



亨利加集團有限公司

HUNLICAR GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

(Stock code 股份代號 : 3638)

2026

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



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Hunlicar Group Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) hereby presents this Environmental, Social and Governance (“**ESG**”) report (the “**ESG Report**”) for the year ended 31 March 2026 (the “**Year**”), in order to comply with the requirements set forth in Appendix C2 to the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited. This ESG Report provides an overview of the Group’s policies implementation and performance with respect to sustainable development and social responsibilities areas.

REPORTING SCOPE

The reporting scope of the ESG Report includes the Company and its principal subsidiaries. Unless otherwise specified, the environmental key performance indicators (“**KPIs**”) of this ESG Report cover the operations of the Group’s offices in Hong Kong, accountable for almost all of the Group’s revenue, while excluding the operations in the PRC, due to the operations of the PRC subsidiaries are not material. The Group is primarily engaged in (i) computer and electronic products trading business, (ii) food trading business, (iii) financial services business, and (iv) family office services business.

The ESG Report covers the overall performance, policies and practices of the Group’s business and operation regarding its environmental and social responsibilities. It has followed the Reporting Principles as set out in the HKEX ESG Reporting Code, including Materiality, Quantitative, Balance and Consistency. To align with the best interest of its readers, we conducted a materiality assessment through the help with its stakeholders to select the key ESG issues concerning with its business operation, which are covered in the later parts. It mainly focuses on the aspects that have been identified as material and relevant to the Group’s businesses and its key stakeholders.

亨利加集團有限公司(「**本公司**」，連同其附屬公司，統稱為「**本集團**」)謹此呈報其截至二零二六年三月三十一日止年度(「**本年度**」)環境、社會及管治(「**ESG**」)報告(「**ESG 報告**」)，以符合香港聯合交易所有限公司證券上市規則(「**上市規則**」)附錄C2所載之規定。本報告概述本集團在可持續發展和社會責任方面的政策實施及績效。

報告範圍

ESG 報告的報告範圍包括本公司及其主要附屬公司。除另有指明外，本報告的環境關鍵績效指標(「**關鍵績效指標**」)涵蓋本集團在香港的辦事處的營運，佔本集團近乎全部收入，但不包括在中國的營運，此乃由於中國附屬公司的營運並不重大。本集團主要從事(i)電腦及電子產品貿易業務，(ii)食品貿易業務，(iii)金融服務業務，及(iv)家族辦公室服務業務。

ESG 報告涵蓋本集團業務及營運於環境及社會責任方面的整體表現、政策及慣例。其遵循載於香港聯交所ESG報告守則的報告原則，包括重要性、量化、平衡及一致性。為符合其讀者的最佳利益，我們藉助其持份者協助，進行重要性評估，確定與其業務營運有關的關鍵ESG議題，該等議題將於後文論述。其主要關注已識別為對本集團業務及其主要持份者而言屬重大及相關的方面。

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We discussed the social KPIs associated with the performance of the Group in employment, labour standards, supply chain management, development and training, community investment, etc. We referenced the ESG Reporting Guide as set out in Appendix C2 of the Listing Rules and the standards of Greenhouse Gas Protocol, this makes its ESG performance measurable, in regards to the carbon emission, resource usage, waste generation and so on. We computed the environmental KPIs based on its emission and waste produced in its operation process and also the daily activities in the office. These ESG KPIs are informed across the Group, and performance against these metrics is periodically reviewed and may be taken into account in overall employee performance evaluations.

In addition, this report aims to provide the reader a comprehensive and objective view of the ESG management efficacy of the Group, therefore, it is committed to revealing statistics and numbers to the best of its knowledge.

ESG APPROACH AND STRATEGIES

The Group is committed to delivering long-term sustainable value creation for its shareholders. In pursuing this goal, it makes decisions that positively impact the communities in which it operates. It is dedicated to upholding strong environmental standards and ensuring the adoption of environmentally friendly measures.

The Group recognises the significance of its impact on sustainable environmental development. It will continue to promote and ensure the efficient use of resources in its operations to conserve energy and minimise GHG emissions as much as possible. It is committed to protecting the environment and collaborating with its customers to manage waste more effectively. Given the nature of its business, it has established a three-step environmental target. Simultaneously, it closely monitors environmental risks to ensure that these risks remain under control.

我們所討論社會關鍵績效指標，指本集團於僱傭、勞工準則、供應鏈管理、發展及培訓、社區投資等方面的表現。我們參照上市規則附錄C2所載ESG報告指引及溫室氣體議定書的標準，可計量其於碳排放、資源使用、廢棄物產生等方面的ESG表現。我們根據其於營運過程以及辦公室日常活動中產生的排放物及廢棄物計算環境關鍵績效指標。該等ESG關鍵績效指標已傳達至本集團各層面，而該等指標的表現會定期檢討，並可能納入員工整體績效評估中。

此外，本報告旨在讓讀者全面客觀地了解本集團的ESG管理成效，因此，其致力於其所盡悉的範圍內披露統計數據及數字。

ESG 方法及策略

本集團致力為股東締造長期可持續價值。在追求此目標的過程中，其作出的決策均為其營運所在的社區帶來正面影響。其致力於恪守嚴格的環保標準，並確保採納環保措施。

本集團認識到其對可持續環境發展的影響極為重要。其將繼續促進並確保在其營運中有效利用資源，以盡可能節約能源及將溫室氣體排放減至最低。其致力於保護環境，並與客戶合作，以更有效地管理廢棄物。鑒於其業務性質，其已制定三步法環境目標。同時，其密切監控環境風險，以確保該等風險仍在受控範圍內。

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Environmental Targets:

- Target 1: In line with Hong Kong's goal of achieving carbon neutrality by 2050, the Group aims to reduce the total emissions of scope 1 and scope 2 by 5% by 2030 with the baseline year of FY2025. We aim to achieve a gradual reduction in GHG Emissions in coming year by year. The Group will implement the relevant target in various departments and branch structures of the organisation, especially in the use of electricity, to ensure the achievement of the target.
- Target 2: Continuously improving the monitoring and management of environmental issues. The ongoing enhancement of environmental monitoring and management involves a dynamic process aimed at bolstering our ability to track, assess, and address various environmental concerns. This involves deploying advanced technologies, refining data collection methods, and strengthening regulatory frameworks. The Group noticed that GHG Emissions of Scope 3 have gradually received attention from regulatory agencies and industry organisations. GHG Emissions of Scope 3 are the indirect emissions outside of scope 2 emissions that occur in the value chain of the Group. It will closely monitor policy changes and guard against the risks they may pose to the Group. It will continue to pay attention to Scope 3 greenhouse gas (GHG) emissions. At the same time, it will continuously strengthen its focus on and management of more environmental issues, such as the environmental footprint of hardware infrastructure
- Target 3: As a listed company, it is well aware of the importance of social responsibility. It is deeply aware of its products and services play an important role in promoting environmental development. Base on Target 1 and Target 2, it will take actions and provide solutions contributes to the environmental upgrading of upstream and downstream companies.

環境目標：

- 目標一：配合香港於二零五零年實現碳中和的目標，本集團旨在以二零二五財年為基準年，於二零三零年或之前將範圍1及範圍2的總排放量減少5%。我們力求在未來逐年逐步減少溫室氣體排放。本集團將在組織的各部門和分支機構中落實相關目標，特別是在用電方面，以確保實現目標。
- 目標二：持續完善環境議題的監測管理。持續提升環境監測管理是一個動態過程，旨在增強我們追蹤、評估及解決各類環境問題的能力。當中涉及部署先進技術、優化數據收集方法及加強監管框架。本集團注意到，範圍3溫室氣體排放逐漸受到監管機構和行業組織重視。範圍3溫室氣體排放指本集團價值鏈中產生的範圍2排放以外的間接排放。其將密切關注政策變化，防範政策變化可能給本集團帶來的風險。其將繼續關注範圍3溫室氣體排放。同時，其將持續加強對硬件基礎設施環境足跡等更多環境議題的關注及管理。
- 目標三：作為一家上市公司，其深知社會責任的重要性。其亦深知其產品和服務在促進環境發展方面發揮著重要作用。基於目標一和目標二，其將採取行動並提供解決方案，為上下游公司的環境升級做出貢獻。

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REPORTING PRINCIPLES

Materiality:

Important and relevant information to stakeholders on different ESG aspects is covered in this ESG Report, and relative importance of ESG topics has been determined through materiality assessment and approved by the Board.

Quantitative:

Quantitative information is provided in this ESG Report, and where appropriate, with narrative and comparative data to assist readers in meaningful interpretation of figures and enable them to perform fair assessment of the Group's ESG performance.

Consistency:

Consistent methodologies (as presented in previous reports) are used to prepare and present ESG data provided in this ESG Report, unless otherwise specified.

Balance:

Unbiased information is provided in this ESG Report, without the inappropriate use of selections, omissions or presentation formats that would mislead the readers.

ESG GOVERNANCE

A robust ESG governance structure lays the groundwork for a company to become socially and environmentally responsible. The Board recognises its responsibility and commitment to identifying the ESG risks and opportunities within the Group. It has also played a key role in defining the major ESG strategies, planning and monitoring the progress of the related goals. The Group consistently integrates considerations of environmental, social, and governance factors into its operations, in line with its commitment to creating sustainable value for stakeholders and maintaining its role as a responsible corporate citizen. It is dedicated to making a positive impact on its environment and community while adhering to its philosophy of sustainable development, which is embedded in its core business practices, stakeholder relationships, and environmental performance. The sections in the ESG Report will outline the Group's corresponding management approaches regarding environmental and social aspects.

報告原則

重要性：

本ESG報告涵蓋於各ESG方面對持份者而言重要及相關的資料，而ESG議題的相對重要性已透過重要性評估確定並經董事會批准。

量化：

本ESG報告載列量化資料並(如適當)附帶說明及比較數據，以助讀者理解數據並客觀評估本集團的ESG績效。

一致性：

除另有指明外，本公司採用一致的方法(誠如以往報告所呈列)編製及呈列本ESG報告內載列的ESG數據。

平衡：

本ESG報告公正持平地提供資料，並無以不恰當的選擇、遺漏或呈列格式誤導讀者。

ESG 治理

穩健的ESG治理架構為公司成為對社會及環境負責的企業奠定基礎。董事會確認其於識別本集團ESG風險及機遇方面的責任及承諾。其亦在釐定主要ESG策略、規劃及監測相關目標進度方面發揮關鍵作用。本集團始終將環境、社會及管治因素考量納入其營運，與其為持份者創造可持續價值並維持作為良好企業公民的承諾相一致。其致力為其環境及社區帶來積極影響，同時堅守其可持續發展理念，並將該理念植根於其核心業務常規、持份者關係及環境表現。ESG報告各章節將概述本集團於環境及社會方面的相應管理方法。

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BOARD'S ESG RESPONSIBILITY

The Board acknowledges the overall responsibility for the Group's ESG strategies and reporting, as well as for evaluating and identifying the Group's ESG-related risks, including climate-related risks and opportunities. Furthermore, the Board is tasked with developing environmental goals to inspire the Group to achieve its objectives and enhance performance in the future. To ensure continuous improvement, ESG performance is measured, reviewed, and reported to management annually.

The Board is collectively responsible for the overall development and review of ESG matters. Whenever ESG issues arise, they will be presented to the Board for further discussion. We will also consider seeking professional advice from third parties whenever necessary.

To achieve the Company's sustainable development, the Board will maintain ongoing communication with stakeholders and effectively balance their expectations and needs, as it strives to maximise the long-term benefits for all stakeholders.

