



AMCO UNITED HOLDING LIMITED
雋泰控股有限公司*

(Incorporated in Bermuda with limited liability) (於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 630)

2025

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

* For identification purposes only
僅供識別

ABOUT THIS REPORT

AMCO United Holding Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) are pleased to present our Environmental, Social and Governance (“**ESG**”) Report (the “**ESG Report**”). The ESG Report addresses all relevant material topics and fairly presents the environmental and social performance of the Group and its impacts. This ESG Report covers all operations of the Group and describes its initiatives and progress in respect of environmental and social aspects for the Year from 1 January 2025 to 31 December 2025 (the “**Year**”). There was no major change in the reporting scope compared to previous year.

The ESG Report focuses on the environmental and social performance of the Group’s business activities in Hong Kong during the Year, namely (i) manufacture and sale of medical devices products (“**Medical Devices Business**”); (ii) manufacture and sale of plastic moulding products (“**Plastic Moulding Business**”); (iii) provision of construction services in building construction, building maintenance and improvement works, project management, renovation and decoration works (“**Building Contract Works Business**”); (iv) the provision of money lending (“**Money Lending Business**”) and (v) business of investment in securities (“**Securities Investment**”).

The Board acknowledges its responsibility for ensuring the integrity of the ESG Report. The preparation and presentation of related information in this ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the “**ESG Reporting Code**”) as set out in Appendix C2 to the Rules (the “**Listing Rules**”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. The Company has prepared this Report in compliance with the mandatory disclosure requirements (including climate-related disclosures under Part D) and the ‘comply or explain’ provisions of the ESG Reporting Code, including disclosure of the relevant key performance indicators (KPIs). The ESG Report has been prepared based on four reporting principles, including materiality, quantitiveness, balance and consistency.

1. **Materiality:** ESG issues that have major impacts on investors and other stakeholders must be set out in this ESG Report.

關於本報告

雋泰控股有限公司（「**本公司**」）及其附屬公司（統稱「**本集團**」）欣然提呈我們的環境、社會及管治（「**ESG**」）報告（「**ESG報告**」）。本ESG報告就所有相關的重要議題作出闡述，並中肯地呈報本集團的環境及社會表現及其影響。本ESG報告涵蓋本集團所有業務營運，闡述其於二零二五年一月一日至二零二五年十二月三十一日止年度（「**本年度**」）在環境及社會層面的舉措及進展。與去年相比，匯報範圍無重大變動。

ESG報告重點闡述本年度本集團於香港各項業務活動的環境及社會表現，業務範疇包括(i)製造及銷售醫療設備產品（「**醫療設備業務**」）；(ii)製造及銷售塑膠模具產品（「**塑膠模具業務**」）；(iii)提供樓宇建造、樓宇維修及改善工程、項目管理、裝修及裝飾工程方面之建造服務（「**樓宇承包工程業務**」）；(iv)提供放貸（「**放貸業務**」）及(v)證券投資業務（「**證券投資**」）。

董事會明白其負有確保ESG報告內容完整準確的責任。本ESG報告內的相關資料乃根據《香港聯合交易所有限公司證券上市規則》（「**上市規則**」）附錄C2所載的《環境、社會及管治報告守則》（「**ESG報告守則**」）而編製及呈報。本公司已按照ESG報告守則的強制性披露規定（包括D部分項下的氣候相關披露要求）及「不遵守就解釋」條文編製本報告，包括披露各項相關關鍵績效指標（KPI）。ESG報告遵守重要性、量化、平衡及一致性四項匯報原則編製。

1. **重要性：**倘ESG事宜會對投資者及其他持份者產生重要影響，必須在本ESG報告中列載。

ABOUT THIS REPORT *(continued)*

2. **Quantitative:** If the key performance indicators (KPIs) have been established, they must be measurable and applicable to valid comparisons under appropriate conditions. They must also be able to describe the purpose and impacts of quantitative information.
3. **Balance:** This ESG Report must provide an unbiased picture of the ESG performance of the Company. It should avoid selecting, omitting, or presenting formats that may inappropriately influence a decision or judgement by the reader.
4. **Consistency:** This ESG Report should use consistent statistical methodologies to allow meaningful comparisons of related data over time. Any changes to the methods used must be specified in the ESG Report.

Feedback

While the ESG Report aims to be plain, clear and easy to read, we appreciate any comments that can help improve the content provided in this ESG Report. Any queries or suggestions regarding the content of this ESG Report can be directed to:

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ESG GOVERNANCE

The Group is determined to establish a business model that places sustainability into its consideration. The Group has strived to incorporate various ESG initiatives, such as the environmental management system and the green office scheme, into its daily operations.

關於本報告 (續)

2. **量化:** 倘已設定關鍵績效指標(KPI), 該等指標須可予計量並在適當情況下提供比較數字。量化資料應附帶說明, 闡述其目的及影響。
3. **平衡:** 本ESG報告應當不偏不倚地呈報本公司的ESG表現, 避免可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或呈報格式。
4. **一致性:** 本ESG報告使用一致的披露統計方法, 令相關數據日後可作有意義的比較。若統計方法有任何變更, 亦須在ESG報告中註明。

意見反饋

ESG報告以簡明、清晰及易讀為擬備原則, 我們亦歡迎就本ESG報告內容之改進提供意見。如對本ESG報告內容有任何查詢或建議, 可透過以下方式傳達至:

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ESG管治

本集團致力構建兼顧可持續發展的經營模式。本集團已致力將各項ESG舉措(例如環境管理體系及綠色辦公室計劃)融入其日常業務營運中。

ESG GOVERNANCE (continued)

The major impacts of our operations lie on the supply chain as most of our operations are outsourced. We, therefore, have put our focus on supply chain management, ensuring that our suppliers and contractors are environmentally and socially responsible. While we encourage our business partners to share our ESG values, we closely monitor their ESG performance and status of compliance with all applicable laws and regulations.

To provide excellent product and service quality, the Group's Building Contract Works Business has established an Integrated Management System ("IMS") which abides by ISO 9001, ISO 14001 and ISO 45001. The IMS has established several policies and objectives, identified the roles and responsibilities of employees, aiming to provide customers with high quality, environment-friendly and secure services.

The Group attaches great importance to human resources management. We are devoted to protecting employees' rights, providing employees with training for continuous development and creating a safe and healthy work environment. The Group also appreciates the support received from all of its stakeholders including investors, employees, customers, suppliers, etc., during the Year.

To address the potential ESG risks and grasp the golden opportunities for sustainable development, the Group believes that a stable and efficient ESG governance framework is vital. The Group is committed to mitigating the impacts of its business operations on the environment and contributing to the community.

The board (the "Board") of directors (the "Directors") assumes overall responsibility for ESG strategy, management, performance and reporting. The Board also oversees the identification and assessment of business risks, including critical ESG risks and opportunities, and ensures that robust risk management and internal control systems are in place. The Board examines and approves the Group's ESG objectives, strategies, priorities, initiatives, and goals, as well as the related significant policies and frameworks that support their achievement. The Board will regularly review and discuss ESG-related measures and targets to ensure the effectiveness of the implemented ESG initiatives at least once a year during the Board meetings.

ESG管治 (續)

由於我們大部分業務營運以外包形式進行，業務營運產生的主要影響集中於供應鏈。因此，我們注重供應鏈管理，確保我們的供應商及承建商對環境及社會負責。我們鼓勵業務夥伴與我們秉持相同的ESG價值理念，同時亦密切監察其ESG表現及遵守所有適用法律法規的情況。

為提供卓越的產品及服務質素，本集團的樓宇承包工程業務已建立符合ISO 9001、ISO 14001及ISO 45001標準的綜合管理系統（「綜合管理系統」）。綜合管理系統訂有多項政策及目標，明確僱員角色及職責，以為客戶提供優質、環保及安全的服務為宗旨。

本集團高度重視人力資源管理。我們致力保障僱員權益，為僱員提供持續發展培訓及創造安全健康的工作環境。本集團亦感謝投資者、僱員、客戶、供應商等所有持份者於本年度給予的鼎力支持。

為應對潛在的ESG風險，把握可持續發展的黃金機遇，本集團認為穩定高效的ESG管治框架至關重要。本集團致力減低其業務營運對環境的影響，並為社區作出貢獻。

董事（「董事」）會（「董事會」）對ESG策略、管理、表現及匯報承擔全部責任。董事會亦監督業務風險（包括關鍵ESG風險和機遇）的識別及評估，並確保建立健全的風險管理及內部監控系統。董事會審查及批准本集團的ESG宗旨、策略、優先事項、措施及目標，以及支持達成該等目標的相關重大政策及框架。董事會將至少每年一次於董事會會議期間定期審閱及討論ESG相關措施及目標，確保ESG舉措行之有效。

ESG GOVERNANCE *(continued)*

On an operational level, our ESG Working Group, which comprises representatives from various departments, works with internal departments across the organisation to integrate sustainability into day-to-day operations. This Working Group regularly reports to the Board to ensure appropriate execution and risk management on sustainability. Through regular meetings and discussions with the Board, the ESG Working Group plans and implements various policies, guidelines and measures which contribute to our sustainable development. This ESG Working Group also identifies, evaluates and prioritises material ESG issues, through regular stakeholder engagement and materiality assessment, which are further reviewed and endorsed by the Board for disclosure.

Through conducting the materiality assessment, the Group has identified the key ESG topics which are “relevant” and “important” to our business. In particular, health and safety, employment and development and training are issues of high priority; whereas anti-corruption is also relevant to our business but of less importance.

Aspects	Material ESG Issues
Social Aspect	
Employment	<ul style="list-style-type: none"> Employee welfare Inclusion and equal opportunities Talent attraction and retention
Health and Safety	<ul style="list-style-type: none"> Occupational health and safety
Development and Training	<ul style="list-style-type: none"> Development and training

ESG管治 *(續)*

於營運層面，我們設立由不同部門代表組成的 ESG 工作小組，與內部各部門合作，將可持續發展理念融入日常營運。該工作小組定期向董事會匯報，以確保可持續發展相關工作有序推進、風險可控。通過與董事會的定期會議及討論，ESG 工作小組制定及實施各項助力我們可持續發展的政策、指引及措施。該 ESG 工作小組亦通過定期的持份者參與及重要性評估，識別、評估及優次排列重要的 ESG 議題，相關結果經董事會進一步審閱及批准後予以披露。

經進行重要性評估，本集團已識別對我們業務「相關」且「重要」的關鍵 ESG 議題。其中，健康與安全、僱傭以及發展及培訓為高度優先事項；反貪污亦與我們業務相關，惟相對次要。

層面	重要的 ESG 議題
社會層面	
僱傭	<ul style="list-style-type: none"> 員工福利 包容與平等機會 吸引及挽留人才
健康與安全	<ul style="list-style-type: none"> 職業健康與安全
發展及培訓	<ul style="list-style-type: none"> 發展及培訓

CLIMATE-RELATED DISCLOSURES

In line with the enhanced climate-related disclosure requirements under Part D of the Environmental, Social and Governance Reporting Code effective from 1 January 2025, the Group presents the following disclosures structured around four core pillars: Governance, Strategy, Risk Management, and Metrics and Targets.

