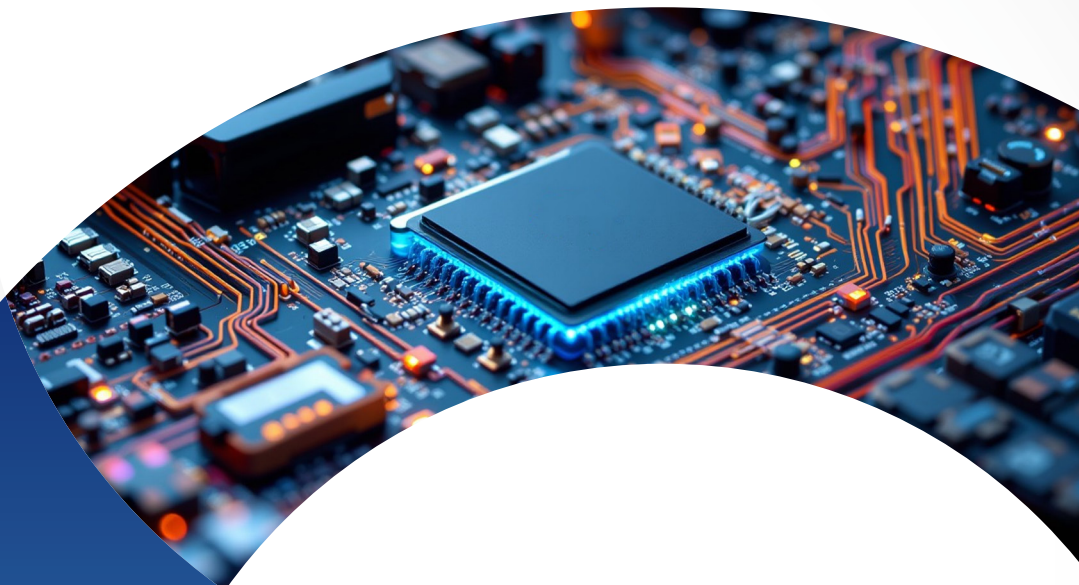


Suncorp

新確科技有限公司

SUNCORP TECHNOLOGIES LIMITED

(STOCK CODE:1063) (股票編號：1063)



2025

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



Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT THIS REPORT

This Environmental, Social and Governance ESG Report (the “**ESG Report**”) covers the Group’s overall performance in the environmental and social aspects of our business operations in Hong Kong and the PRC offices from 1 January 2025 to 31 December 2025 (the “**Year**” or “**2025**”), unless otherwise stated.

The Environmental, Social and Governance Reporting Code (the “**ESG Code**”) as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange (the “**Listing Rules**”) serves as the reporting guidelines of this ESG Report. The ESG Report has been prepared based on four reporting principles, including materiality, quantitiveness, balance and consistency.

Materiality

The ESG Report shall cover the material ESG factors that are sufficiently important and material to different stakeholders.

Quantitiveness

The Group shall present quantitative environmental and social key performance indicators (“**KPIs**”) as well as historical data in the report for comparison where applicable. Information on the standards, methodologies, assumptions and/or calculation tools, and source of conversion factors used for the reporting of emissions and energy consumption are mainly referred to the ESG Code.

Balance

The ESG Report shall provide an unbiased picture of the Group’s performance. The ESG Report should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the reader.

Consistency

The Group shall adopt consistent methodologies when preparing the ESG Report and the environmental and social KPIs to allow for meaningful comparisons over time. Any changes to the methods used must be specified in the ESG Report.

關於本報告

除非另有說明，否則本環境、社會和管治（「**ESG**」）報告（「**ESG 報告**」）涵蓋二零二五年一月一日至二零二五年十二月三十一日（「**本年度**」或「**二零二五年**」）期間本集團於香港及中國辦事處業務運營在環境和社會方面的整體表現。

聯交所證券上市規則（「**上市規則**」）附錄C2所載《環境、社會和管治報告指引》（「**ESG 報告指引**」）乃本ESG報告的報告指引。本ESG報告根據四個匯報原則（包括重要性、量化、均衡性及一致性）編製。

重要性

ESG報告應涵蓋對不同持份者而言屬足夠重要及重大的主要ESG因素。

量化

本集團將於報告中呈列量化的環境及社會關鍵績效指標（「**KPI**」）及歷史數據，以供比較（如適用）。有關標準、方法、假設及／或計算工具，以及用於匯報排放量及能源消耗所使用轉換因素的來源的資料主要參考ESG報告指引。

均衡性

ESG報告必須公正反映本集團之表現，亦須避免選擇、遺漏或呈列可能會對讀者之決定或判斷造成不當影響之形式。

一致性

本集團於編製ESG報告以及環境及社會關鍵績效指標時，應採用一致之方法，以隨時間推移作出有意義之比較。ESG報告中須指明所採用方法之任何變動。

Environmental, Social and Governance Report

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE STRATEGIES

Sustainability is an essential part of the Group's values. We are committed to promoting sustainable development by incorporating the ESG concept into our business decision-making. In order to preserve the quality of life for both present and future generations, the Group strives to reduce its impacts on the environment and contribute to society through engaging in various charity activities.

Our corporate social responsibility structure is divided into two main components: the board (the "Board") of directors (the "Directors") of the Group and an ESG working group. The Board assumes overall responsibility for ESG strategy, management, performance and reporting. The Board provides strategic guidance on our approach to sustainability and maintains oversight of the Company's risk management and internal control systems.

Reporting directly to the Board is our senior management, who are responsible for the detailed monitoring and regular updating of our ESG performance for further Board review. The Board and the senior management will review issues and policies related to the Group's sustainable development annually and make amendments to the policies in a timely manner.

The Group has set future strategic goals to enable the Group to develop a realistic path and focus on the development direction for achieving its visions. The progress of implementation and the performance of the ESG goals and targets should be closely reviewed by the Group from time to time. If the progress falls short of expectation or changes of business operations, it may be necessary to make changes and communicate about the goals and targets with key stakeholders such as employees, customers and suppliers.

The ESG working group, which comprises representatives from various departments, has been established to plan and coordinate ESG initiatives within the Company. This working group helps to coordinate the day-to-day execution of our ESG strategy and is supervised by members of the senior management.

環境、社會和管治策略

可持續發展是本集團價值觀的重要組成部分。我們致力於通過將ESG概念納入我們的業務決策，以促進可持續發展。為維護子孫後代的生活質量，本集團盡力減少對環境的影響，並通過開展各種慈善活動為社會做出貢獻。

我們的企業社會責任架構分為兩個主要部分，即本集團董事（「董事」）會（「董事會」）及ESG工作組。董事會對ESG戰略、管理、表現及報告承擔總體責任。董事會為我們的可持續發展方針提供策略指引，並持續監督本公司的風險管理和內部控制系統。

我們的高級管理層直接向董事會報告，並負責監督具體事宜及定期更新我們的環境、社會及管治表現，以供董事會進一步審核。董事會及高級管理層將每年審查與本集團可持續發展有關的問題及政策，並及時修訂政策。

本集團已設定未來戰略目的，使本集團能夠制定切實可行的路向，並專注達成有關願景的發展方向。本集團應不時密切檢討ESG目標及指標的實施進度及表現。如進度落後預期或趕不上業務營運變動，可能需要作出改變，並向僱員、顧客及供應商等主要持份者傳遞有關目標及方針。

ESG工作組由各部門的代表組成，旨在制定和協調本公司內部的環境、社會及管治計劃。該工作組有助協調我們環境、社會及管治策略的日常執行，並受高級管理層監督。

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環境、社會及管治報告

MATERIALITY ASSESSMENT

A materiality assessment was performed in order to identify sustainability topics that are material and relevant to the Group. To identify potential material topics for disclosure in the Report, the Group took reference to the ESG Code and set possible topics for assessment. The table below depicted the Group's material topics. The Group has identified the key ESG topics which are relevant and important to our business. In particular, employment, occupational health and safety, training and development, product responsibility and corporate governance are the issues of the highest priority.

重要性評估

為確定與本集團有關的重要可持續發展議題，本集團進行重要性評估。為確定於報告中披露的潛在重大議題，本集團參考了ESG守則，並設置可能的評估議題。下表描述本集團的重要議題。本集團確定識別與業務相關及重要的關鍵ESG主題。尤其是，僱傭、職業健康與安全、培訓及發展、產品責任以及公司管治乃最優先考慮的事宜。

Aspects

方面

Material ESG Issues

重大ESG議題

Social Aspect – Employment

社會方面－僱傭

- Employee welfare
- 僱員福利
- Inclusion and equal opportunities
- 包容及平等機會
- Talent attraction and retention
- 人才吸引與挽留

Health and Safety

健康與安全

- Occupational health and safety
- 職業健康與安全

Development and Training

發展及培訓

- Development and training
- 發展及培訓

Product Responsibility

產品責任

- Customer satisfaction
- 客戶滿意度
- Protection of customer privacy
- 保障客戶私隱

Anti-corruption

反貪污

- Corporate governance
- 企業管治
- Anti-corruption
- 反貪污

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CLIMATE-RELATED DISCLOSURES

In accordance with Part D of the ESG Code, the Group discloses information about climate-related risks and opportunities that could reasonably be expected to affect the Group's prospects. The following disclosures are structured around four core pillars: Governance, Strategy, Risk Management, and Metrics and Targets.

Governance

The Board has overall responsibility for the Group's climate-related risks and opportunities. The Board oversees the setting of climate-related targets and monitors progress against these targets through regular reporting from senior management.

The Board considers climate-related issues in its oversight of strategy, major plans of action, risk management, annual budgets and business plans. Climate-related matters are integrated into the Board's existing governance processes and are reviewed at least annually.