Moreover, we continued to build capacity to enhance climate and sustainability-related competencies for our Board members. This encompasses internal meetings, discussions, and knowledge-sharing sessions. These efforts ensure that our Board members remain informed of emerging trends and best practices.

STAKEHOLDERS' ENGAGEMENT

The Group understands that stakeholder engagement is a critical element for its success. It conducts a materiality assessment to identify and comprehend the main concerns and interests of its stakeholders. It engages with stakeholders from all sectors on a regular basis, continually gathering their suggestions and feedback, and fully understanding their views on the Group's performance, as well as their expectations and demands. This is achieved through various channels, including general meetings, annual reports, announcements, and our company website.

董事會的 ESG 責任

董事會承擔制定本集團的 ESG 策略及報告以及評估及識別本集團的 ESG 相關風險（包括氣候相關風險及機遇）的整體責任。此外，董事會亦負責制定環境目標，以激勵本集團實現其目標並提升未來表現。為確保持續改進，ESG 表現會每年進行衡量、審閱，並向管理層報告。

董事會集體負責 ESG 事宜的整體發展及檢討。每當 ESG 議題出現時，將呈報董事會作進一步討論。我們亦將考慮於有需要時尋求第三方專業意見。

為實現本公司的可持續發展，董事會將與持份者保持持續溝通及有效平衡其期望與需求，努力實現所有持份者的長期利益最大化。

此外，我們持續推進能力建設，以提升董事會成員在氣候及可持續發展方面的專業能力。相關措施涵蓋內部會議、討論及知識分享會。該等努力確保董事會成員持續掌握新興趨勢及最佳做法。

持份者的參與

本集團明白持份者的參與是其取得成功的關鍵因素。其進行重要性評估，以識別及了解其持份者的主要關注事項及利益。其定期與各界持份者進行溝通，持續收集彼等的意見和反饋，並深入了解他們對本集團表現的看法以及其期望和要求。此乃透過不同渠道實現，包括股東大會、年度報告、公佈及本公司網站。

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The following table illustrates the issues of concern of the Group's major stakeholders and the ways it communicates with stakeholders:

下表闡釋本集團的主要持份者關注的問題以及其與持份者進行溝通的方式：

Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measure 措施
Shareholders and Investors 股東及投資者	- Robust operational compliance - 穩健的經營合規 - Good returns on investment - 良好的投資回報 - Disclosure of information in a fair, transparent and timely manner - 公平、透明且及時披露資料	- Annual general meeting and other shareholder meetings - 股東週年大會及其他股東大會 - Interim reports, annual report, announcements - 中期報告、年度報告、公佈 - Company's website - 公司網站 - Meeting with investor - 與投資者會面	- Issued notices of the general meeting and proposed resolutions in accordance with regulations. - 按法規發佈股東大會通告及提呈決議案。 - The company disclosed information by publishing announcements, circulars, interim reports, and the annual report during the year. - 本公司於本年度通過發佈公佈、通函、中期報告及年度報告等方式披露資料。 - Conducted various investor activities to enhance recognition among investors, ensuring that company contact details are available on its website and in reports. - 開展各種投資者活動，以提高投資者的認可，並確保於其網站及報告中提供公司聯繫方式。 - All communication channels have been made effective and accessible. - 所有溝通渠道均暢通有效。

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Government, Public and Communities 政府、公眾及社區	- To comply with the laws and regulations - 遵守法律法規 - Ensure safety, environmental protection and social responsibility - 保障安全、保護環保及確保履行社會責任	- Onsite inspections and checks - 現場監督及檢查 - Discussion through work reports preparation and submission for approval - 通過編製工作報告並提交審批以進行討論	- Operated and managed in accordance with laws and regulations while strengthening safety management. - 依法律及法規經營、管理，同時加強安全管理。 - The Group accepted government supervision inspections and evaluations, and actively undertook its social responsibilities. - 本集團接受政府監督、檢查及評估，並積極承擔社會責任。
Employees 僱員	- Safeguard the right and interest of employees - 維護僱員的權益 - Salary and welfare - 薪酬及福利 - Working environment - 工作環境 - Career development opportunities - 職業發展機會 - Health and safety - 健康及安全 - Training and learning sessions - 培訓及學習活動	- Policies and procedures - 政策及程序 - Channels for employees to express their opinions - 僱員表達意見的渠道 - Performance assessment and career plan - 表現評估及職業規劃 - Team activities - 團體活動	- Provided a healthy and safe working environment by establishing policies and procedures in line with local labour laws. - 根據當地勞動法制定政策及程序，提供健康及安全的工作環境。 - The Group developed communication channels with management and created a fair promotion mechanism. - 本集團與管理層建立溝通渠道，建立公平的晉升機制。 - Additionally supported employees by assisting those in need and organising various employee activities. - 此外，支持、幫助有需要的僱員，並組織各種僱員活動。

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Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measure 措施
Customers 客戶	- Assurance on quality and quantity of product and service - 產品及服務質量及數量保證 - Stable relationship - 穩定關係 - Group's reputation and brand image - 集團聲譽及品牌形象 - Market demand - 市場需求	- Site visit - 實地考察 - Regular meetings - 定期會議	- Organised marketing activities and site visits. - 組織市場推廣活動及實地考察。 - Maintained good customer service. - 維持優質客戶服務。
Suppliers/Partners 供應商／合作夥伴	- Long-term partnership - 長期合作關係 - Honest cooperation - 真誠合作 - Fair and open policy - 公平及公開的政策 - Information resources sharing - 信息資源共享 - Timely payment - 及時付款	- Strategic cooperation meetings - 戰略合作會議 - Regular meetings and visits - 定期會議及到訪 - Tendering process - 投標程序	- Evaluated tenders to select the best suppliers and contractors, ensuring contracts were performed according to agreements. - 招標評估及選擇最佳供應商及承包商，確保按協議履行合約。 - The Group enhanced daily communication and established long-term cooperation with quality suppliers and contractors. - 本集團加強日常溝通，並與優質供應商及承包商建立長期合作關係。

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Peer Industry Associations 同業行業協會	- Experience sharing - 經驗分享 - Cooperation - 合作 - Fair competition - 公平競爭	- Industry conferences - 行業會議 - Site visits - 實地考察 - Website - 網站	- Committed to fairness; the Group cooperated with peers, shared experiences and attended industry seminars and meetings to promote sustainable development within the sector. - 堅持公平競爭，本集團與同業合作、分享經驗，並參加行業研討會及會議以促進行業可持續發展。

Stakeholders' valuable opinions on the Group's policies and approaches to sustainable development are a vital driving force for continuous improvement. The Group welcomes feedback from stakeholders regarding our ESG approach and performance. For any suggestions or comments, please send them to the Group's office at 22/F, Sun Hung Kai Centre, 30 Harbour Road, Wan Chai, Hong Kong.

各持份者對本集團的可持續發展政策及方針提出寶貴的意見，推動本集團持續進步。本集團歡迎持份者就我們的ESG的舉措及表現提供意見。如有任何建議或意見，請寄送至本集團辦公室，地址為香港灣仔港灣道30號新鴻基中心22樓。

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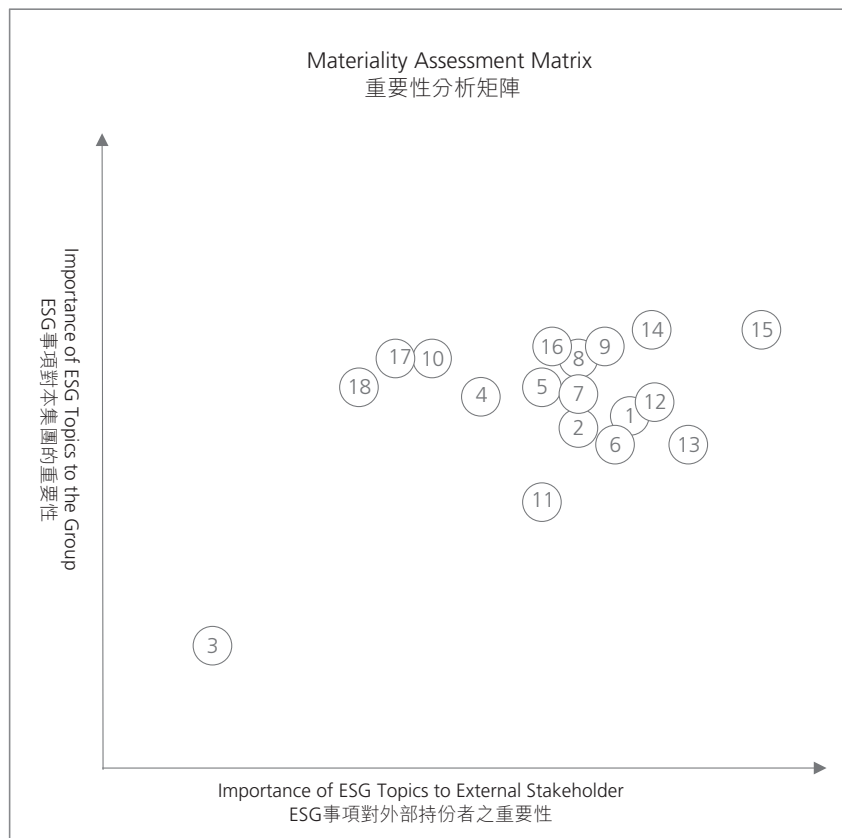
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MATERIALITY ASSESSMENT

A materiality assessment was conducted in line with the expectations and feedback from key stakeholders. Based on this assessment, the management of the Group prioritises employees' rights and obligations, as well as product responsibility, as critical aspects of long-term sustainability. Effective internal control systems for these areas are strengthened to enhance operational efficiency and generate environmental and social benefits for our stakeholders. The Group carried out a materiality assessment during the year, which helped in prioritising sustainability issues and highlighting the most relevant aspects to align with stakeholders' expectations. The results of the materiality assessment are illustrated in the following materiality matrix:

重要性評估

重要性評估根據關鍵持份者的期望及反饋進行。根據此評估，本集團管理層將僱員的權利及義務以及產品責任視為長期可持續發展的關鍵方面。我們已加強該等領域的有效內部監控系統，以提高營運效率及為我們的持份者帶來環境及社會效益。本集團已於年內進行重要性評估，此舉有助於優先考慮可持續發展議題，並突出最相關的範疇，以與持份者預期保持一致。重要性評估的結果以下列重要性矩陣闡述：



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No. 編號	Materiality Topic 重要性事項	No. 編號	Materiality Topic 重要性事項
1	Air emissions 廢氣排放	10	Staff Development & Training 員工發展與培訓
2	Greenhouse gas emissions 溫室氣體排放	11	Labour Standards 勞工標準
3	Waste Management 廢棄物管理	12	Supply Chain Management 供應鏈管理
4	Use of resources 資源使用	13	Product Responsibility 產品責任
5	Environment and natural resources 環境及天然資源	14	Intellectual Property 知識產權
6	Climate change 氣候變化	15	Data Privacy 數據私隱
7	Harmonious workplace 和諧的工作場所	16	Regulatory Compliance 監管合規
8	Employment and labour practices 僱傭與勞工實踐	17	Anti-corruption 反腐敗
9	Occupational health and safety 職業健康及安全	18	Community investment 社區投資

ENVIRONMENT

The Group primarily engages in trading and financial services in Hong Kong. It does not significantly impact the environment or generate any material levels of greenhouse gas (“GHG”) or substantial hazardous and non-hazardous waste. It has provided a guidance on environmental protection practices related to air and GHG emissions, resource use, waste discharges, and the generation of hazardous and non-hazardous waste to its employees. It is committed to sustainable development and complies with relevant laws and regulations on environmental protection. It encourages its employees to focus on and enhance their awareness of environmental protection. It strives to safeguard the environment through the implementation of control activities and monitoring measures in its business operations and workplace. It is dedicated to promoting a green environment by adopting environmentally friendly business practices, educating its employees to raise their awareness of environmental protection, and ensuring compliance with applicable environmental laws and regulations.