Governance

The Board assumes overall responsibility for climate-related risks and opportunities. The Board oversees the management's monitoring and management of climate-related risks and opportunities, and evaluates and monitors the progress against climate-related targets set by the Group.

The Board considers climate-related matters when reviewing and guiding the Group's strategy, business plans, risk management policies, annual budgets and capital expenditures. The Board also reviews the allocation of resources for addressing climate-related risks and opportunities, and monitors the implementation of climate-related initiatives.

The ESG Working Group, which reports to the Board, is responsible for assessing and managing climate-related risks and opportunities. The ESG Working Group integrates climate considerations into the Group's operational planning and ensures that climate-related information is appropriately communicated to the Board for informed decision-making.

During the Year, the Board reviewed the Group's climate-related risks and opportunities, assessed the progress made towards achieving climate-related targets, and approved the climate-related disclosures in this ESG Report.

氣候相關披露

為符合自二零二五年一月一日起生效的《環境、社會及管治報告守則》D部分所載的強化氣候相關披露規定，本集團圍繞管治、策略、風險管理、指標及目標四大核心支柱作出以下披露。

管治

董事會對氣候相關風險和機遇承擔全部責任。董事會監督管理層對氣候相關風險和機遇的監察及管理，並評估及監察本集團所設定的氣候相關目標的達成進度。

董事會在審閱及指導本集團的策略、業務計劃、風險管理政策、年度預算及資本開支時，綜合考慮氣候相關事宜。董事會亦審閱應對氣候相關風險和機遇的資源分配，並監察氣候相關舉措的實施情況。

向董事會匯報的ESG工作小組，負責評估及管理氣候相關風險和機遇。ESG工作小組將氣候考慮因素融入本集團的經營規劃，並確保及時向董事會呈報氣候相關信息，以供其作出知情決策。

於本年度內，董事會已檢視本集團的氣候相關風險和機遇，評估達成氣候相關目標的進度，並批准本ESG報告中的氣候相關披露。

CLIMATE-RELATED DISCLOSURES *(continued)*

Strategy

The Group recognizes that climate change presents both risks and opportunities that may affect our business operations, supply chain, and long-term sustainability. We have assessed climate-related risks and opportunities across our five business segments and identified the following material matters:

Climate-Related Risks

Physical Risks

Building Contract Works Business

- **Acute Physical Risks:** Extreme weather events such as super typhoons, severe rainstorms, and heatwaves may disrupt construction activities and pose safety risks to workers at construction sites. Such events may result in project delays, increased labour costs, and potential damage to construction materials and equipment.
- **Chronic Physical Risks:** Rising temperatures and changes in precipitation patterns may affect outdoor working conditions, potentially reducing productivity and increasing health and safety considerations for construction workers.

Plastic Moulding Business and Medical Devices Business

- **Acute Physical Risks:** Extreme weather events may disrupt supply chain operations, affecting the availability of raw materials and the delivery of finished products to customers.

氣候相關披露 *(續)*

策略

本集團明白，氣候變化帶來的風險和機遇可能對我們的業務營運、供應鏈及長期可持續發展產生影響。我們已評估五個業務分部的氣候相關風險和機遇，並識別出以下重要事宜：

氣候相關風險

物理風險

樓宇承包工程業務

- **急性物理風險：**超級颱風、特大暴雨、熱浪等極端天氣事件可能導致施工活動中斷，並對施工現場人員構成安全風險。此類事件可能導致項目延誤、人工成本上升，以及建築材料及設備受損。
- **長期物理風險：**氣溫上升及降水模式變化可能影響戶外工作條件，可能降低生產效率並增加建築工人的健康與安全隱患。

塑膠模具業務及醫療器械業務

- **急性物理風險：**極端天氣事件可能導致供應鏈運作中斷，影響原材料的供應及向客戶交付製成品。

CLIMATE-RELATED DISCLOSURES (continued)

Climate-Related Risks (continued)

Transition Risks

Plastic Moulding Business

- **Policy and Legal Risks:** Increasingly stringent environmental regulations related to plastic use and carbon emissions may require the Group to adopt low-carbon manufacturing processes, invest in energy-efficient equipment, or shift towards more sustainable materials. Compliance with these evolving requirements may increase operating costs.
- **Market Risks:** Changes in customer preferences towards environmentally sustainable products may require the Group to adjust its product offerings and manufacturing processes.

All Business Segments

- **Technology Risks:** The transition to low-carbon technologies and processes may require capital investment in new equipment and systems, as well as training for employees.
- **Reputational Risks:** Failure to adequately address climate-related concerns may affect stakeholder confidence and the Group's reputation.

Climate-Related Opportunities

The Group has identified several climate-related opportunities that may positively impact our business:

- **Resource Efficiency:** Implementation of energy-efficient measures and optimization of resource use can reduce operating costs and improve operational efficiency across all business segments.
- **Products and Services:** The Medical Devices Business may benefit from increased demand for healthcare products as climate change impacts public health. The Building Contract Works Business may capture opportunities from the growing demand for green building certifications and energy-efficient construction projects.

氣候相關披露 (續)

氣候相關風險 (續)

轉型風險

塑膠模具業務

- **政策及法律風險:** 有關塑料使用及碳排放的環境法規日益嚴格，可能要求本集團採用低碳生產工藝、投資於節能設備或改用更環保可持續的材料。遵守該等不斷更新的要求或將增加營運成本。
- **市場風險:** 客戶愈發偏好環保可持續產品，或會導致本集團需調整其產品組合及生產流程。

所有業務分部

- **技術風險:** 向低碳技術及工藝轉型，可能需投入資金購置新設備及系統，並開展員工培訓。
- **聲譽風險:** 若未能妥善應對氣候相關問題，可能會影響持份者信心及本集團的聲譽。

氣候相關機遇

本集團已識別出多項可能對我們業務產生正面影響的氣候相關機遇：

- **資源效益:** 推行節能措施及優化資源使用，可降低各業務分部的營運成本並提升營運效率。
- **產品及服務:** 氣候變化影響公共健康，或將帶動醫療健康產品需求增長，為醫療器械業務帶來利好。綠色建築認證及節能建築項目需求持續上升，樓宇承包工程業務可從中把握相關機遇。

CLIMATE-RELATED DISCLOSURES *(continued)*

Climate-Related Opportunities *(continued)*

- **Market Positioning:** Proactive management of climate-related risks and transparent disclosure of climate performance may enhance the Group's reputation and competitiveness in the market.
- **Resilience:** Investments in climate adaptation measures may strengthen the Group's operational resilience and business continuity capabilities.

Strategy and Decision-Making

The Group has responded and plans to respond to climate-related risks and opportunities through the following strategic actions:

Current Actions

- Implementation of energy conservation measures in office premises and operational facilities, including the use of LED lighting, optimized air conditioning settings, and energy-efficient office equipment.
- Adoption of the green office initiative to reduce resource consumption and minimize environmental footprint.
- Integration of climate considerations into supply chain management, working with suppliers and contractors to monitor and improve their environmental performance.
- Maintenance of ISO 14001 Environmental Management System certification for the Building Contract Works Business to ensure systematic management of environmental impacts.
- Regular monitoring of climate-related regulatory developments to ensure timely compliance.

氣候相關披露 *(續)*

氣候相關機遇 *(續)*

- **市場定位:** 主動管理氣候相關風險及透明披露氣候表現，可提升本集團的市場聲譽及競爭力。
- **韌性:** 投資於氣候應對措施，可增強本集團的營運韌性及業務連續性能力。

策略和決策

本集團已採取並計劃採取以下策略行動，應對氣候相關風險和機遇：

現有行動

- 辦公場所及營運設施內推行節能措施，包括使用LED照明、優化空調設置及採用節能辦公設備。
- 推行綠色辦公計劃，以減少資源消耗及盡量減低環境足跡。
- 將氣候考慮因素融入供應鏈管理，與供應商及承建商合作，監察並改善其環境表現。
- 樓宇承包工程業務維持ISO 14001環境管理體系認證，確保系統化管控環境影響。
- 持續關注氣候相關監管發展，確保合規要求及時落實。

CLIMATE-RELATED DISCLOSURES *(continued)*

Strategy and Decision-Making *(continued)*

Planned Actions

- Review of the Building Contract Works Business's risk management plan to enhance preparedness for extreme weather events and ensure worker safety during adverse conditions.
- Exploration of opportunities to incorporate low-carbon and energy-efficient products and materials in the Plastic Moulding Business's production processes.
- Assessment of feasibility to expand green building and energy-efficient construction services in the Building Contract Works Business.
- Enhancement of climate-related training and awareness programs for employees across all business segments.
- Periodic review of climate-related risks and opportunities to ensure alignment with evolving business strategies and market conditions.

Climate-Related Targets

The Group has established the following climate-related targets:

- **GHG Emissions Reduction Target:** Achieve a 10% reduction in overall emissions intensity (tonnes CO₂-e per million HKD revenue) by 2027, compared with the baseline year of 2022.
- **Energy Efficiency Target:** Achieve a 10% reduction in energy consumption intensity (GJ per million HKD revenue) by 2027, compared with the baseline year of 2022.

These targets have been set taking into consideration the Group's operational profile, growth trajectory, and resource allocation capabilities. The targets are aligned with the Group's commitment to minimize its environmental footprint and contribute to global efforts in addressing climate change.