The ESG working group, comprising representatives from various departments, assists the senior management in monitoring and managing climate-related risks and opportunities. The working group identifies and assesses climate-related issues, develops appropriate response strategies, and reports findings to senior management for Board review.

Senior management is responsible for assessing and managing climate-related risks and opportunities through established risk management processes. Management regularly updates the Board on climate-related developments affecting the Group's business operations.

Strategy

The Group has assessed climate-related risks and opportunities that could reasonably be expected to affect our business, strategy and financial planning over the short term (1-3 years), medium term (3-5 years) and long term (beyond 5 years).

氣候相關披露

根據ESG守則D部，本集團披露合理預期可能影響本集團前景的氣候相關風險與機遇的資訊。以下披露圍繞四個核心支柱：管治、策略、風險管理、指標及目標。

管治

董事會對本集團的氣候相關風險與機遇承擔整體責任。董事會監督氣候相關目標的制定，並透過高級管理層的定期匯報監察該等目標的進展。

董事會在其監督策略、重大行動計劃、風險管理、年度預算及業務計劃時，會考慮氣候相關事宜。氣候相關事宜已融入董事會現有的管治流程，並至少每年審閱一次。

ESG工作小組由各部門代表組成，協助高級管理層監察及管理氣候相關風險與機遇。該工作小組負責識別及評估氣候相關事宜，制定適當的應對策略，並向高級管理層匯報結果，以供董事會審閱。

高級管理層負責透過既定風險管理流程評估及管理氣候相關風險與機遇。管理層定期向董事會匯報影響本集團業務營運的氣候相關發展。

策略

本集團已評估合理預期可能影響其業務、策略及財務規劃的氣候相關風險與機遇，涵蓋短期（1至3年）、中期（3至5年）及長期（5年以上）。

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CLIMATE-RELATED DISCLOSURES (continued)

Strategy (continued)

Climate-Related Risks

The Group has identified the following material climate-related risks:

Physical Risks – Acute

Intense extreme weather events such as typhoons, heavy rainstorms and flooding pose acute physical risks to the Group's operations. These events may:

- Affect the personal safety of employees during commuting, with potential for injuries from collapsed trees or landslides
- Reduce productivity or suspend business operations of the offices
- Cause transportation difficulties and potential disruption to the supply chain, lowering service quality and customer satisfaction levels
- Result in damage to office facilities and IT infrastructure

Transition Risks – Policy and Legal

Changes in climate-related regulations and reporting requirements may increase compliance costs and necessitate additional resources for data collection, analysis and disclosure.

Transition Risks – Market

Shifts in customer preferences toward sustainable products and services, and changes in investor expectations for climate performance, may affect the Group's competitiveness and access to capital.

氣候相關披露 (續)

策略 (續)

氣候相關風險

本集團已識別以下重大氣候相關風險：

實體風險 – 急性

颱風、暴雨及水浸等強烈極端天氣事件對本集團的營運構成急性實體風險。該等事件可能：

- 影響員工在通勤期間的人身安全，可能因樹木倒塌或山泥傾瀉而受傷
- 降低生產力或導致辦公室業務營運中斷
- 造成交通困難及可能中斷供應鏈，降低服務質素及客戶滿意度
- 導致辦公室設施及資訊科技基礎設施受損

轉型風險 – 政策與法律

氣候相關法規及匯報要求的變化可能增加合規成本，並需要額外資源進行數據收集、分析及披露。

轉型風險 – 市場

客戶偏好轉向可持續產品及服務，以及投資者對氣候表現期望的變化，可能影響本集團的競爭力及融資渠道。

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CLIMATE-RELATED DISCLOSURES (continued)

Strategy (continued)

Climate-Related Opportunities

The Group has identified climate-related opportunities including:

- Resource efficiency improvements through energy-saving measures and digitalization, leading to cost reductions
- Enhanced reputation and stakeholder confidence through proactive climate action and transparent disclosure
- Access to green financing opportunities and attracting ESG-focused investors
- Development of sustainable business practices that align with evolving market expectations

Effects on Business, Strategy and Financial Planning

The Group's business model, with operations primarily conducted in offices for processing and trading of consumer goods and provision of financial services, results in relatively limited direct exposure to climate-related physical risks. However, the Group recognizes the importance of preparing for potential climate impacts.

In response to identified climate risks, the Group has incorporated the following into its strategy and financial planning:

- Continued investment in energy-efficient office equipment and lighting systems
- Implementation of flexible working arrangements and remote work capabilities to maintain business continuity during extreme weather events
- Regular review of insurance coverage to ensure adequate protection against climate-related physical risks

氣候相關披露 (續)

策略 (續)

氣候相關機遇

本集團已識別以下氣候相關機遇：

- 透過節能措施及數字化提升資源效益，從而降低成本
- 透過積極的氣候行動及透明披露，提升聲譽及持份者信心
- 獲取綠色融資機會及吸引關注 ESG 的投資者
- 發展符合不斷變化的市場期望的可持續業務實踐

對業務、策略及財務規劃的影響

本集團的業務模式以辦公室營運為主，從事消費品加工及貿易以及金融服務，因此對氣候相關實體風險的直接敞口相對有限。然而，本集團意識到為潛在氣候影響做好準備的重要性。

針對已識別的氣候風險，本集團已在其策略及財務規劃中納入以下措施：

- 持續投資於節能辦公室設備及照明系統
- 實施靈活工作安排及遙距工作能力，以在極端天氣事件期間維持業務連續性
- 定期檢討保險保障範圍，確保充分應對氣候相關實體風險

Environmental, Social and Governance Report

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CLIMATE-RELATED DISCLOSURES (continued)

Strategy (continued)

Effects on Business, Strategy and Financial Planning (continued)

- Budget allocation for ongoing compliance with evolving climate disclosure requirements
- Assessment of suppliers' climate resilience and sustainability practices in procurement decisions

The Group has assessed the current and anticipated financial effects of material climate-related risks and opportunities on its financial performance and financial position. Based on the Group's office-based business model and the nature of its processing and trading, money lending and securities brokerage operations, the Group does not expect material quantitative impacts on revenue, operating costs, assets, liabilities or capital expenditure in the short term (1-3 years). However, climate-related physical risks (such as more frequent extreme weather) may increase office repair and maintenance costs and business continuity expenses, while transition risks (including enhanced climate disclosure requirements) may lead to higher compliance and reporting costs. The Group estimates that such incremental costs are not expected to exceed a low single-digit percentage of the Group's total operating expenses over the short to medium term, based on the Group's current business scale and risk profile. The Group will continue to monitor and, where appropriate, quantify the financial effects of climate-related risks and opportunities as data availability and methodologies improve.

Climate Resilience and Scenario Analysis

The Group has considered the resilience of its strategy to climate-related risks and opportunities using qualitative scenario analysis. Given the nature of our business operations, which are primarily office-based with limited manufacturing activities, the Group's direct exposure to physical climate risks is moderate.

氣候相關披露(續)

策略(續)

對業務、策略及財務規劃的影響(續)

- 撥出預算以持續符合不斷演變的氣候披露要求
- 在採購決策中評估供應商的氣候韌性及可持續發展實踐

本集團已評估重大氣候相關風險與機遇對其財務表現及財務狀況的當前及預期財務影響。鑑於本集團以辦公室為基礎的業務模式及其加工與貿易、放債及證券經紀業務的性質，本集團預期在短期內(1至3年)不會對收入、營運成本、資產、負債或資本開支產生重大量化影響。然而，氣候相關實體風險(例如更頻繁的極端天氣)可能增加辦公室維修及保養成本以及業務連續性開支，而轉型風險(包括加強的氣候披露要求)可能導致更高的合規及匯報成本。根據本集團目前的業務規模及風險狀況，本集團估計該等增量成本預期不會超過本集團中短期總營運開支的低個位數百分比。隨著數據可用性及方法學的改進，本集團將繼續監察並在適當情況下量化

氣候韌性及情境分析

本集團已透過定性情境分析，考慮其策略應對氣候相關風險及機遇的韌性。鑒於我們業務營運的性質，主要以辦公室為基礎，製造活動有限，本集團面對實體氣候風險的直接影響屬中等程度。

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CLIMATE-RELATED DISCLOSURES (continued)

Strategy (continued)

Climate Resilience and Scenario Analysis (continued)

Under a higher physical risk scenario (warming of 2.5-3°C or above), the Group may face increased frequency and severity of extreme weather events affecting office operations and employee safety. The Group's response strategies include emergency preparedness plans, business continuity arrangements, and flexible working policies that enable operations to continue during adverse weather conditions.

Under a lower physical risk scenario aligned with the Paris Agreement (warming limited to 1.5-2°C), the Group expects increased transition risks from policy changes, including more stringent emissions reporting requirements and potential carbon pricing mechanisms. The Group is preparing for these developments through ongoing monitoring of regulatory changes and maintaining flexibility in operational practices.

The Group's current business model demonstrates resilience across these scenarios due to the low carbon intensity of office-based operations, diversified business activities across processing and trading, money lending, and securities brokerage services, and established risk management frameworks that can be adapted to climate considerations.

In conducting qualitative scenario analysis, the Group has focused on the resilience of its key value chain activities, including the operation of offices in Hong Kong and the PRC, the sourcing and processing of used computer-related components, and the provision of financial services to customers. Under both higher and lower physical risk scenarios, the Group has assessed potential disruptions to these activities, such as temporary closure of offices, delays in logistics and changes in customer demand, and has considered how existing business continuity plans and flexible working arrangements would mitigate these impacts.