To mitigate the environmental impacts arising from the Group's operations, it has established the objectives to minimise adverse environmental impacts and ensure that emissions and waste are managed responsibly. During the year, the Group primarily consumed petrol, electricity, water, and paper.

環境

本集團主要在香港從事貿易及金融服務。其對環境並無任何重大影響，且不產生任何重大水平的溫室氣體（「GHG」）或重大有害廢棄物及無害廢棄物。其已向僱員提供有關廢氣及GHG排放、資源使用、廢棄物排放及產生有害廢棄物及無害廢棄物的環境保護措施的指引。其致力於可持續發展，並遵守環境保護的相關法律及法規。其鼓勵僱員注重環境保護，及提高環保的意識。其竭力透過在其業務營運及工作場所實施控制活動和監控措施保護環境。其致力透過採納環保商業慣例、教導僱員提升其環保意識及確保遵守適用環境法律及法規推廣綠色環境。

為減輕本集團營運對環境產生的影響，其已制定目標盡量減少負面環境影響及確保負責任地管理排放物及廢物。於本年度，本集團主要消耗汽油、電力、水及紙張。

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The Group is committed to complying with all relevant environmental laws and regulations applicable to our business operations. It also pays close attention to regional and international updates on climate related issues. Since the Group's business does not involve industrial production activities, it does not significantly impact climate-related issues, the environment, or natural resources. Its operations do not contribute to air, water, or land pollution, which are regulated under Hong Kong laws and regulations.

During the Year, the Group did not identify any material non-compliance with related environmental laws and regulations. It has not violated any environmental laws or regulations, nor has any complaint, penalty, or sanctions been imposed upon it for the violation of any environmental laws or regulations.

Emissions

The Group was principally engaged in (i) computer and electronic products trading business, (ii) food trading business, (iii) financial services business, and (iv) family office services business. Its operations are not expected to have a significant environmental impact from its activities and will not generate hazardous pollutants. The main sources of air emissions and greenhouse gas emissions stem from petrol consumed by vehicles, the electricity used in the cold storages, warehouses, and offices, and business air travel by employees. It periodically records and monitors fuel consumption, educates employees to turn off engines in idling vehicles, and conduct regular vehicle inspections and maintenance to enhance efficiency.

本集團致力遵守適用於我們業務營運的所有相關環境法律及法規。其亦密切關注地區及國際對氣候相關議題的最新動態。由於本集團的業務並不涉及工業生產活動，其並未對氣候相關議題、環境或自然資源構成重大影響。其營運並無造成受香港法例及法規規管的空氣、水或土地污染。

於本年度內，本集團並無發現任何嚴重不遵守相關環境法律及法規的情況。其並未有違反任何與環境相關的法律或法規，亦未有因違反環境相關的法律或法規而收到投訴、罰款或制裁。

排放

本集團主要從事(i)電腦及電子產品貿易業務，(ii)食品貿易業務，(iii)金融服務業務，以及(iv)家族辦公室服務業務。其營運活動預期不會造成重大環境影響，且不會產生有害污染物。主要廢氣排放及溫室氣體排放來源均來自汽車耗用的汽油、冷庫、倉庫及辦公室耗用的電力及僱員商務航空差旅。其定期記錄及監控消耗的燃料，教導僱員停車熄匙，並定期檢查及維護汽車以提高能效。

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The Group aims to minimise hazardous emissions and has developed measures and encourages its employees to

1. Use public transport instead of driving whenever possible to reduce vehicle exhaust emissions;
2. Opt for telephone or video conferencing instead of business trips whenever feasible to lower carbon emissions;
3. Choose eco-friendly modes of transport with low pollution levels, such as railways, trams, and LPG minibuses; and
4. Utilise environmentally friendly cleaning agents to minimise water pollution.

I. Air emissions

Due to the nature of its business, the Group anticipates that the relevant air emissions generated will not be significant. The primary sources of exhaust gas emissions arise from petrol consumed by vehicles, including private cars used for business meetings and trucks for product delivery. It periodically records and monitors fuel consumption, educates employees to turn off engines in idling vehicles, and conduct regular vehicle inspections and maintenance to improve vehicle efficiency.

For the year ended 31 March 2026, the air emissions of nitrogen oxides (NO_x), sulphur oxides (SO_x) and particulate matter (PM) were 211,575.8 g, 373.6 g and 19,860.1 g (2025: 1,542.3 g, 19.6 g and 113.6 g) respectively, representing an increase of 210,033.5 g, 354 g and 19,746.5 g respectively. The significant increase in the air emissions is due to the Group's business strategic expansion. In the coming year, the Group will continue to commit to reduce the level of air emissions.

本集團旨在將有害排放物降至最低，並已制訂措施並鼓勵僱員：

1. 盡量使用大眾交通工具，以取代私家車，減低汽車尾氣排放；
2. 盡量選擇電話或視像會議，以取代出差，減低碳排放；
3. 選乘低污染的環保交通工具，如鐵路、電車、石油氣小巴；及
4. 使用環保清潔劑，以盡量減少水質污染。

I. 廢氣排放

基於業務性質使然，本集團預期所產生的相關廢氣排放並不重大。本集團主要的廢氣排放物來源為汽車耗用的汽油，包括是商務會議使用的私家車及付運產品的貨車。其定期記錄及監控消耗的燃料，教導僱員停車熄匙，並定期檢查及維護汽車以提升汽車能效。

截至二零二六年三月三十一日止年度，廢氣排放物之氮氧化物(NO_x)、硫氧化物(SO_x)及顆粒物(PM)分別為211,575.8克、373.6克及19,860.1克(二零二五年：1,542.3克、19.6克及113.6克)，分別增加210,033.5克、354克及19,746.5克。廢氣排放的顯著增加乃由於本集團的業務策略擴展所致。來年，本集團將繼續致力減少廢氣排放水平。

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II. Greenhouse gas emissions

The major sources of the Group's GHG emissions were (i) direct GHG emissions generated from petrol consumed by vehicles (Scope 1), (ii) indirect GHG emissions from consumption of purchased electricity (Scope 2) and (iii) other indirect GHG emission from waste generated and business air travel by the employees (Scope 3). For the year ended 31 March 2026, the summary of GHG emission from the Group's operation are as follows:

Type of GHG emissions	GHG 排放類別	Equivalent Carbon dioxide (CO ₂) 二氧化碳 (CO ₂) 當量排放		
		2026 二零二六年	2025 二零二五年	Variation: increase (+) or decrease (-) 變動： 增加 (+) 或減少 (-)
Scope 1 — Direct emissions (tonnes)	範圍 1 — 直接排放 (噸)	64.5	3.5	+61.0
Scope 2 — Indirect emissions (tonnes)	範圍 2 — 間接排放 (噸)	118.2	123.0	-4.8
Scope 3 — Other indirect emissions (tonnes) ¹	範圍 3 — 其他間接排放 (噸) ¹	15.9	6.0	+9.9
Total GHG emissions (tonnes)	GHG 總排放 (噸)	198.6	132.5	+66.1
Total GHG emission intensity (tonnes/employee)	GHG 總排放密度 (噸/僱員)	1.8	1.8	—

The Group aims to reduce its emission intensity level in the coming year. In order to achieve this emission target, it will continue to implement the emission reduction measures as mentioned in the section headed "Emissions".

II. 溫室氣體排放

本集團 GHG 排放的主要來源為 (i) 汽車耗用汽油產生的直接 GHG 排放 (範圍 1)，(ii) 購買電力耗用的間接 GHG 排放 (範圍 2) 及 (iii) 產生廢棄物及僱員商務航空差旅產生的其他間接 GHG 排放 (範圍 3)。截至二零二六年三月三十一日止年度，本集團營運排放的 GHG 概述如下：

本集團旨在來年減少排放密度水平。為達致該排放目標，其將繼續實施「排放」一節所述的減排措施。

¹ Scope 3 – Other indirect emissions occur indirectly as a result of activities in our value chain. Scope 3 GHG emissions are calculated based on GHG Protocols, with sources from business travel and waste generated in operations.

¹ 範圍 3 – 其他間接排放乃因我們價值鏈中的活動而間接產生。範圍 3 GHG 排放乃根據溫室氣體議定書計算，來源包括商務差旅及營運所產生的廢棄物。

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III. Waste management

During the Year, the hazardous waste produced primarily consists of cleaning chemicals and the batteries. The non-hazardous waste produced primarily consists of paper and solid waste from our offices. During the Year, the Group took necessary steps to monitor and manage the environmental impact of its operations. It aims to reduce energy consumption and carbon emissions, seeking less harmful methods to protect the environment. Its internal guidelines comply with all relevant laws and regulations applicable to its operations across different jurisdictions.

The volume of hazardous wastes generated by the Group is shown as below:

Hazardous waste category	Unit	2026	2025	Variation: increase (+) or decrease (-)
有害廢棄物類別	單位	二零二六年	二零二五年	變動：增加(+)或減少(-)
Cleaning chemicals 清潔化學劑	Tonnes 噸	1.2	1.8	-0.6
Batteries 電池	Tonnes 噸	0.002	–	+0.002
Intensity 密度	Tonnes/employee 噸／僱員	0.01	0.02	-0.01

To ensure environmental sustainability, the Group promotes the principle of “Less Use and Less Waste” to advocate for waste reduction, while employing the concepts of “Reduce, Reuse, and Recycle” to enhance the utilisation of energy and resources, achieving economic efficiency. During the Year, the Group dedicated significant efforts to waste management by minimising solid waste sent to landfills through reduction, reuse, and recycling initiatives. A key measure involves promoting the importance of waste reduction among employees through training and education. Going paperless remains a central message for the Group, encouraging employees to use electronic copies for filing and recycled paper for printing to minimise waste. Our initiatives to reduce paper usage include the implementation of a paperless e-Payroll system. Furthermore, to bolster support for waste recycling, a collection area has been established for wastepaper recycling. It aims to guide employees in developing recycling habits not only at work but also in their daily lives, thereby influencing their surroundings through their actions.

III. 廢棄物管理

於本年度，產生的有害廢棄物主要包括清潔化學劑及電池。所產生的無害廢棄物主要為我們辦公室的紙張及固體廢棄物。於本年度，本集團採取必要措施監控及管理其營運對環境的影響。其力求減少能源消耗及碳排放，尋求對環境傷害更小的方式來保護環境。其內部指引遵循適用於其不同司法權區業務的所有相關法律及法規。

本集團產生的有害廢棄物數量如下所示：

為確保環境的可持續性，本集團推廣「少用、少浪費」的原則以倡導減廢，並奉行「減少使用、物盡其用及循環再用」的理念以提高能源及資源的利用率及實現經濟效益。於本年度，本集團致力於廢棄物管理，通過減少產生、再利用及回收廢棄物舉措，盡量減少送往堆填區的固體廢棄物。一項重要措施是通過培訓及教育向僱員推廣減少廢棄物的重要性。無紙化始終是本集團的核心理念，鼓勵僱員使用電子副本進行備存，並使用回收紙進行打印以減少浪費。我們減少紙張使用的舉措包括實施無紙化電子工資系統。此外，為加強支援廢棄物回收，已設立廢紙回收收集區。其期望引導僱員不僅在工作時培養回收習慣，更延伸至日常生活，以自身行動影響周邊環境。

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The volume of non-hazardous wastes generated by the Group is shown as below:

本集團產生的無害廢棄物數量如下所示：

Non-hazardous waste category	Unit	2026	2025 ²	Variation: increase (+) or decrease (-)
無害廢棄物類別	單位	二零二六年	二零二五年 ²	變動：增加(+)或減少(-)
Paper 紙張	Tonnes 噸	1.5	0.4	+1.1
Food waste 食物廢棄物	Tonnes 噸	36.5	3.5	+33.0
General office waste 一般辦公室廢棄物	Tonnes 噸	9.7	—	+9.7
Total 總計	Tonnes 噸	47.7	3.9	+43.8
Intensity 密度	Tonnes/employee 噸／僱員	0.4	0.05	+0.4

The Group aims to maintain minimal and immaterial levels of non-hazardous and hazardous waste in the coming year. To achieve this target, it will continue to implement the waste management measures previously mentioned. It will closely monitor regulatory changes and update its disclosures accordingly in the future.

