the Group.

於二零二五年度，本集團在求取適合本集團使用的水源方面並無遭遇任何困難。

The Group's policies and measures regarding to use of water and electricity are stated below:

本集團有關用水及用電的政策及措施已在下文闡述：

Resources saving measure 資源節省措施	Description and the result of measures 措施描述及結果
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Energy saving 節能	Variable-frequency drives are installed on some of the machineries that do not need to be run at full speed, such installation can reduce energy consumption and energy costs. 變頻器安裝於若干無需全速運作的機器上，其可減少能源消耗及能源成本。
Water saving 節約用水	Open recirculating system is installed in Liaoning's factory in order to absorb process heat from machineries. This system uses the same water over and over again, it can reduce electricity consumption for water processing. 遼寧工廠設置開放式循環系統用以吸收機械產生的熱能。該系統反覆使用相同的水，可減少水處理過程中的電力消耗。

To better manage the Group's material topics and its performance on environmental aspect, the Group decides to set quantifiable targets for use of resources over Year 2029 as follows:

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定二零二九年度資源使用的量化目標如下：

Environmental indicators 環境指標	Reduction target 減排目標	Baseline Year 基準年度	Status 狀態
Energy consumption intensity 耗能密度	Reduce 3% by Year 2029 二零二九年度前減少3%	Year 2024 二零二四年度	In progress 進行中
Natural gas consumption intensity 所耗用天然氣密度	Reduce 3% by Year 2029 二零二九年度前減少3%	Year 2024 二零二四年度	In progress 進行中
Water consumption intensity 耗水密度	Reduce 3% by Year 2029 二零二九年度前減少3%	Year 2024 二零二四年度	In progress 進行中

## THE ENVIRONMENT AND NATURAL RESOURCES

The Group is committed to reducing the operation impacts on environment and natural resources. Policies are established to consider the actual impacts on environment and natural resources and to reduce such impacts. The Group encourages environmental education and advocacy among employees to motivate environmentally responsible behaviour which helps fulfil the Group's commitment to minimising its adverse impacts on the environment.

The Group understands that its performance in respect of emissions, waste production and disposal, and use of resources impacts the environment, the Group endeavours to minimise such impacts, and communicate the Group's environmental policies, measures, performance, and achievements to the stakeholders. No significant impact on the environment and natural resources was caused in view of the Group's business nature. Policies and/or measures adopted specific to managing potential impacts of activities on the environment and natural resources are mentioned above.

## RESPONDING TO CLIMATE CHANGE

The Group recognises the importance of climate change and has been committed to enhancing its climate resilience, adhering to a sustainable development strategy, actively promoting low-carbon operations and green innovation, and continuously optimising resource utilisation and reducing its carbon footprint.

Climate change has increased the severity and frequency of global extreme weather events. In addition to the resulting increase in physical risks, governments worldwide have strengthened climate regulatory measures and promoted technological innovation to address the challenges. The Group faces transition risks brought about by the adjustment process to a low-carbon economy, such as policy shifts, market trends, and technology development, which may not only cause asset value fluctuations but also impact the supply chain, operational efficiency, and market demand, thereby affecting the enterprise's overall operating and financial conditions. Although climate change poses risks to enterprise operations, development opportunities also exist. The Group will create long-term value for the enterprise and achieve sustainable development by optimising its climate change measures and adjusting operational strategies.

## 環境及自然資源

本集團致力減少營運對環境及自然資源之影響，已制定政策考慮對環境及自然資源之實際影響及如何減輕影響。本集團鼓勵環境教育及向僱員提倡以推動對環境負責之行為，這有助於履行本集團盡量減少其對環境造成的不利影響之承諾。

本集團明白其在排放、廢棄物產生及處置以及資源使用方面的表現會對環境造成影響，本集團盡力使這些影響最小化，並向持份者傳達本集團的環境政策、措施、表現及成就。鑒於本集團的業務性質，並無造成對環境及自然資源的重大影響。針對管理對環境及自然資源造成潛在影響的活動之已採取政策及／或措施已於上文提述。

## 應對氣候變化

本集團深諳氣候變化的重要性，始終致力於提升氣候韌性，堅持可持續發展策略，積極推進低碳運營及綠色創新，不斷優化資源使用、減少碳足跡。

氣候變化導致全球極端天氣事件的嚴重程度和頻率增加。除了由此導致的實體風險增加外，世界各國政府亦加強氣候監管措施及推動技術創新，以應對挑戰。本集團面臨低碳經濟調整過程中帶來的過渡風險，如政策變化、市場趨勢及技術發展等，不僅會造成資產價值波動，亦可能對供應鏈、營運效率及市場需求產生影響，從而影響企業的整體運營及財務狀況。儘管氣候變化給企業經營帶來風險，但亦存在發展機遇。本集團將通過優化其氣候變化應對措施及調整經營策略為企業創造長期價值，實現可持續發展。

The Group focuses on the opportunities and challenges brought by climate change to the enterprise and will continue to disclose climate-related information. Based on the disclosure frameworks of Task Force on Climate-related Financial Disclosures (“TCFD”) and the International Sustainability Standards Board (“ISSB”), the Group has established a climate change management system covering four aspects: governance, strategy, risk management, and metrics and targets, and has integrated climate change response policies and measures into daily operations.

### Governance

The Group views responding to climate change as an essential element of sustainable development. To strengthen the governance of climate change issues, the Group continues to enhance its ESG governance framework and governance structure of supervision, management and execution. This structure incorporates climate change-related matters into the operations and responsibilities of all departments within the Group. Under the Board's supervision and management's leadership, an efficient corporate culture is established to manage climate-related risks and grasp relevant opportunities.

The Board and management possess sufficient knowledge of climate-related risks to address the impact of climate change on the Group, and will continuously enhance the awareness of employees responsible for ESG matters regarding climate change and risk contingency plans.

The Board is responsible for overseeing climate-related strategies, targets, and material issues, as well as climate-related risks and opportunities. Under the Board's supervision, management is responsible for identifying, assessing, and managing climate-related risks and opportunities, continuously tracking the implementation progress of metrics and targets, and reporting regularly to the Board to assist it in monitoring significant climate-related risks and material climate change matters.

Functional departments are responsible for executing the climate change-related strategies and targets formulated by the Board and management and integrating them into daily business operations.

本集團關注氣候變化給企業帶來的機遇和挑戰，並將持續披露氣候相關資訊。以氣候相關財務披露工作小組（「TCFD」）及國際可持續準則理事會（「國際可持續準則理事會」）之披露框架為基礎，本集團已建立氣候變化管理系統，其涵蓋四個方面：管治、策略、風險管理以及指標及目標，並將應對氣候變化的政策及措施融入日常運營中。

### 治理

本集團認為應對氣候變化乃可持續發展的基本要素之一。為加強氣候變化議題管治，本集團不斷強化其環境、社會及管治框架及監督、管理及執行管治架構。該架構將氣候變化相關事宜納入本集團所有部門的運作及職責中。在董事會的監督及管理層的領導下，建立了有效的企業文化管理氣候相關風險及把握相關機遇。

董事會及管理層具備氣候相關風險方面的充足知識，以應對氣候變化對本集團的影響，並將不斷提高負責有關氣候變化及風險應急計劃之環境、社會及管治事宜之僱員的意識。

董事會負責監督氣候相關策略、目標及重大議題，以及氣候相關風險及機遇。在董事會的監督下，管理層負責識別、評估及管理氣候相關風險及機遇，持續跟蹤指標及目標之實施進展，並定期向董事會報告，以協助其監測氣候相關之重大風險及重大氣候變化事宜。

職能部門負責執行董事會及管理層制定之氣候變化相關策略及目標，並將其納入日常業務運營。

### Strategy

Based on its business types and operations, combined with industry development directions and stakeholder concerns, the Group conducts risk identification and analysis from multiple perspectives, and studies relevant response strategies to mitigate the short, medium and long-term adverse impacts of climate change on business and finance. The potential risks posed by climate change can be divided into physical risks and transition risks. Extreme weather poses acute and chronic physical risks; acute physical risks include typhoons and rainstorms and floods, while chronic physical risks include global warming and changes in rainfall patterns. Transition risks are primarily caused by changes in markets, regulations, and policies, including policy and legal, technology, market and reputation risks.