氣候相關披露 *(續)*

策略和決策 *(續)*

計劃行動

- 檢討樓宇承包工程業務的風險管理計劃，以提升極端天氣事件應對能力，確保在惡劣條件下的施工人員安全。
- 探索在塑膠模具業務的生產流程中融入低碳、節能產品及材料的機會。
- 評估在樓宇承包工程業務中擴展綠色建築及節能建造服務的可行性。
- 為各業務分部員工增設氣候相關培訓及認知提升課程。
- 定期審視氣候相關風險和機遇，確保與業務策略及市場環境變化保持一致。

氣候相關目標

本集團已制定以下氣候相關目標：

- **溫室氣體減排目標：**以二零二二年為基準年，於二零二七年前將整體排放密度（每百萬港元收入噸二氧化碳當量）降低10%。
- **能源效益目標：**以二零二二年為基準年，於二零二七年前將能耗密度（每百萬港元收入千兆焦耳）降低10%。

該等目標的設定已考慮本集團的營運狀況、增長軌跡及資源配置能力。該等目標與本集團致力盡量減低環境足跡及助力全球應對氣候變化的承諾相一致。

CLIMATE-RELATED DISCLOSURES *(continued)*

Climate-Related Targets *(continued)*

The Group monitors progress towards these targets through regular tracking of GHG emissions and energy consumption data. Performance against targets is reviewed annually by the ESG Working Group and reported to the Board. In the event that target achievement is not on track, the Group will assess the underlying causes and implement corrective actions as appropriate.

Climate Resilience

The Group has conducted a qualitative assessment of climate resilience to understand how climate-related scenarios may affect our business operations and strategy. Given the Group's operational profile as an office-based organization with outsourced manufacturing and construction activities, the following considerations have been identified:

Scenario Considerations

- **Higher Temperature Scenario:** Under a scenario of increased global warming with limited climate action, the Group anticipates more frequent and severe extreme weather events. This may result in increased disruptions to the Building Contract Works Business, higher operating costs related to worker safety and project delays, and potential supply chain disruptions affecting the Plastic Moulding Business and Medical Devices Business. The Group would need to enhance its emergency response procedures, invest in adaptive measures, and potentially adjust project planning and pricing strategies.
- **Lower Temperature Scenario (Transition to Low-Carbon Economy):** Under a scenario of significant policy action to limit global warming, the Group anticipates stricter environmental regulations, carbon pricing mechanisms, and increased demand for sustainable products and services. The Plastic Moulding Business may face higher costs related to raw materials and energy, while the Building Contract Works Business may capture opportunities from the growing green building market. The Group would need to accelerate its transition to low-carbon operations and invest in sustainable business practices.

氣候相關披露 *(續)*

氣候相關目標 *(續)*

本集團透過定期追蹤溫室氣體排放及能耗數據，監察達成該等目標的進度。ESG工作小組每年檢討目標達成情況，並向董事會匯報。若目標達成進度未達預期，本集團將排查根本原因，並適時採取整改措施。

氣候韌性

本集團已開展氣候韌性定性評估，分析各類氣候相關情景對我們業務營運及策略的潛在影響。鑒於本集團以辦公運營為主、生產及建造活動採取外包的經營模式，已識別出以下考慮因素：

情景分析

- **升溫加劇情景：**若氣候行動不足、全球變暖加劇，本集團預期極端天氣事件將更頻發及更嚴重。這可能導致樓宇承包工程業務更頻繁中斷、人員安全及項目延誤相關的營運成本增加，同時可能引發供應鏈中斷，影響塑膠模具業務及醫療器械業務。本集團將需要完善應急程序、投資於氣候應對措施，並可能需要調整項目規劃及定價策略。
- **升溫減緩情景（向低碳經濟轉型）：**若全球出台強力政策限制氣候變暖，本集團預期環保法規、碳定價機制將日趨嚴格，對可持續產品及服務的需求將上升。塑膠模具業務可能面臨原材料及能源相關成本上漲，而樓宇承包工程業務或可從不斷增長的綠色建築市場中捕捉機遇。本集團將需要加快低碳營運轉型，並投資於可持續業務實踐。

CLIMATE-RELATED DISCLOSURES *(continued)*

Climate Resilience *(continued)*

Resilience Assessment

The Group's business model demonstrates reasonable resilience to climate-related impacts given the following factors:

- Diversified business portfolio across five distinct business segments, reducing concentration risk.
- Asset-light operational model with significant outsourcing of manufacturing and construction activities, providing flexibility to adjust operations.
- Established environmental management systems (ISO 14001, ISO 9001, ISO 45001) that provide structured frameworks for managing environmental and safety impacts.
- Ongoing monitoring of regulatory developments and proactive engagement with suppliers and contractors on environmental matters.

The Group acknowledges that climate change is an evolving area of risk and opportunity. We will continue to enhance our understanding of climate-related impacts through periodic reassessment of climate scenarios and refinement of our strategic responses.

Risk Management

The Group has integrated climate-related considerations into its overall enterprise risk management framework. The processes for identifying, assessing, and managing climate-related risks are described below:

氣候相關披露 *(續)*

氣候韌性 *(續)*

韌性評估

基於以下因素，本集團的業務模式具備良好的應對氣候相關影響的韌性：

- 涵蓋五大業務分部的多元化業務組合，有效降低集中風險。
- 輕資產營運模式，生產及建造活動大量外包，經營調整靈活度高。
- 已建立環境管理體系（ISO 14001、ISO 9001、ISO 45001），為管理環境及安全影響提供結構化框架。
- 持續監察監管發展，並就環境事宜主動與供應商及承建商溝通。

本集團認識到，氣候變化屬於持續演變的風險和機遇領域。我們將定期重新評估氣候情景及完善策略應對措施，持續深化對氣候相關影響的研判。

風險管理

本集團已將氣候相關考慮因素融入其整體企業風險管理框架。識別、評估及管理氣候相關風險的流程如下：

CLIMATE-RELATED DISCLOSURES *(continued)*

Identification of Climate-Related Risks

Climate-related risks are identified through multiple channels:

- Regular review of scientific reports and climate studies to understand emerging physical and transition risks.
- Monitoring of regulatory developments related to environmental protection, carbon emissions, and climate disclosure requirements.
- Engagement with suppliers, contractors, and other business partners to understand climate-related risks in the value chain.
- Assessment of operational vulnerabilities to extreme weather events and changing climatic conditions.
- Consideration of stakeholder concerns and expectations regarding climate matters.

The ESG Working Group is responsible for conducting periodic reviews to identify new and emerging climate-related risks that may affect the Group's operations.

Assessment of Climate-Related Risks

Once identified, climate-related risks are assessed based on the following criteria:

- **Likelihood:** The probability that the risk event will occur, considering both the frequency and timing of potential impacts.
- **Magnitude of Impact:** The potential financial, operational, and reputational consequences if the risk materializes, considering both direct and indirect effects.
- **Time Horizon:** Whether the risk is expected to manifest in the short term (within 1 year), medium term (1-5 years), or long term (beyond 5 years).

氣候相關披露 (續)

氣候相關風險的識別

通過多種渠道識別氣候相關風險：

- 定期審閱科學報告及氣候研究，以了解新出現的物理及轉型風險。
- 持續監察與環境保護、碳排放及氣候披露要求相關的監管發展。
- 與供應商、承建商及其他業務夥伴溝通，了解價值鏈中的氣候相關風險。
- 評估營運中易受極端天氣事件及氣候環境變化影響的環節。
- 關注持份者在氣候事宜方面的關切及期望。

ESG工作小組負責進行定期檢視，以識別可能影響本集團營運的新增及潛在氣候相關風險。

氣候相關風險的評估

氣候相關風險識別完成後，將根據以下準則開展評估：

- **發生概率：**風險事件發生的概率，考慮潛在影響的發生頻率及時間。
- **影響程度：**評估風險發生後，可能對財務、營運及聲譽造成的影響，考慮直接及間接影響。
- **時間範圍：**預計風險在短期（1年內）、中期（1至5年）或長期（超過5年）內發生。

CLIMATE-RELATED DISCLOSURES *(continued)*

Assessment of Climate-Related Risks *(continued)*

- **Scope of Impact:** Which business segments, operations, or stakeholders would be affected by the risk.

The ESG Working Group assesses climate-related risks in consultation with operational management and technical experts. Material climate-related risks are reported to the Board for review and oversight.

Management and Monitoring of Climate-Related Risks

Climate-related risks are managed through the following measures:

- Integration of climate considerations into operational procedures and business planning processes.
- Implementation of adaptation measures to reduce vulnerability to physical climate risks, such as enhanced safety protocols for extreme weather events in construction operations.
- Compliance with environmental regulations and proactive monitoring of regulatory changes.
- Engagement with suppliers and contractors to promote climate-resilient practices throughout the supply chain.
- Regular review of the effectiveness of risk mitigation measures and adjustment of strategies as needed.

The ESG Working Group monitors the status of climate-related risks on an ongoing basis and provides regular updates to the Board. The risk management process is reviewed annually to ensure its continued effectiveness.

氣候相關披露 *(續)*

氣候相關風險的評估 *(續)*

- **影響範圍:** 明確受風險影響的業務分部、營運環節或持份者。

ESG工作小組與營運管理層及技術專家諮詢，評估氣候相關風險。重大的氣候相關風險將向董事會匯報以進行審閱及監督。

氣候相關風險的管理及監察

通過多項措施管理氣候相關風險：

- 將氣候考慮因素融入營運程序及業務規劃流程。
- 實施應對措施以降低實體氣候風險敞口，例如針對建築營運中的極端天氣事件加強安全規程。
- 遵守環境法規並主動監察監管變動。
- 與供應商及承建商合作，在整個供應鏈中推行氣候韌性實務。
- 定期檢討風險減緩措施的有效性，並按需要調整策略。

ESG工作小組持續監察氣候相關風險的狀況，並定期向董事會提供更新。風險管理流程每年檢討一次，以確保其持續有效。

CLIMATE-RELATED DISCLOSURES *(continued)*

Integration with Enterprise Risk Management

Climate-related risks are integrated into the Group's overall risk management framework. Material climate risks are considered alongside other business risks in strategic planning, resource allocation, and decision-making processes. The Board reviews the Group's risk profile, including climate-related risks, and ensures that appropriate controls and mitigation measures are in place.

Management of Climate-Related Opportunities

The Group applies a similar structured approach to identifying and managing climate-related opportunities:

- Opportunities are identified through market analysis, stakeholder engagement, and assessment of evolving business trends related to climate and sustainability.
- The ESG Working Group evaluates the feasibility, potential benefits, and resource requirements for pursuing identified opportunities.
- Viable opportunities are integrated into business planning and operational strategies, with appropriate resources allocated for implementation.
- Progress in capturing climate-related opportunities is monitored and reported to the Board.