本集團旨在來年保持極少量且不重大的無害及有害廢棄物水平。為達致該目標，其將繼續實施前述廢棄物管理措施。其將密切監控監管變動及於未來相應更新披露。

² In FY2025, the quantities of hazardous and non-hazardous waste generated were minimal, and thus, the comprehensive records for waste were not available in FY2025. However, waste data tracking has been implemented in FY2026 to enhance monitoring and reporting accuracy.

² 於二零二五財年，所產生的有害及無害廢棄物數量極少，故二零二五財年並無有關廢棄物的全面記錄。然而，本集團已於二零二六財年實施廢棄物數據追蹤，以提高監察及報告的準確性。

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Use of Resources

The resources utilised by the Group for its operations primarily include electricity, petrol, water, and paper consumption. To uphold its commitment to sustainable development, the Group educates its employees on energy and resource conservation as well as environmental protection. The Group's employees have minimised resource usage through various green practices.

I. Electricity consumption

In light of the historic challenges posed by global warming, the Group strives to save energy and resources to create a low carbon environment and operate sustainably across all business sectors.

During the Reporting Period, the Group launched a "Save Energy" initiative across Hunlicar Group and its subsidiaries to promote sustainability and environmental responsibility in daily operations. Energy-saving guidelines were communicated to employees via email, encouraging the adoption of practical measures such as reducing unnecessary electricity usage and enhancing awareness of energy conservation. The initiative aims to improve resource efficiency, lower office energy consumption, reduce the Group's carbon footprint and greenhouse gas emissions, and forms part of the Group's broader efforts in climate change mitigation and environmental protection.

The Group has formulated the Enterprise Energy-saving Procedures (企業節能流程) to minimise electricity consumption:

1. **Lights Out:** Turn off lights in unoccupied rooms, meeting areas or workspace when leaving for the day. Consider using natural daylight whenever possible.
2. **Power Down Devices:** Unplug chargers, printers, and other electronics when not in use, or use power strips to easily switch off multiple devices at once. To shut down computers at the end of the day before leaving office instead of leaving them on standby.
3. **Thermostat Awareness:** Set air conditioning to an energy-efficient temperature (around 24-26°C in Hong Kong's climate) and avoid adjusting it frequently. Dress in layers for comfort.

資源使用

本集團在營運時使用的資源主要包括電力、汽油、水及紙張消耗。為維持其對可持續發展的承諾，本集團教導僱員注意節約能源及資源以及保護環境。本集團僱員已透過多種環保措施將資源使用降至最低。

I. 電量消耗

面對全球暖化帶來的歷史性挑戰，本集團致力於節約能源及資源，以創造低碳環境，並在所有業務領域實現可持續營運。

於報告期內，本集團在亨利加集團及其附屬公司推行「節約能源」倡議，以促進日常營運中的可持續發展及環境責任。節能指引已透過電郵傳達予員工，鼓勵採取實際措施減少不必要用電，並提升節能意識。該倡議旨在提升資源效率、降低辦公室能源消耗、減少本集團的碳足跡及溫室氣體排放，並構成本集團為更廣泛地減緩氣候變化及保護環境所實施的其中一部份措施。

本集團已制定企業節能流程，以盡量減少電力消耗：

1. **隨手關燈：**每日下班離開時，熄滅無人使用的房間、會議區或工作區域的燈光。盡可能利用自然光。
2. **關閉設備電源：**不使用時拔掉充電器、打印機及其他電子產品的插頭，或使用電源插線板輕鬆同時關閉多個設備。每日下班離開辦公室前，應關閉電腦電源，而非讓其處於待機狀態。
3. **關注空調溫度：**將空調設定至節能溫度（配合香港氣候，約為攝氏24至26度），並避免頻繁調校。建議穿著多層衣物以保持舒適。

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4. **Paperless Practices:** Opt for digital documents and emails to reduce printer energy use. If printing is necessary, use double-sided options.
5. **Report Issues:** If any employee notices any energy-wasting issues, like faulty lights or leaks, it is instructed to report the issue to office administration team.

For the year ended 31 March 2026, the electricity consumption by offices of the Group and cold stores of food trading business is as follows:

4. **推行無紙化：**優先使用數碼文件及電郵，以減少打印機耗能。如確需打印，將採用雙面打印。
5. **匯報問題：**若任何員工發現任何浪費能源的情況，如燈光故障或漏水，須將問題匯報予辦公室行政團隊。

截至二零二六年三月三十一日止年度，本集團辦公室及食品貿易業務冷藏庫的用電量如下：

Use of resources	資源使用	Electricity consumption		
		2026	2025	Variation: increase (+) or decrease (-)
		二零二六年	二零二五年	變動： 增加(+)或減少(-)
Direct consumption (kWh)	直接消耗(千瓦時)	278,695	296,958	-18,263
Intensity (kWh/employee)	密度(千瓦時／僱員)	2,581	3,959	-1,378

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II. Fuel consumption

The Group's vehicles consume petrol and diesel for daily operations, including private cars for business meetings and local travel, as well as trucks for product delivery. It regularly tracks and monitors fuel consumption, educates employees on turning off engines while vehicles are idling, and conducts routine inspections and maintenance to enhance efficiency.

For the year ended 31 March 2026, the fuel consumption by vehicles of the Group is as follows:

II. 燃料消耗量

本集團的車輛日常營運消耗汽油及柴油，包括用於商務會議及本地出行的私家車，以及用於付運產品的貨車。其定期跟蹤及監控燃料消耗，教導僱員停車熄匙，並進行日常檢查及維護以提升能效。

截至二零二六年三月三十一日止年度，本集團汽車的燃料消耗量如下：

Use of resources	資源使用	Fuel consumption		Variation: increase (+) or decrease (-) 變動： 增加(+)或減少(-)
		2026 二零二六年	2025 二零二五年	
Petrol consumption (Litres)	汽油消耗量 (公升)	4,330.2	1,332.0	+2,998.2
Diesel consumption (Litres)	柴油消耗量 (公升)	19,252.7	–	+19,252.7
Intensity (Litres/employee)	密度 (公升／僱員)	218.4	17.8	+200.6

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III. Water consumption

Water consumption includes usage from the Group's offices and the food processing factory acquired during the Year. The Group regularly reminds its employees to conserve water resources by publishing notices and reminders. To reduce water consumption, employees are encouraged to control tap flow and promptly report any dripping taps or water leaks to the relevant department. As the office and factories are located in non-water stress areas, there are no issues in sourcing water suitable for their needs.

For the year ended 31 March 2026, the Group followed the practice of last year to measure the data for water usage for comparison. The water consumption of the Group is as follows:

III. 用水量

用水量包括本集團辦公室及本年度收購的食品加工廠的用水。本集團透過發佈通告及提示定期提醒僱員節約水資源。為減少用水，其鼓勵僱員控制水龍頭流量，並及時向相關部門報告水龍頭滴水或漏水情況。由於辦公室及工廠位於並無用水壓力的地區，故在求取適當水源以滿足需求方面並無任何問題。

截至二零二六年三月三十一日止年度，本集團沿用去年的做法量度用水數據，以作比較。本集團的用水量如下：

Use of resources	資源使用	Water consumption		
		2026	2025	Variation: increase (+) or decrease (-)
		二零二六年	二零二五年	變動： 增加(+)或減少(-)
Direct consumption (Cubic meter)	直接消耗(立方米)	4,788.7	3,648.8	+1,139.9
Intensity (Cubic meter/ employee)	密度(立方米／僱員)	44.3	48.7	-4.4

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IV. Use of paper

The Group prioritises the use of environmentally friendly and sustainable products for its office supplies and encourages recycling in its operations. Its current business does not involve the production of packaging materials for finished products. While the existing businesses are not expected to significantly utilise packaging materials, it has created the culture to reduce paper usage. Employees are encouraged to handle informal documents electronically and to use double-sided printing for any documents that are not formal or confidential. Reusing single-sided paper and recycling double-sided used paper are also required.

For the year ended 31 March 2026, the Group consumed 1,455 kg (2025: 399 kg) of printing paper, representing an increase of 1,056 kg of printing paper. The paper consumption intensity was 13.5 kg per employee (2025: 5.3 kg), representing an increase of 8.2 kg per employee.

The Group aims to reduce electricity, petrol, water, and paper consumption in the coming year. It will continue to adopt measures to achieve this target.

IV. 紙張使用

本集團優先使用環保及可持續的產品作為辦公室用品，並鼓勵在營運中循環再用。其現有業務並不涉及產生用於製成品的包裝材料。雖然現有業務預期不會大量使用包裝材料，但其已創建文化減少用紙。我們鼓勵僱員以電子方式處理非正式文件，而正式及保密文件以外的任何文件均使用雙面打印，亦須重複使用單面紙及回收雙面用紙。

截至二零二六年三月三十一日止年度，本集團消耗 1,455 千克（二零二五年：399 千克）印刷紙，即增加 1,056 千克印刷紙。紙張使用密度為每名僱員 13.5 千克（二零二五年：5.3 千克），增幅為每名僱員 8.2 千克。

本集團旨在來年減少電力、汽油、水及紙張的消耗。為達致該目標，其將繼續採取措施。

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Environment and Natural Resources

Although its core business has a limited impact on the environment and natural resources, the Group recognises its responsibility to minimise the negative environmental effects of its operations as part of its commitment to corporate social responsibility. This approach aims to achieve sustainable development and generate long-term value for its stakeholders and the community. It is dedicated to becoming an environmentally friendly corporation that prioritises the conservation of natural resources. To incorporate environmental sustainability into its operations, it strives to minimise its environmental impact and progress towards a low-carbon future.

Regulatory Compliance

For the year ended 31 March 2026, the Group did not encounter any material non-compliance issues regarding applicable laws and regulations related to environmental protection, including air quality, GHG emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste. Its management continuously oversees the implementation of relevant policies and measures. The Group has set out the Internal Guideline for ESG Data Collection & Reporting for assigning roles and responsibilities to different departments in consolidating specific data for supporting ESG report preparation in consideration of meeting HKEx requirements.

Climate Change

Climate change is a significant challenge for the world, with rising temperatures and extreme weather threatening society and its business operations. The Group regularly reviews the impact of climate change on its business activities and is committed to adopting various environmentally friendly measures to reduce greenhouse gas emissions and alleviate the pressures from global climate change. Additionally, it assesses and manages climate-related operational risks to enhance its ability to adapt to these changes.