### Potential impacts of physical risks on the Group and mitigation measures

### 策略

根據其自身業務類型及經營情況，結合行業發展方向及持份者關注的問題，本集團從多個角度開展風險識別及分析，研究相關應對策略，減輕氣候變化對業務及財務之短期、中期及長期不利影響。氣候變化帶來的潛在風險可分為實體風險及過渡風險。極端天氣帶來急性及慢性風險；急性實體風險包括颱風、暴雨及洪水，而慢性實體風險包括全球變暖及降雨模式的變化。過渡風險主要由市場、法規及政策變化而引起，包括政策及法律、技術、市場及聲譽風險。

### 實體風險對本集團的潛在影響及減緩措施

Risk category	Description of risk	The potential business/financial impact of relevant risk 相關風險的潛在業務／ 財務影響	Time horizon	Mitigation measures
風險類別	風險描述		時間範圍	減緩措施
Typhoon 颱風	Infrastructure and facilities damaged by typhoons 颱風導致基礎設施及設施受損	<ul style="list-style-type: none"> <li>Typhoons may damage infrastructure, cause interruptions to product delivery or services, and incur additional equipment maintenance and replacement costs, as well as endanger employee health and safety</li> <li>颱風可能損壞基礎設施，導致產品交付或服務中斷，產生額外的設備維護及更換成本，並危及僱員健康及安全</li> </ul>	Short, Medium, Long 短期、中期、長期	<ul style="list-style-type: none"> <li>Formulate extreme weather contingency plans and purchase insurance 制定極端天氣應急計劃及購買保險</li> <li>Continuously monitor geographical and climate information, and improve typhoon early warning and contingency plans 持續監察地理及氣候資訊，完善颱風預警及應急計劃</li> </ul>

Risk category	Description of risk	The potential business/financial impact of relevant risk 相關風險的潛在業務／財務影響	Time horizon	Mitigation measures
風險類別	風險描述		時間範圍	減緩措施
Rainstorms and floods 暴雨及洪水	Overflow of rivers and streams, floods caused by extreme rainfall 極端降雨引起的河流及溪流漫溢、洪水	<ul style="list-style-type: none"> <li>Sustained rainstorms may bring disasters such as floods, causing damage to infrastructure and interrupting product delivery or services, thereby increasing operating costs 持續的暴雨可能帶來洪水等災害，導致基礎設施損壞及產品交付或服務中斷，從而增加運營成本</li> <li>The probability of property and asset damage increases, leading to a decline in asset value 財產和資產損失的可能性增加，導致資產價值下降</li> </ul>	Short, Medium, Long 短期、中期、長期	<ul style="list-style-type: none"> <li>Formulate extreme weather contingency plans and purchase insurance 制定極端天氣應急計劃及購買保險</li> <li>Office/factory site selection should avoid areas prone to rainstorms or river flooding 辦公室／工廠選址應避開易受暴雨或河水氾濫的地區</li> <li>Continuously monitor geographical and climate information, improve contingency plans for rainstorms and floods, and strengthen emergency and safety drills, equipment and facility protection, and employee safety protection 持續監察地理及氣候資訊，完善暴雨及洪水應急計劃、加強應急安全演練、設備及設施保護以及僱員安全保護</li> </ul>

Risk category	Description of risk	The potential business/financial impact of relevant risk 相關風險的潛在業務／ 財務影響	Time horizon	Mitigation measures
風險類別	風險描述		時間範圍	減緩措施
Global warming 全球變暖	Prolonged periods of high temperatures and high humidity 長期的高溫及高濕度	<ul style="list-style-type: none"> <li>Sustained high temperatures will increase cooling demand, putting pressure on air conditioning in offices and factories. The failure rate of cooling equipment may rise, bringing additional maintenance and increased equipment expenditure costs 持續高溫將增加製冷需求，對辦公室及工廠的空調帶來壓力。製冷設備故障率可能上升，導致額外的維護成本及設備開支成本增加</li> <li>Reduced productivity led to increase labor costs 生產力下降導致勞工成本增加</li> <li>Increase health risks for employees 僱員健康風險增加</li> </ul>	Medium, Long 中期、長期	<ul style="list-style-type: none"> <li>Formulate contingency plans for high-temperature weather, and equip with heatstroke prevention and sun protection equipment and medicines 制定高溫天氣應急計劃，備有防中暑及防曬設備及藥品</li> <li>Offices and factory sites can minimise operational interference by optimising cooling systems and improving ventilation facilities 辦公室及工廠場地可通過優化製冷系統及改善通風設施，以減少對營運的干擾</li> <li>Combined with the IoT energy smart control platform, continuously optimise energy-saving transformations of energy and ventilation systems in office premises and factories to improve energy efficiency 結合IoT能源智能控制平台，不斷優化辦公場所及工廠的能源及通風系統的節能改造，提高能源效率</li> </ul>
Changes in rainfall patterns 降雨模式變化	Long-term shifts in rainfall patterns caused by temperature changes 溫度變化引起降雨模式的長期轉變	<ul style="list-style-type: none"> <li>Fluctuations in water resources may require increased infrastructure spending to optimize water storage and efficiency, increasing capital expenditures 水資源波動可能需增加基礎設施支出優化用水儲存及效率，增加資本支出</li> </ul>	Medium, Long 中期、長期	<ul style="list-style-type: none"> <li>Optimise water use efficiency in production processes to reduce water waste 優化生產過程中的用水效率，減少水浪費</li> <li>Explore water recovery and reuse technologies to maintain production operations 探索水回收及再利用技術，以維持生產運營</li> </ul>

Potential impacts of transition risks on the Group and mitigation measures 過渡風險對本集團的潛在影響及減緩措施

