



China Brilliant Global Limited

朗華國際集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

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2025/26

Environmental, Social and Governance Report

環境、社會及管治報告



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1 REPORTING APPROACH

1.1 ABOUT THIS REPORT

China Brilliant Global Limited (the “Company”), together with its subsidiaries (collectively the “Group” or “we”), are pleased to release the tenth Environmental, Social and Governance (“ESG”) Report (the “report”). This report systematically discloses the Group’s policies, management practices and performance in the areas of environmental, social responsibility and corporate governance during the reporting period, demonstrating our ongoing commitment to sustainable development.

The report has been approved by the Board of the Group before its release.

1.2 REPORTING STANDARD AND PRINCIPLES

The report is prepared in accordance with the Environmental, Social and Governance Reporting Code (the “Code”) in Appendix C2 to the GEM Listing Rules of Hong Kong Stock Exchange, and strictly follows the four reporting principles set out in the Code, namely materiality, quantitative, balance and consistency, so as to ensure clarity, comparability and transparency of information disclosures.

Materiality: The Group actively engages with a wide range of stakeholders to identify the ESG issues that are of most concern to them and assesses their potential impact on the Group’s business accordingly. In addition, we take into account industry trends, international standards and regulatory developments to continuously optimise our ESG strategy and management focus to ensure that our disclosures are relevant and forward-looking.

Quantitative: The report provides clear and comparable key performance indicators (KPIs) in accordance with the requirements of the Code, supported by appropriate descriptions and explanations. Chapter 7 details the quantitative information to support the overall assessment of the Group’s ESG performance.

1 報告方式

1.1 關於本報告

朗華國際集團有限公司(「本公司」)連同其附屬公司(統稱為「本集團」或「我們」)欣然發佈第十份環境、社會及管治(ESG)報告(「本報告」)。本報告系統披露本集團於報告期間在環境、社會責任及企業管治方面的政策、管理措施與績效表現，展示我們對可持續發展的持續承諾。

本報告於發佈前已獲本集團董事會批核通過。

1.2 報告標準與原則

本報告依據香港聯合交易所《GEM 上市規則》附錄C2《環境、社會及管治報告守則》(《守則》)編製，並嚴格遵循《守則》中列明的四項匯報原則：重要性、量化、平衡及一致性，確保資訊披露具備清晰度、可比性及透明度。

重要性：本集團積極與多元持份者開展溝通，以識別他們最為關注的ESG議題，並據此評估其對本集團業務的潛在影響。此外，我們亦參考行業趨勢、國際標準及監管發展，以持續優化ESG戰略及管理重點，確保我們的披露內容具備相關性和前瞻性。

量化：本報告依照《守則》要求，提供清晰且具可比性的關鍵績效指標(KPI)，並輔以適當說明與解釋。第七章將詳細列出各項量化數據，以支援對本集團ESG績效的全面評估。

Balance: We are committed to providing comprehensive and factual disclosures of ESG performance, covering both progress made and challenges faced during the reporting period. The report presents relevant information through charts and graphs, avoids misleading statements and ensures that all information is accurate, objective and unbiased.

Consistency: In order to ensure the consistency and comparability of information, the report clearly sets out the statistical methods, calculation tools, conversion factors and assumptions used. In case of discrepancies with the disclosure of previous years, corresponding explanations will be provided to ensure the continuity and transparency of information disclosure and to enhance readers' trust in the report.

1.3 REPORTING SCOPE

The report covers the policies, measures and performance on ESG for the period **from 1 April 2025 to 31 March 2026** (the "Year" or the "Reporting Period"). The reporting scope covers the Group's operating locations in Hong Kong, China and Mainland China.

The operating units covered in the report include:

1. Shenzhen Langyin Zhiye Technology Company Limited
2. Shenzhen China Brilliant Property Services Company Limited
3. Letu (Shenzhen) Properties Management Services Limited

1.4 FEEDBACK

The Group believes that proactive stakeholder engagement is an important factor for promoting sustainable development and boosting the effectiveness of ESG management. Therefore, we actively listen to and value the concerns and suggestions on ESG matters from our stakeholders, including investors, customers, employees, suppliers and the community at large.

平衡：我們致力於提供全面和真實的ESG表現披露，既包括取得的進展，也涵蓋報告期間所面對的挑戰。本報告透過圖表及圖像展示相關信息，避免誤導性表述，確保各項資料準確、客觀且無偏倚。

一致性：為保障數據之間的一致性和可比性，本報告清晰列明所採用的統計方法、計算工具、轉換因子及假設前提。如與往年披露存在差異，亦將提供相應解釋，確保資訊披露具備延續性與透明度，增強讀者對報告的信任度。

1.3 報告範圍

本報告涵蓋期間為**二零二五年四月一日至二零二六年三月三十一日**（「本年度」或「報告期」）期間在ESG方面的政策、措施及績效。報告範圍涵蓋本集團在中國香港及中國內地的營運據點。

本報告涵蓋的營運單位包括：

1. 深圳朗銀智業科技有限公司
2. 深圳市朗華物業服務有限公司
3. 樂圖(深圳)物業管理服務有限公司

1.4 意見回饋

本集團深信，持份者的積極參與是推動可持續發展及提升ESG管理成效的重要因素。因此，我們積極聆聽並重視來自投資者、客戶、員工、供應商及社會大眾等持份者對本集團環境、社會及管治事務的關注與建議。

In order to continuously enhance reporting transparency and management practices, the Group encourages stakeholders to provide valuable feedback on the content of the report, ESG-related policies and operational practices. All feedback will be reviewed by the relevant departments and used as a reference for continuous improvement in future reporting cycles.

If you would like to share any comments or suggestions, please feel free to contact us through the following method:

Email: ir@cbg.com.hk

為持續提升報告透明度與管理實踐，本集團鼓勵持份者就本報告內容、ESG相關政策及營運實踐提供寶貴意見。所有反饋將由相關部門審閱，並在未來報告週期中作為持續改進的參考。

如閣下希望分享任何意見或建議，歡迎通過以下方式與我們聯繫：

電郵：ir@cbg.com.hk

2 STRATEGY OF SUSTAINABLE DEVELOPMENT

2.1 OUR MANAGEMENT POLICIES

The Group is committed to promoting sustainable development and the Board assumes overall responsibility for the governance and oversight of Environmental, Social and Governance (ESG) matters. The Board is responsible for approving ESG-related policies and measures, and reviewing the Group's ESG strategy, management effectiveness and related risks on a regular basis to ensure that they are in line with the overall development direction of the Group. Through regular meetings, the Board assesses the progress of the implementation of ESG matters and provides guidance improvement measures to continuously enhance the Group's performance on sustainable development.

2 可持續發展戰略

2.1 我們的管理方針

本集團致力於推動可持續發展，由董事會全面負責環境、社會及管治(ESG)事務的管治與監督。董事會負責審批ESG相關政策及措施，並定期審視本集團的ESG策略、管理成效及相關風險，以確保其與集團整體發展方向一致。董事會通過定期會議，評估ESG事項的執行進展，並指導改進措施，持續提升本集團的可持續發展表現。

2.2 COMMUNICATION WITH STAKEHOLDERS

The Group genuinely understands that extensive stakeholder engagement is critical to the development of an effective sustainability strategy. We actively seek to understand the expectations and concerns of our stakeholders through a variety of channels to ensure that our ESG policies and measures respond to their legitimate aspirations and enhance overall transparency and accountability. Major communication methods cover general meetings, annual and interim reports, announcements and circulars, press releases, company website, emails, telephone calls and face-to-face interactions.

The following is an overview of the communication methods between the Group and major stakeholders:

Major Stakeholder Category	Main Communication
Customer	On-site interview Company website Press release
Business partner	Business meeting Company website Email and telephone
Supplier	Supplier meeting Bidding
Employee	Direct communication Employee meeting Employee activity Email and telephone
Investor and shareholder	General meeting Annual/Interim report Investor meeting Announcement and circular Press release Company website Investor relations email
Regulatory authority	Annual/Interim report Announcement and circular Press release Email and telephone
Community group	Community activity Charitable donation Response to public inquiry

2.2 與持份者溝通

本集團深明持份者的廣泛參與對制定有效的可持續發展策略具有關鍵作用。我們通過多元化渠道積極了解持份者的期望與關切，確保ESG政策與措施回應其合理訴求，提升整體透明度與問責性。主要溝通方式涵蓋股東大會、年報及中期報告、公告及通函、新聞稿、公司網站、電郵、電話及面對面交流等。

以下為本集團與主要持份者之間的溝通方式概覽：

主要持份者類別	主要溝通
客戶	現場採訪 公司網站 新聞稿
業務夥伴	業務會議 公司網站 電郵及電話
供應商	供應商會議 招標
員工	直接溝通 員工會議 員工活動 電郵及電話
投資者及股東	股東大會 年報／中期報告 投資者會議 公告及通函 新聞稿 公司網站 投資者關係電郵
監管機構	年報／中期報告 公告及通函 新聞稿 電郵及電話
社區團體	社區活動 慈善捐款 回應公眾查詢

2.3 IDENTIFICATION OF KEY ISSUES

The Group identifies material issues in accordance with the “materiality” principle of the Code, which serves as the basis for the development of the ESG strategy and the preparation of report. We assess the potential impact of various ESG issues on the Group’s business and stakeholders through ongoing communication with stakeholders and analytical discussions between senior management and operational management personnel, taking into account industry practices and international trends.

Following the assessment, the Group has identified eight ESG issues of great materiality to both the Group and its major stakeholders as key areas of concern for the report and future ESG management:

- Employment compliance
- Employment benefits
- Occupational health and safety
- Employee development and training
- Anti-corruption
- Compliance operations
- Product responsibility
- Climate change

2.3 重大議題識別

本集團根據《守則》中「重要性」原則開展重大議題識別工作，作為制定ESG策略及編製報告的基礎。我們通過與持份者持續溝通，並結合高級管理層與營運管理人員的分析討論，參考行業慣例與國際趨勢，評估各項ESG議題對本集團業務及持份者的潛在影響。

經評估後，本集團識別出八項對集團及其主要持份者均具高度重要性的ESG議題，作為本報告及未來ESG管理的重點關注範疇：

- 僱傭合規
- 僱傭福利
- 職業健康及安全
- 僱員發展及培訓
- 反貪污
- 合規經營
- 產品責任
- 氣候變化

3 ENVIRONMENTAL ISSUES

3.1 CLIMATE CHANGE

Climate change is an important issue of global concern, deeply affecting global economic, social and environmental development, and may have material impacts on the safety and health of the Group’s employees, day-to-day operations and supply chain management. Therefore, as a responsible enterprise, the Group is committed to adopting effective measures to cope with the challenges posed by climate change and to seize climate-related opportunities. To ensure the transparency and completeness of information disclosure, the Group has enhanced its climate-related disclosures during the Reporting Period and endeavored to provide clear and accurate information on climate change to shareholders, investors and other relevant parties.