氣候相關披露 (續)

策略 (續)

氣候韌性及情境分析

在較高實體風險情境下(升溫2.5至3°C或以上),本集團可能面臨更頻繁及更嚴重的極端天氣事件,影響辦公室運作及員工安全。本集團的應對策略包括應急準備計劃、業務持續性安排,以及彈性工作政策,使營運能夠在惡劣天氣情況下持續進行。

在符合《巴黎協定》的較低實體風險情境下(升溫控制在1.5至2°C以內),本集團預期政策轉變帶來的轉型風險將會增加,包括更嚴格的排放報告要求及潛在的碳定價機制。本集團正透過持續監察監管變化及維持營運方式的靈活性,為該等發展做好準備。

由於辦公室營運的碳密度較低、業務活動涵蓋加工及貿易、借債及證券經紀服務等多元化範疇,加上現有風險管理框架可適應氣候考量,本集團目前的業務模式在該等情境下展現出韌性。

進行定性情境分析時,本集團專注於其關鍵價值鏈活動的韌性,包括在香港及中國的辦公室運作、回收及加工二手電腦相關組件,以及向客戶提供金融服務。在較高及較低的實體風險情境下,本集團已評估該等活動可能受到的干擾,例如辦公室暫時關閉、物流延誤及客戶需求變化,並已考慮現有的業務持續性計劃及彈性工作安排如何減輕該等影響。

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CLIMATE-RELATED DISCLOSURES (continued)

Strategy (continued)

Climate Resilience and Scenario Analysis (continued)

Significant areas of uncertainty in the scenario analysis include, among others, the pace and scope of climate-related policy and regulatory changes in Hong Kong and the PRC, the future frequency and severity of extreme weather events affecting the Group's operating locations, the availability and cost of low-carbon technologies, and evolving customer and investor expectations regarding climate performance. The Group will refine its scenario analysis as data and methodologies improve and as more sector-specific guidance becomes available.

Areas of uncertainty in the scenario analysis include the pace of regulatory changes in Hong Kong and the PRC, the availability and cost of green technologies, and evolving customer and investor expectations regarding climate performance.

Climate Transition Plan

The Group is committed to managing climate-related risks and reducing greenhouse gas emissions. While we have not yet established a formal net-zero transition plan, the Group has implemented measures to reduce emissions and improve energy efficiency:

- Maintaining or reducing greenhouse gas emissions levels through energy-saving measures
- Installing energy-efficient lighting systems and equipment
- Setting optimal temperatures for air-conditioning (25°C) and switching off electrical appliances after office hours
- Promoting digitalization to reduce paper consumption and business travel
- Monitoring energy and water consumption to identify improvement opportunities

氣候相關披露 (續)

策略 (續)

氣候韌性及情境分析 (續)

情境分析中的主要不確定領域包括 (其中包括) 香港及中國氣候相關政策及監管變化的速度與範圍、影響本集團營運地點的極端天氣事件未來的頻率與嚴重程度、低碳技術的可及性與成本、以及客戶和投資者對氣候表現期望的變化。本集團將隨著數據與方法的改進以及更多行業特定指引的出現完善其情境分析。

情境分析中的不確定領域包括香港及中國監管變化的速度、綠色技術的可及性與成本、以及客戶和投資者對氣候表現期望的變化。

氣候轉型計劃

本集團致力於管理氣候相關風險及減少溫室氣體排放。雖然本集團尚未制定正式的淨零排放轉型計劃，但已實施多項措施以減少排放及提升能源效益：

- 透過節能措施維持或降低溫室氣體排放水平
- 安裝節能照明系統及設備
- 設定空調最佳溫度 (25°C)，並在辦公時間結束後關閉電器
- 推廣數字化以減少紙張消耗及商務差旅
- 監察能源及水資源消耗，以識別可改善之處

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CLIMATE-RELATED DISCLOSURES (continued)

Strategy (continued)

Climate Transition Plan (continued)

The Group will continue to evaluate the appropriateness of setting more detailed transition plans and climate-related targets as our understanding of climate impacts on our business develops and as regulatory requirements evolve. The Group's current climate-related targets, which focus on maintaining or reducing greenhouse gas emissions and energy consumption compared with the 2024 baseline, have not been formally aligned with any specific international climate agreement or sectoral decarbonisation pathway and have not been validated by a third party. The Group reviews these targets annually in conjunction with its business planning and budgeting processes, taking into account regulatory developments and stakeholder expectations. As part of this review, the Group considers trends in greenhouse gas emissions and energy consumption and evaluates whether more ambitious or time-bound targets, including potential long-term net-zero commitments, would be appropriate for the Group's business profile.

Progress Against Plans and Targets

The Group has maintained its greenhouse gas emissions and energy consumption at levels consistent with our targets set in the previous year. Specific performance metrics are disclosed in the Metrics and Targets section below. The Group continues to implement energy-saving measures across our offices and regularly reviews the effectiveness of these initiatives. The Group has not yet set any long-term science-based or net-zero targets and will consider doing so as its climate strategy evolves.

Risk Management

The Group has integrated climate-related risk considerations into our overall risk management framework.

氣候相關披露 (續)

策略 (續)

氣候轉型計劃 (續)

隨著本集團對氣候影響業務的認知加深及監管要求不斷演變，本集團將繼續評估制定更詳細的轉型計劃及氣候相關目標的合適性。本集團目前的氣候相關目標（專注於與二零二四年基準相比維持或降低溫室氣體排放及能源消耗）尚未正式對應任何特定的國際氣候協議或行業減碳路徑，亦未經第三方驗證。本集團每年在業務規劃及預算編製過程中檢討該等目標，並考慮監管發展及持份者的期望。作為本檢討的一部分，本集團會考慮溫室氣體排放及能源消耗的趨勢，並評估更具進取性或設有具體時限的目標（包括潛在的長期淨零承諾）是否適合本集團的業務狀況。

計劃與目標的進展

本集團已將溫室氣體排放及能源消耗維持在與上一年度所設目標一致的水平。具體績效指標載於下文「指標及目標」一節。本集團持續在各辦公室推行節能措施，並定期檢討該等措施的成效。本集團尚未設定任何長遠的科學基礎或淨零排放目標，並將隨著其氣候策略的發展考慮訂立相關目標。

風險管理

本集團已將氣候相關風險考量納入整體風險管理框架之中。

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CLIMATE-RELATED DISCLOSURES (continued)

Risk Management (continued)

Processes for Identifying and Assessing Climate-Related Risks

The Group identifies and assesses climate-related risks through the following processes:

- The ESG working group conducts periodic reviews of potential climate-related risks affecting the Group's operations, including physical risks from extreme weather events and transition risks from regulatory changes
- Management considers both short-term and long-term climate-related risks during strategic planning and budgeting processes
- Stakeholder engagement activities, including materiality assessments, help identify emerging climate-related concerns
- External developments in climate policy, regulation and market trends are monitored to assess potential impacts on the Group's business

Climate-related risks are assessed based on their potential likelihood and magnitude of impact on the Group's operations, financial performance and reputation. Risks are prioritized for management attention based on this assessment.

氣候相關披露(續)

風險管理(續)

識別及評估氣候相關風險的流程

本集團透過以下流程識別及評估氣候相關風險：

- ESG工作組定期檢討可能影響本集團營運的氣候相關風險，包括極端天氣事件帶來的實體風險及監管變化帶來的轉型風險
- 管理層在策略規劃及預算編製過程中同時考慮短期及長期氣候相關風險
- 持份者參與活動(包括重要性評估)有助識別新出現的氣候相關事宜
- 監察氣候政策、法規及市場趨勢的外部發展，以評估對本集團業務的潛在影響

氣候相關風險根據其對本集團營運、財務表現及聲譽的潛在可能性和影響程度進行評估。根據此評估，風險按優先次序排列以作管理關注。

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CLIMATE-RELATED DISCLOSURES (continued)

Risk Management (continued)

Processes for Managing Climate-Related Risks

The Group manages climate-related risks through:

- Implementation of mitigation measures, including emergency preparedness plans for extreme weather events, energy efficiency initiatives to reduce emissions exposure, and regular monitoring of regulatory developments
- Integration of climate considerations into business continuity planning
- Review and adjustment of operational practices in response to identified climate risks
- Communication with suppliers regarding their climate-related practices and risks

Integration into Overall Risk Management

Climate-related risks are integrated into the Group's overall risk management framework and internal control systems. The Board maintains oversight of risk management processes, with climate-related risks considered alongside other operational, financial and strategic risks. Senior management regularly reports to the Board on significant risks, including climate-related matters requiring Board attention.

The Group's risk management framework is reviewed periodically to ensure it remains effective in identifying and managing emerging risks, including those related to climate change.

Metrics and Targets

The Group uses the following metrics to assess and manage climate-related risks and opportunities:

氣候相關披露 (續)

風險管理 (續)

管理氣候相關風險的流程

本集團透過以下方式管理氣候相關風險：

- 實施緩解措施，包括極端天氣的應急準備計劃、減少排放風險的能源效益措施，以及定期監察監管發展
- 將氣候考慮因素納入業務連續性規劃
- 因應已識別的氣候風險檢討及調整營運常規
- 與供應商就其氣候相關常規及風險進行溝通

融入整體風險管理

氣候相關風險已融入本集團的整體風險管理框架及內部監控系統。董事會維持對風險管理流程的監督，氣候相關風險與其他營運、財務及策略風險一併考慮。高級管理層定期向董事會報告重大風險，包括需要董事會關注的氣候相關事宜。

本集團的風險管理框架會定期檢討，以確保其在識別及管理新出現風險（包括與氣候變化相關的風險）方面持續有效。

指標及目標

本集團使用以下指標評估及管理氣候相關風險及機遇：

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

CLIMATE-RELATED DISCLOSURES (continued)

Metrics and Targets (continued)

Greenhouse Gas Emissions

The Group discloses its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004). Emissions are categorized as follows:

- **Scope 1 (Direct emissions):** Emissions from sources owned or controlled by the Group
- **Scope 2 (Energy indirect emissions):** Emissions from the generation of purchased electricity consumed by the Group
- **Scope 3 (Other indirect emissions):** Other indirect emissions, including those from processing of fresh water and sewage

Greenhouse gas emissions data for 2025 and comparative data for 2024 are presented in the Environmental Aspects section below.