Risk category 風險類別	Description of risk 風險描述	The potential business/financial impact of relevant risk 相關風險的潛在業務／財務影響	Time horizon 時間範圍	Mitigation measures 減緩措施
Policy and Legal 政策及法律	Stricter regulations on carbon emissions globally and regionally, and stricter regulations on energy efficiency 有關全球及區域性碳排放的法規更為嚴苛及有關能源效率的法規更為嚴苛	<ul style="list-style-type: none"> <li>Increased demand to optimise operational efficiency to reduce resource consumption and material use 優化運營效率以減少資源消耗及物資使用的需求增加</li> <li>Increased capital expenditures to install more energy-efficient facilities and carry out green transformations to meet regulatory requirements 安裝更節能的設施及開展綠色轉型以符合監管要求導致資本支出增加</li> <li>Increased litigation risks arising from failure to comply with stricter regulatory requirements 因未能遵守更為嚴苛的監管規定而導致訴訟風險增加</li> </ul>	Short, Medium, Long 短期、中期、長期	<ul style="list-style-type: none"> <li>Actively communicate with industry associations and regulatory bodies, and optimise operations to meet industry standards 積極與行業協會及監管機構溝通，優化營運以符合行業標準</li> <li>Implement climate and environmental regulatory requirements, increase investment in energy conservation and carbon reduction, and promote the implementation of energy-saving projects 落實氣候及環境監管要求，加大節能減碳的投資，推進節能項目的實施</li> <li>Continuously monitor changes in domestic and foreign policies and regulations to ensure business activities comply with local laws and regulations 持續監察國內外政策及法規的變化，確保業務活動符合當地法律法規</li> </ul>

Risk category	Description of risk	The potential business/financial impact of relevant risk 相關風險的潛在業務／財務影響	Time horizon	Mitigation measures
風險類別	風險描述		時間範圍	減緩措施
Technology 技術	Facing technological improvements for transitioning to low-carbon systems 面臨向低碳系統轉型的技術改進	<ul style="list-style-type: none"> <li>Sustainable or automated technologies may lead to increased operating costs 可持續或自動化技術可能導致運營成本增加</li> <li>Reducing carbon emissions requires introducing and applying green technologies, which requires significant resource investment in R&amp;D and promotion, with uncertain outcomes 減少碳排放需引進及應用綠色技術，這需要在研發及推廣方面投入大量資源，而結果卻不確定</li> <li>Need to invest in more environmentally friendly production technologies and equipment, increasing capital expenditures, which may affect daily business operations during the transition process 需投入更為環保的生產技術及設備，增加資本支出，這可能會對轉型過程中的日常業務運營產生影響</li> </ul>	Short, Medium, Long 短期、中期、長期	<ul style="list-style-type: none"> <li>Increase R&amp;D and investment in low-carbon technologies, and collaborate with research institutions to jointly develop new technologies 加大對低碳技術的研發及投入，與研究機構合作共同開發新技術</li> <li>Increase investment in sustainable materials, processes, and environmental technologies to meet consumer demand for environmentally friendly products 加大對可持續材料、工藝及環保技術的投入，以滿足客戶對環保產品的需求</li> </ul>

Risk category	Description of risk	The potential business/financial impact of relevant risk 相關風險的潛在業務／財務影響	Time horizon	Mitigation measures
風險類別	風險描述		時間範圍	減緩措施
Market 市場	Scarcity of non-renewable resources and energy, and low-carbon raw materials will affect product costs and prices; consumer demand for environmentally friendly products or services rises 不可再生資源及能源以及低碳原材料的稀缺性將對產品成本及價格產生影響；客戶對環保產品或服務的需求增加	<ul style="list-style-type: none"> <li>Rising energy prices increase production operating costs. 能源價格上漲導致生產運營成本增加。</li> <li>Sourcing low-carbon raw materials increases costs 採購低碳原材料會增加成本</li> <li>Customers increasingly prefer environmentally friendly products or services; failing to promptly provide such options risks declining sales 客戶日益偏好環保產品或服務；如無法即時提供該等選擇，則面臨銷售下滑的風險</li> </ul>	Short, Medium, Long 短期、中期、長期	<ul style="list-style-type: none"> <li>Introduce renewable energy supply to reduce reliance on traditional energy 引進可再生能源供應，減少對傳統能源的依賴</li> <li>Adopt climate resilience measures, strengthen procurement management, and ensure stable supply of resources and energy 採取氣候應對措施，加強採購管理，確保資源及能源的穩定供應</li> <li>Expand product or service ranges to cater to a broader customer base and adapt to changing customer preferences 擴大產品或服務的範圍，以迎合更為廣泛的客戶群及適應不斷變化的客戶偏好</li> </ul>
Reputation 聲譽	Investors and stakeholders attach increasing importance to climate change actions, and public expectations for climate risk management and disclosure continue to rise 投資者及持份者日益重視氣候變化應對措施，公眾對氣候風險管理及披露的期望不斷提高	<ul style="list-style-type: none"> <li>Need to invest more resources to practice climate change response actions and metrics 需投入更多資源落實氣候變化應對措施及指標</li> <li>Implementing climate risk management and making disclosures to meet stakeholder and public expectations increases operating costs 實施氣候風險管理並作出相關披露以滿足持份者及公眾的期望將增加運營成本</li> </ul>	Short, Medium, Long 短期、中期、長期	<ul style="list-style-type: none"> <li>Advocate for products and services with environmental and sustainable concepts, and obtain environmental certifications to practice the commitment to sustainable development 提倡具環保及可持續發展理念的產品及服務，取得環保認證實踐可持續發展的承諾</li> <li>Continuously monitor public opinion information and respond promptly 持續監測輿情信息並及時作出反應</li> <li>Closely follow climate and environmental policies and actively communicate with industry associations and regulatory bodies, to meet industry standards and compliance requirements 密切遵循氣候及環境政策及積極與行業協會及監管機構溝通，以符合行業標準及合規要求</li> </ul>

Opportunities brought by climate change to the enterprise

氣候變化給企業帶來的機遇

Opportunity category	Description of opportunities	Potential benefits of relevant opportunity on business and/or financial	Time horizon	Opportunity initiative management
機遇類別	機遇描述	相關機遇在業務及／或財務方面的潛在益處	時間範圍	機遇舉措管理
Resource Efficiency 資源效率	Environmentally friendly practices can streamline operations and reduce waste 環保實踐可簡化營運及減少廢棄物的產生	<ul style="list-style-type: none"> <li>Reducing energy consumption and waste disposal can save costs 降低能耗及廢棄物處理可節約成本</li> <li>Improving resource utilization and efficiency can generate higher profit margins 提升資源使用率及效率可創造更高的溢利率</li> </ul>	Medium, Long 中期、長期	<ul style="list-style-type: none"> <li>Leverage green operational concepts to minimise waste generation in operations and promote the recycling of resources 運用綠色營運理念，以最大限度地減少營運過程中的廢棄物產生，並促進資源回收再利用</li> <li>Continuously optimise emission reduction measures in various segments of the value chain to reduce energy consumption 持續優化價值鏈各環節的減排措施，以降低能耗</li> </ul>
Energy Sources 能源來源	Sources of low-emission energy 低排放能源來源	<ul style="list-style-type: none"> <li>Transitioning to renewable and low-carbon energy to replace traditional fossil fuels can reduce energy expenditures and increase resilience to energy supply in the long-term 轉用可再生及低碳能源以替代傳統化石燃料，可長期減少能源支出並提升對能源供應的韌性</li> </ul>	Medium, Long 中期、長期	<ul style="list-style-type: none"> <li>Consider adopting clean energy, increase the proportion of renewable energy use, and reduce GHG emissions generated by office and factory operations 考慮採用清潔能源、提高可再生能源使用比率並減少辦公室及工廠營運所產生的溫室氣體排放</li> </ul>