3 環境議題

3.1 氣候變化

氣候變化已經成為全球關注的重要議題，對全球經濟、社會及環境發展帶來深遠影響，並可能對本集團員工的安全與健康、日常營運及供應鏈管理構成重大影響。因此，作為負責任的企業，本集團致力於採取有效的措施應對氣候變化帶來的挑戰，並抓住與氣候相關的機遇。為確保資訊披露的透明度和完整性，本集團在報告期內加強了氣候相關的披露，致力於向股東、投資者以及其他相關方提供清晰、準確的氣候變化資訊。

Governance

The Board is generally responsible for monitoring the management of climate-related risks and opportunities for the Group. As part of the Group's overall governance structure, the Board is ultimately responsible for ensuring the Group's strategic agility and resilience on climate change issues.

In order to fulfill its responsibilities, the Board has included climate-related matters in the agenda of its regular meetings and regularly reviews the Group's overall performance in climate risk management, including the potential impact of significant climate trends on the Group's business model, asset allocation and financial position. The Board also provides guidance to management on the development and implementation of policies in relation to climate change, including greenhouse gas emission reduction, adaptive measures and continuous improvement of climate disclosure mechanisms.

At present, the Group is still in the initial stage of establishing a systematic climate governance mechanism and is gradually clarifying the division of roles and responsibilities between the Board and the management in climate-related governance, and plans to set up a task force in the future to further strengthen the Board's ability to monitor and provide strategic guidance on climate issues.

Strategy

The Group is well aware of the long-term impacts of climate change on business operations, supply chain stability, customer demand and the regulatory environment. The Group has included climate-related factors into its overall operations and medium-to-long-term strategic planning, with a view to enhancing the adaptability and resilience of its business.

管治

本集團由董事會全面負責監督與氣候相關的風險和機遇的管理工作。作為集團整體治理架構的一部分，董事會承擔最終責任，以確保集團在氣候變化議題上的戰略敏銳性和應變能力。

為履行其職責，董事會已將氣候相關事項納入定期會議議程，定期審閱集團在氣候風險管理方面的整體表現，包括重大氣候趨勢對集團業務模式、資產配置及財務狀況的潛在影響。董事會亦指導管理層就氣候變化相關政策的制定與落實，包括溫室氣體減排、適應性措施及氣候披露機制的持續改進。

目前，集團尚處於建立系統性氣候治理機制的初始階段，正逐步明確董事會與管理層在氣候相關治理中的角色與職責劃分，並計劃於未來設立專責小組，以進一步加強董事會對氣候議題的監管能力和戰略導向作用。

策略

本集團深知氣候變化對企業營運、供應鏈穩定性、客戶需求及監管環境的深遠影響，已將氣候相關因素納入整體營運及中長期戰略規劃中，以提升業務的適應能力與韌性。

Based on the nature and impact mechanisms of climate risks, the Group identifies and manages two main categories of climate-related risks:

Physical risks

Physical risks mainly include extreme weather events (e.g. heavy rainfall, typhoons, extreme heat, etc.) and long-term climate trends (e.g. sea level rise) driven by climate change, which may cause disruptions and losses to the Group's operating premises, supply chain logistics, staff safety and customer services. To this end, the Group pays close attention to the climate dynamics in the regions where it operates, makes timely adjustments to its contingency plans, and strengthens the adaptability of its infrastructure and safety measures for its employees.

Transition risks

With the advancement of the national "dual-carbon" targets and green transition policy, the increasingly stringent regulatory requirements, technological updates and changes in market preferences all constitute as transition risks for the Group. For example, higher environmental standards may lead to higher compliance costs, and customer preference for low-carbon products may also have an impact on product mix and supply chain choices. In response to such trends, the Group is progressively prioritizing the selection of suppliers that comply to ESG standards and evaluating the sustainability of its procurement strategy and product design.

根據氣候風險的性質與影響機制，本集團識別並分類管理兩類主要氣候相關風險：

物理風險

物理風險主要包括因氣候變化導致的極端天氣事件(如暴雨、颱風、酷熱等)以及長期氣候變化趨勢(如海平面上升)，這類風險可能對本集團的營運場所、供應鏈物流、員工安全和客戶服務造成干擾與損失。為此，本集團密切關注所在地區的氣候動態，適時調整應急計劃，並加強基礎設施的適應能力和員工安全保障措施。

轉型風險

隨著國家「雙碳」目標和綠色轉型政策的推進，監管要求日益趨嚴，技術更新及市場偏好的轉變均構成本集團所面臨的轉型風險。例如，環保標準的提高可能帶來合規成本上升，客戶對低碳產品的偏好也可能對產品結構和供應鏈選擇帶來影響。本集團因應此類趨勢，正逐步優先選擇符合ESG標準的供應商，並評估採購策略及產品設計的可持續性。

The Group has initially formulated a climate risk response strategy and is in the process of establishing a systematic assessment mechanism. Further steps will be taken in the future:

- Strengthening the identification and scenario analysis of climate-related risks;
- Exploring the integration of green technologies and optimization of operation;
- Setting clear mitigation and adaptation targets to enhance overall climate resilience.

The Group will continue to monitor the development of global and national climate policies and will progressively refine the details of its strategy and assessment methodology in subsequent reports, with the aim of disclosing the climate-related impact on its business and its response planning more comprehensively.

Risk Management

The Group has included climate-related risks in its overall risk management structure to ensure that potential climate impacts are systematically identified, assessed and responded to in its strategic planning and daily operations.

The Group's existing internal control policies and procedures cover both environmental and operational risks, with management and each business unit regularly identifying and assessing key risk issues, including physical and transition risks arising from climate change. Where risks are identified as potentially having a material impact on business continuity, mitigation and adaptation plans will be formulated by the relevant departments and presented to management for consideration.

本集團已初步制定氣候風險回應策略，並正逐步建立系統性的評估機制。未來將進一步：

- 強化氣候相關風險的識別與情境分析；
- 探索綠色技術與運營優化的結合點；
- 制定清晰的減緩與適應目標，以增強整體氣候韌性。

本集團將持續關注全球及國家氣候政策發展，並在後續報告中逐步完善策略細節和評估方法，以更全面披露與氣候變化相關的商業影響及應對計劃。

風險管理

本集團已將氣候相關風險納入整體風險管理架構中，確保在戰略規劃及日常營運中系統識別、評估及應對潛在的氣候影響。

集團現有內部控制政策及程序涵蓋環境及營運風險，管理層及各營業單位定期就主要風險事項進行識別與評估，其中包括氣候變化引致的物理及轉型風險。若風險被認定為可能對業務持續性構成重大影響，相關部門將制定緩解及適應方案，並提交管理層審議。

To enhance management effectiveness, the Group is progressively:

- Establishing a systematic climate risk assessment process;
- Introducing a scenario analysis approach to assess the potential financial and operational impacts under different climate pathways;
- Incorporating key climate risks into the corporate-level risk register;
- Defining the division of responsibilities and reporting mechanism for risk response.

In the future, the Group will further enhance interdepartmental collaboration to promote more proactive identification and response to climate risks in project planning, supply chain management and facility operation, and plans to set specific management and control targets for key climate risks.

Metrics and Targets

In order to systematically assess the impact of climate change on the Group's operations and the effectiveness of our responses, we have started to collect relevant information on greenhouse gas emission, energy use, etc., and have disclosed the following KPIs:

- **Greenhouse gas emission:** including scope 1 (direct emission) and scope 2 (indirect emission related to purchased electricity), and progressively explores the data coverage of scope 3 (other indirect emissions) (see 7.1 Environmental Performance List).
- **Energy consumption:** tracking the electricity consumption of major office and operating premises.
- **Energy consumption intensity and carbon emission intensity:** measurement of energy and carbon emission performance per unit of operation or per unit of floor space for horizontal comparison and internal control.

為加強管理成效，本集團正在逐步：

- 建立系統化的氣候風險評估流程；
- 引入情境分析方法評估不同氣候路徑下的潛在財務及營運影響；
- 將關鍵氣候風險納入企業層級風險登記冊；
- 明確風險應對的職責分工及匯報機制。

未來，本集團將進一步提升跨部門之間的協作，推動在專案規劃、供應鏈管理及設施營運等環節中更主動識別和應對氣候風險，並計劃就關鍵氣候風險設立具體的管控目標。

指標及目標

為了系統評估氣候變化對本集團運營的影響及應對成效，我們已開始就溫室氣體排放、能源使用等方面收集相關數據，並披露以下關鍵績效指標(KPI)：

- **溫室氣體排放：**包括範疇1（直接排放）及範疇2（購電相關間接排放），並逐步探索範疇3（其他間接排放）的數據覆蓋範圍（見7.1環境績效列表）。
- **能源消耗：**追蹤主要辦公及營運場所的電力消耗量。
- **能源使用強度及碳排放強度：**衡量單位營運量或單位面積的能源及碳排放績效，以便橫向比較及內部監控。

Currently, the Group's carbon emissions are mainly generated from the use of purchased electricity in its office premises. For this purpose, the Group has set the initial targets of:

- Stabilizing existing energy use;
- Progressively promoting energy saving and consumption reduction measures, as far as technology and resources permitted;
- Exploring the feasibility of using renewable energy.

Given that the Group is embarking on its first comprehensive climate-related disclosure exercise, certain information and targets are still in their establishment stage. In the future, the Group will expand the scope of and refine disclosure on a yearly basis and set time-bound carbon emission reduction targets to align with the national "dual-carbon" strategy and international best practices.

3.2 CARING FOR THE ENVIRONMENT

The Group is committed to managing its environmental impacts in a responsible manner and strictly complying with the relevant environmental protection laws and regulations in Hong Kong and Mainland China, including but not limited to the Environmental Protection Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution as well as the Waste Disposal Ordinance and the Air Pollution Control Ordinance of Hong Kong.