The Group does not currently report Scope 3 emissions beyond water-related emissions, as the majority of other Scope 3 sources (such as business travel and purchased goods) are not material to our operations. The Group will continue to assess the materiality of additional Scope 3 categories as our business evolves.

Climate-Related Targets

The Group has set the following climate-related targets:

- Maintain or reduce greenhouse gas emissions levels compared to the baseline year of 2024
- Maintain or reduce energy consumption levels compared to the baseline year of 2024

氣候相關披露 (續)

風險管理 (續)

溫室氣體排放

本集團根據《溫室氣體核算體系：企業核算與報告標準》(二零零四年)披露其溫室氣體排放。排放分類如下：

- **範圍1 (直接排放)：**來自本集團擁有或控制的來源的排放
- **範圍2 (能源間接排放)：**來自本集團所消耗外購電力生產過程中的排放
- **範圍3 (其他間接排放)：**其他間接排放，包括處理淡水及污水所產生的排放

二零二五年的溫室氣體排放數據及二零二四年的比較數據載於下文環境方面一節。

本集團目前並無報告除與水相關排放以外的範圍3排放，原因是大部分其他範圍3來源(如商務差旅及購買商品)對我們的營運並不重大。本集團將隨著業務發展繼續評估其他範圍3類別的重要性。

氣候相關目標

本集團已設定以下氣候相關目標：

- 與二零二四年基準年相比，維持或減少溫室氣體排放水平
- 與二零二四年基準年相比，維持或減少能源消耗水平

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CLIMATE-RELATED DISCLOSURES (continued)

Metrics and Targets (continued)

Climate-Related Targets (continued)

Progress against these targets is monitored through quarterly reviews of energy consumption data and annual greenhouse gas emissions calculations. Performance against targets is reported to senior management and the Board.

Internal Carbon Prices

The Group does not currently use internal carbon prices in decision-making. We will continue to assess the appropriateness of implementing internal carbon pricing mechanisms as climate-related regulations and carbon markets develop in our operating jurisdictions.

Remuneration

Climate-related considerations are not currently linked to remuneration. The Group may consider incorporating climate performance metrics into remuneration policies in the future as our climate strategy evolves.

ENVIRONMENTAL ASPECTS

Emissions

Since the Group's primary businesses are the sale of consumer goods and the provision of financial services, most of our operations are conducted in offices and thus emissions generated from us are relatively immaterial. As part of our efforts to minimize greenhouse gas (GHG) emissions, the Group applies energy-saving measures in the workplace, including the installation of an energy-efficient lighting system, setting an optimal temperature for air-conditioning and switching off electrical appliances after office hours.

During the Year, there were no cases in relation to non-compliance with environmental protection laws and regulations that had a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes.

氣候相關披露 (續)

風險管理 (續)

氣候相關目標 (續)

透過對能源消耗數據進行季度檢討及每年計算溫室氣體排放，監察該等目標的進展。目標達成情況會向高級管理層及董事會報告。

內部碳定價

本集團目前並無在決策中使用內部碳定價。隨著我們營運所在司法權區的氣候相關法規及碳市場發展，我們將繼續評估實施內部碳定價機制的適當性。

薪酬

氣候相關考慮因素目前並未與薪酬掛鉤。由於我們的氣候策略不斷演進，本集團日後或會考慮將氣候表現指標納入薪酬政策。

環境方面

排放

由於本集團的主要業務為銷售消費品及提供金融服務，以及我們的營運大多數於辦公室進行，因此我們產生的排放量相對較小。為盡力減少溫室氣體排放，本集團在工作場所採取節能措施，包括安裝節能照明系統，為空調設定最佳溫度以及下班後關閉電器。

於本年度，並無任何不遵守環境保護法律和法規而對本集團在廢氣及溫室氣體排放、向水及土地的排污以及產生有害及無害廢棄物方面產生重大影響的情況。

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ENVIRONMENTAL ASPECTS (continued)

Emissions (continued)

Greenhouse Gas Emissions

In 2025, the Group's total greenhouse gas emissions were 14.6 tonnes of carbon dioxide equivalent (CO₂-e), compared to 7.7 tonnes in 2024. The primary source of greenhouse gas emissions is energy indirect emissions resulting from the generation of purchased electricity consumed within the workplace (Scope 2 emissions) and indirect emissions due to the electricity used for processing fresh water and sewage made up the remaining portion (Scope 3 emissions). The Group targets to maintain or reduce the greenhouse gas emissions level by 2026 with the baseline year in 2024.

Greenhouse gas emissions

溫室氣體排放

	2025 二零二五年	2024 二零二四年	Unit 單位
Scope 1 emissions 範圍1排放	–	–	Tonnes CO ₂ -e 噸二氧化碳當量
Scope 2 emissions 範圍2排放	14.4	7.4	Tonnes CO ₂ -e 噸二氧化碳當量
Scope 3 emissions 範圍3排放	0.2	0.3	Tonnes CO ₂ -e 噸二氧化碳當量
Total greenhouse gas emissions 溫室氣體排放總計	14.6	7.7	Tonnes CO ₂ -e 噸二氧化碳當量
Intensity by floor area 密度 (按建築面積計算)	4.61	2.43	kg CO ₂ -e/sq. ft. 千克二氧化碳當量/ 平方英尺

Note: Greenhouse gas emissions are calculated in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004). Emission factors are referenced from the CLP Power Hong Kong Limited Sustainability Report and local government guidelines.

環境方面 (續)

排放 (續)

溫室氣體排放

於二零二五年，本集團的溫室氣體總排放量為14.6噸二氧化碳當量（二氧化碳當量），二零二四年為7.7噸。溫室氣體排放的主要來源是工作場所內所消耗購買電力所產生的間接能源排放（範圍2排放），其餘部分則來自用於處理淡水及污水的電力所產生的間接排放（範圍3排放）。本集團目標於二零二六年前維持或減少溫室氣體排放水平，基準年為二零二四年。

附註：溫室氣體排放乃根據《溫室氣體核算體系：企業核算與報告標準（二零零四年）》計算。排放因子乃參考中華電力有限公司可持續發展報告及當地政府指引。

Environmental, Social and Governance Report

環境、社會及管治報告

ENVIRONMENTAL ASPECTS (continued)

Emissions (continued)

Waste Management

The Group does not generate any hazardous waste in its operations. Non-hazardous waste from the Group's operations was mainly office paper and general office waste. Office waste is generally gathered at a designated place as required by the property management office of the building. It is not feasible for the Group to obtain the waste production data of these offices. Although the Group has not set quantitative reduction targets for non-hazardous waste due to its relatively small volume and the practical limitations in obtaining accurate weight data from property management offices, the Group has implemented qualitative measures to minimise waste generation, including promoting double-sided printing, reusing office materials where feasible and encouraging waste segregation and recycling at buildings where such facilities are available. The Group will continue to monitor opportunities to enhance waste data collection and, where practicable, consider setting appropriate non-hazardous waste reduction targets in the future.

Use of Resources

The Group's core businesses are the processing and trading of used computer-related components, securities brokerage, placing and underwriting, money lending and B2B cross-border e-commerce. Due to the nature of our business activities, we do not consume a large amount of resources. Nonetheless, the Group has formulated a set of policies and measures to enhance the efficiency of resource usage, such as energy, water and other materials.

For instance, we encourage our employees to reduce the usage of papers by adopting internet communication, assessing the need for printing, applying duplex printing and reusing single-sided printed papers if possible. Apart from that, for office stationery procurement, we give preference to environmental-friendly suppliers who provide the brand of paper approved by the Programme for the Endorsement of Forest Certification (PEFC).

環境方面 (續)

排放 (續)

廢棄物管理

本集團在經營過程中不會產生任何危害廢物。本集團經營活動產生的非危險廢物主要為辦公用紙及一般辦公室廢物。辦公廢物一般按建築物物業管理辦公室的要求於指定地點收集。本集團無法取得該等辦公室的廢物產生數據。儘管由於本集團的非危險廢物產生量相對較少且自物業管理處獲取準確重量數據存在實際限制，故並無設定非危險廢物量化減量目標，本集團已實施質化措施，最大化減少廢物產生，包括提倡雙面打印、在可行情況下重復使用辦公用品及在相關設施的建築物內鼓勵廢物分類與回收。本集團將繼續尋求機會，加強廢物數據收集，且在可行情況下，考慮於未來設定適當的非危險廢物減量目標。

資源利用

本集團的核心業務為從事二手電腦相關組件之處理及貿易業務、證券經紀、配售及包銷、借貸及企業對企業跨境電子商務業務。由於我們業務的性質，我們不會消耗大量資源。儘管如此，本集團已制定一套政策及措施，以提高能源、水及其他材料等資源的利用效率。

例如，本集團透過採用互聯網通信、評估打印的必要性、使用雙面打印及重復使用單面打印紙張（如適用）等方式鼓勵僱員減少用紙。除此之外，於採購辦公文具時，本集團偏好環保供應商，其所使用紙張品牌獲得森林驗證認可計劃(PEFC)認證。

Environmental, Social and Governance Report

環境、社會及管治報告

ENVIRONMENTAL ASPECTS (continued)

Use of Resources (continued)

Energy Use and Efficiency

The Group does not have any business activities that involve the use of direct energy. Electricity consumption is the sole contributor to the energy use in our offices. In 2025, the total amount of electricity consumed was 24.0 MWh and the energy consumption intensity was 0.008 MWh per square foot of floor area, compared to 21.2 MWh and 0.007 MWh per square foot in 2024. The Group targets to maintain or reduce the energy consumption level by 2026 with a baseline year in 2024.