Opportunity category 機遇類別	Description of opportunities 機遇描述	Potential benefits of relevant opportunity on business and/or financial 相關機遇在業務及／或財務方面的潛在益處	Time horizon 時間範圍	Opportunity initiative management 機遇舉措管理
Products/Services 產品／服務	Develop environmentally friendly products or services 開發環保產品或服務	<ul style="list-style-type: none"> <li>Create new business development opportunities, increase long-term revenue streams, and diversify business operational risks 創造新的業務發展機遇，增加長期收入來源並分散業務營運風險</li> </ul>	Medium, Long 中期、長期	<ul style="list-style-type: none"> <li>Explore new businesses and introduce environmentally friendly products or services 開拓新業務並引入環保產品或服務</li> </ul>
Market 市場	Increased demand for green solutions may bring new business opportunities 綠色解決方案需求增加，或會帶來新的業務機遇	<ul style="list-style-type: none"> <li>Entering new markets can diversify revenue and reduce reliance on traditional businesses; consumers may be more willing to pay a premium for eco-friendly brands 進入新市場可實現收入多元化並減少對傳統業務的依賴；消費者可能更樂意為環保品牌支付溢價</li> </ul>	Medium, Long 中期、長期	<ul style="list-style-type: none"> <li>Identify customer segments with sustainable growth potential and target their needs to build a more flexible and resilient supply chain 識別具可持續增長潛力的客戶群體，並針對其需求，搭建更具靈活性及韌性的供應鏈</li> </ul>

### Risk Management

We continuously focus on the sustainable development of the enterprise, utilising scenario analysis to assess the risks and opportunities brought by climate change, enabling us to promptly identify issues and implement effective response measures. Climate scenario analysis is a forward-looking assessment method that helps enterprises identify potential climate risks and opportunities by simulating future evolutionary paths under different economic development models and energy use scenarios. This method provides a scientific basis for our decision-making, assists in formulating effective climate response plans, and enhances the enterprise's resilience to climate change. For physical risk assessment, we refer to the Intergovernmental Panel on Climate Change ("IPCC") and select Representative Concentration Pathway ("RCP") 2.6 and 8.5 as baseline scenarios. Under the RCP 2.6 scenario, it assumes that governments, industry chains, and all sectors of society can drive fundamental changes in production and consumption models through comprehensive measures such as legislative constraints and global carbon pricing, significantly reducing GHG emissions and ultimately limiting global temperature rise to within 1.5°C. Under the RCP 8.5 scenario, governments, industry chains, and relevant institutions fail to implement sufficient and effective policies and measures, leading to a continuous rise in GHG emissions, resulting in global average temperatures rising by over 4°C or more by 2100.

### 風險管理

我們持續關注企業的可持續發展，運用情景分析評估氣候變化帶來的風險及機遇，從而令我們可及時發現問題並採取有效的應對措施。氣候情境分析乃一種前瞻性評估方法，透過模擬不同經濟發展模式及能源使用情景下的未來演變路徑，協助企業識別潛在氣候風險及機遇。該方法為我們的決策提供科學依據，有助於制定有效的氣候應對計劃，並提升企業對氣候變化的韌性。就實體風險評估而言，我們參考聯合國政府間氣候變化專門委員會（「IPCC」），並選用代表性濃度路徑（「RCP」）2.6與8.5作為基線情景。在RCP 2.6情境下，其假設政府、產業鏈及社會各界能透過立法約束、全球碳定價等綜合措施，推動生產與消費模式的根本性轉變，從而大幅減少溫室氣體排放，最終將全球升溫限制在1.5°C以內。在RCP 8.5情境下，政府、產業鏈及相關機構未能實施充分及有效的政策及措施，導致溫室氣體排放持續上升，進而導致全球平均氣溫在二零二零年前上升超過4°C或以上。

Risk category 風險類別	Description of risk 風險描述	Climate scenario 氣候情境	Probability of occurrence 發生可能性	Impact severity 影響嚴重程度	Impact duration 影響持續時間
Typhoon 颱風	Infrastructure and facilities damaged by typhoons 颱風導致基礎設施及設施受損	RCP2.6	Medium 中	Medium 中	Short, Medium, Long 短期、中期、長期
		RCP8.5	High 高	Medium 中	Short, Medium, Long 短期、中期、長期
Rainstorms and floods 暴雨及洪水	Overflow of rivers and streams 河流及溪流漫溢	RCP2.6	Medium 中	Medium 中	Short, Medium, Long 短期、中期、長期
		RCP8.5	High 高	Medium- High 中—高	Short, Medium, Long 短期、中期、長期
		RCP8.5	High 高	Medium- High 中—高	Long 長期
Global warming 全球變暖	Prolonged periods of high temperature 持續高溫	RCP2.6	Medium 中	Medium- High 中—高	Long 長期
		RCP8.5	High 高	High 高	Long 長期
		RCP8.5	High 高	High 高	Long 長期
Changes in Rainfall Patterns 降雨模式變化	Long-term shifts in rainfall patterns 降雨模式的長期轉變	RCP2.6	Medium 中	Medium 中	Long 長期
		RCP8.5	High 高	Medium 中	Long 長期
		RCP8.5	High 高	Medium 中	Long 長期

For transition risk assessment, we adopt the International Energy Agency (“IEA”)’s “Net Zero Emissions by 2050 Scenario” (“NZE 2050”) and the “Stated Policies Scenario” (“IEA SPS”) as the baseline analysis framework. The NZE 2050 scenario simulates a rapid decarbonization pathway adopted by the international community to achieve the 1.5°C control target, expecting the global energy system to reach net-zero emissions by 2050. The IEA SPS scenario considers only the impact of specific policies currently implemented or announced by governments, expecting the global average temperature rise to far exceed the 1.5°C control target.

就過渡風險評估而言，我們採用國際能源總署（「國際能源總署」）之「二零五零年淨零排放情境」（「NZE 2050」）及「既定政策情境」（「IEA SPS」）作為基線分析框架。NZE 2050情境模擬國際社會為達成1.5°C控制目標所採取的快速脫碳路徑，預期全球能源系統將於二零五零年前達成淨零排放。IEA SPS情境則僅考慮各國政府目前實施或宣佈之特定政策的影響，預期全球平均升溫幅度將遠超過1.5°C的控制目標。

Risk category 風險類別	Description of risk 風險描述	Climate scenario 氣候情境	Probability of occurrence 發生可能性	Impact severity 影響嚴重程度	Impact duration 影響持續時間
Policy and Legal 政策及法律	Regulations tending to be stricter 法規趨於更嚴苛	NZE 2050 IEA SPS IEA SPS	High 高 Medium 中	Medium- High 中一高 Low 低	Short, Medium 短期、中期 Medium, Long 中期、長期
Technology 技術	Technological improvements for transitioning to low-carbon systems 過渡至低碳系統之技術改進	NZE 2050 IEA SPS IEA SPS	Medium 中 Medium 中	Medium- High 中一高 Medium 中	Medium, Long 中期、長期 Medium, Long 中期、長期
Market 市場	Changes in consumer preferences 消費者偏好改變	NZE 2050 IEA SPS IEA SPS	Medium 中 Low 低	High 高 Low 低	Medium, Long 中期、長期 Short 短期
Reputation 聲譽	Stakeholders attach increasing importance to climate change actions and expectations for disclosure continue to rise 持份者日益重視氣候變化應對措施，對披露之期望亦持續提升	NZE 2050 IEA SPS IEA SPS	High 高 Low 低	Medium- High 中一高 Low 低	Medium, Long 中期、長期 Short 短期

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境·社會及管治報告

The Group regularly identifies, analyses, assesses, and addresses climate-related risks that may affect business operations and financial performance, and conducts constant management and supervision to maintain resilience and sustainable development capabilities in response to climate change. To conduct more effective management targeting climate-related risks, we have established a mechanism for identifying and overseeing climate-related risks, forming a climate risk management process of “Identify risks – Assess impacts – Formulate strategies – Supervise and improve”.