環境及天然資源

儘管本集團的核心業務對環境及自然資源的影響有限，但作為對企業社會責任的承諾的一部分，其明白有責任盡力減少營運的負面環境影響。此方針旨在實現可持續發展，並為其持份者及社區創造長期價值。其致力成為一間環保企業，並重視保護天然資源。為將環境可持續性納入其營運，其致力將環境影響減至最低，並邁向低碳未來。

監管合規

截至二零二六年三月三十一日止年度，本集團在空氣質量、GHG 排放、排放入水及土地以及產生有害及無害廢棄物等環境保護適用法律及法規方面，並無遇到任何重大不合規問題。其管理層持續監督相關政策及措施的實施。本集團已制定 ESG 數據收集及報告內部指引，以向各部門分配角色及職責，整合特定數據以支援 ESG 報告編製，從而符合香港聯交所之規定。

氣候變化

氣候變化是全球面臨的重大挑戰，氣溫上升及極端天氣正威脅著社會及其業務營運。本集團定期審視氣候變化對其業務活動的影響，並致力採取各種環保措施，務求減少溫室氣體排放及緩解全球氣候變化帶來的壓力。此外，其評估及管理與氣候相關的營運風險，以提高其對氣候變化的適應能力。

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In light of responding to climate change, the Group has formulated the Climate Change Mitigation Procedures. The Procedures aim to lower the carbon footprint together with our employees, to cut operational costs and contribute to a healthier planet while maintaining a comfortable and productive workplace.

Since the major business operations of the Group are conducted on office premises, climate change does not have a direct significant impact on the business. However, the Group may experience productivity losses due to extreme weather conditions, such as super typhoons and heavy rainstorms. These events can threaten employee safety and potentially damage its office, disrupting normal operations. To minimise these risks, it adopts flexible working arrangements, allowing employees to work from home during adverse weather conditions when applicable.

The Group reviews all top enterprise risks including climate related risks and opportunities, and prioritises the risks and opportunities based on the impact to the Group and the likelihood of occurrence. Magnitude of impact is measured on various aspects, including environmental, supply chain, employee health and safety, and financial, with severity levels ranging from insignificant to substantial. The likelihood of occurrence is assessed on a scale from rare to certain.

This year the Group has reviewed and considered the potential climate-related risks in respect to the recommendations of the Task Force on Climate related Financial Disclosure (“TCFD”) and Intergovernmental Panel on Climate Change (IPCC) Representative Concentration Pathways (RCPs) to assess physical and transition risks.

為應對氣候變化，本集團已制定氣候變化緩解程序。該程序旨在與僱員攜手降低碳足跡、削減營運成本，並為建設更健康的地球作出貢獻，同時維持舒適且具生產力的工作環境。

由於本集團的主要業務營運於辦公室處所進行，故氣候變化對業務並無直接重大影響。然而，本集團可能因超強颱風及暴雨等極端天氣狀況而面臨生產力損失。這些事件可能威脅僱員安全，並可能對其辦公室造成損壞，擾亂正常營運。為降低此類風險，其採取靈活的工作安排，讓僱員可在惡劣天氣情況下在家工作（如適用）。

本集團檢討所有重大企業風險，包括氣候相關風險與機遇，並根據其對本集團的影響及發生可能性，釐定風險與機遇的優先次序。影響程度從多個維度進行衡量，涵蓋環境、供應鏈、員工健康與安全及財務等方面，嚴重程度級別由微不足道至重大不等。發生可能性則按罕見至必然的級別進行評估。

年內，本集團已參照氣候相關財務披露工作組（「TCFD」）的建議，以及政府間氣候變化專門委員會（IPCC）的代表性濃度路徑（RCPs），檢討並考慮潛在的氣候相關風險，以評估實體風險與轉型風險。

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Details of the analytic choices in the scenarios are listed below³:

情境分析的具體選擇詳情如下³：

Pathways

路徑

Aggressive Action, RCP 2.6

積極行動，RCP 2.6

Limited Action, RCP 8.5

有限行動，RCP 8.5

Time Horizons

時間跨度

Short-term: current reporting period

短期：當前報告期

Medium-term: 2030

中期：二零三零年

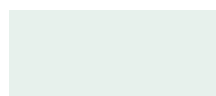
Long-term: 2050

長期：二零五零年

Physical risk 實體風險	Extreme Heat 極端酷熱				Heavy Rainfall 暴雨				Tropical Cyclone 熱帶氣旋			
Scenario 情境	RCP 2.6		RCP 8.5		RCP 2.6		RCP 8.5		RCP 2.6		RCP 8.5	
Location/ Timeframe* 地點／時間跨 度*	S/M 短／中	L 長	S/M 短／中	L 長	S/M 短／中	L 長	S/M 短／中	L 長	S/M 短／中	L 長	S/M 短／中	L 長
Hong Kong 香港												
Shenzhen 深圳												
Shanghai 上海												

*S: Short-term, M: Medium-term, L: Long-term

*短：短期，中：中期，長：長期



Low risk
低風險



Medium risk
中風險



High risk
高風險

³ For physical risk assessment, this analysis leverages Coupled Model Inter-comparison Project Phase 6 data to ensure the predictive accuracy. The analysis utilises past GHG emission data, projected to cover the long-term time frame with internal reduction targets to assess the potential impact of transition risks and is not intended as market forecasts.

³ 就實體風險評估而言，本分析採用第六次國際耦合模式比較計劃(Coupled Model Inter-comparison Project Phase 6, CMIP6)的數據，以確保預測的準確度。本分析利用過往的GHG排放數據，並結合內部減排目標推算至長期時間範圍，以評估轉型風險的潛在影響，且不擬作市場預測之用。

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Risk Type	Risks	Potential Financial Impact	Short-term	Medium-term	Long-term	Mitigation Strategies, business model enhancements and opportunities 緩解策略、業務模式提升及機遇
風險類型	風險	潛在財務影響	短期	中期	長期	
Physical Risks 實體風險	• Extreme weather conditions, such as flooding and typhoons • 極端天氣狀況，例如水浸及颱風 • Sustained elevated temperature • 持續升溫	• Reduced revenue from supply chain disruptions • 供應鏈中斷導致收入減少 • Increased costs related to the rising need for cooling • 製冷需求增加導致相關成本上升 • Currently, the Group is not aware of any assets or business activities that are vulnerable to climate related physical risks • 目前，本集團並未發現任何資產或業務活動易受氣候相關實體風險影響		✓	✓	• Located our offices in cities where the occurrences of extreme weather conditions are relatively rare, maintaining our business continuity under climate change • 將辦公室設於極端天氣狀況發生率較低的城市，在氣候變化下維持業務連續性 • Established adverse weather condition policy • 制定惡劣天氣狀況政策 • Adopted energy conservation measures • 採取節能措施 • Invested in sustainable business solutions with allocated internal resources • 分配內部資源投資於可持續業務解決方案 • To explore green financing opportunities • 尋求綠色融資機遇

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Risk Type	Risks	Potential Financial Impact	Short-term	Medium-term	Long-term	Mitigation Strategies, business model enhancements and opportunities 緩解策略、業務模式提升及機遇
風險類型	風險	潛在財務影響	短期	中期	長期	
Transition Risks 轉型風險	- Changes in environmental-related regulations - 環境相關條例變動	- Higher operating costs to adopt more stringent regulations - 為適應更嚴格的法規而導致營運成本上升 - Currently, the Group is not aware of any assets or business activities that are vulnerable to climate related transition risks - 目前，本集團並未發現任何資產或業務活動易受氣候相關轉型風險影響		✓	✓	- To reduce energy consumption by implementing energy conservation measures - 透過實施節能措施減少能源消耗 - Closely monitor the regulatory updates to meet the regulatory requirements - 密切監察法規更新，以符合監管要求

SOCIAL

Employment and Labour Practices

The Group values talent as a key asset for driving success and sustaining growth. It strives to provide a safe and competitive platform for career development and advancement.

The Group strictly complies with laws and regulations related to compensation, recruitment, promotion, working hours, rest periods, equal opportunities, diversity, anti-discrimination, and other benefits as outlined in the Labour Law and Labour Contract Law of the People's Republic of China, as well as the Employment Ordinance, Employees' Compensation Ordinance, and Minimum Wage Ordinance of Hong Kong. Additionally, it regularly reviews and updates its employment practices and internal guidelines to ensure compliance with the latest regulatory requirements.

社會

僱傭與勞工實踐

本集團視人才為推動成功及維持增長的關鍵資產。其力求提供一個安全及具競爭力的職業發展及進步平台。

本集團嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、香港的《僱傭條例》、《僱員補償條例》及《最低工資條例》等相關法律及法規中有關薪酬、招聘、晉升、工作時數、假期、平等機會、多元化、反歧視以及其他福利的有關規定。此外，其定期檢討及更新僱傭慣例及內部指引，以確保符合最新的法規要求。

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The Group strictly prohibits the recruitment of child labour or forced labour, adhering to the Law on the Protection of Minors, the Law on the Protection of Rights and Interests of Women, and the Implementing Regulations of the Employment Contract Law of the PRC as well as the Employment of Children Regulations of Hong Kong. During recruitment, we examine identification documents to ensure candidates meet the required qualifications.

To protect employee rights, the Group signs contracts with all employees that outline wages, benefits, working hours, holidays, and responsibilities, ensuring a mutual understanding of operating posts and job conditions.

Additionally, the Group contributes to the mandatory provident fund, employees' compensation insurance, social insurances, and housing fund in a timely manner. It sets working hours and rest periods in accordance with employment laws and contracts. Beyond statutory holidays, employees are also entitled to maternity leave.

During the Year, the Group is not aware of any non-compliance with the laws or regulations relating to employment and labour practices that have a significant impact on the Group.

To attract a high-calibre workforce, the Group offers competitive and fair remuneration and benefits based on individual performance, professional qualifications, and experience. To motivate and reward existing management and employees, the Group conducts regular salary reviews to ensure that employees are acknowledged for their efforts and contributions. Furthermore, any termination of employment contracts must be based on reasonable and lawful grounds, as it strictly prohibits any forms of unfair or unreasonable dismissal.

本集團嚴禁聘用童工或強制勞工，並遵守《中華人民共和國未成年人保護法》、《中華人民共和國婦女權益保障法》、《中華人民共和國勞動合同法實施條例》及香港的《僱用兒童規例》。在招聘過程中，我們會檢查身份證明文件，以確保求職者符合所需資格。

為保障僱員權益，本集團與所有僱員簽訂合約，當中訂明工資、福利、工作時數、假期及職責，以確保勞資雙方對工作崗位及條件有一致的了解。

此外，本集團及時繳納強制性公積金、職工補償保險、社會保險及住房公積金。其根據僱傭法例及合約設定工作時間及休息時間。除法定假期外，僱員亦可享有產假。

本年度內，本集團並無發現任何違反有關僱傭及勞工常規法律或法規，且對本集團有重大影響的行為。

為吸引高素質的人才，本集團根據個人的表現、專業資格及經驗，提供具競爭力及公平的報酬及福利待遇。為激勵及獎勵現有管理層及僱員，本集團定期進行薪酬檢討，確保其僱員的努力及貢獻得到認可。此外，任何僱傭合約的終止均須基於合理合法的理由，其嚴格禁止任何不公平或不合理的解僱。

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As an equal opportunity employer, the Group is committed to creating a fair, respectful, and diverse working environment by promoting anti-discrimination and equal opportunities in all human resources and employment decisions. For example, training and promotion opportunities, dismissals, and retirement policies are determined without regard to gender, race, age, disability, family status, marital status, pregnancy status, sexual orientation, religious beliefs, nationality, social and ethnic origin, or any other non-job related factors across all business units. The Group's equal opportunities policy enforces a zero-tolerance stance towards workplace discrimination, harassment, or victimisation. In cases of discrimination incidents, employees may report to the Group's human resources department. Disciplinary actions will be enforced against any employee found in non-compliance or breach of legislation related to equal opportunities policies.

The number of employees and turnover rate of the Group as of 31 March 2025 and 31 March 2026 are as follows.