氣候相關披露 (續)

融入企業風險管理

氣候相關風險已融入本集團的整體風險管理框架。在策略規劃、資源配置及決策過程中，重大氣候風險與其他業務風險一併考量。董事會審閱本集團的風險狀況（包括氣候相關風險），並確保設有適當的控制及減緩措施。

氣候相關機遇的管理

本集團採用類似的結構化方針識別及管理氣候相關機遇：

- 透過市場分析、持份者參與及評估與氣候及可持續發展相關不斷演變的業務趨勢，識別機遇。
- ESG工作小組評估所識別機遇的可行性、潛在效益及資源投入需求。
- 將可行的機遇融入業務規劃及經營策略，並撥出適當資源以推行。
- 監察落實氣候相關機遇的進度，並向董事會匯報。

CLIMATE-RELATED DISCLOSURES (continued)

Metrics and Targets

Greenhouse Gas Emissions

In accordance with the mandatory disclosure requirements under the ESG Reporting Code, the Group reports its Scope 1 and Scope 2 greenhouse gas emissions. The calculations follow the methodology set out in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004).

Scope 1 Emissions represent direct GHG emissions from sources owned or controlled by the Group, primarily from fuel combustion in company-owned vehicles.

Scope 2 Emissions represent indirect GHG emissions from the generation of purchased electricity consumed by the Group's office premises and operational facilities.

The Group's GHG emissions for the Year are detailed below:

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	12.5	12.0	Tonnes CO ₂ -e 噸二氧化碳當量
Scope 2 emissions 範圍2排放	4.0	4.0	Tonnes CO ₂ -e 噸二氧化碳當量
Scope 3 emissions 範圍3排放	0.0	0.0	Tonnes CO ₂ -e 噸二氧化碳當量
Total greenhouse gas emissions 溫室氣體排放總量	16.5	16.0	Tonnes CO ₂ -e 噸二氧化碳當量
Intensity (by Revenue) 密度(按收入計算)	0.24	0.42	Tonnes CO ₂ -e/Million HKD Revenue 噸二氧化碳當量/百萬港元收入

氣候相關披露 (續)

指標及目標

溫室氣體排放

根據《環境、社會及管治報告守則》項下的強制披露規定，本集團報告其範圍1及範圍2溫室氣體排放。相關計算遵循《溫室氣體核算體系：企業核算與報告標準（2004年）》所載方法。

範圍1排放指本集團擁有或控制的來源產生的直接溫室氣體排放，主要來自公司自有車輛的燃料燃燒。

範圍2排放指本集團辦公場所及營運設施所消耗外購電力產生的間接溫室氣體排放。

本集團於本年度的溫室氣體排放詳情如下：

CLIMATE-RELATED DISCLOSURES *(continued)*

Metrics and Targets *(continued)*

Greenhouse Gas Emissions *(continued)*

The Group's total GHG emissions for the Year were 16.5 tonnes of carbon dioxide-equivalent (2024: 16.0 tonnes of CO₂-e), representing an increase of approximately 3.1%. The GHG emission intensity was 0.24 tonnes of carbon dioxide-equivalent per million HKD revenue (2024: 0.42 tonnes of CO₂-e per million HKD revenue), representing a decrease of approximately 42.9% in emissions intensity, mainly due to an increase in revenue during the Year.

Progress Towards Targets: The Group is making satisfactory progress towards its target of achieving a 10% reduction in overall emissions intensity by 2027 compared with the baseline year of 2022. The continued improvement in emissions intensity reflects the effectiveness of our energy conservation measures and green office initiatives.

Scope 3 Emissions: During the Year, the Group's Scope 3 emissions from water consumption and sewage processing were immaterial. The Group acknowledges that a comprehensive assessment of value chain emissions, including emissions from suppliers, contractors, and product use, would provide a more complete picture of our carbon footprint. As the Group's operations primarily involve outsourced manufacturing and construction activities, Scope 3 emissions from the supply chain may be material. The Group is in the process of evaluating the feasibility of collecting Scope 3 emissions data from our suppliers and contractors and will work towards enhancing our Scope 3 emissions disclosure in future reporting periods.

氣候相關披露 *(續)*

指標及目標 *(續)*

溫室氣體排放 *(續)*

本集團於本年度的溫室氣體排放總量為16.5噸二氧化碳當量(二零二四年: 16.0噸二氧化碳當量), 同比上升約3.1%。溫室氣體排放密度為每百萬港元收入0.24噸二氧化碳當量(二零二四年: 每百萬港元收入0.42噸二氧化碳當量), 排放密度下降約42.9%, 主要由於本年度收入增長。

目標進展: 本集團以二零二二年為基準年致力於二零二七年前實現整體排放密度降低10%, 目前達成目標的進度理想。排放密度持續改善, 反映我們節能措施及綠色辦公舉措具有成效。

範圍3排放: 本年度, 本集團用水及污水處理產生的範圍3排放微不足道。本集團認為, 全面評估價值鏈排放(包括來自供應商、承建商及產品使用環節的排放), 可更完整地反映我們的碳足跡。由於本集團的營運主要涉及外包生產及建造活動, 來自供應鏈的範圍3排放可能屬重大。本集團正評估向供應商及承建商收集範圍3排放數據的可行性, 並將在未來匯報期內逐步完善範圍3排放披露。

CLIMATE-RELATED DISCLOSURES (continued)

Energy Consumption

The Group monitors direct and indirect energy consumption across its operations. Energy consumption data for the Year is presented below:

Energy Consumption by Type 按類別劃分的能源消耗	2025 二零二五年	2024 二零二四年	Unit 單位
Direct energy consumption 直接能源消耗	283.0	194.0	GJ 千兆焦耳
Indirect energy consumption 間接能源消耗	98.5	91.3	GJ 千兆焦耳
Total energy consumption 能源消耗總量	381.5	285.3	GJ 千兆焦耳
Intensity (by revenue) 密度 (按收入計算)	5.58	7.55	GJ/Million HKD Revenue 千兆焦耳/百萬港元收入

Total energy consumption for the Year was 381.5 GJ (2024: 285.3 GJ), representing a 33.7% increase. Energy consumption intensity improved to 5.58 GJ per million HKD revenue (2024: 7.55 GJ per million HKD revenue), representing an 26% improvement in energy efficiency.

Progress Towards Targets: The Group is making good progress towards its target of achieving a 10% reduction in energy consumption intensity by 2027 compared with the baseline year of 2022. The continued improvement reflects the success of our energy conservation initiatives, including the use of LED lighting, optimized air conditioning systems, and promotion of energy-saving behaviors among employees.

氣候相關披露 (續)

能源消耗

本集團監察其營運中的直接及間接能源消耗。本年度的能源消耗數據如下：

本年度的能源消耗總量為381.5千兆焦耳（二零二四年：285.3千兆焦耳），同比上升33.7%。能源消耗密度改善至每百萬港元收入5.58千兆焦耳（二零二四年：每百萬港元收入7.55千兆焦耳），能源效益提升26%。

目標進展：本集團以二零二二年為基準年致力於二零二七年前實現能源消耗密度降低10%，目前達成目標的進度理想。持續改善得益於各項節能舉措的成功實施，包括使用LED照明、優化空調系統及培養員工節能習慣。

CLIMATE-RELATED DISCLOSURES *(continued)*

Internal Carbon Price

The Group has not implemented an internal carbon price during the Year. As our operations expand and climate-related financial impacts become more material, the Group will consider adopting an internal carbon price to inform investment decisions and incentivize emissions reduction efforts.

Climate-Related Targets

The Group's climate-related targets and progress are summarized below:

氣候相關披露 (續)

內部碳定價

本集團於本年度未實施內部碳定價。隨著我們的營運擴張及氣候相關財務影響日益顯著，本集團將考慮採用內部碳定價，為投資決策提供參考並激勵減排工作落地。

氣候相關目標

本集團的氣候相關目標及進展概述如下：

Target 目標	Baseline (2022) 基準 (二零二二年)	Current Performance	
		(2025) 當前表現 (二零二五年)	Progress Status 進度狀況
10% reduction in GHG emissions intensity by 2027 於二零二七年前將溫室氣體排放密度降低10%	0.52 tonnes CO ₂ -e per million HKD 每百萬港元收入0.52噸二氧化碳當量	0.24 tonnes CO ₂ -e per million HKD 每百萬港元收入0.24噸二氧化碳當量	On track – 54% improvement achieved 進度理想 – 已改善54%
10% reduction in energy consumption intensity by 2027 於二零二七年前將能源消耗密度降低10%	8.85 GJ per million HKD 每百萬港元收入8.85千兆焦耳	5.58 GJ per million HKD 每百萬港元收入5.58千兆焦耳	On track – 37% improvement achieved 進度理想 – 已改善37%

The Group will continue to monitor progress towards these targets and implement additional measures if needed to ensure target achievement. The ESG Working Group reviews performance against targets on a quarterly basis, and the Board receives annual updates on target progress.

本集團將持續監察達成該等目標的進度，並在必要時增設額外措施，以確保達成目標。ESG工作小組每季度檢討目標達成情況，董事會每年收取達成目標進度的更新報告。

ENVIRONMENTAL ASPECTS

The Group is committed to improving its environmental performance on an ongoing basis. The Group conducts activities in an environmentally responsible manner and has implemented an environmental policy. The Group's environmental management approach is described as below.

環境層面

本集團致力持續提升其環保表現。本集團以對環境負責的方式開展經營活動，並已實施環保政策。本集團的環境管理方針如下。



ENVIRONMENTAL ASPECTS *(continued)*

The Building Contract Works Business manages its environmental impacts through the IMS which follows the ISO 14001 Environmental Management System. Environmental management objectives are set up under the IMS:

- to ensure proper disposal of chemical waste and avoid release of toxic gases;
- to ensure legal compliance of engineering activities;
- to reduce pollution caused by air conditioning system in office premises; and
- to reduce paper consumption and electricity consumption.

Use of Resources

The Group's IMS sets out the reduction of paper and electricity consumption as one of our environmental management objectives. In alignment with the Group's environmental management policy, we implemented a series of measures to minimize the use of materials and energy consumption by our "Reduce, Reuse and Recycle" ("3R") initiatives.

The Group continued to adopt the green office initiative, which enables us to incorporate concepts of sustainable development into our daily operations and reduce our environmental footprint through professional assessment and advice. For resources conservation, green office practices of the following areas have been widely adopted: paper, plastic, waste electrical and electronic equipment ("WEEE"), water and miscellaneous.