Considering that the Group is mainly engaged in non-industrial business and does not involve in highly polluting activities in the course of its operation, the direct impact on the environment and natural resources is relatively small. During the Reporting Period, the Group was not been fined, warned or otherwise sanctioned by law for the breach of environmental regulations and did not receive any complaints related to the environment.

目前，本集團碳排放主要來自辦公場所的外購電力使用。為此，本集團設定初步目標為：

- 維持現有能源使用量的穩定；
- 在技術與資源允許的前提下逐步推動節能降耗措施；
- 探索使用可再生能源的可行性。

鑒於本集團首次開展全面的氣候相關資料披露工作，部分數據及目標尚處於建立階段。未來，本集團將逐年擴大披露範疇與精細度，並制定具時限性的碳減排目標，以對接國家「雙碳」戰略和國際最佳實踐。

3.2 愛護環境

本集團承諾以負責任的方式管理環境影響，並嚴格遵守香港及中國內地的相關環保法律法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、香港《廢物處理條例》及《空氣污染管制條例》等。

考慮到本集團主要從事非工業性質的業務，運營過程中未涉及高污染活動，對環境及自然資源的直接影響相對較小。於報告期內，本集團並無因違反環境法規而收到罰款、警告或其他法律制裁，亦未收到環境相關投訴。

The Group has implemented a green office policy in all offices and operating locations and is committed to mitigating the potential impact on the environment through resource optimization and the application of low-carbon technologies. We encourage our employees to integrate environmental awareness into their daily habits and promote the transformation of our organizational culture toward sustainability. Meanwhile, the Group continues to optimise office environment through maintaining natural ventilation in the office premise, adding indoor plant and ensuring excellent indoor air quality, in order to provide healthy and comfortable working space for our employee and further deepen the implementation of green operation.

3.3 ENERGY CONSERVATION AND EMISSION REDUCTION

The Group's energy consumption and carbon emissions mainly come from the consumption of purchased electricity in offices of various businesses and operating locations. The Group actively advocates for green office policy and constantly reminds employees to save electricity. We encourage employees to reduce the use of air conditioners and set the temperature of air conditioners to appropriate levels, so as to reduce energy consumption. To further reduce unnecessary energy consumption, we also require all employees to abide by the energy conservation provisions set forth in the Staff Handbook, including turning off the lights, computers, air conditioners, and other electrical appliances when they are not in use and during non-office hours. Preference is given to energy-efficient models in replacing electrical appliances. The Group has set out the requirements for using public transportation whenever possible during business trips in the Staff Handbook, so as to further reduce carbon emissions in business operations.

Looking ahead, we have developed strategies to reduce emissions and energy consumption to satisfy the following directional goals:

- Maintaining (or reducing) the level of energy consumption compared to last year;
- Issuing energy conservation and emission reduction notices and putting up posters to strengthen awareness of energy conservation and emission reduction;
- Progressively expanding the scope of disclosure of greenhouse gas emissions to include scope 1, scope 2 and part of scope 3 emissions data; and

本集團已在辦公及營運地點推行綠色辦公室政策，致力透過資源優化與低碳技術應用，減輕對環境的潛在影響。我們鼓勵員工將環保意識融入日常習慣，推動組織文化向可持續轉型。同時，本集團透過維持辦公場所自然通風、增設室內綠植及保持室內空氣質素良好等措施，持續優化辦公環境，為員工提供健康、舒適的工作空間，進一步深化綠色營運實踐。

3.3 節能減排

本集團的能源消耗及碳排放主要來自各業務辦公室及營運地點所消耗的外購電力。本集團積極提倡綠色辦公室政策，不斷提醒員工要節約用電。我們鼓勵員工減少使用冷氣機，並將冷氣機的溫度設定至合適水準，以減少能源消耗。為進一步減少不必要的能耗，我們亦要求所有員工遵守《員工手冊》中的節能規定，包括在不使用時以及非辦公時間關閉電燈、電腦、冷氣機及其他電器。在更換電器時亦會優先選擇較具能源效益的型號。本集團在《員工手冊》中要求員工在出差時盡量使用公共交通工具，以進一步減低業務營運中的碳排放。

展望將來，我們已通過以下方向性目標制定減少排放和能源消耗的策略：

- 維持(或降低)與去年相比的能源消耗水準；
- 發佈節能減排通知，張貼海報，強化節能減排意識；
- 逐步擴展溫室氣體排放的披露範圍，包括範疇一、範疇二及部分範疇三排放資料；及

- Expanding the construction of charging station equipment in the industrial zone and facilitating the popularisation and promotion of new energy vehicle.

The Group is constantly strengthening its carbon data collection and auditing mechanism, and will consider the gradual development of science-based emission reduction targets in the future.

3.4 WISE USE OF RESOURCES

In order to enhance efficiency in the use of resources and reduce daily consumption, the Group has actively implemented water and paper conservation measures in its office areas. In terms of paper management, employees are encouraged to adopt electronic filing and double-sided printing, reuse paper, as well as reduce circulation in paper form through the Company's communication system. In terms of water consumption, water-saving posters are displayed in pantries and washrooms, and a fault-reporting mechanism is in place to ensure prompt repairs and prevent wastage of resources. In addition, we highlight the importance of saving paper in the Staff Handbook, requiring employees to use double-sided printing and reuse paper as much as possible.

The Group's directional objective is to reduce waste generation by minimizing the use of office and daily necessities:

- Maintaining (or reducing) the intensity of non-hazardous waste generation compared to last year;
- Maintaining (or reducing) the intensity of water consumption compared to last year;
- Recycling paper, metal and plastic waste; and
- Reviewing the procurement and inventory of office supplies on a regular basis to encourage reuse and cost-effective purchasing.

- 加大園區內充電樁設備建設，助力新能源汽車的普及推廣。

本集團正持續加強碳數據的收集與核算機制，並將考慮於未來逐步制定科學基礎的減排目標。

3.4 善用資源

為提升資源使用效率並減少日常消耗，本集團在辦公區域積極落實節約用水及用紙措施。在紙張管理方面，鼓勵員工採用電子檔、雙面列印、重複使用紙張，並通過公司通訊系統減少紙質傳閱。在用水方面，於茶水間及洗手間張貼節水提示，並設立故障回報機制，確保迅速維修，防止資源浪費。另外，我們並在《員工手冊》內說明節約用紙的重要性，要求員工盡可能使用雙面影印以及重用紙張。

本集團的方向性目標是通過盡量減少辦公用品和日用品的使用來減少廢物產生：

- 維持(或降低)與去年相比的無害廢棄物產生密度；
- 維持(或降低)與去年相比的用水密度；
- 回收紙張、金屬和塑膠廢物；及
- 定期檢視辦公物資採購與庫存，鼓勵重複使用及節約採購。

Although the Group's business activities do not directly involve the development of land or large scale extraction of resources, we still highly value the indirect impacts of our business operation on natural resources and the ecological environment. Through the internal procedures set out in the green office policy, the Group guides its employees to pay attention to ecological impacts in their daily work, such as reducing energy consumption, reducing the use of resources, and purchasing environmentally friendly and recyclable products.

In the future, the Group will explore and establish an environmental impact assessment system to identify the potential impact of different business processes on natural resources and formulate mitigation measures in a timely manner. We will continue to review our existing policies and actively respond to the trend of green development to promote the sustainable use of resources.

3.5 WATER SAVING

The Group puts high importance to water resource management and proactively promotes water-saving culture by encouraging staff to develop positive water usage habits during daily operation, raising awareness on water saving and ensuring water resources are conserved and reasonably utilised. Meanwhile, the Group strictly complies with laws and regulations relating to water saving in operating countries and internal "Management Regulations for The Reduction of Electricity Consumption and Water Saving" and incorporating water saving requirements into daily operation management.

To strengthen water management, the Group has established a monthly water usage monitoring mechanism to regularly collect and analyse water usage data from all operating premises, promptly identify abnormal water usage patterns, and implement appropriate corrective measures. In addition, the Group continues to conduct facility inspections and maintenance to identify and repair numerous hidden water leaks. Going forward, the Group will continue to optimise its water resource management measures, promote water conservation throughout all aspects of its operations, and contribute to the achievement of sustainable development.

During the Reporting Period, the water used by the Group is from municipal water supply, thus we have not encountered any issues regarding suitable water resource acquisition.

儘管本集團的業務活動並未直接涉及土地開發或大規模資源開採，我們仍高度重視業務營運對自然資源及生態環境所帶來的間接影響。集團通過綠色辦公政策所制定的內部規程，引導員工在日常工作中關注生態影響，例如減少能源消耗、節約資源使用、選購環保及可回收產品等。

未來，本集團將探索建立環境影響評估制度，以識別不同業務流程對自然資源的潛在影響，並適時制定緩解措施。我們將持續審視現行政策，積極響應綠色發展趨勢，促進資源可持續使用。

3.5 節約用水

本集團重視水資源管理，積極推動節約用水文化，鼓勵員工於日常營運中養成良好的用水習慣，提升節水意識，共同珍惜及合理利用水資源。同時，本集團嚴格遵守業務所在地有關節約用水的法律法規及內部《節約用電節約水管理規定》，將節水要求融入日常營運管理。

為加強用水管理，本集團已建立月度用水監控機制，定期統計及分析各營運場所的用水數據，及時識別異常用水情況，並採取相應改善措施。此外，本集團持續開展設施巡查及維護工作，排查並修復多處隱蔽漏水點。未來，本集團將繼續優化水資源管理措施，推動節水理念深入企業營運各個環節，為實現可持續發展貢獻力量。

在報告期間，本集團所使用的水源均為市政供水，故未在求取適用水源方面遇到任何問題。

4 CARING FOR EMPLOYEES

The Group has deemed its employees as the core strength for its sustainable growth and development. We are committed to creating a fair, safe, healthy and inclusive working environment by upholding a “people-oriented” management philosophy and enhancing employees’ satisfaction and team cohesion through a comprehensive recruitment system, training system, remuneration package, and safety mechanism. We strictly comply with local labor laws and regulations to protect the basic rights and development opportunities of our employees.

4.1 TALENT ATTRACTION AND RETENTION

The Group implements a fair, open and just recruitment mechanism in accordance with the processes set out in the Staff Handbook to provide equal employment opportunities to both local and non-local job seekers. The Group strictly complies with relevant laws and regulations such as the Labor Law of the People's Republic of China and the Labor Contract Law, as well as the Employment Ordinance, the Employees' Compensation Ordinance and Minimum Wage Ordinance of Hong Kong, and reviews its internal human resources policies on an annual basis to ensure continuous compliance.