作為平等機會僱主，本集團致力於通過在所有人力資源及就業決策中促進反歧視及平等機會，創造一個公平、尊重及多元化的工作環境。例如，我們不論性別、種族、年齡、殘疾、家庭狀況、婚姻狀況、懷孕狀況、性取向、宗教信仰、國籍、社會及種族出身或任何其他非工作相關因素，釐定於所有業務單位的僱員的培訓及晉升機會、解僱及退休政策。本集團的平等機會政策絕不容忍有任何工作場所歧視、騷擾或傷害。倘發生任何歧視事件，僱員可向本集團人力資源部報告。任何僱員倘被發現有任何不遵守或違反與平等機會政策有關法律的行為，將會受到紀律處分。

本集團於二零二五年三月三十一日及二零二六年三月三十一日的僱員人數及流失率如下。

(Number of employees) (僱員人數)		2026 二零二六年	2025 二零二五年
Total number of employees	僱員總數	108	75
By gender	按性別劃分		
Male	男性	56	34
Female	女性	52	41
By employment type	按僱傭類別劃分		
Full-time	全職	106	75
Part-time	兼職	2	0
By age group	按年齡組別劃分		
Aged 21-30	21至30歲	10	10
Aged 31-40	31至40歲	38	30
Aged 41-50	41至50歲	25	18
Aged 51 above	51歲以上	35	17
By region	按地區劃分		
Hong Kong	香港	104	72
Mainland China	中國內地	4	3

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(Number of employees in turnover) (流失僱員人數)		2026 二零二六年	2025 二零二五年
Employee turnover rate ⁴	僱員流失率 ⁴	27%	26%
Number of employees in turnover	流失僱員人數		
By gender	按性別劃分		
Male	男性	9	7
Female	女性	16	10
By age group	按年齡組別劃分		
Aged 21-30	21至30歲	5	1
Aged 31-40	31至40歲	10	5
Aged 41-50	41至50歲	6	5
Aged 51 above	51歲以上	4	6
By region	按地區劃分		
Hong Kong	香港	25	17
Mainland China	中國內地	0	0

OCCUPATIONAL HEALTH AND SAFETY

The Group places great importance on securing the health and safety of employees and maintaining a safe and comfortable workplace. It regularly reviews and monitors potential occupational health and safety risks within the office and warehouses to ensure a safer working environment for staff.

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

職業健康及安全

本集團高度重視保障僱員的健康及安全，並維持安全舒適的工作場所。其定期檢討及監察辦公室及倉庫內潛在的職業健康及安全風險，以確保為員工提供更安全的工作環境。

本集團致力為僱員營造一個安全、健康和舒適的工作環境。儘管其業務並不涉及高風險的工作，其將嚴格遵守《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》等相關法律及法規，致力為每位僱員提供最全面的保障。

⁴ Employees who did not pass the probation are not included.

⁴ 未能通過試用期的僱員不包括在內。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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The Group has implemented the followed measures:

- carefully check the office area before leaving, turning off unnecessary power, closing doors and windows, and eliminating hazards;
- report any unsafe equipment immediately to the relevant departments and make necessary adjustments;
- ensure that workplaces have good ventilation;
- avoid overcrowding in the workplace;
- place warning signs in hazardous areas to advise others to keep their distance;
- maintain basic first aid equipment in the office;
- report any incidents immediately to the relevant personnel and manage them appropriately; and
- propose adjustment plans to prevent similar incidents in the future.

During the year, the Group is not aware of any non-compliance with relevant laws and regulations on occupational health and safety that had a significant impact on the Group. The number of lost days due to work-related injuries during the year was 203. The Group has had no work-related fatalities in the past three years (including the current year).

本集團已實施以下措施：

- 離開前仔細檢查辦公區域、關閉不必要的電源、關好門窗及消除安全隱患；
- 立即向相關部門匯報任何不安全的設備並作必要修正；
- 確保工作場所通風良好；
- 避免工作場所過於擁擠；
- 在危險區域設置警告標誌，警告他人不要靠近；
- 在辦公室放置基本急救設備；
- 立即向相關人員報告任何事故並妥善處理；及
- 提議修正方案，以防止日後發生同類事件。

本年度內，本集團並不知悉有任何不遵守有關職業健康及安全相關法律及法規，且對本集團有重大影響的行為。於本年度因工受傷損失日數為203日。本集團於過去三年（包括本年度）內並無任何因工死亡的個案。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

DEVELOPMENT AND TRAINING

The Group strives to enhance the skills of each employee in various areas by offering staff training. To support employees in embracing the “keep moving” spirit, the Group encourages individual learning and self-improvement at all levels by providing training sessions. These training programmes help employees acquire professional knowledge and improve efficiency in the Group’s business operations, ultimately increasing their job satisfaction and morale. It consistently provides on-the-job education and training to enhance employees’ knowledge and expertise.

The Group encourages employees to engage in on-the-job training and continuing education to create opportunities for career development. It provides orientation training for all new employees to enhance their understanding of the Group’s culture, practices, and safety requirements. It offers diverse on-the-job training covering topics such as management skills, professional skills, technical knowledge, and updates on corporate culture, ensuring employees can meet the evolving demands of the Group and the market. By offering continuous training, employees derive satisfaction and enjoyment from their roles, which boosts motivation. Through a range of training on various topics, staff understanding of the Group’s business, management structure, and corporate culture is gradually enhanced. Employees are encouraged to fully develop their potential and strengths.

The Group provided internal training to all directors and senior management of the Group which covered the major changes of the Listing Rules, regulations and technical updates. During the Year, the total number of hours of training received by all directors and senior management was 356.5 hours. The average training hours completed per director and senior management were approximately 89.1 hours.

發展及培訓

本集團努力通過提供員工培訓，在各方面提升各僱員的技能。為支持僱員秉持「持續進步」的精神，本集團通過提供培訓課程，鼓勵各級僱員的個人學習及自我完善。這些培訓課程有助於僱員獲取專業知識，提高本集團業務營運的效率，最終提升其工作滿意度及士氣。其持續為僱員提供在職教育及培訓，以提高僱員的知識水平及專業知識。

本集團鼓勵僱員參與在職培訓及持續進修，為職業發展創造機會。其為全體新僱員提供入職培訓，以便其更了解本集團的文化、慣例及安全規定。其提供多元化的在職培訓，包括管理技能、專業技能、技術知識、最新企業文化等主題，確保僱員可應付本集團內及市場上不斷變化的需求。僱員接受持續培訓後，在履行職責時獲得滿足感及樂趣，提高其工作動力。通過系列培訓課題的開展，逐步提升員工對本集團業務、管理架構及企業文化的理解，並鼓勵僱員發揮潛能並一展所長。

本集團向本集團全體董事及高級管理人員提供內部培訓，內容涵蓋上市規則、法規及技術更新的主要變動。於本年度，全體董事及高級管理人員接受的培訓總時數為356.5小時。每名董事及高級管理人員完成的平均培訓時數約為89.1小時。

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The total number of hours of training received by all middle management of the Group for the year was 71.5 hours. The average training hours completed per middle management were approximately 2.0 hours.

The total number of hours of training received by the Group's employees (other than directors, senior management and middle management) for the year was 58.0 hours. The average training hours completed per employee were approximately 0.9 hours.

During the Year, total number of hours of training received by male employees and female employees were 393.0 hours and 93.0 hours respectively. The average training hours completed per male employee and female employee were approximately 7.0 hours and 1.8 hours respectively.

The percentage of male employees and female employees received training for the year were approximately 55.4% and 75.0% respectively. The percentage of directors and senior management, middle management and the Group's employees (other than directors, senior management and middle management) received training for the year, were approximately 100%, 52.8% and 66.2% respectively.

本年度內，本集團所有中層管理人員接受的培訓總時數為71.5小時。每名中層管理人員完成的平均培訓時數約為2.0小時。

本集團僱員（董事、高級管理人員及中層管理人員除外）於本年度接受的培訓總時數為58.0小時。每名僱員完成的平均培訓時數約為0.9小時。

本年度內，男性僱員及女性僱員接受的培訓總時數分別為393.0小時及93.0小時。每名男性僱員及女性僱員完成的平均培訓時數分別約為7.0小時及1.8小時。

本年度內，接受培訓的男性僱員及女性僱員的百分比分別約為55.4%及75.0%。本年度內，接受培訓的董事及高級管理人員、中層管理人員及本集團僱員（董事、高級管理人員及中層管理人員除外）的百分比分別約為100%、52.8%及66.2%。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

LABOUR STANDARDS

The Group strictly adheres to the Employment Ordinance and other laws and regulations to prohibit any child and forced labour. To combat illegal employment, the human resources department of the Group is responsible for recruitment, requiring job applicants to provide valid identity documents prior to the confirmation of employment, ensuring they are lawfully employable. It prohibits any forced work under threat or duress. Employees are encouraged to report any suspected cases of child or forced labour to management. If a case is reported, an investigation will be conducted, and appropriate actions will be taken to prevent future occurrences.

The human resources department is also tasked with monitoring and ensuring compliance with the latest relevant laws and regulations regarding the prevention of child labour and forced labour. During the Year, no violations of these laws and regulations were noted.

HARMONIOUS WORKPLACE

The Group believes that employees play a vital role in the success of our business. Therefore, it is committed to promoting workplace diversity, safeguarding employees' rights, and fostering a friendly corporate culture. Aiming to motivate employees to embody its core values and enhance their sense of belonging, the Group strictly implements employment practices, internal equality, and non-discrimination principles.

To ensure its ability to attract and retain talent, the Group regularly reviews its remuneration and welfare policies, including an attractive bonus system and medical insurance.

勞工標準

本集團嚴格遵守僱傭條例等法律及法規，禁止任何童工及強迫勞動。為打擊非法就業，本集團負責招聘工作的人力資源部門要求求職者在確認僱用前提供有效的身份證件，以確保其合法受僱。其禁止任何以威脅或強迫進行的工作。其鼓勵僱員向管理層報告任何疑似童工或強制勞工的個案。倘報告任何個案，本集團將進行調查及採取適當行動以防止未來發生同類事件。

人力資源部亦負責監督及確保遵守有關防止童工及強迫勞動的最新相關法律法規。本年度內，並無發現任何違反該等法律及法規的情況。

和諧的工作場所

本集團相信僱員為我們業務成功發揮重要作用。因此，其致力於促進工作場所多元化、保障僱員權益及營造友好的企業文化。為激勵僱員彰顯其核心價值觀並增強其歸屬感，本集團嚴格執行僱傭常規、內部平等及不歧視原則。

為確保能夠吸引及挽留人才，本集團定期檢討薪酬福利政策，包括有吸引力的花紅制度及醫療保險。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OPERATING PRACTICES

Supply Chain Management

The Group aims to maintain long-term, stable, and strategic cooperative relationships with suppliers to foster a co-development partnership. It expects all suppliers to uphold corporate social responsibility values, recognising that supply chain management is a crucial aspect of corporate responsibility.

The Group has established a rigorous supplier selection system. In selecting suppliers, various factors are considered, including product quality and functionality, price, reliability, and anticipated market acceptance.

In light of increasing social concern regarding environmental issues, the Group has integrated environmental and social considerations into the supplier selection process. It expects suppliers to adhere to environmental, social, health and safety, and governance standards in their operations.

To identify environmental and social risks along the supply chain, the Group conducts evaluations based on internal standards and processes, which include site inspections and document reviews. It offers guidance and advice for improvement to suppliers that do not meet the required standards.