本集團定期識別、分析、評估及處理可能影響業務營運及財務表現之氣候相關風險，並持續進行管理及監督，以維持應對氣候變化之韌性及可持續發展能力。為更有效管理氣候相關風險，我們已建立氣候相關風險之識別及監督機制，形成「識別風險－評估影響－制定策略－監督及改善」之氣候風險管理流程。

Risk procedures 風險程序	Specific details 具體詳情
Identify risks 識別風險	<ul style="list-style-type: none"><li>Identify physical and transition risks that may impact business operations and financial status by collecting and analyzing climate risk-related information, such as actual climate change conditions, updates to policies and regulations, and market trends 透過收集及分析氣候風險相關資料(如氣候變化實際狀況、政策法規更新情況及市場趨勢)，識別可能影響業務營運及財務狀況之實體風險及過渡風險</li></ul>
Assess impacts 評估影響	<ul style="list-style-type: none"><li>Based on the concerns of internal and external stakeholders, combined with industry practices and own operational status, analyse the potential impact of various climate-related risks on key areas of business operations, and prioritise them to allocate resources more effectively and rationally 基於內外部持份者之關注事項，並結合行業慣例及自身營運狀況，分析各類氣候相關風險對業務營運之關鍵領域之潛在影響，並進行優先排序，以便更有效及更合理地分配資源</li></ul>
Formulate strategies 制定策略	<ul style="list-style-type: none"><li>Based on assessment results, formulate targeted response plans for different categories of risks, integrate corporate culture and business development to form climate response strategies. Incorporate climate risk management and response measures into daily operations, and rehearse response arrangements during disasters through simulated scenarios to ensure employees can respond effectively to emergencies 根據評估結果，針對不同風險類別制定相應之應對計劃並結合企業文化與業務發展，以形成氣候應對策略。將氣候風險管理及應對措施納入日常營運過程中，並透過模擬情境進行災害應變安排演練，以確保僱員能有效應對緊急情況</li></ul>
Supervise and improve 監督及改善	<ul style="list-style-type: none"><li>Establish a dynamic monitoring mechanism to regularly review changes in climate risks and the execution of climate strategies to ensure the effective implementation of response measures 建立動態監測機制，定期檢討氣候風險變化及氣候策略之執行情況，以確保應對措施有效落實</li><li>Regularly collect feedback and understand the regulatory requirements of operating locations, and continuously optimize risk management processes to enhance climate adaptability and resilience against climate change 定期收集反饋並了解營運地點之法規要求，持續優化風險管理流程，以提升氣候適應能力及對氣候變化之韌性</li></ul>

## Metrics and Targets

The Group has the strategic “Dual Carbon” target of achieving carbon peaking by 2030 and carbon neutrality by 2060. The Group realises that the key to long-term enterprise development lies in maintaining foresight and operational resilience while addressing climate change. We annually conduct comprehensive statistical analysis of GHG emissions and energy consumption to provide a scientific basis for green development, and consider our own business development and climate change trends to assess the risks and opportunities brought by climate change, thereby formulating short-term, medium-term and long-term carbon reduction strategies and targets.

The Group has actively launched energy conservation and emission reduction initiatives to reduce energy and resource consumption during office and operational processes, thereby reducing GHG emissions and waste generation. We continuously monitor various indicators related to climate risks, including direct GHG emissions (Scope 1), indirect GHG emissions (Scope 2), and other indirect GHG emissions (Scope 3), to provide actual data support for addressing climate change. The Group will continuously assess and monitor GHG emissions within its business value chain and optimise relevant data statistics and analysis to ensure compliance with regulatory and disclosure requirements.

We have disclosed short-term, medium-term and long-term climate-related risks and opportunities. Regarding the amount and percentage of assets or business activities vulnerable to climate-related risks, as well as those aligned with climate-related opportunities, we do not currently have relevant quantitative data, but we will continue to refine our reporting content.

If regions globally continue to strengthen regulations on corporate carbon emissions, future carbon pricing or carbon taxes may increase indirect costs. We have not currently applied internal carbon pricing in decision-making, but we will continue to monitor changes in carbon pricing policies across operating regions. Furthermore, the Group has not offset emissions by purchasing carbon credits, but will continue to assess whether there is a need to purchase carbon credits in the future.

The Group has established a sound management remuneration system will consider linking sustainability metrics with management performance.

## 指標及目標

本集團訂有「雙碳」戰略目標，即於二零三零年前實現碳達峰並於二零六零年前實現碳中和。本集團意識到企業長期發展的關鍵在於應對氣候變化時保持前瞻性及營運韌性。我們每年對溫室氣體排放及能源消耗進行全面統計分析，為綠色發展提供科學依據，並考慮自身業務發展及氣候變化趨勢，評估氣候變化所帶來的風險及機遇，從而制定短期、中期及長期減碳策略及目標。

本集團已積極推行節能減排措施，以減少辦公室及營運過程中的能源及資源消耗，進而降低溫室氣體排放及廢棄物產生。我們持續監測氣候風險相關之各項指標，包括直接溫室氣體排放（範圍1）、間接溫室氣體排放（範圍2）及其他間接溫室氣體排放（範圍3），以為應對氣候變化提供實際數據支持。本集團將持續評估與監測其業務價值鏈中之溫室氣體排放，並優化相關數據統計資料及分析，以確保符合監管及披露要求。

我們已披露短期、中期及長期之氣候相關風險及機遇。針對易受氣候相關風險影響以及與氣候相關機遇相符之資產或業務活動的金額及佔比，我們目前尚無相關量化數據，但將持續精進報告內容。

倘全球各地持續加強對企業碳排放之監管，未來碳定價或碳稅可能導致間接成本增加。我們目前尚未於決策過程中應用內部碳定價，但將持續監控各營運地區之碳定價政策變化。此外，本集團尚未透過購買碳信用來抵銷排放，但將持續評估未來是否有購買碳信用之需求。

本集團已建立完善之管理薪酬制度，並將考慮將可持續發展指標與管理績效掛鉤。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境·社會及管治報告

Based on business materiality and industry practices, the Group discloses relevant emissions, GHG emissions, and resource usage, but has not adopted industry-based metrics related to business models and activities as our quantitative metrics. Although our targets are not derived from cross-industry metrics and industry-based metrics, we will regularly review the effectiveness of our climate change response measures based on scientific data and update our response strategies, thereby continuously strengthening our resilience to climate change.

### EMPLOYMENT AND LABOUR PRACTICES

The Group established Staff Handbook covering topics such as: (i) compensation and dismissal; (ii) recruitment and promotion; (iii) working hours; (iv) rest periods; (v) equal opportunity; (vi) diversity; (vii) anti-discrimination; and (viii) other benefits and welfare.

The Group offers competitive remuneration to attract and retain talented staff members. Remuneration packages are reviewed periodically to ensure consistency with employment market. Laws and regulations on minimum wage and statutory social benefits are required to be followed. Dismissal is required to comply with employment laws and regulations, and to follow the internal policies and procedures, including policy on prevention of dismissal purely on employees' gender, marital status, disability, or family status.