To improve the energy efficiency of the Group, we implemented a series of energy-saving measures, including encouraging the use of electric appliances with high energy efficiency (Level 1 on Energy Label) and switching the lighting of the office to more energy-efficient fluorescent lamps. Employees at offices are advised to set the air conditioning at 25° C for energy-saving purposes. For unoccupied rooms, air conditioning must be switched off. When the offices are partly occupied, non-essential lighting is switched off. Employees shall turn off office lights, air conditioners, printers and computers before leaving.

Direct and/or indirect energy consumption by type

按類型劃分的直接及／或間接能源消耗	2025 二零二五年	2024 二零二四年	Unit 單位
Direct energy consumption 直接能源消耗	–	–	GJ 吉焦
Indirect energy consumption 間接能源消耗	24.0	21.2	MWh 兆瓦時
Total energy consumption 能源消耗總量	24.0	21.2	MWh-e 兆瓦時當量
Intensity by floor area 密度（按建築面積計算）	0.008	0.007	MWh-e/sq. ft. 兆瓦時當量／ 平方英尺

環境方面（續）

資源利用（續）

能源使用與效率

本集團並無任何涉及使用直接能源的業務。電力消耗是我們辦公室唯一使用的能源。於二零二五年，總用電量為24.0兆瓦時及能耗密度為每平方英尺0.008兆瓦時，二零二四年為21.2兆瓦時及每平方英尺0.007兆瓦時。本集團目標於二零二六年前維持或降低用電水平，基準年為二零二四年。

為提高本集團的能源效率，我們實施了一系列節能措施，包括鼓勵使用高能效電器（1級能源標籤）並將辦公室的照明切換為更節能的熒光燈。建議辦公室僱員將空調設置於攝氏25度，以達致節能目的；閒置房間必須關閉空調；當局部使用辦公室時，關上不必要的照明；僱員離開辦公室前須關閉辦公室電燈、空調、打印機及電腦。

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環境、社會及管治報告

ENVIRONMENTAL ASPECTS (continued)

Use of Resources (continued)

Water Use and Efficiency

The Group's business operations do not involve any water-intensive activities and our offices only consume an insignificant amount of water. In 2025, the total amount of water used was 11.0 cubic metres, representing a consumption intensity of 0.0035 cubic metre per square foot of floor area, compared to 11.6 cubic metres and 0.0037 cubic metre per square foot in 2024. The daily water consumption is mainly supplied by the municipal water network and the Group did not encounter any issues in sourcing water during the Year.

Given the small scale and non-water-intensive nature of the Group's office-based operations, the Group has not set quantitative water reduction targets. Nevertheless, the Group promotes reasonable water use among employees through measures such as posting water-saving reminders in office pantries and washrooms and encouraging prompt reporting of any water leakages to property management for timely rectification. The Group will continue to monitor water consumption trends and, where appropriate, consider establishing formal water efficiency targets in the future.

Water consumption

in total and intensity

用水總量及密度

Total water consumption

用水總量

Intensity by floor area

密度（按建築面積計算）

2025

二零二五年

11.0

0.0035

2024

二零二四年

11.6

0.0037

Unit

單位

m³

立方米

m³/sq. ft.

立方米／平方英尺

環境方面（續）

資源利用（續）

水資源使用與效率

本集團的業務活動不涉及任何大量耗水，而辦公室僅消耗少量的水。於二零二五年，我們的用水總量為11.0立方米。耗水密度為每平方英尺建築面積0.0035立方米，而二零二四年為11.6立方米及每平方英尺建築面積0.0037立方米。日常用水主要由市政水網供應且本集團於本年度內並無在尋求水源方面遇到任何問題。

鑒於本集團以辦公室為基礎的營運規模較小且非用水密集型，本集團並未設定具體的減水目標。儘管如此，本集團透過在茶水間及洗手間張貼節水提示，以及鼓勵員工即時向物業管理通報任何漏水情況以便及時修復等措施，推動員工合理用水。本集團將持續監察用水趨勢，並在適當時候考慮於未來制定正式的水效益目標。

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

ENVIRONMENTAL ASPECTS (continued)

Use of Resources (continued)

Packaging Materials

The Group only uses a small amount of packaging materials, i.e. cartons, in its primary businesses. In 2025, the total amount of packaging materials used for finished products was 3.70 tonnes, compared to 0.51 tonne in 2024, reflecting the increase in processing and trading activities during the Year.

Packaging material for finished products

成品所用的包裝材料	2025 二零二五年	2024 二零二四年	Unit 單位
Total packaging material used 所用的包裝材料總量	3.70	0.51	Tonnes 噸
Intensity by floor area 密度（按建築面積計算）	1.16	0.16	kg/sq. ft. 公斤／平方英尺

The Environment and Natural Resources

Due to the nature of our businesses, the Group's activities do not have significant impacts on the environment and natural resources. However, to minimize possible environmental impacts related to our activities, products and services, the Group shall:

- Identify significant impacts on the environment and natural resources from our operations and set targets to reduce associated stress
- Prevent pollution, reduce waste and minimize resource consumption for all daily operations
- Comply with relevant laws and requirements which relate to the Company and its subsidiaries' environmental aspects
- Educate, train and motivate our employees to develop a sustainable mentality that enables them to conduct business activities in a responsible manner

環境方面（續）

資源利用（續）

包裝材料

本集團在主要業務中僅使用少量包裝材料，例如紙箱。於二零二五年，用於製成品的包裝材料總量為3.70噸，而二零二四年為0.51噸，反映本年度加工及貿易活動增加。

環境與自然資源

基於我們的業務性質，本集團的經營活動不會對環境及自然資源產生重大影響。然而，為盡量減少我們經營活動、產品及服務對環境的影響，本集團應：

- 識別我們運營對環境及自然資源的任何重大影響，並設定目標以減輕相關壓力
- 防止污染、減少浪費及盡量減少所有日常業務營運之資源消耗
- 遵守本公司及其附屬公司與環境有關的法律及要求
- 教育、培訓及激勵僱員形成可持續發展觀以令其以對環境負責之方式開展業務活動

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT

Employment and Labour Practices

Employment

The Group advocates for a communal spirit that thrives on mutual respect and equal opportunities. The Group strictly complies with laws and regulations related to equal opportunities, including but not limited to the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), Sex Discrimination Ordinance (Cap. 480, the law of Hong Kong), Race Discrimination Ordinance (Cap. 602, the law of Hong Kong), Disability Ordinance (Cap. 487, the law of Hong Kong) and Family Status Discrimination Ordinance (Cap. 527, the law of Hong Kong). There were no material non-compliance cases with laws and regulations in respect of employment and labour standards in the operating locations for the Year.

To ensure diversity and equality, our selection process is non-discriminatory and solely based on the employee's performance, experience and skills. Our employees are also encouraged to discuss their targets in job advancement and career development with the senior management.

To attract, develop and retain qualified employees, the Group is committed to offering professional development opportunities and a healthy working environment for all employees. Meanwhile, any appointment, promotion or termination of the employment contract would be based on reasonable, lawful grounds and internal policies, such as the staff handbook. The Group strictly prohibits any kind of unfair or unreasonable dismissal.

The Group's remuneration policies are formulated on the performance of employees with reference to the market condition. Salaries and wage rates are usually subjected to an annual review that is based on performance appraisals and other relevant factors. The Group provides equal opportunities for all employees along with competitive remuneration and strongly encourages internal promotion.

社會方面

僱傭及勞工常規

僱傭

本集團推崇相互尊重及平等機會的社區精神。本集團嚴格遵守平等機會法案，包括但不限於《僱傭條例》（香港法例第57章）、《性別歧視條例》（香港法例第480章）、《種族歧視條例》（香港法例第602章）、《殘疾歧視條例》（香港法例第487章）及《家庭崗位歧視條例》（香港法例第527章）。於本年度，我們並無不遵守營運地點有關僱傭及勞工準則法律及規例的嚴重不合規情況。

為確保多樣性及平等性，本集團的選舉程序為無差別待遇及僅基於僱員之表現、經驗及技能。我們亦鼓勵僱員與其高級管理層討論其工作進展目標及職業發展。

為吸引、發展及挽留合資格僱員，本集團致力向所有員工提供專業發展機會及健康的工作環境。同時，本集團任何聘用、晉升或終止僱傭合同都必須基於合理合法依據且符合內部政策（如員工手冊）。本集團嚴格禁止任何不公平或不合理的解僱。

本集團的薪酬政策乃根據僱員表現並參照市況而制定。薪金及工資水平通常根據績效考核和其他相關因素進行年度審查而釐訂。本集團亦為全體僱員提供平等機會以及具競爭力的薪酬，並強烈鼓勵內部晉升。

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

Employment and Labour Practices (continued)

Employment (continued)

For the purpose of ensuring there are formal and transparent procedures for setting policies on remuneration for the Directors, the Remuneration Committee was established. The Group also reviews the compensation and benefits programmes regularly to ensure its compensation and benefits packages remain competitive.

Over the years, the Group has introduced a share option scheme (the “**Share Option Scheme**”) by which the Board may exercise its discretion to grant share options to Directors and employees as an incentive for their contribution to the Group.

As on 31 December 2025, the Group employed a total of 18 employees, including operational office, sales and marketing, finance, company secretarial and securities brokerage divisions.