The Group attaches great importance to the rights and interests of its employees. All employees have signed formal employment contracts which clearly stipulate their duties, working hours, remuneration packages, dismissal mechanism and labor conditions. We are also determined to eliminate child labor and forced labor, and fully comply with the provisions of the Law on the Protection of Minors, the Law on Safeguarding the Rights and Interests of Women, and the Employment of Children Regulations of Hong Kong. Stringent identity document verification is carried out during the recruitment process to ensure age and qualification compliance. If non-compliance is detected, remedial measures will be taken immediately, including termination of employment and provision of necessary support.

4 關愛員工

本集團一直視員工為企業持續成長與發展的核心力量。我們秉持「以人為本」的管理理念，致力營造一個公平、安全、健康、具包容性的工作環境，並通過完善的招聘制度、培訓體系、薪酬福利及安全機制，提升員工滿意度和團隊凝聚力。我們嚴格遵守所在地的勞工法規，保障員工的基本權利和發展機會。

4.1 人才吸納及挽留

本集團依照《員工手冊》內訂明的流程，推行公平、公開、公正的招聘機制，為本地及外來求職者提供平等就業機會。集團嚴格遵守《中華人民共和國勞動法》、《勞動合同法》、香港《僱傭條例》、《僱員補償條例》及《最低工資條例》等相關法規，並每年審視內部人事政策，確保持續合規。

本集團高度重視員工權益，所有僱員均簽署正式僱傭合約，明確規定其職責、工作時數、薪酬福利、解聘機制及勞動條件。我們亦堅決杜絕聘用童工及強制勞工，全面遵循《未成年人保護法》、《婦女權益保障法》及香港《僱用兒童規例》等規定。在招聘流程中嚴格審核身份證明文件，確保年齡及資格合規。若發現違規情況，將立即採取補救措施，包括終止工作及提供必要支援。

In terms of talent retention, the Group has established a competitive remuneration system, and may regularly adjust the remuneration structure based on market trends, business performance and employees' individual contributions by granting discretionary bonuses and various incentives. We also provide benefits such as medical insurance, statutory holidays, paid annual leave, sick leave, maternity leave, etc. Meanwhile, we organise festive dinners, birthday parties and team building activities to enhance employees' sense of belonging.

During the Reporting Period, no complaint or prosecution has been imposed upon the Group in relation to the violation of any employment or labor regulations.

在人才保留方面，本集團設立了具有競爭力的薪酬制度，並根據市場趨勢、業務表現及員工個人貢獻定期調整薪酬結構，發放酌情花紅及各類獎勵。我們亦提供醫療保險、法定假期、有薪年假、病假、產假等福利，同時組織節日聚餐、生日會及團建活動，增強員工歸屬感。

於報告期內，本集團未收到任何關於違反僱傭或勞工法規的投訴或檢控。

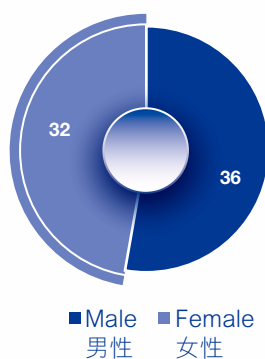
4.2 EMPLOYEE DISTRIBUTION OVERVIEW

During the Reporting Period, the Group employed a total of 68 employees in Hong Kong and Mainland China.

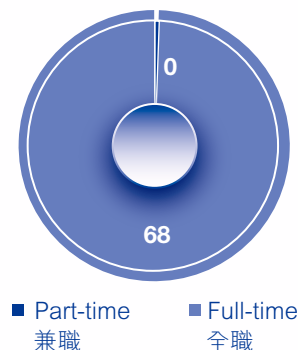
4.2 員工分佈概覽

於報告期內，本集團於香港及中國內地共聘用68名員工。

Employees by gender
按性別劃分



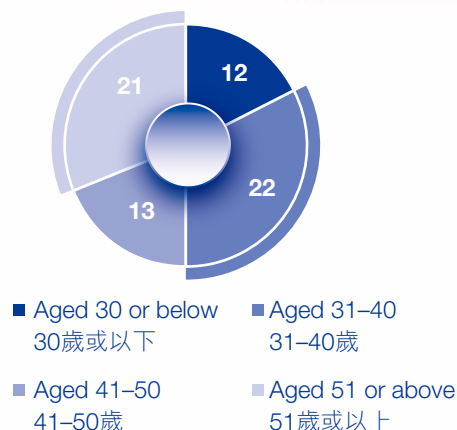
Employees by employment category
按僱傭類別劃分



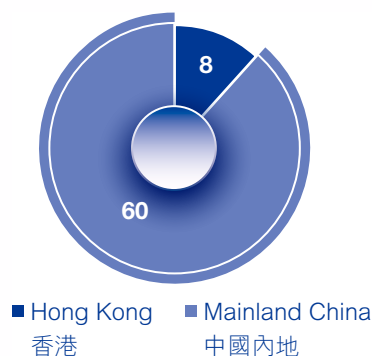
Employees by employee category
按僱員類別劃分



Employees by age group
按年齡組別劃分



Employees by geographical region
按地區劃分



4.3 EMPLOYEE TRAINING AND DEVELOPMENT

The Group firmly believes that the continuing development of employees is a key factor to promote the sustainable growth of its business. We continue to deploy resources to support the personal and professional growth of our employees and are committed to building a learning organization.

All new employees are required to participate in induction training, which covers the Company's structure, requirements of their positions, code of conduct and core values to help new employees promptly integrate into our corporate culture.

4.3 員工的培訓及發展

集團堅信員工的持續發展是推動業務可持續增長的關鍵因素。我們持續投放資源支持員工個人及職業成長，致力打造學習型組織。

所有新入職員工必須參與入職培訓，內容涵蓋公司結構、崗位要求、工作守則及核心價值觀，幫助新員工迅速融入企業文化。

In addition, we regularly arrange internal and external training courses for employees, which cover:

- Professional skills (e.g. project management, industry regulations, technological updates)
- General qualities (e.g. communication skills, leadership development, teamwork)
- ESG and sustainability-related content (to be gradually included in the training system)

During the Reporting Period, the Group provided training for a total of 52 employees.

4.4 OCCUPATIONAL HEALTH AND SAFETY

The Group endeavors to provide a safe, healthy, and comfortable working environment for employees. Although the Group's business does not involve high-risk work, we strictly comply with relevant laws and regulations including the Law of the People's Republic of China on Work Safety and the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases as well as the Occupational Safety Health Ordinance of Hong Kong, to provide the most comprehensive protection for every employee.

Our Staff Handbook clearly sets out the safety management guidelines within the office, requiring all departments to always pay attention to the safety and hygiene of the working environment and facilities. Employees must promptly report and follow up on any identified safety hazards within the Company when discovered. Potential safety hazards include security loopholes in the working environment and equipment; potential health issues of individual employees and other adverse factors resulting in the loss of company property or affecting the physical and mental health of employees. Meanwhile, we clean and disinfect offices every day to prevent bacterial growth and make medicines and first-aid supplies available in offices to prevent the spread of disease; thereby protecting the safety and health of our employees.

此外，我們為員工定期安排內外部培訓課程，內容涵蓋：

- 專業技能(如專案管理、行業法規、技術更新)
- 綜合素質(如溝通技巧、領導力發展、團隊協作)
- ESG及可持續發展相關內容(逐步納入培訓體系)

於報告期內，本集團一共為52位員工提供培訓。

4.4 職業健康及安全

本集團致力為員工提供安全、健康及舒適的工作環境。儘管本集團的業務並不涉及高風險的工作，我們在業務運營中嚴格遵守《中華人民共和國工作安全法》、《中華人民共和國職業病防治法》和香港的《職業安全及健康條例》等相關法律法規，致力為每位員工提供最全面的保障。

我們的《員工手冊》內明確列明辦公室內有關安全管理的守則，要求各部門時刻注意工作環境及設施的安全和衛生。員工在發現公司存在安全隱患時，必須及時上報並追蹤處理。安全隱患包括工作環境與設備的安全漏洞、個別員工的健康隱患以及其他可能影響公司財產損失或員工身心健康的不良因素。同時，我們亦每日為辦公室進行清潔和消毒，以防止細菌滋生，並在辦公室內放置藥物及急救用品，防範疾病在辦公室內傳播，保障員工的安全和健康。

The Group has had no cases of work-related fatalities or records of lost working days due to work-related injuries in the past three years (including the Reporting Period). In addition, the Group has not violated any laws and regulations regarding occupational safety and health.

本集團在過去三年(包括報告期)未有任何因工亡故的個案，亦未有因工傷而損失工作日數的記錄。此外，本集團亦未有違反任何與職業安全及健康相關的法律法規。

5 RESPONSIBLE OPERATIONS

The Group is committed to ethical, transparent and responsible business practices, striving to improve its corporate governance and operating practices, and proactively identifying and addressing environmental and social risks that may arise from its operations. We highly value our communication with customers, suppliers and stakeholders and respond to their concerns on a regular basis, driving the Group's development in a more sustainable direction.

5.1 SUPPLY CHAIN MANAGEMENT

Suppliers are indispensable to the Group's trading business. The Group endeavors to guarantee the quality of its products and services through comprehensive and effective supply chain management.

The Group has established a supply chain management mechanism strictly adhering to a series of standards, including suppliers' quality, capabilities, and services to select suitable suppliers. When engaging new suppliers, relevant departments of the Group will conduct qualification assessments based on the above indicators, to ensure that the quality of products and services provided by such suppliers conforms to the standards of the Group. When selecting new suppliers, the relevant departments will conduct qualification audits on them based on a set of criteria, including their product quality control capability, compliance record, whether they have been involved in legal disputes, environmental management policy, work safety mechanism and social responsibility commitment. For suppliers with whom we have established long-term cooperation, we have also established supplier profiles and conduct regular performance reviews to ensure that the relationship is maintained on a sustainable and transparent basis.