The Group attracts talent through fair, flexible and transparent recruitment strategy. Recruitment process includes application for recruitment, description of position, collection of job applications, interview, selection, approval, and job offering. Promotion is required to be based on performance and suitability.

Employees' working hours, rest periods, benefits and welfare, including social security benefits and mandatory provident fund, are required to be in compliance with employment or labour laws and regulations. Selected benefit programs, including medical coverage, are also provided.

The Group is an equal opportunity employer. The Group endeavours to provide a fair workplace for employees and follow the principles of equality and non-discrimination. Recruitment, remuneration, promotion, and benefits are required to be handled based on objective assessment, equal opportunity and non-discrimination regardless of gender, race, or other measures of diversity.

基於業務重要性及行業慣例，本集團披露相關排放量、溫室氣體排放量及資源使用情況，惟尚未採用與業務模式及活動相關之行業指標作為量化指標。雖然我們的目標並非源自跨行業指標及行業指標，但我們將基於科學數據定期審閱氣候變化應對措施之有效性並更新我們的應對策略，從而持續強化對氣候變化之韌性。

### 僱傭及勞工常規

本集團已制定員工手冊，涵蓋議題例如：(i)薪酬及解僱；(ii)招聘及晉升；(iii)工作時數；(iv)假期；(v)平等機會；(vi)多元化；(vii)反歧視；及(viii)其他待遇及福利。

本集團提供具競爭力之薪酬以吸引及挽留優秀員工，定期檢討薪酬待遇，確保與僱傭市場一致，要求遵守有關最低工資及法定社會福利之法律及法規，並按照僱傭法律及法規以及內部政策及程序解僱員工，包括防止純粹因僱員性別、婚姻狀況、殘疾、或家庭狀況解僱員工之政策。

本集團以公平、靈活及透明之招聘策略吸引人才。招聘程序包括申請招聘、描述職位、收集應徵申請、面試、甄選、批准及聘用。晉升須取決於表現及是否稱職。

僱員之工作時數、假期、待遇及福利（包括社會保障福利及強制性公積金）須符合僱傭或勞工法律及法規。本集團亦提供包括醫療保險在內的選定福利計劃。

本集團向僱員提供平等的工作機會。本集團努力為僱員提供公平之工作環境，恪守平等及反歧視原則。招聘、薪酬、晉升及福利必須建基於客觀評估、平等機會及不涉及歧視，不論性別、種族或其他多元性指標。

The composition of the Group's workforce by gender, employment type, age group and geographical region as of 31 December 2025 is stated as follows:

截至二零二五年十二月三十一日，本集團按性別、僱傭類型、年齡組別及地區劃分的勞動力構成情況如下：

		Year 2025 二零二五年度	Year 2024 二零二四年度
By gender	按性別劃分		
– Male	– 男性	21(54%)	31(55%)
– Female	– 女性	18(46%)	25(45%)
By age group	按年齡組別劃分		
– Under 30 years old	– 30歲以下	2(5%)	4(7%)
– 30-50 years old	– 30歲至50歲	25(64%)	32(57%)
– Over 50 years old	– 50歲以上	12(31%)	20(36%)
By employment type	按僱傭類型劃分		
– Full-time	– 全職	37(95%)	53(95%)
– Part-time	– 兼職	2(5%)	3(5%)
By geographical region	按地區劃分		
– Mainland China	– 中國內地	22(56%)	36(64%)
– Hong Kong	– 香港	17(44%)	20(36%)

During Year 2025, the employee turnover rate of the Group by categories is as follows:

於二零二五年度，本集團按類別劃分的僱員流失比率如下：

Employee turnover rate by categories	按類別劃分的僱員流失比率	Year 2025 二零二五年度	Year 2024 二零二四年度
By gender <sup>(Note 1)</sup>	按性別劃分 <sup>(附註1)</sup>		
– Male	– 男性	52%	23%
– Female	– 女性	39%	12%
By age group <sup>(Note 1)</sup>	按年齡組別劃分 <sup>(附註1)</sup>		
– Under 30 years old	– 30歲以下	100%	25%
– 30-50 years old	– 30歲至50歲	32%	21%
– Over 50 years old	– 50歲以上	67%	10%
By geographical region <sup>(Note 1)</sup>	按地區劃分 <sup>(附註1)</sup>		
– Mainland China	– 中國內地	64%	11%
– Hong Kong	– 香港	24%	30%

Note 1: Employee turnover rate by categories is calculated by dividing the total number of employees departed in such category by the total number of employees in the corresponding category.

附註1：按類別劃分的僱員流失比率乃按該類別離職的僱員總數除以相應類別的僱員總數計算。

## HEALTH AND SAFETY

The Group has established Health and Safety Policies covering topics such as: (i) providing safe working environment; (ii) protecting employees from occupational hazards; and (iii) work-life balance. The Group is committed to maintaining a healthy and safe workplace for employees, and to preventing workplace injuries and illnesses.

The Group requires entities to establish and document policies and procedures on safety for employees to follow, set targets for the safety of employees, monitor the safety performance against the targets periodically and report any safety incidents to management.

One of the key factors for successfully protecting employees from occupational hazards is to train employees to protect themselves from psychological and physical hazards. The Group encourages such training to be delivered to employees.

During Year 2025, the number and rate of work-related fatalities occurred and the number of lost days due to work injury is as follows:

<b>Work-related fatalities occurred</b>	<b>因工死亡</b>	<b>Year 2025</b> 二零二五年度	<b>Year 2024</b> 二零二四年度	<b>Year 2023</b> 二零二三年度
Number of work-related fatalities	因工死亡人數	-	-	-
Work-related fatalities rate (%)	因工死亡率(%)	-	-	-

<b>Number of lost days due to work injury</b>	<b>因工傷損失工作日數</b>	<b>Year 2025</b> 二零二五年度	<b>Year 2024</b> 二零二四年度
Lost days due to work injury	因工傷損失工作日數	-	149

The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to health and safety during the course of operation. In Year 2025, there was no case of material non-compliance with the Regulations on Work-Related Injury Insurance of the People's Republic of China (《中華人民共和國工傷保險條例》), the Occupational Safety and Health Ordinance (《職業安全及健康條例》) and the relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that have a significant impact. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2025.

## 健康與安全

本集團已制定健康與安全政策，涵蓋議題例如：(i)提供安全工作環境；(ii)保障僱員免受職業性危害；及(iii)作息平衡。本集團致力為僱員提供健康與安全的工作環境及保障僱員免受職業性傷害與疾病。

本集團要求各實體制定及列明僱員應遵守之安全政策及程序、訂立僱員安全目標、定期對照安全表現及目標，並向管理層匯報任何安全事故。

保障僱員免受職業性危害之其中一項成功要素為訓練僱員保護自己免受心理及身體危害。本集團鼓勵為僱員提供有關培訓。

於二零二五年度，因工死亡人數及死亡率以及因工傷損失的工作日數如下：

本集團嚴格規管其業務的營運，以確保於營運過程中遵守與健康與安全相關的國家及地方法律及法規。於二零二五年度，並無嚴重違反《中華人民共和國工傷保險條例》、《職業安全及健康條例》及與提供安全工作環境及保障僱員免受職業危害相關的有關法律及法規並有重大影響之行為。此外，於二零二五年度，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## DEVELOPMENT AND TRAINING

The Group has established Development and Training Policies covering topics such as: (i) vocational training; and (ii) training and resources for the directors and senior management. The Group is committed to providing adequate training to the employees to improve their knowledge and skills for discharging duties at work. Training includes vocational training courses provided internally or externally.