Under the green office initiative, some energy conservation measures have been implemented in our office premises:

環境層面 (續)

於樓宇承包工程業務方面，我們透過符合ISO 14001環境管理體系的綜合管理系統管理其環境影響。在綜合管理系統下設定以下環境管理目標：

- 確保妥善處置化學廢棄物，避免排放有毒氣體；
- 確保工程活動合法合規；
- 減少辦公場所空調系統產生的污染；及
- 減少紙張及電力消耗。

資源使用

本集團的綜合管理系統將減少紙張及電力消耗列為環境管理目標之一。為配合本集團的環境管理政策，我們推行「減少使用、重複利用及循環再造」(「3R」)原則，實施一系列措施以盡量減少材料的使用及能源消耗。

本集團持續推行綠色辦公計劃，借助專業評估與建議，將可持續發展理念融入日常營運，降低我們的環境足跡。在節約資源方面，目前已在紙張、塑料、廢棄電器及電子設備(「廢電器電子設備」)、用水及其他耗材領域，全面推行綠色辦公措施。

根據綠色辦公計劃，我們的辦公場所已實施多項節能措施：

ENVIRONMENTAL ASPECTS *(continued)*

環境層面 *(續)*

Use of Resources *(continued)*

資源使用 *(續)*

Air Conditioning 空調

- Switch off air conditioning system when not in use
- Maintain the indoor temperature at 25.5 degree celsius
- Install solar films on windows
- 不使用時關閉空調系統
- 維持室內溫度為攝氏25.5度
- 窗戶安裝隔熱膜

Lighting 照明

- Switch off lights when not in use
- Retrofit fluorescent lamps with LED lamps
- Maximise the use of natural light
- Clean lighting tubes/bulbs periodically
- 不使用時關閉電燈
- 用LED燈替換熒光燈
- 盡量使用自然光
- 定期清洗照明燈管／燈泡

Office Equipment 辦公設備

- Switch off equipment when not in use
- Maintain equipment properly to reduce energy consumption
- Purchase office equipment with high energy efficiency labels
- 不使用時關閉設備
- 妥善保養設備以減少能源消耗
- 購置具有高能效標識的辦公設備

To further enhance the environmental awareness of our employees and drive behavioural change, stickers and posters are used as reminders for developing greener office habits.

為進一步提升僱員的環保意識及促進行為改變，我們通過張貼提示貼紙及宣傳海報，持續倡導更環保的辦公習慣。

ENVIRONMENTAL ASPECTS *(continued)*

Water Consumption

Our total amount of water consumption in 2025 was 8.8 cubic meters (“m³”) (2024: 5.0 m³) and the water consumption intensity was 0.13 m³ per million HKD revenue (2024: 0.13 m³ per million HKD revenue). Water is consumed by municipal water supply and we did not encounter any issues in sourcing water during the Year.

Given the Group’s business nature as an office-based organisation with outsourced manufacturing and construction activities, our own operations do not involve any significant process water consumption. Water is mainly used for domestic purposes in office premises, and the corresponding consumption is relatively low. Therefore, we have not set a water consumption target. The Group nonetheless promotes reasonable water use initiatives and water-saving measures among its employees. Besides educating its employees the importance of water saving, the Group regularly checks for water seepage or leaking pipelines. If such problems are identified, the Group will ensure that the defective parts causing the seepage or leakage are replaced and repaired on a timely basis.

環境層面 *(續)*

耗水

二零二五年，我們的耗水總量為8.8立方米（「立方米」）（二零二四年：5.0立方米），耗水密度為每百萬港元收入0.13立方米（二零二四年：每百萬港元收入0.13立方米）。用水均取自市政供水，我們於本年度於求取水源方面並無遇到任何問題。

本集團業務以辦公運營為主，生產及建造活動均為外包，自身經營並無大規模生產用水需求。用水主要為辦公日常消耗，整體用水量偏低。因此，我們未設定耗水目標。儘管如此，本集團仍向僱員宣傳合理用水倡議及節水措施。除教育僱員節約用水的重要性外，本集團亦定期檢查管道滲漏水情況。一旦發現滲漏水問題，本集團將確保及時更換及維修導致滲漏水的損壞部件。

ENVIRONMENTAL ASPECTS *(continued)*

Water Consumption *(continued)*

Water Consumption 耗水	2025 二零二五年	2024 二零二四年	Unit 單位
Total water consumption 耗水總量	8.8	5.0	M ³ 立方米
Intensity (by revenue) 密度 (按收入計算)	0.13	0.13	M ³ /Million HKD Revenue 立方米/百萬港元收入

Packaging Materials

The Group's operations do not involve any use of packaging material.

Emissions

The most significant environmental impact of the Group's office-based operations is carbon emissions from energy consumption of our office premises and vehicles. In this regard, the Group adheres to our environmental management approach to prevent pollution and reduce waste at source.

The Group's operations strictly comply with all environmental laws and regulations, including the Air Pollution Control Ordinance, the Ozone Layer Protection Ordinance, the Water Pollution Control Ordinance and the Waste Disposal Ordinance.

During the Year, the Group was not aware of any material non-compliance with the relevant laws and regulations that have 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 waste.

環境層面 *(續)*

耗水 *(續)*

包裝材料

本集團的營運並無涉及使用任何包裝材料。

排放物

本集團以辦公營運為主，對環境最主要的影響來源於辦公場所及車輛耗用能源所產生的碳排放。為此，本集團堅持我們的環境管理方針，從源頭預防污染、減少廢棄物產生。

本集團各項業務經營嚴格遵守所有環境法律法規，包括《空氣污染管制條例》、《保護臭氧層條例》、《水污染管制條例》及《廢物處置條例》。

於本年度，本集團並無知悉任何重大違反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且對本集團構成重大影響的相關法律法規事宜。

ENVIRONMENTAL ASPECTS *(continued)*

Air Emissions

In 2025, the amount of air pollutants, namely nitrogen oxides (NO_x), sulphur oxides (SO_x) and respirable suspended particles (RSP), emitted from our operations were 3.51 kg (2024: 2.88 kg), 0.10 kg (2024: 0.08 kg) and 0.25 kg (2024: 0.22 kg) respectively.

Air Emissions 廢氣排放	2025 二零二五年	2024 二零二四年	Unit 單位
Nitrogen Oxides (NO _x) 氮氧化物(NO _x)	3.51	2.88	Kg 千克
Sulphur Oxides (SO _x) 硫氧化物(SO _x)	0.10	0.08	Kg 千克
Respirable Suspended Particles (RSP) 可吸入懸浮粒子(RSP)	0.25	0.22	Kg 千克

Waste Management

Due to the nature of our office operations, the amount of hazardous waste and non-hazardous waste produced is considered to be immaterial for disclosure. The Group has yet to collect and consolidate relevant information. As such, for the target setting on waste reduction, we have not been able to set a target in this ESG Report. However, we do realise the importance of waste management and achieving circular economy. We are now reviewing our policy on waste management strategies to reduce the generation of office waste.

環境層面 (續)

廢氣排放

二零二五年，我們的業務營運產生的空氣污染物，即氮氧化物(NO_x)、硫氧化物(SO_x)及可吸入懸浮粒子(RSP)的排放量分別為3.51千克(二零二四年：2.88千克)、0.10千克(二零二四年：0.08千克)及0.25千克(二零二四年：0.22千克)。

廢棄物管理

由於我們於辦公室運營的性質，所產生有害廢棄物及無害廢棄物數量被視為並不重大而無須披露。本集團尚未收集及整合相關資料。因此，本ESG報告暫未制定廢棄物減量目標。然而，我們深知廢棄物管理及達成循環經濟的重要性。我們正檢視廢棄物管理策略政策，致力減少辦公廢棄物的產生。

The Environment and Natural Resources

We are committed to minimising the environmental footprint of our operations, including those outsourced. For waste management, the Group's Building Contract Works Business strictly complies with the Waste Disposal (Charges for Disposal of Construction Waste) Regulation. It applies for billing account for the disposal of construction waste to adhere to the polluter-pays principle.

The Building Contract Works Business also properly collects wastewater and then discharges it into the sewage system, collects waste oil cans for centralised disposal, and examines the Material Safety Data Sheet (MSDS) of solvents used. The Plastic Moulding Business recycles scrap plastic materials and resells them to upstream suppliers.

SOCIAL ASPECTS

Employment and Labour Practices

Employment

The Group has developed a working environment in which management and employees work together cooperatively and responsibly, striving to adopt the best social practices and maintain good employee relations.

In Hong Kong, the Group complied with the Labour Law of Hong Kong and relevant employment laws and regulations throughout the Year, including the Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong) by participating in the Mandatory Provident Fund retirement benefit scheme for our eligible employees, Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong), Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong).

During the Year, the Group did not have a record of any material non-compliance relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity and discrimination.

環境及天然資源

我們致力最大限度降低業務營運（包括外包業務）的環境影響。廢棄物管理方面，本集團的樓宇承包工程業務嚴格遵守《廢物處置（建築廢物處置收費）規例》，開立建築廢物處置繳費帳戶，以遵守污染者自付的原則。

樓宇承包工程業務亦對廢水進行妥善收集後排入污水系統；廢油罐統一回收集中處理，並核查所用溶劑的物料安全資料表。塑膠模具業務對塑膠廢料進行回收再利用，並轉售予上游供應商循環使用。

社會層面

僱傭及勞工常規

僱傭

本集團已建立管理層與僱員同心協力、各盡其責的工作環境，致力採取最佳的社會實務並維持良好的僱員關係。

於香港，本集團於本年度全面遵守香港《勞動法》及相關僱傭法律法規，包括香港法例第485章《強制性公積金計劃條例》（為合資格僱員參與強制性公積金退休福利計劃）、香港法例第608章《最低工資條例》、香港法例第57章《僱傭條例》及香港法例第282章《僱員補償條例》。

於本年度，本集團並無錄得任何有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化及歧視的重大不合規情況。

SOCIAL ASPECTS *(continued)*

Talent Management

The Group has formulated comprehensive human resources policies to ensure its operations comply with domestic labour laws and regulations, including the Employment Ordinance and Minimum Wage Ordinance. The policies include employment terms and conditions, working hours, rest periods, promotion, compensation and dismissal, benefits and welfare, staff training and development, employee code of conduct and corporate practices. The Group strictly prohibits any kind of unfair or unreasonable dismissals.

We offer competitive remuneration packages to attract and retain talented staff, in which discretionary bonuses and other benefits including mandatory provident funds and medical care are provided. Our employees are entitled to annual leave, sick leave, maternity leave, jury service leave, compensation leave, marriage leave, compassionate leave, paternity leave and public holidays under the Employment Ordinance. In addition, we carry out regular salary reviews for our employees, based on employee's performance, the financial condition of the Group and external factors such as the condition of the Hong Kong economy.