社會方面 (續)

僱傭及勞工常規 (續)

僱傭 (續)

本集團設有薪酬委員會，以確保有正規及具透明度的程序以制定董事薪酬政策。本集團亦定期檢討補償及福利計劃，以確保其補償及福利待遇仍具競爭力。

多年來，本集團引入購股權計劃（「**購股權計劃**」），董事會據此可酌情向董事及僱員授出購股權，作為彼等為本集團所作出貢獻的獎勵。

於二零二五年十二月三十一日，本集團總共僱用18位員工，包括營運辦事處、銷售及市場推廣、財務、公司秘書及證券經紀部門的員工。

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

社會方面 (續)

Employment and Labour Practices (continued)

僱傭及勞工常規 (續)

Employment (continued)

僱傭 (續)

Total workforce 員工總數		2025 二零二五年	2024 二零二四年	Unit 單位
Total number of employees 員工總數		18	12	Employee 員工
By Gender 按性別劃分	Male 男性	14	10	Employee 員工
	Female 女性	4	2	Employee 員工
By employment type 按僱傭類型劃分	Full-time 全職	18	12	Employee 員工
	Part-time 兼職	0	0	Employee 員工
By age group 按年齡組別劃分	<30 <30歲	0	0	Employee 員工
	31-40 31-40歲	9	6	Employee 員工
	41-50 41-50歲	4	2	Employee 員工
	>50 >50歲	5	4	Employee 員工
By employment category 按僱傭類別劃分	Managerial 管理層	5	5	Employee 員工
	Senior management 高級管理層	4	4	Employee 員工
	Middle management 中級管理層	3	3	Employee 員工
	Supervisor 監事	0	0	Employee 員工
	General employee 普通員工	6	0	Employee 員工

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

社會方面 (續)

Employment and Labour Practices (continued)

僱傭及勞工常規 (續)

Employment (continued)

僱傭 (續)

Total workforce		2025	2024	Unit
員工總數		二零二五年	二零二四年	單位
By function 按職能劃分	Executive 高管	12	12	Employee 員工
	Technical 技術	0	0	Employee 員工
	Administrative 行政管理	6	0	Employee 員工
	Production 生產	0	0	Employee 員工
	By geographical region 按地理區域劃分	China 中國	6	0
	Hong Kong 香港	12	12	Employee 員工
Service Period 服務期限	Less than 5 Years 不足5年	10	7	Employee 員工
	5 to 10 Years 5至10年	6	4	Employee 員工
	Over 10 Years 超過10年	2	1	Employee 員工

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

社會方面 (續)

Employment and Labour Practices (continued)

僱傭及勞工常規 (續)

Employment (continued)

僱傭 (續)

Total workforce		2025	2024	Unit
僱員流失率		二零二五年	二零二四年	單位
Total employee turnover rate		7	0	%
僱員總流失率				
By Gender	Male	8	0	%
按性別劃分	男性			
	Female	0	0	%
	女性			
By employment type	Full-time	0	0	%
按僱傭類型劃分	全職			
	Part-time	0	0	%
	兼職			
By age group	<30	0	0	%
按年齡組別劃分	<30歲			
	31-40	0	0	%
	31-40歲			
	41-50	0	0	%
	41-50歲			
	>50	22	0	%
	>50歲			
By employment category	Managerial	0	0	%
按僱傭類別劃分	管理層			
	Senior management	0	0	%
	高級管理層			
	Middle management	33	0	%
	中級管理層			
	Supervisor	0	0	%
	監事			
	General employee	0	0	%
	普通員工			

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

社會方面 (續)

Employment and Labour Practices (continued)

僱傭及勞工常規 (續)

Employment (continued)

僱傭 (續)

Total workforce

	2025	2024	Unit
僱員流失率	二零二五年	二零二四年	單位

僱員流失率

By geographical region	China	0	0	%
按地理區域劃分	中國			
	Hong Kong	8	0	%
	香港			
Service period	Less than 5 Years	0	0	%
服務期限	不足5年			
	5 to 10 Years	20	0	%
	5至10年			
	Over 10 Years	0	0	%
	超過10年			

The Group will continue to provide a well-structured and caring environment for employees to enhance their sense of belonging as well as work effectiveness.

本集團將繼續為僱員提供架構良好及互相關懷的環境，以提高其在本集團的歸屬感及工作效率。

Health and Safety

健康與安全

The Group recognizes the importance of maintaining a safe, effective and congenial work environment for our staff. Hence, the Group has put various occupational health and safety measures in place and regularly performs checks on the work environment and staff facilities. For example, we have taken ergonomic principles into consideration when designing the workstation to accommodate the body features and limitations of users.

本集團深知維持安全、高效及愜意的工作環境對於員工的重要性。因此，本集團已執行各種職業健康與安全措施，並對工作環境及員工設施進行定期檢查。例如，於設計辦公室時，本集團已考慮人體工程學原則，以適應使用者的身體特徵及局限性。

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

Employment and Labour Practices (continued)

Health and Safety (continued)

During the past three years, including 2025, the Group did not record any accidents that resulted in death or serious physical injury and did not identify any material non-compliance with laws and regulations relevant to the health and safety of employees, including but not limited to Occupational Safety and Health Ordinance (Cap. 509, the law of Hong Kong) and Employees' Compensation Ordinance (Cap. 282, the law of Hong Kong).

Health and Safety

健康與安全

Number of work-related fatalities 因工作關係死亡人數	0
Rate of work-related fatalities 因工作關係死亡佔比	0
Lost days due to work injury 因工傷而損失的工作日數	0

Development and Training

The Group understands that human capital plays a substantial part of the business. As a listed corporation, the Group is mindful of the continuous development of the regulatory environment and has established a practice of gathering the changes in regulations and ensuring its Directors, responsible officers, licensed representatives and other employees attend necessary training programmes.

社會方面 (續)

僱傭及勞工常規 (續)

健康與安全 (續)

於過往三年內 (包括二零二五年), 本集團並未記錄任何因工死亡或嚴重工傷事故, 且並無發現任何嚴重違反有關僱員健康及安全的法律及法規, 包括但不限於《職業安全及健康條例》(香港法例第509章)及《僱員補償條例》(香港法例第282章)。

	2025	2024	Unit
	二零二五年	二零二四年	單位

Number of work-related fatalities 因工作關係死亡人數	0	0	No. 人
Rate of work-related fatalities 因工作關係死亡佔比	0	0	%
Lost days due to work injury 因工傷而損失的工作日數	0	0	Days 日

發展及培訓

本集團了解人力資本在業務中發揮了重要作用。作為上市企業, 本集團關注監管環境的持續發展, 並已訂立守則去記錄規例的各項修訂, 以確保其董事、負責人員、持牌代表及其他僱員修讀所需的培訓課程。

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

社會方面 (續)

Employment and Labour Practices (continued)

僱傭及勞工常規 (續)

Development and Training (continued)

發展及培訓 (續)

Pursuant to the requirement of Listing Rules, all Directors have participated in continuous professional development by attending training courses or reading relevant materials relating to corporate governance and regulations to consolidate their knowledge and skills.

根據上市規則的規定，全體董事均已透過出席有關企業管治及規定的培訓課程或閱讀相關材料的方式參與持續專業發展，以鞏固其知識及技能。

Percentage of trained employees

受訓僱員百分比

	2025	2024	Unit
	二零二五年	二零二四年	單位

Total number/rate of trained employees

100 50 %

受訓的僱員總人數／百分比

By Gender

Male

78 83 %

按性別劃分

男性

Female

22 17 %

女性

By employee category

Management

28 42 %

按僱傭類別劃分

管理層

Senior

22 33 %

management

高級管理層

Middle

17 25 %

management

中級管理層

Supervisor

0 0 %

監事

General employee

33 0 %

普通員工

By Function

Executive

67 58 %

按職能劃分

高管

Technical

0 0 %

技術

Administrative

33 42 %

行政管理

Production

0 0 %

生產

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

社會方面 (續)

Employment and Labour Practices (continued)

僱傭及勞工常規 (續)

Development and Training (continued)

發展及培訓 (續)

Average training hours completed		2025	2024	Unit
完成的平均培訓時數		二零二五年	二零二四年	單位
Average training hours per employee		8	3	Hour/employee
每位僱員的平均培訓小時數				小時／僱員
By Gender	Male	8	3	Hour/employee
	按性別劃分			小時／僱員
	Female	8	3	Hour/employee
	女性			小時／僱員
By employee category	Management	8	3	Hour/employee
	按僱傭類別劃分			小時／僱員
	Senior management	8	3	Hour/employee
	高級管理層			小時／僱員
	Middle management	8	0	Hour/employee
	中級管理層			小時／僱員
	Supervisor	0	0	Hour/employee
監事			小時／僱員	
By function	General employee	8	0	Hour/employee
	按職能劃分			小時／僱員
	Executive	8	3	Hour/employee
	高管			小時／僱員
	Technical	0	0	Hour/employee
	技術			小時／僱員
	Administrative	8	0	Hour/employee
行政管理			小時／僱員	
	Production	0	0	Hour/employee
生產			小時／僱員	

Environmental, Social and Governance Report

環境、社會及管治報告

SOCIAL ASPECT (continued)

Employment and Labour Practices (continued)

Labour Standards

The Employment of Children Regulations and Employment Ordinance prohibits all employers from engaging child and forced labour in the workforce and regulates the hours of work and general conditions of employment of young persons in industrial undertakings. With compliance with relevant laws and regulations, the Group does not engage in any forced or child labour. The Staff Code of Conduct is enclosed in the Compliance Manual, which is readily accessible to all employees.

In order to prevent the illegal use of child or forced labour, the human resource department of the Group requires candidates to provide effective identification certification before confirmation of employment to ensure they can be employed according to the law. If there are any irregularities in forced labour, child labour and illegal immigrant labour on staff, employment with all these candidates will be immediately terminated. The Group would also take responsibility for the investigation.

In compliance with the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), no child or forced labour was employed in the Group's operations during the Year.