To shorten the transportation time and minimise associated pollution from transportation, the Group prioritises suppliers which are in the same region. During the current Year, 87.1% (2025: 49%) of its suppliers were based in Hong Kong. The Group has established procedures to ensure that suppliers can compete in a transparent and fair manner. It does not differentiate or discriminate against any suppliers and does not tolerate any forms of corruption or bribery. Employees and other individuals with interests in the suppliers are also prohibited from participating in relevant procurement activities.

經營做法

供應鏈管理

本集團旨在與供應商維持長期穩定的策略合作關係，以形成共同發展夥伴關係。其期望所有供應商均能恪守企業社會責任價值觀，並認識到供應鏈管理是企業責任的重要一環。

本集團設有嚴謹的供應商挑選制度。挑選供應商時，我們會考慮多種因素，包括產品質素及性能、價格、可靠性及預期市場反應。

由於社會日益關注環境議題，本集團於挑選供應商的過程中已納入環境及社會考量因素。其期望供應商在其營運中遵守環境、社會、健康及安全以及管治標準。

為識別整個供應鏈中的環境及社會風險，本集團根據內部標準及程序（包括現場審查及文件審核）開展評估。其會為未達到必要標準的供應商提供改進指導及意見。

為縮短運輸時間及盡量減低運輸相關污染，本集團優先選用位於同一地區的供應商。於本年度，其87.1%（二零二五年：49%）的供應商位於香港。本集團已制訂程序，以確保供應商能夠以透明及公平的方式競爭。其不會區分或歧視任何供應商，亦不容忍任何形式的貪污或賄賂行為。其亦禁止與供應商有利益關係的僱員及其他人士參與相關採購活動。

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The Group enforces strict quality control at every operational stage: procurement, production, and warehousing. It assesses the quality and stability of products to select high-quality suppliers and ensures product excellence. In terms of warehouse management, inventory is organised according to principles that facilitate convenient storage and oversight, minimising errors.

本集團在採購、生產及倉儲等每個營運階段均實施嚴格的質量控制。其評估產品質量及穩定性，以選擇優質的供應商及確保產品質量卓越。在倉庫管理方面，庫存按照便利存儲及監督的原則進行管理，以最大限度減少出錯。

Geographical region

地理區域

Number of suppliers

供應商數目

		2026 二零二六年	2025 二零二五年
Hong Kong	香港	216	17
PRC	中國	24	8
Norway	挪威	6	7
Japan	日本	—	2
US	美國	1	—
Spain	西班牙	1	—
Others	其他	—	1

The Group adopts the following quality assurance control and recall procedures policies on the products:

本集團就產品採取以下品質保證監控及回收程序政策：

- A series of inspections is conducted upon the receipt of products in the warehouse, focusing on aspects such as appearance, packaging, specifications, and brand logos, conducted on a sampling basis; and
- If any defects are identified in products after sale, the relevant item will be recalled from customers and returned to the supplier for replacement.

- 收到產品後在倉庫進行一連串的抽樣檢查，重點是檢查產品外觀、包裝、規格及品牌標誌等方面；及
- 如售後發現產品有任何缺陷，我們會向客戶回收相關產品並退回供應商進行更換。

In relation to the food trading business, the Group employs stringent procedures to source products through its global network of suppliers. It ensures that all products are safe for consumption, as food safety is essential for protecting the health and wellbeing of individuals and the sustainability of the food industry.

食品貿易業務方面，本集團採用嚴格程序透過全球供應商網絡採購產品。其確保所有產品均可安全食用，因為食品安全對保障個人健康及福祉以及食品行業的可持續發展至關重要。

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The Group adopts the following practices to ensure safe and good quality products are delivered to the customers:

- ensure timely deliveries of products to best conditions
- full traceability for all products
- competencies and an understanding of risk within food safety
- compliance with requirements for food safety in accordance with all relevant food safety regulations

In terms of warehouse management, the Group has adequate and suitable facilities to ensure that products are maintained in good condition and quality. The Group strictly complies with all applicable laws and regulations and obtains all licences related to product responsibility.

During the Year, the Group was not aware of any non-compliance with laws or regulations concerning product responsibility issues. Additionally, no sold products were recalled for safety and health reasons.

The Group places great importance on maintaining customer relationships and values customer feedback. It maintains close communication with customers to better understand their expectations and insights. Throughout the Year, it did not receive any complaints from customers. Should any complaints arise, it will carefully consider and investigate to identify the issues.

本集團採納以下做法，以確保向客戶交付安全優質的產品：

- 確保在最佳條件下及時交付產品
- 所有產品的完全可追溯性
- 具備能力並瞭解食品安全方面的風險
- 符合所有相關食品安全法規的食品安全要求

在倉庫管理方面，本集團擁有充足及合適的設施，以確保產品保持良好狀況及品質。本集團嚴格遵循所有適用法律及法規，並取得所有有關產品責任的許可證。

於本年度，本集團並不知悉有任何不遵守有關產品責任事宜的法律或法規的情況。此外，本集團並無因安全及健康理由而回收任何已售產品。

本集團高度重視維持客戶關係及客戶的反饋意見。其與客戶保持密切溝通，以更好地了解他們的期望和見解。於本年度，其並無收到任何客戶投訴。如有任何投訴，其會仔細研究，並進行調查識別問題。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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DATA PRIVACY

Protecting the security and privacy of stakeholders' personal data is a priority for the Group. The Group ensures compliance with the Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong) and other statutory requirements to uphold a high standard of security and confidentiality in personal data protection. The following data protection principles are adopted to ensure proper security and use of data:

- Only collecting personal data that are relevant and necessary for its business operations;
- Not sharing personal data with any entity outside the Group without consent, unless required by law or previously notified; and
- Maintaining appropriate data collection, storage, and processing practices, along with security measures to protect against unauthorised access to personal information.

During the Year, no complaints regarding breaches of customer data and privacy were received, and no reported incident of non compliance with laws and regulations relating to data privacy.

數據私隱

保障持份者個人資料的安全及私隱是本集團的重心事項。本集團確保遵守個人資料(私隱)條例(香港法例第486章)及其他法定規定,以堅持高水平的個人資料保護安全及保密標準。為確保數據的妥善安全及使用,我們採用以下數據保護原則:

- 僅收集與其業務營運相關且必須的個人資料;
- 在沒有獲得同意的情況下不與本集團以外的任何實體分享個人資料,除非法律規定或已事前通知;及
- 維持適當的數據收集、儲存及處理慣例,並採取安全措施,以防止未經授權取得個人資料。

本年度內,並未接獲有關違反客戶資料及私隱的投訴,亦無接獲違反有關數據私隱的法律法規的事件。

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INTELLECTUAL PROPERTY

The Group respects intellectual property rights, including but not limited to trademarks, patents, copyrights, and designs in the development of marketing and communication materials. It requires its employees to comply with regulatory requirements when collecting, holding, processing, disclosing, and using personal information, as well as protecting confidential information obtained during business operations. Consent is required before using any trademarks. The Group ensures adherence to Hong Kong Intellectual Property Law and implements the following measures:

- Ensuring that the Company's trademarks, commercial and technical secrets, software, and other intellectual property rights are not infringed upon.
- Regularly monitoring intellectual property rights in the market.
- Using copyright-protected application software to avoid legal disputes arising from security vulnerabilities and software copyrights.

ANTI-CORRUPTION

To maintain a fair, ethical, and efficient business and working environment, the Group strictly adheres to laws and regulations relating to anti-corruption, such as the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) and the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong), as well as addressing bribery regardless of the location of the Group's operations. It has developed and rigorously enforced anti-corruption policies, under which we will not tolerate any form of corruption. All employees are expected to perform their duties with integrity and self-discipline, and they should refrain from engaging in any activities related to bribery, extortion, fraud, or money laundering that may exploit their positions to the detriment of the Group's interests during business operations.

知識產權

本集團尊重知識產權，包括但不限於商標、專利、版權及編製推廣及宣傳材料時所用設計。其要求僱員在收集、持有、處理、披露及使用個人資料時遵守監管要求，並保護在業務營運過程中獲得的機密資料。使用任何商標前須徵求同意。本集團確保遵守香港知識產權法並實施以下措施：

- 確保本公司的商標、商業及技術秘密、軟件及其他知識產權不受侵犯。
- 定期監察市場上的知識產權。
- 使用受版權保護的應用軟件，以避免因安全漏洞及軟件版權引致法律糾紛。

反腐敗

為維護公平、合乎道德及高效的業務及工作環境，本集團嚴格遵守有關反腐敗的法律及法規，如防止賄賂條例（香港法例第201章）及打擊洗錢及恐怖分子資金籌集條例（香港法例第615章），並處理賄賂問題，而不論本集團在何處經營業務。其制定並嚴格執行反腐敗政策，據此，我們不會容忍任何形式的貪污。所有僱員均應以誠信及自律履行職責，不得在業務營運過程中，利用自身職務之便從事任何有損本集團利益的賄賂、勒索、詐騙或洗錢活動。

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The Group has established relevant whistle-blowing procedures to create a private communication channel for reporting suspicious fraudulent activities directly to its management. Additionally, when collaborating with external parties, it implements appropriate internal control processes and tendering procedures to mitigate any potential corruption risks.

During the Year, there was no legal case regarding corrupt practices brought against the Group or its employees. There were no suspected enquiries or reported cases involving fraud against the Group. It was also not aware of any material non-compliance with related laws and regulations of bribery, extortion, fraud and money laundering. It will continue to review and improve the internal control and corporate governance to maintain high standard of ethics and integrity in all business operations.

During the Year, training materials were distributed to the Board and employees to refresh their knowledge of the Group's Standards on business ethics, as well as the latest anti-corruption resources issued by the Independent Commission Against Corruption. The Group also provides training in anti-corruption for our employees. This year, there were 2 directors and 3 employees received anti-corruption training with a total training hours of 5.

COMMUNITY INVESTMENT

The Group emphasises the importance of social responsibility awareness among its employees and encourages their participation in social and charitable activities.

The Group adheres to a people-oriented management principle, undertaking a variety of initiatives to fulfil its social responsibilities, actively pursuing social contribution efforts, and striving to create a sustainable and harmonious society.

The Group encourages our employees to dedicate their time and skills to support local communities and urges its business partners to implement and enhance corporate social responsibility policies. It aims to develop long-term relationships with stakeholders and to make a positive impact on community development.

本集團已設立相關舉報程序，以建立一個私人溝通渠道，支持直接向其管理層匯報疑似欺詐活動。此外，在與外部各方合作時，其實施適當的內部監控程序及招標程序，以減輕任何潛在的貪污風險。

本年度內，概無針對本集團或僱員有關貪污行為的法律案件。概無針對本集團涉及詐騙的可疑查詢或舉報案件。其亦無發現任何嚴重不遵守相關賄賂、勒索、詐騙及洗錢法律及法規的情況。其會持續審視及改善內部監控及企業管治，以於所有業務營運中維持高水平的道德及誠信。

本年度內，董事會及僱員均獲派發有關本集團商業道德標準以及由廉政公署發佈的最新反腐敗資源的培訓資料，幫助彼等溫故知新。本集團亦為僱員提供反腐敗培訓。年內，共有2名董事及3名僱員接受反腐敗培訓，總培訓時數為5小時。

社區投資

本集團向僱員強調社會責任意識的重要性並鼓勵其參與社會活動及慈善活動。

本集團秉持以人為本的管理原則，採取多種舉措履行其社會責任，積極推動社會奉獻工作，並努力建設可持續發展的和諧社會。

本集團鼓勵僱員貢獻時間及技能以支援當地社區，並敦促其業務合作夥伴實行及加強企業社會責任政策。其旨在與持份者發展長期關係，並為社區發展帶來正面影響。

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During the Reporting Period, the Group has organised a series of volunteering and environmental protection activities.