社會層面 *(續)*

人才管理

本集團已制定全面的人力資源政策以確保其營運符合本地勞動法律法規，包括《僱傭條例》及《最低工資條例》。該等政策包括僱傭條款及條件、工作時數、假期、晉升、補償及解僱、福利及待遇、員工培訓及發展、僱員行為守則及企業管治。本集團嚴禁任何形式的不公平、不合理的解僱行為。

我們提供具競爭力的薪酬待遇以吸引及留住優秀員工，包括提供酌情花紅及強制性公積金和醫療保健等福利。我們的員工均享有《僱傭條例》規定的年假、病假、產假、陪審團假、補休、婚假、恩恤假、待產假及公眾假期。此外，我們會根據僱員的表現、本集團的財務狀況及香港經濟狀況等外部因素，定期檢討僱員薪酬。

SOCIAL ASPECTS *(continued)*

Equal Opportunities, Diversity and Anti-discrimination

The Group is committed to providing a non-discriminating workplace which is free of intimidation and harassment. The Group offers equal employment opportunities irrespective of sex, age, marital status, ethnicity, religion, disability or employment status.

社會層面 (續)

平等機會、多元化及反歧視

本集團致力提供反歧視、無脅迫、無騷擾的工作環境。本集團不論性別、年齡、婚姻狀況、種族、宗教、傷健或就業情況提供平等的就業機會。

Total Workforce		2025	2024	Unit
員工總數		二零二五年	二零二四年	單位
Total number of employees		26	30	Employee
僱員總數				名僱員
By Gender	Male	21	23	Employee
按性別劃分	男性			名僱員
	Female	5	7	Employee
	女性			名僱員
By employment type	Full-time	26	30	Employee
按僱傭類型劃分	全職			名僱員
	Part-time	0	0	Employee
	兼職			名僱員
By age group	≤30	9	9	Employee
按年齡組別劃分	≤30歲			名僱員
	31-40	12	14	Employee
	31至40歲			名僱員
	41-50	4	6	Employee
	41至50歲			名僱員
	>50	1	1	Employee
	>50歲			名僱員
By employment category	Managerial	5	5	Employee
按僱員類別劃分	管理層			名僱員
	Middle management	13	15	Employee
	中層			名僱員
	Junior	8	10	Employee
	初級			名僱員
By geographical region	Hong Kong	8	28	Employee
按地理區域劃分	香港			名僱員
	China	18	2	Employee
	中國內地			名僱員

SOCIAL ASPECTS *(continued)*

Equal Opportunities, Diversity and Anti-discrimination *(continued)*

社會層面 *(續)*

平等機會、多元化及反歧視 *(續)*

Employee Turnover Rate		2025	2024	Unit
僱員流失比率		二零二五年	二零二四年	單位
Total employee turnover rate		14	0	%
僱員總流失比率				
By Gender	Male	9	0	%
按性別劃分	男性			
	Female	33	0	%
	女性			
By employment type	Full-time	14	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	15	0	%
	31至40歲			
	41-50	40	0	%
	41至50歲			
	>50	0	0	%
	>50歲			
By geographical region	Hong Kong	111	0	%
按地理區域劃分	香港			
	China	0	0	%
	中國內地			

During the Year, the Group's headcount in Hong Kong decreased from 28 to 8 employees, while headcount in the PRC increased from 2 to 18 employees, mainly reflecting a reallocation of resources and gradual migration of certain operational functions from Hong Kong to the PRC. The relatively high turnover rate in Hong Kong therefore reflects both staff departures and structural changes, rather than only loss of talent.

本年度，本集團香港地區員工人數由28人減至8人，中國內地員工人數由2人增至18人，主要源於資源重新調配，部分營運職能逐步由香港轉移至中國內地。因此，香港地區流失比率相對較高，乃源於員工離職及架構變動，並非單純人才流失。

SOCIAL ASPECTS *(continued)*

Health and Safety

The Group is committed to providing safe and healthy working conditions, equipment and systems for all employees, and to providing such information, training and supervision as they need for the purpose.

Health and Safety 健康與安全	2025 二零二五年	2024 二零二四年	Unit 單位
Number of work-related fatalities 因工亡故的人數	0	0	No. 人
Rate of work-related fatalities 因工亡故的比率	0	0	%
Lost days due to work injury 因工傷損失工作日數	0	0	No. 日

Our office-based operations do not involve any high-risk areas related to the occupational health and safety (“OHS”) of its staff. Nevertheless, the Group has implemented a health and safety policy and ascertained that every employee is fully aware of his/her role and responsibilities for promoting and maintaining a safe and healthy working environment. A number of precautionary measures have been taken to ensure office security, such as avoiding placing obstructions in passageways and exits. In addition, our employees are insured under the employee’s compensation insurance in accordance with the requirement of the Employee’s Compensation Ordinance.

社會層面 (續)

健康與安全

本集團致力為全體僱員提供安全、健康的工作條件、設備及系統，並提供員工所需的相關資訊、培訓與監督。

我們的辦公營運不涉及任何與員工職業健康與安全（「職業健康與安全」）相關的高風險範疇。儘管如此，本集團已實行健康與安全政策，確保每名僱員充分知悉其在推動及維持安全與健康的工作環境方面的角色及職責。為確保辦公室安全，我們已採取多項預防措施，例如避免在通道及出口擺放障礙物。此外，根據《僱員補償條例》的規定，我們已為僱員投購僱員補償保險。

SOCIAL ASPECTS *(continued)*

Health and Safety *(continued)*

The Group is aware of the OHS risk in its supply chain. The Building Contract Works Business manages the sub-contractors' OHS performance through the IMS which abides by the ISO 45001 Occupational Health and Safety Management System. It monitors health and safety measures implemented by the sub-contractors to ascertain effective controls that are in place to mitigate health and safety risks at construction sites. The OHS Objectives are established under the IMS:

- to strengthen OHS awareness of employees;
- to achieve zero violation of OHS laws and regulations; and
- to guarantee the occupational safety of employees and strictly monitor the accident rate per half-year to be zero.

The Building Contract Works Business's OHS management system consists of six major components: work hazard analysis, personal protective equipment ("PPE"), employee safety manual, risk assessment, health protection plan, and fire safety. Project managers carry out regular site visits to monitor the OHS performance of its sub-contractors and ensure that safety managers are performing their duties properly. The safety managers are assigned to carry out work hazard analysis and risk assessment and ensure that workers are equipped with appropriate and sufficient PPE.

We strictly comply with all occupational safety-related laws and regulations, including the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong), Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong) and Fire Services Ordinance (Chapter 95 of the Laws of Hong Kong). During the past three years, including the Year, 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 relating to providing a safe working environment and protecting employees from occupational hazards.

社會層面 *(續)*

健康與安全 *(續)*

本集團知悉其供應鏈的職業健康與安全風險。樓宇承包工程業務已通過符合ISO 45001職業健康與安全管理體系認證的綜合管理系統，管理分包商的職業健康與安全表現。其監察分包商實施的健康與安全措施，以確保設有有效的管控措施以降低建築地盤的健康與安全風險。在綜合管理系統項下設立以下職業健康與安全目標：

- 加強僱員的職業健康與安全意識；
- 實現職業健康與安全法律法規零違規；及
- 保障僱員的職業安全，並嚴格監控，務求每半年事故率維持為零。

樓宇承包工程業務的職業健康與安全管理體系包括六個主要部分：作業風險分析、個人防護裝備（「個人防護裝備」）、僱員安全手冊、風險評估、健康保障計劃及消防安全。項目經理通過定期實地考察，監控分包商的職業健康與安全表現並確保安全管理人員妥善履行其職責。安全管理人員負責進行作業風險分析及風險評估，確保施工人員配備適當及充足的個人防護裝備。

我們嚴格遵守所有職業安全相關法律法規，包括香港法例第509章《職業安全及健康條例》、香港法例第282章《僱員補償條例》及香港法例第95章《消防條例》。過去三年（包括本年度），本集團並無錄得任何導致身故或嚴重身體傷害的事故，亦無發現任何違反有關提供安全工作環境及保障僱員避免職業性危害的相關法律法規的重大違規事項。

SOCIAL ASPECTS *(continued)*

Development and Training

The Group invests in training and development to sustain a competent and professional workforce that can contribute to its success. We provide continuous training and development opportunities for employees, at both professional and personal levels, to motivate and up-skill existing staff to align with our business needs and the ever-changing environment.

Induction training will be provided to all new employees. On-job training including professional skills, customer service skills and environmental knowledge is provided to help employees get familiar with the job duties. To support employees in fulfilling their career aspirations, the Group has a tuition reimbursement scheme for staff taking courses related to their job duties at reputable institutions.

To cultivate a team of professionals that will contribute to our success, competent employees are promoted to senior positions based on merit. Salary increases, improved benefits and changes in job titles are usually associated with promotions.

社會層面 *(續)*

發展及培訓

本集團投資培訓及發展以維持能幹、專業且能為本集團成功作出貢獻的員工隊伍。我們為僱員提供專業及個人層面的持續培訓及發展機會，激勵現有員工提升其技能，以緊貼我們的業務需求及適應不斷變化的環境。

我們為所有新僱員提供入職培訓。同時開設在職培訓，包括專業技能、客服技巧及環境知識，幫助僱員熟悉工作職責。為支持僱員實現其職業抱負，本集團設有學費資助計劃，資助員工於信譽良好的機構參加與本職工作相關的課程。

為培養專業團隊，為我們的成功作出貢獻，我們秉持擇優晉升原則，表現優異的僱員可獲晉升至高級職位。薪金調升、福利優化及職級晉升通常同步落實。

Percentage of Trained Employees

		2025	2024	Unit
受訓僱員百分比		二零二五年	二零二四年	單位
Percentage of trained employees		52	60	%
受訓僱員百分比				
By Gender	Male	42	60	%
按性別劃分	男性			
	Female	10	60	%
	女性			
By employee category	Managerial	10	50	%
按僱員類別劃分	管理層			
	Middle management	26	50	%
	中級管理層			
	Junior management	16	50	%
	初級管理層			

SOCIAL ASPECTS *(continued)*

Development and Training *(continued)*

Average Training Hours

完成受訓的平均時數

Average training hours per employee

每名僱員平均受訓時數

By Gender

按性別劃分

Male

男性

Female

女性

By employee category

按僱員類別劃分

Managerial

管理層

Middle management

中級管理層

Junior management

初級管理層

社會層面 *(續)*

發展及培訓 *(續)*

2025

二零二五年

2024

二零二四年

Unit

單位

2.0

2.0

Hour/employee

小時／僱員

2.0

2.0

Hour/employee

小時／僱員

2.0

2.0

Hour/employee

小時／僱員

2.0

2.0

Hour/employee

小時／僱員

2.0

2.0

Hour/employee

小時／僱員

2.0

2.0

Hour/employee

小時／僱員

Labour Standards

The Group resolutely rejects the use of child or forced labour. In order to prevent illegal use of child or forced labour, the human resources department of the Group requires candidates to provide effective identification certification before confirmation of employment to ensure they are lawfully employable according to the law. The Human Resources Department of the Group is responsible to monitor and ensure compliance by the Group with the latest relevant laws and regulations that prohibit child labour and forced labour.