The Group requires employees to attend internal and external training courses including employee continuing education to improve employees' knowledge and skills for their job positions.

During Year 2025, the percentage of employees trained is as follows:

Percentage of employees trained by categories	按類別劃分的受訓僱員百分比	Year 2025 二零二五年度	Year 2024 二零二四年度
Percentage of employees trained <i>(Note 1)</i>	受訓僱員百分比 <i>(附註1)</i>	62%	54%
By gender <i>(Note 2)</i>	按性別劃分 <i>(附註2)</i>		
– Male	– 男性	54%	60%
– Female	– 女性	46%	40%
By employee category <i>(Note 2)</i>	按僱員類別劃分 <i>(附註2)</i>		
– Senior level	– 高級	25%	20%
– Middle level	– 中級	8%	10%
– Entry level	– 初級	67%	70%

*Note 1:* Percentage of employees trained is calculated by dividing the number of employees who took part in training by the number of employees.

*Note 2:* Breakdown for employees trained by categories is calculated by dividing the number of employees trained in such category by the number of employees who took part in training.

Training and development courses are offered throughout the Group to upgrade employee skills and knowledge. During the year, all directors participated in continuous professional development activities by reading regulatory updates, and/or attending seminars or workshops relevant to the business or directors' duties.

## 發展及培訓

本集團已制定發展及培訓政策，涵蓋議題例如：(i)職業培訓；及(ii)董事及高級管理層的培訓及資源。本集團致力為僱員提供足夠培訓，提升僱員履行工作職責的知識及技能。該等培訓包括內外部職業培訓課程。

本集團要求僱員參加內外部培訓課程，包括僱員持續教育，以提升僱員的工作職位知識及技能。

於二零二五年度，受訓僱員百分比如下：

Percentage of employees trained by categories	按類別劃分的受訓僱員百分比	Year 2025 二零二五年度	Year 2024 二零二四年度
Percentage of employees trained <i>(Note 1)</i>	受訓僱員百分比 <i>(附註1)</i>	62%	54%
By gender <i>(Note 2)</i>	按性別劃分 <i>(附註2)</i>		
– Male	– 男性	54%	60%
– Female	– 女性	46%	40%
By employee category <i>(Note 2)</i>	按僱員類別劃分 <i>(附註2)</i>		
– Senior level	– 高級	25%	20%
– Middle level	– 中級	8%	10%
– Entry level	– 初級	67%	70%

*附註1:* 受訓僱員的百分比乃按參加培訓僱員人數除以僱員人數計算。

*附註2:* 按類別劃分的受訓僱員分項乃按該類別受訓僱員人數除以參加培訓僱員人數計算。

本集團於內部提供培訓及發展課程，以提升僱員之技能及知識。年內，全體董事通過閱讀法規更新資料及／或參加與業務或董事職責相關的研討會或討論會參與持續職業發展活動。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境·社會及管治報告

During Year 2025, average training hours completed per employee is as follows:

於二零二五年度，各僱員已完成平均受訓時數如下：

Average training hours by categories	按類別劃分的平均受訓時數	Year 2025 二零二五年度	Year 2024 二零二四年度
Average training hours per employee <i>(Note 1)</i>	各僱員平均受訓時數 <i>(附註1)</i>	3.2	2.2
Average training hours by gender <i>(Note 2)</i>	按性別劃分的平均受訓時數 <i>(附註2)</i>		
– Male	– 男性	2.5	2.6
– Female	– 女性	3.9	1.8
Average training hours by employee category <i>(Note 2)</i>	按僱員類別劃分的平均受訓時數 <i>(附註2)</i>		
– Senior level	– 高級	7.9	2.2
– Middle level	– 中級	1.4	3
– Entry level	– 初級	1.5	1.9

*Note 1:* Average training hours per employee is calculated by dividing the total number of training hours by the number of employees.

*附註1:* 各僱員平均受訓時數乃按總受訓時數除以僱員人數計算。

*Note 2:* Average training hours by categories is calculated by dividing the total number of training hours for such category by the number of employees in the corresponding category.

*附註2:* 按類別劃分的平均受訓時數乃按該類別總受訓時數除以相應類別僱員人數計算。

## LABOUR STANDARDS

The Group has established Labour Standards Policies covering topics such as: (i) preventing child and forced labour; and (ii) preventing workplace bullying. The Group is committed to avoiding child and forced labour in the workplace. Besides, all employees are strongly encouraged to report any bullying conduct they experience through the complaint channel provided by the Group.

The Group prohibits child labour. It requires human resource department and user departments work together to prevent or identify child labour, and to ensure child labour is not in the workforce. The Group is committed to protecting human rights, to prohibiting forced labours, and to creating a workplace with respect, fairness, and free will for the employees.

The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to labour standards during the course of operation. In Year 2025, there was no case of material non-compliance with the Labour Law of the People's Republic of China (《中華人民共和國勞動法》), the Provisions on the Prohibition of Using Child Labour (《禁止使用童工規定》), the Employment Ordinance (《僱傭條例》) and the relevant laws and regulations relating to preventing child or forced labour that have a significant impact. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2025.

## 勞工準則

本集團已制定勞工準則政策，涵蓋議題例如：(i)防止童工及強制勞工；及(ii)防止職場欺凌。本集團致力於工作場所防止使用童工及強制勞工。同時，大力支持全體僱員通過本集團提供的投訴渠道報告彼等經歷的任何欺凌行為。

本集團禁止使用童工。其規定人力資源部及招工部門合作防止或識別童工，並確保工作場所並無童工。本集團致力保障人權，禁止強制勞工，為僱員締造互相尊重、公平與自願的工作環境。

本集團嚴格規管其業務的營運，以確保於營運過程中遵守有關勞工準則的國家及當地法律及法規。於二零二五年度，並無嚴重違反《中華人民共和國勞動法》、《禁止使用童工規定》、《僱傭條例》以及與防止童工或強制勞工相關的有關法律及法規並有重大影響之行為。此外，於二零二五年度，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## SUPPLY CHAIN MANAGEMENT

Supply chain management is a key area of the Group's business, which includes managing environmental and social risks of the supply chain. The Group requires suppliers to provide products and services for the Group with up-to-standard quality, health and safety to ensure compliance with environmental laws and regulations, and labour standards. The contracting for procurement of products and services is required to be based solely upon specification, quality, service, price, tendering, and applicable environmental and social considerations.

The Group requires impartial selection of suppliers and service providers, maximisation of competition in tendering process, approval of contract terms, compliance with laws and regulations, prevention and detection of bribery or fraud in the tendering and procurement process, and accomplishment of efficiency and cost saving in procurement.

The Group established Supply Chain Management Policies, including (i) assessment; (ii) selection; (iii) approval; (iv) procurement; and (v) performance evaluation. Performance evaluation is based on quality, service, cost, environmental protection, and social responsibilities.

During Year 2025, the Group was not aware that any key suppliers had any significant actual and potential negative impact on business ethics, environmental protection, human rights and labour practices, nor any of them had any non-compliance incident in respect of human rights issues.