5 負責任的營運

本集團承諾以誠信、透明和負責任的方式經營業務，致力完善企業治理和運營慣例，並積極識別及應對營運中可能產生的環境及社會風險。我們高度重視與客戶、供應商及持份者的溝通，定期回應其關注，推動本集團朝向更具可持續性的方向發展。

5.1 供應鏈管理

供應商在本集團買賣業務中扮演不可或缺的角色。我們致力透過全面有效的供應鏈管理，確保本集團的產品及服務質素。

本集團建立供應鏈管理機制，嚴格遵守一系列標準，包括供應商的品質、能力、服務等指標，以篩選合適的供應商。與新供應商接洽時，本集團的相關部門會就前述指標進行資質考核，以確保供應商提供的產品及服務品質符合本集團的標準。在遴選新供應商時，相關部門會根據一系列標準對其進行資質審核，包括其產品品質控制能力、合規記錄、是否曾涉及法律糾紛、環境管理政策、工作安全機制及社會責任承諾等。對於長期合作的供應商，我們亦建立了供應商檔案並定期進行績效審查，確保合作關係維持在可持續及透明的基礎之上。

The Group attaches importance to maintaining close interaction with our suppliers. In our daily operations, we hold regular meetings with our suppliers to discuss operating conditions, market dynamics and industry trends, and maintain a smooth flow of information through telephone calls and e-mails. We believe that timely information exchange not only helps strengthen our relationship but also alleviates the impact of unstable supply chains on operations by addressing potential risks that may affect product quality or delivery efficiency at an early stage.

As of the end of the Reporting Period, the Group maintained cooperation with a number of suppliers in different regions, including 49 in Mainland China.

5.2 PRODUCT AND SERVICE RESPONSIBILITY

In terms of products and services, the Group is dedicated to providing customers with high-quality gold and jewellery, technology products and other products and continuously enhancing their overall shopping experience. We strictly comply with the Product Quality Law of the People's Republic of China, the Law on the Protection of Consumer Rights and Interests and the relevant laws of Hong Kong to ensure that all our products originate from legal sources and of reliable quality. Gold is procured in strict accordance with the standards of the Shanghai Gold Exchange, while diamonds, jadeite and other jewellery products are sourced from certified and reputable suppliers, and are required to provide relevant quality and source certificates.

In addition, we also regularly conduct customer satisfaction surveys to understand customers' opinions and suggestions, which are used to optimise product design and service processes and improve customer experience. During the Reporting Period, the Group did not received any major customer complaints, indicating that our product liability mechanism was operating well.

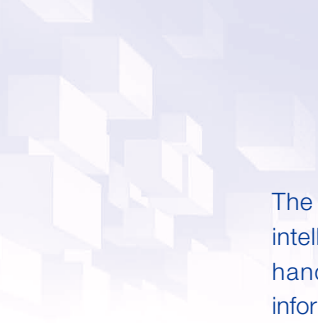
本集團重視與供應商保持緊密的互動關係。在日常運營中，我們定期與供應商召開會議，討論營運狀況、市場動態及行業發展趨勢，並透過電話、電郵等方式保持信息暢通。我們相信及時的資訊交流不僅有助於加深雙方的合作關係，更可及早應對可能影響產品品質或交付效率的潛在風險，從而減低因供應鏈不穩定所帶來的營運影響。

截至報告期末，本集團於不同地區與若干供應商保持合作關係，其中包括位於中國內地的49家。

5.2 產品及服務責任

在產品及服務方面，本集團致力為客戶提供高質量的黃金及珠寶，科技產品及其他產品，並持續提升整體購物體驗。我們嚴格遵守《中華人民共和國產品品質法》、《消費者權益保護法》以及香港相關法例，確保所有產品來源合法、品質可靠。黃金採購嚴格依據上海黃金交易所標準執行，鑽石、翡翠等珠寶產品則來自經過認證的信譽供應商，並要求提供相關品質及來源證明檔。

此外，我們亦定期開展客戶滿意度調查，了解客戶意見和建議，用於優化產品設計與服務流程，提升客戶體驗。報告期內，本集團未收到任何重大客戶投訴，顯示我們的產品責任機制運行良好。



The Group respects customers' personal privacy and intellectual property rights. In terms of customer data handling, the Group considers data protection and information security of vital importance. We have stipulated in the Staff Handbook and Confidentiality System that our employees shall not make any unauthorised disclosure, copying or dissemination of any personal information of our customers or trade secrets. The relevant departments also regularly review the data storage and handling processes to ensure the security of customer data. The Group strictly complies with the Personal Data (Privacy) Ordinance, the Trademark Law, the Advertisement Law and other relevant laws and regulations to protect the rights of customers and safeguard corporate reputation.

During the Reporting Period, the Group did not violate any laws and regulations concerning the health and safety, advertising, labelling and privacy matters relating to products and services.

5.3 ANTI-CORRUPTION

The Group adheres to the highest level of business ethics and professional ethics and prohibits any form of bribery, extortion, fraud and money laundering. We strictly comply with the Criminal Law of the People's Republic of China, as well as the Prevention of Bribery Ordinance and the Anti-Money Laundering and Counter-Terrorist Financing Ordinance of Hong Kong, and have put in place internally the Anti-fraud and Anti-theft Policy and the Whistleblowing Policy, encouraging our employees to report any suspicious behavior to the management. The whistleblowing mechanism ensures anonymity and confidentiality of information and prevents employees from being subjected to improper treatment as a result of reporting.

本集團尊重客戶的個人私隱及智慧財產權。在處理客戶資料方面，本集團高度重視資料保護和資訊安全。我們於《員工手冊》及《保密制度》中訂明員工不得在未經授權的情況下披露、複製或傳播任何涉及客戶的個人資訊或商業機密。相關部門亦會定期檢視資料保存和處理流程，以確保客戶資訊的安全。本集團嚴格遵守《個人資料(私隱)條例》及《商標法》、《廣告法》等相關法規，保障客戶權利、維護企業信譽。

於報告期內，本集團未有違反任何與產品和服務的健康與安全、廣告、標籤及私隱事宜相關的法律法規。

5.3 反貪污

本集團堅守最高的商業道德及專業操守，嚴禁任何形式的賄賂、勒索、欺詐及洗黑錢行為。我們嚴格遵守《中華人民共和國刑法》、香港《防止賄賂條例》及《打擊洗錢及恐怖分子資金籌集條例》等法律法規，並於內部制定《反詐騙和盜竊政策》及《舉報政策》，鼓勵員工在發現任何可疑行為時向管理層舉報。舉報機制確保匿名性和資料保密，避免員工因舉報而遭受不當對待。

In addition, we have established a review mechanism for the employees involved in key functions such as procurement and finance, and implemented internal control and segregation of duties and responsibilities to effectively prevent risks. During the Reporting Period, the Group also organised a total of 16 training courses on anti-money laundering, anti-corruption and compliance management for relevant employees to enhance their legal awareness and risk prevention capabilities. During the period, the Group and its employees were not involved in any litigation cases of corruption, money laundering or integrity breach.

此外，我們為涉及採購、財務等關鍵職能的員工設立審查機制，實施內部控制和權責分離，有效防範風險。於報告期內，本集團亦為相關員工舉辦了共16次關於反洗錢、反貪污與合規管理的培訓課程，增強員工法律意識和風險防範能力。期內，本集團及員工並無涉及任何貪污、洗黑錢或誠信違規的訴訟個案。

6 GIVING BACK TO THE SOCIETY

6.1 COMMUNITY INVESTMENT

The Group strongly believes that while pursuing economic benefits, enterprises should also shoulder the responsibility of promoting sustainable development of the society. Although no formal community investment or volunteering activities have been initiated during the Reporting Period, we have included the fulfillment of social responsibility as a key component of the Group's long-term development strategy. In the future, the Group plans to gradually establish a systematic community investment mechanism, focusing on areas such as education support, environmental protection and care for the underprivileged, and to actively explore opportunities for cooperation with non-governmental organizations, schools and other community organizations. At the same time, we intend to encourage our employees to participate in corporate volunteering activities to build a caring corporate culture, and we are considering the introduction of a corresponding employee volunteering policy. Through the progressive implementation of various community involvement programs, we hope to deepen our ties with the communities in which we operate and contribute to building an inclusive and sustainable society.

6 回饋社會

6.1 社區投資

本集團深信企業在追求經濟效益的同時，亦應肩負推動社會可持續發展的責任。雖然於本報告期內尚未開展正式的社區投資或志願服務活動，但我們已將履行社會責任納入集團長期發展策略的重要組成部分。未來，本集團計劃逐步建立系統化的社區投資機制，聚焦於教育支援、環境保護、弱勢群體關懷等領域，積極探索與非政府組織、學校及其他社區機構合作的機會。同時，我們亦有意鼓勵員工參與企業志願活動，建立關懷社群的企業文化，並考慮設立相應的員工志願政策。我們期望透過逐步落實各項社區參與計劃，深化與營運所在地社區的聯繫，為建設共融及可持續發展的社會作出貢獻。

7 OVERVIEW OF KEY PERFORMANCE INDICATORS

7 關鍵績效指標總覽

7.1 ENVIRONMENTAL PERFORMANCE LIST

7.1 環境績效列表

Environmental performance index ^{1,2}	Unit	As of 31 March 2026 截至二零二六年三月三十一日	As of 31 March 2025 截至二零二五年三月三十一日
環境指標 ^{1,2}	單位		
Greenhouse gas emission 溫室氣體排放			
Scope 1 – Direct emission 範圍1 – 直接排放	tonnes CO ₂ e 噸二氧化碳當量	8.64	N/A 不適用
Scope 2 – Indirect emission (purchased electricity) ³ 範圍2 – 間接排放(外購電力) ³	tonnes CO ₂ e 噸二氧化碳當量	12.58 ⁴	13.88
Scope 3 – Other indirect emissions ⁵ 範圍3 – 其他間接排放 ⁵	tonnes CO ₂ e 噸二氧化碳當量	0.07	0.28
Total emissions 總排放量	tonnes CO ₂ e 噸二氧化碳當量	21.29	14.16
Total emission intensity ⁶ 總排放密度 ⁶	tonnes CO ₂ e/Employee 噸二氧化碳當量／員工	0.31	0.34
Resource use 資源使用			
Electricity consumption 用電量	kWh 千瓦時	21,773.00	22,381.00
Electricity consumption intensity 用電量密度	kWh/Employee 千瓦時／員工	320.19	532.88
Water consumption 用水量	m ³ 立方米	311.00	267.00
Water consumption intensity ⁶ 用水量密度 ⁶	m ³ /Employee 立方米／員工	4.57	6.36
Paper consumption 用紙量	kg 千克	142.50	582.60
Paper consumption intensity 用紙量密度	kg/Employee 千克／員工	2.10	13.87
Packaging material consumption 包裝物料用量	kg 千克	—	—
Packaging material consumption intensity ⁶ 包裝物料使用密度 ⁶	kg/Employee 千克／員工	—	—
Non-hazardous waste 無害廢棄物			
Dumping General waste ⁷ 堆填 一般垃圾 ⁷	kg 千克	N/A 不適用	N/A 不適用
Scrap paper 廢紙	kg 千克	14.25	58.26
Recycling Scrap paper 回收 廢紙	kg 千克	128.30	524.34
Total non-hazardous waste generated 總無害廢棄物產生量	kg 千克	142.50	582.60
Generation intensity of non-hazardous waste 無害廢棄物產生密度	kg/Employee 千克／員工	2.10	13.87