If there are any cases of 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.

While the Group does not operate in locations with high risk of child labour, we work closely with our suppliers and sub-contractors to ensure they do not use forced or child labour in their production facilities or construction sites. During the Year, the Group did not receive any reports relating to the use of child or forced labour.

勞工準則

本集團堅決杜絕使用童工或強制勞工。為防止非法使用童工或強制勞工，本集團人力資源部要求候選人於確認僱傭前提供有效的身份證明以確保彼等根據法律可合法受僱。本集團人力資源部負責監督及確保本集團遵守禁止童工及強制勞工的最新相關法律法規。

一旦發現聘用強制勞工、童工及非法移民勞工，將立即終止所有該等候選人的僱傭關係。本集團亦會承擔調查責任。

儘管本集團並無於童工風險相對較高的地區營運，我們與供應商及分包商緊密合作，確保彼等於其生產設施或建築地盤概無使用強制勞工或童工。於本年度，本集團並無接獲任何有關使用童工或強制勞工的報告。

OPERATING PRACTICES

Supply Chain Management

As most of our operations are outsourced, maintaining a stable and productive supply chain is the key to the Group's success. We strive to establish mutually beneficial working relationships with suppliers and contractors to jointly enhance product and service quality. During the Year 2025, the Group had a total of 10 major suppliers, out of which 2 were from Hong Kong and 8 were from China.

Supply Chain Management

供應鏈管理

Number of suppliers by geographical region

按地理位置劃分的供應商數目

Total number of suppliers

供應商總數

By geographical region

按地理位置劃分

Hong Kong

香港

China

中國內地

營運常規

供應鏈管理

由於我們大部分業務採用外包形式，維持穩定高效的供應鏈對本集團的成功至關重要。我們致力與供應商及承建商建立協作共贏的業務關係，共同提升產品及服務質素。二零二五年，本集團共有10名主要供應商，其中2名供應商來自香港，8名供應商來自中國內地。

2025	2024	Unit
二零二五年	二零二四年	單位

10

8 Supplier
名供應商

2

3 Supplier
名供應商

8

5 Supplier
名供應商

We require our suppliers and contractors to adhere to sustainable business practices. The Group evaluates and monitors their environmental and social performance in terms of ethical issues, human rights, product responsibility and environmental impact, making sure that all suppliers and contractors adhere to our code of conduct and procurement policies. In return, we provide transparency and fairness in our procurement process and contractual agreements.

While the Group does not operate in locations with high risk of child labour, we work closely with our suppliers and sub-contractors to ensure they do not use forced or child labour in their production facilities or construction sites.

我們要求供應商及承建商踐行可持續的業務慣例。本集團從道德議題、人權、產品責任及環境影響等多個維度評價及監控其環境及社會表現，確保所有供應商及承建商均遵守我們的行為守則及採購政策。另一方面，我們在採購流程及合約協議中秉持透明、公平原則。

儘管本集團並無於童工風險相對較高的地區營運，我們與供應商及分包商緊密合作，確保彼等於其生產設施或建築地盤概無使用強制勞工或童工。

OPERATING PRACTICES *(continued)*

Supply Chain Management *(continued)*

The Group's Building Contract Works Business engages sub-contractors for projects works, including building construction, building maintenance and improvement works, renovation and decoration work. Sub-contractors with comprehensive quality management systems and safety management systems such as ISO certification are given priority. They are selected according to the following criteria: reputation, price, qualification, quality and compliance.

In order to construct green buildings, the Group requires its suppliers and contractors to comply with any applicable environmental laws. All property projects shall be in compliance with the country's environmental certification and achieve energy saving and emission reduction to protect the environment during construction. If a supplier or contractor violates any relevant environmental laws and other regulations, which leads to charges by government authorities against the Group, significant and negative impact on the public and environment, or even the Group's losses of money or reputation, the Group will demand that supplier and contractor to take remedial measures. We will also replace that supplier and contractor and conduct internal review for improvement.

The Group adopts multiple procedures to monitor the service provided by sub-contractors. Technical directors and engineers are responsible for monitoring and supervising the works carried out by sub-contractors. After consultation with technical directors, the engineers review and analyse whether the service levels and capabilities of sub-contractors meet our requirements.

If any supplier or contractor is found to have a low score, we examine whether its performance will affect the quality of our products or services and take remedial actions where appropriate. The Medical Devices Business and Plastic Moulding Business maintain stable and long-term relationships with major suppliers to ensure the reliable supply of certified products.

營運常規 *(續)*

供應鏈管理 *(續)*

本集團的樓宇承包工程業務委聘分包商開展樓宇建造、樓宇維修及改善工程、裝修及裝飾工程等項目工程。我們優先選用具備ISO認證等完善質量管理體系及安全管理體系的分包商，綜合考量聲譽、價格、資質、質量及合規性完成合作篩選。

為建造綠色建築，本集團要求其供應商及承建商遵守任何適用環境法律。所有物業項目均須符合國家環境認證，並於施工過程中落實節能減排以保護環境。倘供應商或承建商違反任何相關環境法律及其他法規，導致本集團被政府當局追責、引發重大公眾及環境負面影響、或甚至使本集團遭受金錢或聲譽損失，本集團將要求供應商及承建商採取補救措施。我們亦將更換供應商及承建商，並進行內部檢討優化。

本集團採取多項程序監督分包商提供之服務。技術總監及工程師負責監督及監管分包商開展之工程。工程師徵詢技術總監意見後，負責審核並分析分包商的服務水平及能力是否符合我們的要求。

倘任何供應商或承建商評分較低，我們會評核其表現是否影響我們產品或服務的質素，並適時採取補救措施。醫療設備業務及塑膠模具業務與主要供應商維持穩定長期的業務關係，以確保認證產品的可靠供應。

PRODUCT RESPONSIBILITY

Product and Service Quality

The Group strives to meet customers' demands and expectations through maintaining a high quality of services and products. We continue to optimise our quality management system, focusing on products and services standards, data privacy and customer satisfaction.

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

0 0 %

Number of products and service-related complaints received

接獲關於產品及服務的投訴數目

0 0 No.
宗

Table 15: Product Responsibility Performance

The manufacturing facility of our Medical Devices Business is ISO 13485-certified and U.S. FDA-registered. In order to meet the stringent qualification requirements and approval from the regulatory authority, we undergo strict quality control testing and get our products certified by third parties before sending them to the market. The Medical Devices Business completed the renewal of ISO 13485 certification and FDA registration.

As a registered general building contractor and a registered minor works contractor under the Buildings Ordinance as well as an authorised building contractor of the Hong Kong Housing Authority, the Group's Building Contract Works Business has a well-developed operational procedure that standardises project management and supervision of works conducted by sub-contractors to ensure conformity to contractual specifications.

產品責任

產品及服務質素

本集團致力透過維持高質量的服務及產品滿足客戶的要求及期望。我們持續優化質量管理體系，專注於產品及服務標準、數據私隱及客戶滿意度。

表15：產品責任表現

醫療設備業務生產設施已取得ISO 13485認證及通過美國FDA註冊。為符合監管機構的嚴格資質要求及取得批准，我們在產品上市前進行嚴格的質控檢測並取得第三方認證。醫療設備業務已完成ISO 13485認證及FDA註冊續期。

本集團為《建築物條例》下的註冊總建築承建商及註冊小型工程承建商，同時為香港房屋委員會認可的建築承建商，本集團的樓宇承包工程業務擁有完善的營運程序，以對分包商進行的工程開展標準化的項目管理及監督，確保符合合約規定。

PRODUCT RESPONSIBILITY *(continued)*

Product and Service Quality *(continued)*

The Building Contract Works Business follows the work guidelines stipulated in IMS, which is in line with ISO 9001 Quality Management System, so as to minimise potential risks during the construction process.

Quality management objectives are set up under the IMS:

- to minimise the number of formal written complaints received from customers for the same project during the same year;
- to ensure that the customer satisfaction level achieves a specified score;
- to monitor and review work procedures to ensure no delays; and
- all work defects raised by customers must be followed up promptly upon receipt.

The Group complies with all applicable laws, regulations and international standards while conducting quality inspections in the designated construction phase and prior to product delivery. IMS managers are assigned to investigate, follow up and report any non-conforming products or services. We make corrections where appropriate to avoid the recurrence of similar incidents.

Data Privacy and Customer Satisfaction

The Group respects the privacy of its customers and maintains the highest security and confidentiality on customer data. We strictly comply with the Personal Data (Privacy) Ordinance and have established a set of rules to guide employees in protecting customer information. Employees are responsible to protect customer information against improper disclosure, misuse or unauthorised use, loss, damage or corruption. They exercise caution and obtain prior permission before disclosing any confidential information to any party outside the organization.

產品責任 *(續)*

產品及服務質素 *(續)*

樓宇承包工程業務遵循符合ISO 9001質量管理體系的綜合管理系統所載的工作指引進行，以將施工過程中的潛在風險降至最低。

綜合管理系統項下設立以下質量管理目標：

- 最大限度減少同一項目於同一年度接獲的客戶正式書面投訴之數量；
- 確保客戶滿意度達至特定評分；
- 監督及檢討作業程序，以確保無延誤情況發生；及
- 及時跟進處理客戶提出的所有工程缺陷。

本集團在指定施工階段及產品交付前進行質檢，並遵循所有適用法律法規以及國際準則。綜合管理系統經理負責調查、跟進及報告任何不合格產品或服務。我們會作出適當整改，避免同類事件再次發生。

數據私隱及客戶滿意度

本集團尊重客戶的私隱，嚴格保障客戶數據安全與保密。我們嚴格遵守《個人資料(私隱)條例》，並已制定一套規則指引僱員保護客戶信息。僱員須負責保護客戶信息免受不當披露、濫用或未授權使用、遺失、損毀及篡改。僱員對外披露任何保密信息前須謹慎行事並取得事先批准。

PRODUCT RESPONSIBILITY *(continued)*

Data Privacy and Customer Satisfaction *(continued)*

To continuously improve the quality of our services, we regularly collect and analyse customer feedback in aspects of quoted price, service attitudes, product quality, site conditions, delivery communication, etc. Corrections are made to ensure customer satisfaction.

During the Year, the Group was not aware of any violations of relevant laws and regulations that have a significant impact on the Group, relating to health and safety, advertising, labelling and privacy matters relating to the products and services provided.