社會方面 (續)

僱傭及勞工常規 (續)

勞工準則

《僱用兒童規例》及《僱傭條例》禁止所有僱主聘用兒童及強迫勞工，並於工業營業中規定青年的工作時數及一般僱用條件。本集團遵守相關法律及規例，並無且不會強迫勞工或聘用童工。員工操守守則載於合規手冊中，並供所有僱員查閱。

為打擊非法僱用童工或強迫勞動，本集團人力資源部要求求職者在確認就業前提供有效的身份證明，以確保申請人可以依法就業。如果員工中存在任何強迫勞動、童工及非法移民勞工的違規行為，所有該等候選人的僱傭將立即終止。本集團亦將負責調查。

本集團遵守香港法例第57章《僱傭條例》。於本年度，本集團的營運並無僱用童工或強制勞工。

Environmental, Social and Governance Report

環境、社會及管治報告

OPERATING PRACTICES AND SOCIAL INVESTMENT

Supply Chain Management

Managing a sustainable supply chain is essential for the Group to minimise the adverse impact brought to the environment and society. To comply with the laws and regulations, the Group has established stringent internal controls for procuring goods and materials through a fair and unbiased tender process. The selection of subcontractors and suppliers is based on their fulfilment of specifications, standards, product and service quality as well as associated support services.

The Group carefully selects qualified suppliers to ensure that the entire production process is in line with corresponding standards and rules. The Group not only requests its new suppliers to submit a review of all relevant documents but also conducts rigorous checks to assess their reliability. The Group also carries out inspections and assessments regularly to review our suppliers' standards and terminates collaboration with unqualified suppliers.

Supply chain partners whose accreditation or production method fall short of our required environmental and social standards will be suspended. Also, the Group maintains close communication with various suppliers to ensure that the suppliers' businesses comply with environmental and social laws and regulations in their operating countries and regions.

The Group operates in good faith by adhering to its business ethics such as the prohibition of employing child and forcing labour, maintaining high levels of quality control and environmental and social responsibilities. The Group conducts interviews with suppliers on environmental pollution and corresponding measures to deal with pollution. The Group would make careful decisions based on the following criteria: number of sustainable practices in their operation and presence of environmental-related qualifications on their products or services.

營運慣例及社會投資

供應鏈管理

對本集團而言，管理可持續的供應鏈是將對環境及社會不利影響減至最低的關鍵。為符合法律及法規，本集團已建立嚴格的內部監控以透過公平及公允的投標程序採購貨品及材料。我們將根據符合規格及標準、產品及服務質量及相關服務支持選擇分包商及供應商。

本集團審慎選擇合資格供應商以確保整個生產流程符合其標準及規則。本集團不僅要求新供應商遞交所有有關文件的回顧報告，並進行嚴格核查以評估其可靠性。就審閱供應商的標準而言，本集團的慣例為定期進行調查及評估，並終止與不合格供應商的合作關係。

認證或生產方法達不到我們要求的環境和社會標準的供應鏈合作夥伴將被暫停。同時，本集團與各供應商保持緊密溝通，以確保供應商的業務遵守其營運國家和地區的環境及社會法律法規。

本集團通過遵守如嚴禁僱用童工和強制勞工、保持高水平的質量控制和環境與社會責任的道德規範誠信經營。本集團就環境污染及相應的污染處理措施對供應商進行訪談。本集團將根據以下標準作出審慎決定：其營運中的可持續常規數目及其產品或服務是否符合環境相關資格。

Environmental, Social and Governance Report

環境、社會及管治報告

OPERATING PRACTICES AND SOCIAL INVESTMENT (continued)

營運慣例及社會投資 (續)

Supply Chain Management (continued)

供應鏈管理 (續)

Number of suppliers by geographical region		2025	2024	Unit
按地理區域劃分的供應商數目		二零二五年	二零二四年	單位
Total number of suppliers 供應商總數		9	11	Supplier 供應商
By geographical region 按地理區域劃分	Hong Kong 香港	8	10	Supplier 供應商
	China 中國	1	1	Supplier 供應商

Product Responsibility

產品責任

The Group recognises that good customer and after-sales services are the keys to the success of our business. In order to respond promptly to the needs of our customers, the Group set up a series of communication channels among different business units to handle customers' queries. There were no cases of product recall nor complaints received against our services or products due to health and safety issues during the Year.

本集團知悉良好的客戶及售後服務乃我們業務成功的關鍵影響因素。為達致對客戶需求作出迅速回應，本集團已於不同業務單元之間設立一系列溝通渠道以處理客戶疑問。於本年度內，並無因健康及安全問題而對我們的服務或產品進行產品召回或投訴的個案。

The Group is committed to compliance with relevant laws of intellectual property rights (IP rights) by valuing and protecting its intellectual properties through patent fees and periodic trademark renewals.

本集團致力於遵守有關知識產權的相關法律法規，通過專利費及定期商標續期對其知識產權進行估值及保護。

Environmental, Social and Governance Report

環境、社會及管治報告

OPERATING PRACTICES AND SOCIAL INVESTMENT (continued)

Product Responsibility (continued)

The Group also emphasises the importance of protecting and safeguarding customers' privacy, especially for money lenders' information. In compliance with provisions of the Personal Data (Privacy) Ordinance, we are cautious with the collection, handling and usage of customers' personal data. Any unauthorised access, disclosure or use of the information will be subject to disciplinary actions including termination and legal action.

The Group did not have any material non-compliance with applicable laws and regulations regarding health and safety, advertising, labelling and privacy matters related to services offered during the Year.

Product Responsibility

產品責任

Percentage of total products sold or shipped subject to recalls
 已售或已運送產品總數中須回收的百分比
 Number of products and service-related complaints received
 接獲關於產品及服務的投訴數目

2025
二零二五年

0

0

營運慣例及社會投資 (續)

產品責任 (續)

本集團亦重視保護及保障客戶私隱，尤其是放債人的資料。就此，本集團已根據個人資料(私隱)條例之條文審慎收集、處理及使用客戶個人資料。任何未經授權的訪問、披露或使用資料的行為均將受到紀律處分，包括解僱及法律訴訟。

於本年度內，本集團並無任何嚴重違反有關涉及所提供服務的健康及安全、廣告、標籤及私隱事宜的適用法律及法規的情況。

2024
二零二四年

0

0

Unit
單位

%

%

Nos.

宗

Environmental, Social and Governance Report

環境、社會及管治報告

OPERATING PRACTICES AND SOCIAL INVESTMENT (continued)

Anti-Corruption

The Group upholds high standards of integrity and does not condone any unethical behaviour in our business. Employees are prohibited to request, receive or accept any form of benefit from any persons, company or organization which have business transactions with the Group. All staff members are reminded to avoid situations that may lead to or involve any conflict of interest.

To effectively monitor market misconduct such as staff dealing, money laundering and insider trading, the Group has set up a series of policies detailed in the Compliance Manual which is readily accessible to all employees. In particular, the Group has established a Code of Conduct and stipulated in the Compliance Manual.

The Securities and Futures Commission (SFC) has published the Guideline on Anti-Money Laundering and Counter-Financing of Terrorism which summarises what money laundering and terrorist financing are and what the legislation requires. The Guideline also explains the procedures of internal control which the SFC expects to be followed by the registered person in a range of areas. The management does not tolerate corruption, bribery, extortion, money laundering and other fraudulent activities in connection with any of the business operations.

Additionally, the Group has implemented an effective Internal Manual on inside information or price-sensitive information and has provided separate channels for the reporting of any suspected business irregularities, fraud and corruption.

營運慣例及社會投資 (續)

反貪污

本集團提倡誠信而制止業務上不道德行徑。員工禁止向任何與本集團有業務交易的人士、公司或組織要求、收取或接受任何形式的利益。我們提醒所有員工避免可能導致或涉及任何利益衝突的情況。

為有效監控市場失當行為（如員工買賣、洗黑錢及內幕交易），本集團已建立一系列政策並載入合規手冊，合規手冊可由所有員工獲取。尤其是，本集團已建立操守守則並於合規手冊訂明。

證券及期貨事務監察委員會（證監會）已刊發打擊洗錢及恐怖分子資金籌集指引，其中概述何為洗黑錢及恐怖分子資金籌集以及相關法律規定。通過於一系列地區進行人員登記，該指引亦解釋證監會預期須遵循的內部監控程序。管理層決不容忍任何業務營運中的貪污、受賄、勒索、洗黑錢及其他欺詐行為。

此外，本集團已實施有效之內幕消息或價格敏感資料內部手冊及就報告任何可疑業務違規、欺詐及貪污提供獨立渠道。

Environmental, Social and Governance Report

環境、社會及管治報告

OPERATING PRACTICES AND SOCIAL INVESTMENT (continued)

Anti-Corruption (continued)

The Group established the internal Whistleblowing Policy to encourage all our employees who have concerns about any suspected misconduct or malpractice within the Group to raise up those concerns with the management. The Audit Committee of the Group has the overall responsibility for the Whistleblowing Policy but has delegated day-to-day responsibility for overseeing and implementing it to a designated officer.

The Group respects confidentiality and takes the reporting cases seriously and will make every effort to keep the identity confidential, it is preferred that these reports not be made anonymously. The designated officer shall monitor and report the status, findings, results of the investigation and corrective actions taken to resolve the misconduct or malpractice to the Management and the Audit Committee confidentially. The Audit Committee will report misconduct or malpractice to the Board at least annually.

There was no incident of corruption or non-compliance in relation to corruption or money laundering-related laws and regulations, such as the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong), and other national or regional laws and regulations during the Year.