- 1 Environmental performance information includes those of the Group's operations in Hong Kong and Mainland China.
- 2 As the Group's business does not involve industrial production activities and the Group does not own other fuel combustion equipment, no air pollutant emission was resulted during the reporting period. The hazardous wastes generated by the Group mainly come from daily office supplies such as ink cartridges and light tubes, commonly used in office settings. Due to the minimal amount, no statistics are recorded; hazardous waste in the office is handled by qualified professional institutions in accordance with the laws and regulations of the places where the Group operates.
- 3 Scope 2 — Indirect emissions (purchased electricity) are the greenhouse gas emissions from the purchased electricity consumed by the Group during the suppliers' production process.
- 4 The specific emission data is calculated with reference to the emission factors of the power grid in the 2024 Sustainability Report of Hong Kong Electric and the 2024 National Power Carbon Footprint Factor issued by the Ministry of Ecology and Environment of the People's Republic of China.
- 5 Scope 3 — Other indirect emissions — respective indirect emissions from paper waste during landfill disposal and recycling. The specific emission data is calculated with reference to the relevant emission factors stated in the Guidelines to Account for and Report on greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong.
- 6 Intensity is calculated based on the number of staff at the end of the year.
- 7 The Group has not generated a significant amount of general waste since 2023, thus it is not disclosed.

- 1 環境績效資料包括本集團於香港與中國內地經營的業務。
- 2 鑒於本集團業務並不涉及工業生產活動，以及本集團未擁有其他燃料燃燒設備，故未有於報告期內導致大氣污染物排放。本集團產生的有害廢棄物主要來自辦公室內的墨盒及光管等日常辦公用品，由於數量極少，因此沒有統計數目；辦公室內的有害廢棄物均根據營運所在地的法律法規，安排合資格的專業機構處理。
- 3 範圍2 — 間接排放（外購電力）來自本集團所消耗的外購電力在供電商的生產過程中所引致的溫室氣體排放。
- 4 具體排放數據的計算參照了香港電燈公司《2024年可持續發展報告》以及中華人民共和國生態環境部發佈的《2024年全國電力碳足跡因數》中的電網排放因數。
- 5 範圍3 — 其他間接排放 — 因廢紙於堆填處置及回收過程中所產生的相關間接排放。具體排放資料的計算參考《香港建築物（商業、住宅或公共用途）的溫室氣體排放及減除的核算和報告指引》的相關排放因數。
- 6 密度是根據年末員工人數計算。
- 7 本集團於二零二三年起並未有產生顯著數量的一般垃圾，故未有披露。

7.2 SOCIAL PERFORMANCE LIST

7.2 社會績效列表

Social performance index ⁸		Unit	As of 31 March 2026 截至二零二六年三月三十一日	As of 31 March 2025 截至二零二五年三月三十一日
社會指標 ⁸		單位		
Number of employees 僱傭人數				
Total number of employees 整體僱傭人數		Number 人數	68	42
Employees by gender 按性別劃分的員工	Male 男	Number 人數	36	30
	Female 女	Number 人數	32	12
Employees by employment category 按僱傭類別劃分的員工	Full-time 全職	Number 人數	68	42
	Part-time 兼職	Number 人數	—	—
Employees by employee category 按僱員類別劃分的員工	Chief executive 首席高管	Number 人數	7	7
	Manager 管理人員	Number 人數	10	3
	Ordinary employee 一般員工	Number 人數	51	32
Employees by age group 按年齡組別劃分的員工	Aged 30 or below 30歲或以下	Number 人數	12	10
	Aged 31–40 31-40歲	Number 人數	22	13
	Aged 41–50 41-50歲	Number 人數	13	13
	Aged 51 or above 51歲或以上	Number 人數	21	6
Employees by geographical region 按地區劃分的員工	Hong Kong 香港	Number 人數	8	8
	Mainland China 中國內地	Number 人數	60	34

Social performance index ⁸		Unit	As of 31 March 2026 截至二零二六年三月三十一日	As of 31 March 2025 截至二零二五年三月三十一日
社會指標 ⁸		單位		
Employee turnover rate⁹ 員工流失比率⁹				
Total number of dismissal 整體離職人數		Percentage 百分比	34.7%	33.7%
By gender 按性別劃分	Male 男	Percentage 百分比	42.4%	43.3%
	Female 女	Percentage 百分比	18.8%	8.7%
By age group 按年齡組別	Aged 30 or below 30歲或以下	Percentage 百分比	45.5%	13.3%
	Aged 31-40 31-40歲	Percentage 百分比	61.1%	8.3%
	Aged 41-50 41-50歲	Percentage 百分比	8.3%	0.0%
	Aged 51 or above 51歲或以上	Percentage 百分比	0.0%	0.0%
Employees by geographical region 按地區劃分的員工	Hong Kong 香港	Percentage 百分比	11.8%	11.8%
	Mainland China 中國內地	Percentage 百分比	39.5%	3.0%
Percentage of employees trained 接受過培訓的員工百分比				
Total number of employees trained (% of total number of employees) ¹⁰ 整體接受過培訓的員工人數(佔員工總數) ¹⁰		Percentage 百分比	96.0%	19.0%
By gender ¹¹ 按性別劃分 ¹¹	Male 男	Percentage 百分比	65.4%	50.0%
	Female 女	Percentage 百分比	34.6%	50.0%
By employee category ¹¹ 按僱員類別劃分 ¹¹	Chief executive 首席高管	Percentage 百分比	13.5%	87.5%
	Manager 管理人員	Percentage 百分比	19.2%	12.5%
	Ordinary employee 一般員工	Percentage 百分比	67.3%	0.0%

Social performance index ⁸	Unit	As of 31 March 2026 截至二零二六年三月三十一日	As of 31 March 2025 截至二零二五年三月三十一日
社會指標 ⁸	單位		
Training hours of employees 員工培訓時數			
Overall average hours of employees trained ¹² 整體接受過培訓的員工平均時數 ¹²	Hour 小時	6.51	1.5
By gender ¹³ 按性別劃分 ¹³	Male 男	4.43	0.5
	Female 女	3.84	0.5
By employee category ¹³ 按僱員類別劃分 ¹³	Chief executive 首席高管	4.00	2.5
	Manager 管理人員	4.50	1.3
	Ordinary employee 一般員工	7.16	0.0
Occupational safety 職業安全			
Number and rate of work-related fatalities ¹⁴ 因工亡故的人數及比率 ¹⁴	Individual case 個案	—	—
Work-related injuries 工傷事故	Individual case 個案	—	—
Workdays lost due to work-related injuries 因工傷而損失的工作日	Individual case 個案	—	—
Supplier number 供應商數目			
Hong Kong 香港	Number 數量	—	2
Mainland China 中國	Number 數量	49	47
Product liability 產品責任			
Number of complaints 投訴數量	Individual case 個案	—	—
Number of product recalls 產品回收次數	Individual case 個案	—	—

- 8 Social performance information includes those of the Group's operations in Hong Kong and Mainland China.
- 9 Turnover rate of each category = number of employees resigned in such category during the Reporting Period/(number of employees in such category at the beginning of the Year + number of employees in such category at the end of the Year)/2.
- 10 Overall number of employees trained (% of total number of employees) = number of employees trained/number of employees.
- 11 Percentage of employees trained by relevant category = number of employees of such category trained/number of employees trained.
- 12 Overall average hours of employees trained = total training hours/total number of employees.
- 13 Average hours of employees trained by relevant category = number of training hours of employees of such category/number of employees of such category.
- 14 Number and rate of work-related fatalities occurred in each of the past three years (including the Reporting Period).

- 8 社會績效資料包括本集團於香港與中國內地經營的業務。
- 9 各類別的流失比率=報告期內該類別僱員的離職人數/(該類別僱員年初人數+該類別僱員年末人數)/2。
- 10 整體接受過培訓的員工人數(佔員工總數)=受訓僱員人數/僱員人數。
- 11 按相關類別劃分的僱員培訓百分比=該類別僱員受訓人數/受訓僱員人數。
- 12 整體接受過培訓的員工平均時數=總受訓時數/僱員總人數。
- 13 按相關類別劃分的員工培訓平均時數=該類僱員受訓時數/該類僱員人數。
- 14 包括過去三年(包括報告期)每年因工亡故的人數及比率。

8 ESG CONTENT INDEX

8 ESG 內容索引

Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
A. Environment			
A. 環境			
Aspect A1: Emissions			
層面A1：排放物			
A1	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	3 Environmental Issues
A1	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3 環境議題
A1.1		The types of emissions and respective emissions data.	7 Overview of Key Performance Indicators
A1.1		排放物種類及相關排放數據。	7 關鍵績效指標總覽
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).	7 Overview of Key Performance Indicators
A1.2		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)。	7 關鍵績效指標總覽
A1.3		Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Not disclosed, unrelated to our business.
A1.3		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)。	未披露，與業務無關
A1.4		Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	7 Overview of Key Performance Indicators
A1.4		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)。	7 關鍵績效指標總覽
A1.5		Description of emissions target(s) set and steps taken to achieve them.	3 Environmental Issues
A1.5		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。	3 環境議題
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.	3 Environmental Issues
A1.6		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。	3 環境議題

Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
Aspect A2: Use of Resources			
層面A2：資源使用			
A2	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	3 Environmental Issues
A2	一般披露	有效使用資源(包括能源、水及其他原材料)的政策	3 環境議題
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).	7 Overview of Key Performance Indicators
A2.1		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)及密度(如以每產量單位、每項設施計算)。	7 關鍵績效指標總覽
A2.2		Water consumption in total and intensity (e.g. per unit of production volume, per facility).	7 Overview of Key Performance Indicators
A2.2		總耗水量及密度(如以每產量單位、每項設施計算)。	7 關鍵績效指標總覽
A2.3		Description of energy use efficiency target(s) set and steps taken to achieve them.	3 Environmental Issues
A2.3		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。	3 環境議題
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.	3 Environmental Issues
A2.4		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。	3 環境議題
A2.5		Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Not disclosed, unrelated to our business.
A2.5		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。	未披露，與業務無關
Aspect A3: Environment and Natural Resources			
層面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	3 Environmental Issues
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	3 環境議題
A3.1		Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	3 Environmental Issues
A3.1		描述商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。	3 環境議題
Aspect A4: Climate Change			
層面A4：氣候變化			
A4	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer	3 Environmental Issues
A4	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	3 環境議題
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.	3 Environmental Issues
A4.1		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。	3 環境議題

Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
B. Society B. 社會			
Aspect B1: Employment 層面B1：僱傭			
B1	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	4 Caring for Employees
B1	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4 關愛員工
B1.1		Total workforce by gender, employment type (e.g. full-or part-time), age group and geographical region.	7 Overview of Key Performance Indicators
B1.1		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。	7 關鍵績效指標總覽
B1.2		Employee turnover rate by gender, age group and geographical region.	7 Overview of Key Performance Indicators
B1.2		按性別、年齡組別及地區劃分的僱員流失比率。	7 關鍵績效指標總覽
Aspect B2: Health and Safety 層面B2：健康與安全			
B2	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	4 Caring for Employees
B2	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4 關愛員工
B2.1		Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	4 Caring for Employees 7 Overview of Key Performance Indicators
B2.1		過去三年(包括匯報年度)每年因工亡故的人數及比率。	4 關愛員工 7 關鍵績效指標總覽
B2.2		Lost days due to work injury.	4 Caring for Employees 7 Overview of Key Performance Indicators
B2.2		因工傷損失工作日數。	4 關愛員工 7 關鍵績效指標總覽
B2.3		Description of occupational health and safety measures adopted, and how they are implemented and monitored.	4 Caring for Employees
B2.3		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。	4 關愛員工
Aspect B3: Development and Training 層面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.	4 Caring for Employees
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。	4 關愛員工
B3.1		The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	7 Overview of Key Performance Indicators
B3.1		按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。	7 關鍵績效指標總覽
B3.2		The average training hours completed per employee by gender and employee category.	7 Overview of Key Performance Indicators
B3.2		按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	7 關鍵績效指標總覽

Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
Aspect B4: Labour Standards			
層面B4：勞工準則			
B4	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	4 Caring for Employees
B4	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4 關愛員工
	B4.1	Description of measures to review employment practices to avoid child and forced labour.	4 Caring for Employees
	B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	4 關愛員工
	B4.2	Description of steps taken to eliminate such practices when discovered.	4 Caring for Employees
	B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	4 關愛員工
Aspect B5: Supply Chain Management			
層面B5：供應鏈管理			
B5	General Disclosure	Policies on managing environmental and social risks of the supply chain	5 Responsible Operations
B5	一般披露	管理供應鏈的環境及社會風險政策	5 負責任的營運
	B5.1	Number of suppliers by geographical region.	5 Responsible Operations
	B5.1	按地區劃分的供應商數目。	5 負責任的營運
	B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how the relevant practices are implemented and monitored.	5 Responsible Operations 7 Overview of Key Performance Indicators
	B5.2	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、以及有關慣例的執行及監察方法。	5 負責任的營運 7 關鍵績效指標總覽
	B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	5 Responsible Operations
	B5.3	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。	5 負責任的營運
	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	5 Responsible Operations
	B5.4	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。	5 負責任的營運

Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
Aspect B6: Product Liability			
層面B6：產品責任			
B6	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	5 Responsible Operations
B6	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	5 負責任的營運
B6.1		Percentage of total products sold or shipped subject to recalls for safety and health reasons.	5 Responsible Operations 7 Overview of Key Performance Indicators
B6.1		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。	5 負責任的營運 7 關鍵績效指標總覽
B6.2		Number of product-and service-related complaints received and how they are dealt with.	5 Responsible Operations 7 Overview of Key Performance Indicators
B6.2		接獲關於產品及服務的投訴數目以及應對方法。	5 負責任的營運 7 關鍵績效指標總覽
B6.3		Description of practices relating to observing and protecting intellectual property rights.	5 Responsible Operations
B6.3		描述與維護及保障智慧財產權有關的慣例。	5 負責任的營運
B6.4		Description of quality assurance process and recall procedures.	5 Responsible Operations
B6.4		描述品質檢定過程及產品回收程式。	5 負責任的營運
B6.5		Description of consumer data protection and privacy policies, and how they are implemented and monitored.	5 Responsible Operations
B6.5		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。	5 負責任的營運
Aspect B7: Anti-corruption			
層面B7：反貪污			
B7	General Disclosure	(a) Policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer.	5 Responsible Operations
B7	一般披露	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	5 負責任的營運
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.	5 Responsible Operations
B7.1		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。	5 負責任的營運
B7.2		Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.	5 Responsible Operations
B7.2		描述防範措施及舉報程式，以及相關執行及監察方法。	5 負責任的營運
B7.3		Description of anti-corruption training provided to Directors and staff.	5 Responsible Operations
B7.3		描述向董事及員工提供的反貪污培訓	5 負責任的營運

Aspect 層面	KPIs 關鍵績效指標	Description 描述	Statement/chapter 聲明／章節
Aspect B8: Community Investment			
層面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	6 Giving Back to Society
B8	一般披露	有關以社區參與來了解營運所在社區需要和確保其商務活動會考慮社區利益的政策	6 回饋社會
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	6 Giving Back to Society
	B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	6 回饋社會
	B8.2	Resources contributed (e.g. money or time) to the focus area.	6 Giving Back to Society
	B8.2	在專注範疇所動用資源(如金錢或時間)。	6 回饋社會

9 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE OF THE HONG KONG STOCK EXCHANGE – CLIMATE RELATED DISCLOSURES

9 香港聯交所環境、社會及管治報告守則 — 氣候相關披露

Description 描述	Statement/Section 聲明／章節
(I) Governance (I) 管治	
Paragraph 19. An issuer shall disclose information about: 段落19.發行人須披露有關以下方面的資料：	
a. The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:	
a. 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：	
i. how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	3.1 Climate change
i. 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；	3.1 氣候變化
ii. how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	3.1 Climate change
ii. 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	3.1 氣候變化
iii. how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;	3.1 Climate change
iii. 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；	3.1 氣候變化
iv. how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see Paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see Paragraph 35); and	The Group have not included climate related performance indicators into remuneration policies.
iv. 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度(見第37段至第40段)，包括是否將相關績效指標納入薪酬政策以及如何納入(見第35段)；及	本集團尚未把氣候相關績效指標納入薪酬政策。

Description 描述	Statement/Section 聲明／章節
b. Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: b. 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊： i. whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and i. 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及 ii. whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. ii. 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	3.1 Climate change 3.1 氣候變化 3.1 Climate change 3.1 氣候變化
(II) Strategy (II) 策略	
Paragraph 20. An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 段落20.發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：	
a. describe climate-related risks and opportunities that could reasonably be expected to affect cash flows, its access to finance or cost of capital over the short, medium or long term; a. 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇； b. explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; b. 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險； c. specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons — short, medium or long term — the effects of each climate-related risk and opportunity could reasonably be expected to occur; and c. 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍(短期、中期或長期)；及 d. explain how the issuer defines 'short term', 'medium term' and 'long term' and these definitions are linked to the planning horizons used by the issuer for strategic decision-making. d. 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。	The Group have not established short-term, medium-term, and long-term plans 本集團目前尚未制定短期、中期及長期時間規劃 3.1 Climate change 3.1 氣候變化 The Group have not established short-term, medium-term, and long-term plans 本集團目前尚未制定短期、中期及長期時間規劃 The Group have not established short-term, medium-term, and long-term plans 本集團目前尚未制定短期、中期及長期時間規劃

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Paragraph 21. An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:

段落21.發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：

- | | | |
|----|---|--------------------|
| a. | a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and | 3.1 Climate change |
| a. | 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及 | 3.1 氣候變化 |
| b. | a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). | 3.1 Climate change |
| b. | 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方(例如，地理區域、設施及資產類型)。 | 3.1 氣候變化 |

Paragraph 22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making.

Specifically, the issuer shall disclose:

段落22.發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：

- | | | |
|------|---|--------------------|
| a. | information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: | |
| a. | 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊： | |
| i. | current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; | 3.1 Climate change |
| i. | 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動； | 3.1 氣候變化 |
| ii. | current and anticipated adaptation and mitigation efforts (whether direct or indirect); | 3.1 Climate change |
| ii. | 已經或預期將進行的任何適應或減緩工作(直接或間接)； | 3.1 氣候變化 |
| iii. | any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; | 3.1 Climate change |
| iii. | 發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明； | 3.1 氣候變化 |
| iv. | how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (in any)), described in accordance with paragraphs 37 to 40; and | 3.1 Climate change |
| iv. | 發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標(如有))；及 | 3.1 氣候變化 |

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b. information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	3.1 Climate change
b. 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	3.1 氣候變化
Paragraph 23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	3.1 Climate change
段落23.發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	3.1 氣候變化
Paragraph 24. An issuer shall disclose qualitative and quantitative information about:	We currently do not have
段落24.發行人須披露以下定性和量化資料：	sufficient information to
a. how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	make reliable quantitative
a. 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	estimations. Therefore, at
b. the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	this stage, we primarily
b. 當存在將導致下一匯報年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	provide a qualitative
c. Paragraph 25. The issuer shall provide qualitative and quantitative disclosures about:	description of the potential
c. 段落25.發行人須披露以下定性和量化資料：	impact of these matters
d. how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:	on the Group's financial
d. 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化：	position, operating
e. its investment and disposal plans; and	results, and cash flows;
e. 其投資及處置計劃；及	meanwhile, the Group
f. its planned sources of funding to implement its strategy; and	is actively improving
f. 其為實施策略所需的資金的計劃資金來源；及	the collection and
g. how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	management systems for
g. 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	related information, in order
	to achieve comprehensive
	quantitative disclosures
	once the relevant reliefs are
	no longer applicable
	我們目前尚未具備足夠資
	料以進行可靠的量化估計。
	因此，現階段主要對相關
	事項可能對本集團財務狀
	況、經營業績及現金流量
	的影響作出定性描述；同
	時，本集團正積極完善相
	關資料收集及管理體系，
	以期在相關寬免安排不再
	適用時，實現全面的量化
	披露

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Paragraph 26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:

段落26.在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：

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|------|--|---|
| a. | the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: | |
| a. | 發行人截至匯報日對其氣候韌性的評估，其有助於了解： | |
| i. | the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; | 3.1 Climate change |
| i. | 發行人的分析結果對其策略和業務模式的影響(如有)，包括發行人需要如何應對氣候相關情景分析中確定的影響； | 3.1 氣候變化 |
| ii. | the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and | 3.1 Climate change |
| ii. | 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及 | 3.1 氣候變化 |
| iii. | the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; | The Group have not established short-term, medium-term, and long-term plans |
| iii. | 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力； | 本集團目前尚未制定短期、中期及長期時間規劃 |

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b.	how and when the climate-related scenario analysis was carried out, including:	
b.	如何及何時進行氣候相關情景分析，包括：	
i.	information about the inputs used, including:	
i.	使用的輸入數據，包括：	
(1)	which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;	The Group is gradually introducing climate
(1)	發行人在分析中使用的氣候相關情景及其來源；	scenario analysis methods
(2)	whether the analysis included a diverse range of climate-related scenarios;	to assess the potential
(2)	分析是否涵蓋多種不同的氣候相關情景；	financial and operational
(3)	whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;	impacts under different
(3)	分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；	climate pathways
(4)	whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;	本集團正在逐步引入氣候
(4)	發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；	情境分析方法評估不同氣
(5)	why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;	候路徑下的潛在財務及營
(5)	發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；	運影響
(6)	time horizons the issuer used in the analysis; and	
(6)	發行人在分析中所使用的時間範圍；及	
(7)	what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);	
(7)	發行人分析所涵蓋的營運範圍(例如分析所涵蓋的營運地點及業務單位)；	
ii.	the key assumptions the issuer made in the analysis; and	
ii.	發行人在分析中所作的關鍵假設；及	
iii.	the reporting period in which the climate-related scenario analysis was carried out.	
iii.	進行氣候相關情景分析的匯報期。	

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(III) Risk Management (III) 風險管理	
Paragraph 27. An issuer shall disclose information about: 段落27.發行人須披露以下資訊：	
a. the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: a. 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊： i. the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); i. 發行人使用的輸入資料及參數(例如資料來源及程序所涵蓋的業務範圍)； ii. whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; ii. 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險； iii. how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); iii. 發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)； iv. whether and how the issuer prioritises climate-related risks relative to other types of risks; iv. 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列； v. how the issuer monitors climate-related risks; and v. 發行人如何監察其氣候相關風險；及 vi. whether and how the issuer has changed the processes it uses compared with the previous reporting period; vi. 與上一個匯報期相比，發行人可有及如何改變其使用的流程；	The Group is gradually introducing climate scenario analysis methods to assess the potential financial and operational impacts under different climate pathways 本集團正在逐步引入氣候情境分析方法評估不同氣候路徑下的潛在財務及營運影響 3.1 Climate change 3.1 氣候變化 3.1 Climate change 3.1 氣候變化 3.1 Climate change 3.1 氣候變化

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b. the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	The Group will further strengthen the identification and climate scenario analysis of climate-related risks
b. 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)；及	本集團將進一步強化氣候相關風險的識別與氣候情境分析
c. the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	The Group is gradually establishing a systematic climate risk assessment process
c. 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	本集團正在逐步建立系統化的氣候風險評估流程
(IV) Metrics and Targets (IV) 指標及目標	
Paragraph 28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as:	
段落28.發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為：	
a. Scope 1 greenhouse gas emissions;	As the Group does not own other fuel combustion equipment, no direct greenhouse gas emission was resulted during the Reporting Period
a. 範圍1溫室氣體排放：	由於本集團並未擁有其他燃料燃燒設備，故未有於報告期內導致直接的溫室氣體排放
b. Scope 2 greenhouse gas emissions; and	7.1 Environmental performance list
b. 範圍2溫室氣體排放；及	7.1 環境績效列表
c. Scope 3 greenhouse gas emission.	7.1 Environmental performance list
c. 範圍3溫室氣體排放。	7.1 環境績效列表

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Paragraph 29. An issuer shall:

段落29.發行人須：

- a. measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;
- a. 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放；

Scope 2: The specific emission data is calculated with reference to the emission factors of the power grid in the 2024 Sustainability Report of Hong Kong Electric and the 2024 National Power Carbon Footprint Factor issued by the Ministry of Ecology and Environment of the People's Republic of China

範圍2：具體排放數據的計算參照了香港電燈公司《2024年可持續發展報告》以及中華人民共和國生態環境部發佈的《2024年全國電力碳足跡因子》中的電網排放因子

Scope 3: The specific emission data is calculated with reference to the relevant emission factors stated in the Guidelines to Account for and Report on greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong

範圍3：具體排放資料的計算參考《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》的相關排放因數

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b. disclose the approach it uses to measure its greenhouse gas emissions including: b. 披露其用於計量溫室氣體排放的方法，包括： i. the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; i. 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設； ii. the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and ii. 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及 iii. any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; iii. 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因； c. for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and 11.1 c. 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及 d. for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). d. 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。	3.1 Climate change 3.1 氣候變化 Currently, the Group has disclosed its total Scope 2 greenhouse gas emissions and will further disclose Scope 2 greenhouse gas emissions data by region 本集團目前已披露整體範圍2溫室氣體排放，並將進一步披露按地域劃分的範圍2溫室氣體排放數據 Scope 3: The specific emission data is calculated with reference to the relevant emission factors stated in the Guidelines to Account for and Report on greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong 範圍3：具體排放資料的計算參考《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》的相關排放因數

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Paragraph 30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks

Currently, the Group have not determined or disclosed related metrics. This matter may be brought up for discussion at a Board meeting or a relevant working group meeting when it is appropriate

段落30.發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。

目前，本集團尚未確定或披露相關指標。此事項可在適當時機提交至董事會或相關工作小組會議上討論

Paragraph 31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.

段落31.發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。

Paragraph 32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.

段落32.發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。

Paragraph 33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.

段落33.發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。

Paragraph 34. An issuer shall disclose:

段落34.發行人須披露如下：

- a. an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and
- a. 闡釋發行人可有及如何在決策中應用碳定價(例如投資決策、轉移定價及情景分析)；及
- b. the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions;
- b. 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；

The Group have not adopted an internal carbon pricing mechanism during its current investment and decision-making process. 本集團目前的投資及決策過程中尚未採用內部碳定價機制

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Paragraph 35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	The Group have not incorporated climate related considerations into remuneration policies
段落35.發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	本集團尚未把氣候相關考慮因素納入薪酬政策
Paragraph 36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	The Group have not disclosed industry-specific metrics for its sector. Current disclosures primarily focus on general environmental metrics, such as greenhouse gas emissions
段落36.本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	本集團尚未披露針對所屬行業的行業指標。目前的披露主要集中於一般環境指標，如溫室氣體排放
Paragraph 37. An issuer shall disclose (a) the quantitative and qualitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals, and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:	
段落37.發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：	
a. the metric used to set the target; 用以設定目標的指標； b. the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的(例如減緩、適應或以科學為基礎的舉措)； c. the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))； d. the period over which the target applies; 目標的適用期間； e. the base period from which progress is measured; 衡量進度的基準期間； f. milestones or interim targets (if any); 階段性目標或中期目標(如有)； g. if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及 h. how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議(包括該協議產生的司法承諾)如何幫助發行人設定目標。	As this is the Group's first comprehensive disclosure of climate-related information, some data and targets are still in the development stage. Going forward, the Group will expand the scope and level of detail of its disclosures on an annual basis and establish time-bound carbon reduction targets 鑒於本集團首次開展全面的氣候相關資料披露工作，部分數據及目標尚處於建立階段。未來，本集團將逐年擴大披露範疇與精細度，並制定具時限性的碳減排目標

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Paragraph 38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:

段落38.發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：

- a. whether the target and the methodology for setting the target has been validated by a third party;

Our qualitative target method has been established and validated through the Group's internal management system to ensure that it closely aligns with our operational realities. We will view this as a critical first step and will consider third-party validation as we move to more advanced stages

- a. 目標本身及設定目標的方法是否經第三方驗證；

我們的定性目標方法已通過本集團內部管理體系建立並驗證，以確保其與我們的運營實際緊密契合。我們將此視為關鍵的第一步，並將在推進至更高級階段時，考慮進行協力廠商驗證

- b. the issuer's processes for reviewing the target;
b. 發行人審核目標的程序；
c. the metrics used to monitor progress towards reaching the target; and
c. 用於監察達標進度的指標；及
d. any revisions to the target and an explanation for those revisions.

3.1 Climate change
3.1 氣候變化
3.1 Climate change
3.1 氣候變化

- d. 任何修訂目標的內容及原因。

The Group have not revised its targets
本集團暫未修訂目標內容
Currently, no relevant performance data has been disclosed, the Group will disclose such information as and when appropriate after establishing the quantitative targets

Paragraph 39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.

段落39.發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。

目前尚未披露相關績效資料，本集團將在量化目標設定完成後，適時進行披露

Description 描述	Statement/Section 聲明／章節
Paragraph 40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 段落40. 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露： a. which greenhouse gases are covered by the target; a. 目標涵蓋哪些溫室氣體； b. whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; b. 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； c. whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; c. 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標； d. whether the target was derived using a sectoral decarbonisation approach; and d. 目標是否採用行業脫碳方法得出的； e. the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: e. 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露： i. the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; i. 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式； ii. which third-party scheme(s) will verify or certify the carbon credits; ii. 該碳信用將由哪些第三方計劃驗證或認證； iii. the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and iii. 碳信用的類型，包括相關抵銷是否是基於自然還是基於科技的碳消除，以及相關抵銷是通過減碳還是碳消除實現；及 iv. any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). iv. 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如，對碳抵銷效果的假設)。	The Group have established qualitative targets for greenhouse gas emissions and is actively working to set quantitative targets for Scope 1, Scope 2, and Scope 3 greenhouse gas emissions 本集團已制定溫室氣體排放的定性目標，並正積極推進範圍1、範圍2及範圍3溫室氣體排放的量化目標設定工作 The Group did not purchase any carbon credits during the financial year 本集團的本財政年度內未購買任何碳信用額
Paragraph 41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 段落41. 在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標(見第28至35段)及(ii)行業指標(見第36段)並考慮其是否適用。	Currently, the Group have not fully adopted or disclosed industry-specific climate indicators related to its sector 目前，本集團尚未全面採用或披露與所屬行業相關的行業氣候指標



China Brilliant Global Limited

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