ANTI-CORRUPTION

The Group believes that honesty, integrity and fair play constitute important practices. We have established a robust internal control framework to prevent behaviours such as bribery, extortion, fraud and money laundering. A code of conduct has been stipulated in the staff handbook which lists proper business practices and prohibited acts, including soliciting advantages and accepting gifts. Anti-corruption training would be provided for Directors and employees if required.

Anti-Corruption

反貪污

Number of concluded legal cases regarding corruption
已審結的貪污訴訟案件數量

0

2025

二零二五年

0

2024

二零二四年

Unit

單位

Case
宗

The Group's operations comply with all anti-corruption related laws and regulations, including the Prevention of Bribery Ordinance. During the Year, the Group was not aware of any material non-compliance with relevant laws and regulations, including the Prevention of Bribery Ordinance. There were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

產品責任 *(續)*

數據私隱及客戶滿意度 *(續)*

為持續優化服務質素，我們定期向客戶收集有關報價、服務態度、產品質量、工地環境、交付溝通等方面的反饋並進行分析，作出相應整改以確保客戶滿意。

於本年度，本集團並無知悉任何違反有關提供產品及服務之健康與安全、廣告、標籤及私隱事宜且對本集團構成重大影響的相關法律法規事宜。

反貪污

本集團深信誠實、廉潔及公平為重要的行為規範。我們已建立完善的內部監控框架，以避免賄賂、勒索、欺詐及洗黑錢等行為。員工手冊已訂明行為守則，當中列明正當商業慣例及禁止行為，包括索取利益及收受禮物。我們將於需要時為董事及僱員提供反貪污培訓。

本集團的業務經營遵守所有反貪污相關法律法規，包括《防止賄賂條例》。於本年度，本集團並無知悉任何重大違反相關法律法規（包括《防止賄賂條例》）事宜。概無對本集團或其僱員提出並已審結的貪污訴訟案件。

ANTI-CORRUPTION *(continued)*

Conflict of Interest

Our employees are regularly reminded that they must declare to the Directors any conflict of interest that may arise or has arisen between their personal interests and those of the Group, and to avoid engaging in business, investments or activities that might result in conflict with interests of the Group. Directors should disclose potential conflicts of interest to the Board.

Whistle-blowing Policy

We encourage the reporting of suspected internal business irregularities and provide clear channels specifically for this purpose. Any employee who becomes aware of any existing or potential breach of the code of conduct is encouraged to report promptly to the human resources department. The Group takes appropriate actions, including disciplinary action, termination of employment or preventive actions. Cases of suspected corruption or other criminal offences are reported to the Independent Commission Against Corruption (ICAC) or other appropriate authorities.

COMMUNITY INVESTMENT

Striving to be a responsible corporate citizen, we are committed to making our community a better place to live. We respect local culture and values, encourage our employees to participate and contribute to community activities on a voluntary basis. We hope that the Group can help create a harmonious society, bearing our fair share of social responsibility.

反貪污 (續)

利益衝突

我們定期提醒僱員，若個人利益與本集團利益可能產生或已經產生利益衝突，須向董事申報，並避免從事可能與本集團利益產生衝突的業務、投資或活動。董事須向董事會披露潛在利益衝突。

舉報政策

我們鼓勵舉報內部疑似業務不規範行為，並設立專屬舉報渠道。員工如發現任何現有或可能違反行為守則的行為，可及時向人力資源部匯報。本集團會就此採取適當行動，包括紀律處分、解僱或預防措施。疑似貪污或其他刑事犯罪案件會向香港廉政公署或其他相關部門匯報。

社區投資

作為負責任的企業公民，我們致力改善社區生活。我們尊重當地文化及價值，鼓勵僱員自願參與社區活動並作出貢獻。我們希望本集團能為締造和諧社會貢獻力量，盡上我們應盡的社會責任。

HKEX ESG CODE CONTENT INDEX

港交所環境、社會及管治守則內容索引

HKEX ESG CODE			
KPIs	Content Index	Disclosure Requirements	Sections
關鍵績效 指標	港交所環境、社會及管 治守則內容索引	披露要求	章節
1	Governance Structure 管治架構	Disclosure of the board's oversight of ESG issues 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 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 Governance ESG管治 ESG Governance ESG管治 ESG Governance ESG管治
	Reporting Principles 匯報原則	Description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report 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）	About This Report 關於本報告
	Reporting Boundary 匯報範圍	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 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	About This Report 關於本報告

KPIs 關鍵績效 指標	HKEX ESG CODE		Sections 章節
	Content Index 港交所環境、社會及管 治守則內容索引	Disclosure Requirements 披露要求	
	Environmental 環境		
	Aspect A1: Emissions 層面A1：排放物		
A1	General Disclosure 一般披露	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. 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等。	Emissions 排放物
A1.1		The types of emissions and respective emissions data 排放物種類及相關排放數據	Emissions 排放物
A1.2		Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and intensity 直接（範圍1）及能源間接（範圍2）溫室氣體排放量及密度	Emissions 排放物

Section 章節	Description 說明	Reference 參考索引
A. Environmental		
A.環境		
<i>A1 Emissions</i>		
<i>A1排放物</i>		
General	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.	Environmental Aspects
一般披露	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等。	環境層面
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Air Emissions and GHG 廢氣排放及溫室氣體
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）	Air Emissions and GHG 廢氣排放及溫室氣體
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
A1.5	Description of emission 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。	Air Emissions and GHG 廢氣排放及溫室氣體
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

Section 章節	Description 說明	Reference 參考索引
<i>A2 Use of Resources</i>		
<i>A2資源使用</i>		
General 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials 有效使用資源（包括能源、水及其他原材料）的政策	Use of Resources 資源使用
A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）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）。	Use of Resources 資源使用
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）。	Use of Resources 資源使用
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟	Use of Resources 資源使用
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	Use of Resources 資源使用
<i>A3 Environment and Natural Resources</i>		
<i>A3環境及天然資源</i>		
General 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources 減低發行人對環境及天然資源造成重大影響的政策	Environment and Natural Resources 環境及天然資源
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 環境及天然資源

Section 章節	Description 說明	Reference 參考索引
<i>A4 Climate Change</i>		
<i>A4氣候變化</i>		
General 一般披露	General Disclosure: Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 一般披露：識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Climate-Related Disclosures 氣候相關披露
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動	Climate-Related Disclosures 氣候相關披露
Part D – Climate-Related Disclosures		
D部分 – 氣候相關披露		
<i>Governance</i>		
<i>管治</i>		
	Disclosure of the Board’s oversight of climate-related risks and opportunities, and the roles of the Board and management in monitoring climate-related issues, reviewing climate-related information and overseeing progress against climate-related goals and targets 披露董事會對氣候相關風險和機遇的監督，以及董事會及管理層在監察氣候相關事宜、審閱氣候相關資料及監督氣候相關目標及指標達標進度方面的角色	Climate – Governance 氣候 – 管治
<i>Strategy</i>		
<i>策略</i>		
	Description of significant climate-related risks and opportunities which have impacted, and may impact, the Group’s business model, strategy and financial performance over the short, medium and long term (including acute and chronic physical risks and transition risks), and how these are considered in business planning and decision-making 描述已經及可能在短期、中期或長期影響本集團業務模式、策略及財務表現的重大氣候相關風險和機遇（包括急性與慢性物理風險及轉型風險），及如何在業務規劃及決策中考量該等因素	Climate – Strategy 氣候 – 策略
<i>Risk Management</i>		
<i>風險管理</i>		
	Description of the processes for identifying, assessing and managing climate-related risks, including how such risks are integrated into the Group’s overall risk management framework and regular risk review procedures 描述識別、評估及管理氣候相關風險的流程，包括該等風險如何融入本集團整體風險管理框架及常規風險檢討程序	Climate – Risk Management 氣候 – 風險管理

Section 章節	Description 說明	Reference 參考索引
<i>Metrics and Targets</i>		
指標及目標		
	Disclosure of the climate-related metrics used by the Group (including greenhouse gas emissions and other relevant environmental indicators), any climate-related targets set (such as emissions or energy-efficiency targets), and the Group's performance against these targets.	Climate – Metrics and Targets
	披露本集團使用的氣候相關指標（包括溫室氣體排放及其他相關環境指標）、所訂立的任何氣候相關目標（例如排放或能源效益目標）、以及本集團在達成該等目標方面的表現。	氣候—指標及目標
B. Social		
B. 社會		
<i>B1 Employment</i>		
B1 僱傭		
General	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, antidiscrimination, and other benefits and welfare.	Employment
一般披露	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	Employment
	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	僱傭
B1.2	Employee turnover rate by gender, age group and geographical region.	Employment
	按性別、年齡組別及地區劃分的僱員流失比率。	僱傭

Section 章節	Description 說明	Reference 參考索引
<i>B2 Health and Safety</i>		
<i>B2健康與安全</i>		
General 一般披露	Compliance with relevant laws and regulations that have a significant impact on the issuer. 遵守對發行人有重大影響的相關法律及規例。	Health and Safety 健康與安全
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Health and Safety 健康與安全
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
<i>B3 Development and Training</i>		
<i>B3發展及培訓</i>		
General 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and Training 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

Section 章節	Description 說明	Reference 參考索引
<i>B4 Labour Standards</i>		
<i>B4 勞工準則</i>		
General	Compliance with relevant laws and regulations that have a significant impact on the issuer.	Labour Standards
一般披露	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.	Labour Standards
	描述檢討招聘慣例的措施以避免童工及強制勞工。	勞工準則
B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards
	描述在發現違規情況時消除有關情況所採取的步驟。	勞工準則
<i>B5 Supply Chain Management</i>		
<i>B5 供應鏈管理</i>		
General	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
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 region	Supply Chain Management
	按地區劃分的供應商數目	供應鏈管理
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.	Supply Chain Management
	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。	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	Supply Chain Management
	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	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.	Supply Chain Management
	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。	供應鏈管理

Section 章節	Description 說明	Reference 參考索引
<i>B6 Product Responsibility</i>		
<i>B6產品責任</i>		
General 一般披露	Compliance with relevant laws and regulations that have a significant impact on the issuer. 遵守對發行人有重大影響的相關法律及規例。	Product Responsibility 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
<i>B7 Anti-corruption</i>		
<i>B7反貪污</i>		
General 一般披露	Compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例	Anti-corruption 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 反貪污
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 反貪污
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 反貪污

Section 章節	Description 說明	Reference 參考索引
<i>B8 Community Investment</i>		
<i>B8社區投資</i>		
General 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Investment 社區投資
B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment 社區投資