營運慣例及社會投資 (續)

反貪污 (續)

本集團制定了內部舉報政策，鼓勵所有僱員對本集團內任何可疑的不正當行為或舞弊行為向管理層提出關注。本集團的審核委員會對舉報政策負有總體責任，但將監督及執行該政策的日常責任委託予指定職員。

本集團重視保密性及嚴肅對待舉報案件，並將盡一切努力對舉報者的身份進行保密，本集團希望該等舉報不要以匿名方式進行。指定職員應監督並向管理層及審核委員會報告調查的進展、發現及結果以及為解決不當行為或舞弊行為而採取的糾正措施，並將其保密。審核委員會將至少每年向董事會報告不當行為或舞弊行為。

於本年度，本集團概無貪污事件或有關貪污或洗黑錢的任何不合法律法規（如《防止賄賂條例》（香港法例第201章）及其他國家或地方法律法規）的事件。

Environmental, Social and Governance Report

環境、社會及管治報告

OPERATING PRACTICES AND SOCIAL INVESTMENT (continued)

Anti-Corruption (continued)

Anti-Corruption

反貪污

	2025 二零二五年
Number of concluded legal cases regarding corruption 已審結的貪污訴訟案件的數目	0
Anti-corruption training 反貪污培訓	2
Number of anti-corruption training sessions 反貪污培訓課程數目	2
Total number of training hours related to anti-corruption 與反貪污有關的培訓總時數	3
Percentage of employees with anti-corruption training 接受反貪污培訓的員工比例	100

Community Investment

The Group seeks to support the communities in which it operates by focusing on initiatives relating to education and youth development, community welfare and environmental protection. Although the Group did not make any charitable donations or sponsorship contributions during the Year, it remains committed to strengthening its community engagement over the longer term and will continue to explore appropriate opportunities for support, including encouraging employees to participate in volunteer activities where appropriate.

營運慣例及社會投資 (續)

反貪污 (續)

	2024 二零二四年	Unit 單位
	0	No.
	3	No. 次
	2	No. 次
	6	Hour 小時
	66	%

社區投資

本集團致力於透過聚焦有關教育及青少年發展、社區福利及環境保護的舉措，為其運營所在社區提供支持。儘管本年度內本集團未進行任何慈善捐贈或贊助活動，但仍致力於從長遠角度加強社區參與，並將繼續探尋合適的支持機會，包括在適當情況下鼓勵員工參與志願活動。

Environmental, Social and Governance Report

環境、社會及管治報告

ESG CODE CONTENT INDEX

ESG 守則內容索引

KPIs 關鍵績效指標		Disclosure Requirements 披露規定	Sections 章節
1.	Governance Structure	Disclosure of the board's oversight of ESG issues	ESG Governance
1.	管治架構	披露董事會對環境、社會及管治事宜的監管 Board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues including risks to the issuer's businesses 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程 How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連	ESG 管治 ESG Governance ESG 管治 ESG Governance
	Reporting Principles	Description of, or an explanation on, the application of the following Reporting Principles: Materiality, Quantitative, Consistency in the preparation of the ESG report	ABOUT THIS REPORT
	匯報原則	描述或解釋在編備環境、社會及管治報告時如何應用下列匯報原則（重要性、量化、一致性）	關於本報告
	Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change	ABOUT THIS REPORT
	匯報範圍	解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因	關於本報告

Part D: Climate-Related Disclosures

D 部分：氣候相關披露

Governance	Disclosure of governance around climate-related risks and opportunities	Climate-Related Disclosures – Governance
管治	披露有關氣候相關風險和機遇的管治	氣候相關披露－管治
Strategy	Disclosure of the actual and potential impacts of climate-related risks and opportunities on the issuer's businesses, strategy, and financial planning	Climate-Related Disclosures – Strategy
策略	披露氣候相關風險和機遇對發行人的業務、策略及財務規劃的實際及潛在影響	氣候相關披露－策略

Environmental, Social and Governance Report

環境、社會及管治報告

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Risk Management 風險管理	Disclosure of the processes used by the issuer to identify, assess, and manage climate-related risks 披露發行人用以識別、評估及管理氣候相關風險的流程	Climate-Related Disclosures – Risk Management 氣候相關披露－風險管理
Metrics and Targets 指標及目標	Disclosure of the metrics and targets used to assess and manage relevant climate-related risks and opportunities 披露用於評估及管理氣候相關風險和機遇的指標及目標	Climate-Related Disclosures – Metrics and Targets 氣候相關披露－指標及目標
Environmental Aspect 環境層面		
A1 Emissions A1排放物		
A1 General Disclosure	Policies – Compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste 政策－遵守對發行人有重大影響的相關法律及規例；有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生	Emissions 排放量
A1一般披露		
A1.1	The types of emissions and respective emissions data 排放物種類及相關排放數據	Emissions 排放量
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions in tonnes and, where appropriate, intensity (e.g. per unit of production volume, per facility) 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions 排放量
A1.3	Total hazardous waste produced in tonnes and, where appropriate, intensity (e.g. per unit of production volume, per facility) 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）	Waste Management 廢棄物管理
A1.4	Total non-hazardous waste produced in tonnes and, where appropriate, intensity (e.g. per unit of production volume, per facility) 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）	Waste Management 廢棄物管理

Environmental, Social and Governance Report

環境、社會及管治報告

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
A1.5	Description of emissions target(s) set and steps taken to achieve them 描述所訂立的排放量目標及為達到這些目標所採取的步驟	Emissions 排放量
A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟	Waste Management 廢棄物管理
A2 Use of Resources		
A2資源使用		
A2 General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials 有效使用資源（包括能源、水及其他原材料）的政策。	Use of Resources 資源利用
A2一般披露	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility) 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）	Energy Consumption 能源消耗
A2.1		
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility) 總耗水量及密度（如以每產量單位、每項設施計算）	Water Consumption 用水量
A2.3	Description of energy use efficiency targets set and steps taken to achieve them 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟	Energy Consumption 能源消耗
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency targets set and steps taken to achieve them 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟	Water Consumption 用水量
A2.5	Total packaging material used for finished products in tonnes and, if applicable, with reference to per unit produced 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位估量	Packaging Material 包裝材料

Environmental, Social and Governance Report

環境、社會及管治報告

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
A3 The Environment and Natural Resources		
A3 環境及天然資源		
A3 General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources	Environment and Natural Resources
A3 一般披露	減低發行人對環境及天然資源造成重大影響的政策	環境與自然資源
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	Environment and Natural Resources 環境與自然資源
Social		
社會		
B1 Employment		
B1 僱傭		
B1 General Disclosure	Policies – Compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	Employment
B1 一般披露	政策 – 遵守對發行人有重大影響的相關法律及規例：有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利	僱傭
B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數	Employment 僱傭
B1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流失比率	Employment 僱傭
B2 Health and Safety		
B2 健康與安全		
B2 General Disclosure	Policies – Compliance with relevant laws and regulations that have a significant impact on the issuer	Health and Safety
B2 一般披露	政策 – 遵守對發行人有重大影響的相關法律及規例	健康與安全
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including 2025 過去三年（包括二零二五年）每年因工亡故的人數及比率	Health and Safety 健康與安全

Environmental, Social and Governance Report

環境、社會及管治報告

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B2.2	Lost days due to work injury 因工傷損失工作日數	Health and Safety 健康與安全
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored 描述所採納的職業健康與安全措施，以及相關執行及監察方法	Health and Safety 健康與安全
B3 Development and Training		
B3發展及培訓		
B3 General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	Development and Training
B3一般披露	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動	發展及培訓
B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management) 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比	Development and Training 發展及培訓
B3.2	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分，每名僱員完成受訓的平均時數	Development and Training 發展及培訓
B4 Labour standards		
B4勞工準則		
B4 General Disclosure	Policies – Compliance with relevant laws and regulations that have a significant impact on the issuer	Labour Standards
B4一般披露	政策—遵守對發行人有重大影響的相關法律及規例	勞工準則
B4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討招聘慣例的措施以避免童工及強制勞工	Labour Standards 勞工準則
B4.2	Description of steps taken to eliminate such practices when discovered 描述在發現違規情況時消除有關情況所採取的步驟	Labour Standards 勞工準則
B5 Supply chain management		
B5供應鏈管理		
B5 General Disclosure	Policies on managing environmental and social risks of the supply chain	Supply Chain Management
B5一般披露	管理供應鏈的環境及社會風險政策	供應鏈管理
B5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	Supply Chain Management 供應鏈管理

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法	Supply Chain Management 供應鏈管理
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法	Supply Chain Management 供應鏈管理
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法	Supply Chain Management 供應鏈管理
B6 Product Responsibility		
B6 產品責任		
B6 General Disclosure	Policies – Compliance with relevant laws and regulations that have a significant impact on the issuer	Product Responsibility
B6一般披露	政策—遵守對發行人有重大影響的相關法律及規例	產品責任
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全與健康理由而須回收的百分比	Product Responsibility 產品責任
B6.2	Number of products and service related complaints received and how they are dealt with 接獲關於產品及服務的投訴數目以及應對方法	Product Responsibility 產品責任
B6.3	Description of practices relating to observing and protecting intellectual property rights 描述與維護及保障知識產權有關的慣例	Product Responsibility 產品責任
B6.4	Description of quality assurance process and recall procedures 描述質量檢定過程及產品回收程序	Product Responsibility 產品責任
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored 描述消費者資料保障及私隱政策，以及相關執行及監察方法	Product Responsibility 產品責任

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B7 Anti-corruption		
B7反貪污		
B7 General Disclosure	Policies – Compliance with relevant laws and regulations that have a significant impact on the issuer	Anti-Corruption
B7一般披露	政策－遵守對發行人有重大影響的相關法律及規例	反貪污
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	Anti-Corruption
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored 描述防範措施及舉報程序，以及相關執行及監察方法	Anti-Corruption
B7.3	Description of anti-corruption training provided to directors and staff 描述向董事及員工提供的反貪污培訓	Anti-Corruption
B8 Community investment		
B8社區投資		
B8 General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests	Community Investment
B8一般披露	有關以社區參與來了解發行人營運所在社區需要和確保其業務活動會考慮社區利益的政策	社區投資
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport) 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）	Community Investment
B8.2	Resources contributed (e.g. money or time) to the focus area 在專注範疇所動用資源（如金錢或時間）	Community Investment