During Year 2025, the number of suppliers by geographical region is as follows:

Geographical region	地理區域	Year 2025 二零二五年度	Year 2024 二零二四年度
Mainland China	中國內地	45	100
Hong Kong	香港	4	4

## 供應鏈管理

供應鏈管理是本集團業務的一個重要範疇，涵蓋管理供應鏈之環境及社會風險。本集團要求供應商向本集團提供的產品及服務須達到質量、健康與安全標準，確保符合環境法律及法規及勞工準則。訂約採購產品及服務必須純粹建基於規格、質量、服務、定價、招標及適用的環境和社會考慮因素。

本集團規定挑選供應商及服務提供商時必須公正，最大限度發揮招標程序的競爭性，審批合約條款，遵守法律及法規，防止及檢測招標及採購程序中的賄賂或欺詐行為，同時提升採購效率及減省成本。

本集團已制定供應鏈管理政策，涵蓋：(i)評審；(ii)挑選；(iii)批准；(iv)採購；及(v)表現評估。表現評估建基於質量、服務、成本、環保及社會責任。

於二零二五年度，本集團概不知悉任何主要供應商對商業道德、環保、人權及勞工常規造成任何重大實際及潛在不利影響，亦不知悉任何彼等有任何有關人權事宜的不合規事件。

於二零二五年度，按地理區域劃分的供應商數量如下：

## PRODUCT RESPONSIBILITY

Product responsibility refers to health and safety, advertising, labelling and privacy matters relating to services provided. The Group has established Product Responsibility Policies to study the overall and actual implementation of the Group's sustainable procurement activities and report directly to the director and company secretary.

The Group is fully responsible for its services and products. The Group ensures health and safety relating to the services provided and products produced.

The Group respects its customers' rights and is committed to providing accurate services and products information for customers in connection with their purchase decision. The Group requires careful review of advertising material to protect customers' interest.

The Group is committed to protecting customer data and privacy information and keeping business information confidential. Training to employees in this regard and proper information system security are required.

The Group attaches importance on protecting intellectual property rights and has complied with all applicable legal requirements to prohibit intellectual property infringement.

Although the Group ensures the quality of its services and products, at the same time, the Group requires that services and products with quality, safety, or health issues should be compensated in accordance with terms of service and products contracts. Compensation is required to be offered to all customers who are affected with consistent treatment and procedures

The Group's trading business has a sales return policy whereby the customers can lodge a complaint to the responsible sale person who will get approval from the general manager for sales return due to minor product defect in quality. Customers can submit complaint through social media channel of the Group's trading business where a post-sale service staff will regularly respond and take follow-up actions for customers enquiry.

During Year 2025, the Group did not have any product recall for health and safety reasons or receive any complaint on its service or product quality from the customers.

The Group was not aware of any material non-compliance with the Personal Data (Privacy) Ordinance (《個人資料(私隱)條例》) and other applicable laws and regulations that have a significant impact relating to privacy matters in regard to products and services provided by the Group in Year 2025.

## 產品責任

產品責任涉及所提供相關服務的健康與安全、廣告、標籤及私隱事宜。本集團已制定產品責任政策，研究整體及實際實施本集團可持續發展採購活動並直接向董事及公司秘書報告。

本集團對其服務及產品負全責。本集團確保所提供相關服務及所生產產品的健康與安全性。

本集團尊重客戶權利，矢志為客戶提供準確服務及產品資料，供其於購買時參考。本集團要求仔細審查廣告材料，保障客戶權益。

本集團致力保障客戶數據及私隱資料，並對商業機密保密。本集團規定提供此方面之僱員培訓及恰當資訊系統保障。

本集團重視保護知識產權，並遵守所有適用法律規定，禁止侵犯知識產權。

儘管本集團確保其服務及產品質量，本集團同時要求按照服務及產品合約條款補償存在質量、安全或健康問題的服務及產品。本集團規定以一致的方式及程序向所有受影響客戶進行賠償。

本集團的貿易業務設有退貨政策，客戶可向銷售負責人投訴，獲總經理批准後，產品出現輕微質量缺陷的可退貨。客戶可通過本集團貿易業務的社交媒體渠道進行投訴，售後服務人員將定期回覆客戶詢問並採取後續措施。

於二零二五年度，本集團並未因健康與安全問題召回任何產品，亦無接到客戶對其服務或產品質量的任何投訴。

於二零二五年度，本集團概不知悉與本集團所提供產品及服務的私隱事宜有關並構成重大影響的任何嚴重違反《個人資料(私隱)條例》以及其他適用法律及法規的情況。

## ANTI-CORRUPTION

The Group established Anti-Corruption Policies to prohibit employees from receiving any advantages offered by customers, suppliers, colleagues, or other parties, while they are performing employee duties, and prohibit any activities involving conflicts of interest, bribery, extortion, fraud, and money laundering. Staff Handbook lays out the Group's expectation and certain guiding provisions on code of conduct.

During Year 2025, the Group has provided anti-corruption education and training materials to its directors and staff on a regular basis to raise their awareness towards ethical and corruption issues.

The Group encourages employees, customers, suppliers or other parties to report incidents relating to any conflicts of interest, bribery, extortion, fraud and money laundering.

The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to anti-corruption during the course of operation. In Year 2025, there was no case of any material non-compliance with the Anti-Unfair Competition Law of the People's Republic of China (《中華人民共和國反不正當競爭法》), the Prevention of Bribery Ordinance (《防止賄賂條例》) and the relevant laws and regulations relating to bribery, extortion, fraud and money laundering that have a significant impact. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2025.

## COMMUNITY INVESTMENT

The Group endeavours to support the communities in which the Group operates including community engagement to understand the needs of communities, and to ensure the Group's activities take into consideration of the communities' interest.

The Group strives to enlarge the business operation so that the Group can hire more workers to utilize communities' available labour resources.

The Group encourages its employees to participate in community activities, such as community health initiatives, sports, cultural activities, volunteer work, and education donation. All employees of the Group are encouraged to participate in environmental protection activities and raise the environmental awareness of people in the communities.

## 反貪污

本集團已制定反貪污政策禁止僱員於履行其職務時收受客戶、供應商、同事或其他人士提供的利益，並禁止任何涉及利益衝突、賄賂、勒索、欺詐及洗黑錢的活動。員工手冊列明本集團在行為守則方面的預期及若干指引條文。

於二零二五年度，本集團已定期向其董事及員工提供反貪污教育及培訓材料，以提高彼等對道德及貪污問題的意識。

本集團鼓勵僱員、客戶、供應商或其他人士舉報涉及利益衝突、賄賂、勒索、欺詐及洗黑錢的事件。

本集團嚴格規管其業務的營運，以確保於營運過程中遵守有關反貪污的國家及當地法律及法規。於二零二五年度，並無嚴重違反《中華人民共和國反不正當競爭法》、《防止賄賂條例》及與賄賂、勒索、欺詐及洗黑錢有關的相關法律及法規並有重大影響之行為。此外，於二零二五年度，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## 社區投資

本集團矢志支持本集團經營所在社區，包括社區參與，以了解社區需要，確保本集團的活動顧及社區利益。

本集團致力擴充業務營運，以便本集團可僱用更多工人，利用社區可用勞工資源。

本集團鼓勵僱員參與社區活動，如社區健康行動、體育、文化活動、志願工作及教育捐助。本集團鼓勵全體僱員參加環保活動，提升社區各界環保意識。