The Group is committed to foster community well-being and a caring society. In March 2026, the Group organised the blood donation day at the Hong Kong Red Cross Wan Chai Donor Centre, encouraging employee participation to support the local healthcare system and alleviate seasonal blood shortages.

於報告期內，本集團舉辦了一系列志願服務及環境保護活動。

本集團致力於促進社區福祉及推動關愛社會。於二零二六年三月，本集團於香港紅十字會灣仔捐血中心舉辦捐血日，鼓勵員工參與，以支援本地醫療系統並紓緩季節性血液短缺。



Blood Donation Day 2026
二零二六年捐血日

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To further promote environmental awareness and energy conservation, the Group officially participated in Earth Hour 2026, organised by the World Wide Fund for Nature (WWF). This initiative encouraged our employees and operations to switch off non-essential lights to demonstrate solidarity for global climate action.

為進一步提升環保意識及推廣節能，本集團正式參與由世界自然基金會(WWF)主辦的「地球一小時二零二六」活動。該倡議鼓勵僱員及營運熄滅非必要照明，以展現對全球氣候行動的團結支持。



Certificate of Appreciation of Give an Hour for Earth
地球一小時嘉許狀

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The Group supports national development and contributed by volunteering in the 15th National Games of the People's Republic of China to assist in event operations, helping to ensure the smooth running of the Games and demonstrating its commitment to social responsibility.

本集團支持國家發展，並透過於中華人民共和國第十五屆運動會提供義工服務作出貢獻，協助賽事運作，確保運動會順利進行，並彰顯其對社會責任的承擔。



Volunteering at the 15th National Games of the People's Republic of China
中華人民共和國第十五屆運動會義工

In addition, the Group also actively participates in recycling initiatives as an act to support waste reduction and resource recovery while promoting environmental awareness among employees. During the year, the Group joined the "Chinese New Year Festive Food Collection Campaign 2026" and the "Lai See Reuse and Recycle Program" organised by the St. James' Settlement People's Food Bank and the Greeners Action respectively.

此外，本集團亦積極參與回收計劃，以支持減廢及資源回收，同時提升員工的環保意識。年內，本集團分別參加了由聖雅各福群會眾膳坊食物銀行及綠領行動主辦的「二零二六年賀年食品回收大募集」及「利是封回收重用大行動」。

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DISCLOSURE FRAMEWORK

披露框架

HKEX ESG Reporting Code

香港聯交所ESG報告守則

HKEX Aspect & KPIs

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香港聯交所層面及
關鍵績效指標

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A1: Emissions

A1：排放

General Disclosure	Information on:	Environment — Emissions, p.12-13
	(a) the policies; and	
	(b) 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.	
一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物之產生等之：	環境 — 排放， 第12-13頁
	(a) 政策；及	
	(b) 遵守對發行人有重大影響之相關法律及規例的資料。	
A1.1:	The types of emissions and respective emissions data.	Environment — Emissions, p.13-14
A1.1：	排放物種類及相關排放數據。	環境 — 排放， 第13-14頁
A1.3:	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	Environment — Emissions, p.15-16
A1.3：	所產生有害廢物總量（以噸計算）及（如適用）密度。	環境 — 排放， 第15-16頁
A1.4:	Total non-hazardous waste produced and (if applicable) intensity.	Environment — Emissions, p.15-16
A1.4：	所產生無害廢物總量及（如適用）密度。	環境 — 排放， 第15-16頁
A1.5:	Description of emissions targets being set and the steps taken to achieve those targets.	Environment — Emissions, p.3, 13-14
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。	環境 — 排放， 第3, 13-14頁

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A1.6:	Description of how hazardous and non-hazardous waste is handled, and description of waste reduction targets being set and the steps taken to achieve those targets.	Environment — Emissions, p.15-16
A1.6 :	描述處理有害及無害廢物的方法，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。	環境 — 排放，第 15-16 頁
A2: Use of resources		
A2：資源使用		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Environment — Use of Resources, p.17-18
一般披露	有效使用資源（包括能源、水及其他原材料）的政策。	環境 — 資源使用，第 17-18 頁
A2.1:	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.	Environment — Use of Resources, p.18
A2.1 :	按類型劃分的直接及／或間接能源總耗量（以千個千瓦時計算）及密度。	環境 — 資源使用，第 18 頁
A2.2:	Total water consumption and intensity.	Environment — Use of Resources, p.20
A2.2 :	總耗水量及密度。	環境 — 資源使用，第 20 頁
A2.3:	Description of energy use efficiency targets being set and the steps taken to achieve those targets.	Environment — Use of Resources, p.20
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。	環境 — 資源使用，第 20 頁
A2.4:	Description of whether there is any issue on sourcing water that is fit for purpose, and the water use efficiency targets being set and the steps taken to achieve those targets.	Environment — Use of Resources, p.20
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。	環境 — 資源使用，第 20 頁
A2.5:	Total packaging materials used for finished products (in tonnes) and (if applicable) and per unit produced.	Environment — Use of Resources, p.21
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。	環境 — 資源使用，第 21 頁

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A3: The Environment and Natural Resources

A3：環境及天然資源

General Disclosure 一般披露	Policies on minimising the issuer's significant impact 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 — Environment and Natural Resources, p.22 環境 — 環境及天然資源，第22頁
A3.1:	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment — Environment and Natural Resources, p.22
A3.1：	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。	環境 — 環境及天然資源，第22頁

B1: Employment

B1：僱傭

General Disclosure 一般披露	Information on: (a) the policies; and (b) 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 days, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 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的：	Social — Employment and Labour Practices, p.26-28 社會 — 僱傭與勞工實踐，第26-28頁
B1.1:	Total number of employees by gender, employment type, age group and geographical region.	Social — Employment and Labour Practices, p.28
B1.1：	按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	社會 — 僱傭與勞工實踐，第28頁
B1.2:	Employee turnover rate by gender, age group and geographical region.	Social — Employment and Labour Practices, p.29
B1.2：	按性別、年齡組別及地區劃分的僱員流失比率。	社會 — 僱傭與勞工實踐，第29頁

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B2: Health and Safety

B2：健康與安全

General Disclosure

Information on:

Social — Occupational
Health and Safety, p.29-30

(a) the policies; and

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.

一般披露

有關提供安全工作環境及保障僱員避免職業性危害的：

社會 — 職業健康及安全，
第29-30頁

(a) 政策；及

(b) 遵守對發行人有重大影響之相關法律及規例的資料。

B2.1:

Number and rate of work-related fatalities each year for the last three years (including the reporting year).

Social — Occupational
Health and Safety, p.29-30

B2.1：

過去三年（包括報告年度）每年因工亡故的人數及比率。

社會 — 職業健康及安全，
第29-30頁

B2.2:

Lost days due to work injury.

Social — Occupational
Health and Safety, p.29-30

B2.2：

因工傷損失工作日數。

社會 — 職業健康及安全，
第29-30頁

B2.3:

Description of occupational health and safety measures adopted, how they are implemented and monitored.

Social — Occupational
Health and Safety, p.29-30

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。

社會 — 職業健康及安全，
第29-30頁

B3: Development and Training

B3：發展及培訓

General Disclosure

Policies on improving employees' knowledge and skills for discharging duties at work.

Social — Development and
Training, p.31-32

Description of training activities.

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。

社會 — 發展及
培訓，第31-32頁

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B3.1:	The percentage of trained employees by gender and employee category.	Social — Development and Training, p.31-32
B3.1 :	按性別及僱員類別劃分的受訓僱員百分比。	社會 — 發展及培訓，第31-32頁
B3.2:	The average training hours completed per employee by gender and employee category.	Social — Development and Training, p.31-32
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。	社會 — 發展及培訓，第31-32頁
B4: Labour Standards		
B4：勞工準則		
General Disclosure	Information on:	Social — Labour Standards, p.33
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	
一般披露	有關防止童工及強制勞工的：	社會 — 勞工準則，第33頁
	(a) 政策；及	
	(b) 遵守對發行人有重大影響之相關法律及規例的資料。	
B4.1:	Description of measures to review employment practices to avoid child and forced labour.	Social — Labour Standards, p.33
B4.1 :	描述檢討招聘慣例的措施以避免童工及強制勞工。	社會 — 勞工準則，第33頁
B4.2:	Description of steps taken to eliminate such practices when discovered.	Social — Labour Standards, p.33
B4.2 :	描述在發現違規情況時消除有關情況所採取的步驟。	社會 — 勞工準則，第33頁

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B5: Supply Chain Management

B5：供應鏈管理

General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Social — Supply Chain Management, p.34-36 社會 — 供應鏈管理，第34-36頁
B5.1:	Number of suppliers by geographical region.	Social — Supply Chain Management, p.34-36
B5.1：	按地區劃分的供應商數目。	社會 — 供應鏈管理，第34-36頁
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.	Social — Supply Chain Management, p.34-36
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，以及相關執行及監察方法。	社會 — 供應鏈管理，第34-36頁
B5.3:	Description of practices relating to identifying environmental and social risks in every part along supply chain, and how they are implemented and monitored.	Social — Supply Chain Management, p.34-36
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。	社會 — 供應鏈管理，第34-36頁
B5.4:	Description of practices on procuring frequent use of environmentally friendly products and services during the selection of suppliers, and how they are implemented and monitored.	Social — Supply Chain Management, p.34-36
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。	社會 — 供應鏈管理，第34-36頁

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B6: Product Responsibility

B6：產品責任

General Disclosure	General Disclosure Information on:	Social — Supply Chain Management, p.34-36
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided, and how they are remedied.	
一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：	社會 — 供應鏈管理，第 34-36 頁
	(a) 政策；及	
	(b) 遵守對發行人有重大影響之相關法律及規例的一般披露資料。	
B6.1:	Percentage of total products sold or shipped subject to recall due to safety and health issues.	Social — Supply Chain Management, p.34-36
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。	社會 — 供應鏈管理，第 34-36 頁
B6.2:	Number of products and service-related complaints received and how they are dealt with.	Social — Supply Chain Management, p.34-36
B6.2：	接獲關於產品及服務的投訴數目以及應對方法。	社會 — 供應鏈管理，第 34-36 頁
B6.3:	Description of practices relating to observing and protecting intellectual property rights.	Social — Intellectual Property, p.38
B6.3：	描述與維護及保障知識產權有關的慣例。	社會 — 知識產權，第 38 頁
B6.4:	Description of quality assurance process and recall procedures.	Social — Supply Chain Management, p.34-36
B6.4：	描述質量檢定過程及產品回收程序。	社會 — 供應鏈管理，第 34-36 頁
B6.5:	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Social — Data Privacy, p.37
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。	社會 — 數據私隱，第 37 頁

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B7: Anti-Corruption

B7：反腐敗

General Disclosure	Information on:	Social — Anti-Corruption, p.38-39
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact the issuer relating to bribery, extortion, fraud and money laundering.	
一般披露	有關防止賄賂、勒索、欺詐及洗黑錢的：	社會 — 反腐敗， 第 38-39 頁
	(a) 政策；及	
	(b) 遵守對發行人有重大影響之相關法律及規例的資料。	
B7.1:	Number of concluded legal cases regarding corrupt practices brought against the company or its employees during the reporting period and the outcomes of the cases.	Social — Anti-Corruption, p.38-39
B7.1：	於報告期內對公司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。	社會 — 反腐敗， 第 38-39 頁
B7.2:	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.	Social — Anti-Corruption, p.38-39
B7.2：	描述防範措施及舉報程序，以及相關執行及監察方法。	社會 — 反腐敗， 第 38-39 頁
B7.3	Description of anti-corruption training provided to directors and employees.	Social — Anti-Corruption, p.38-39
B7.3：	描述向董事及員工提供的反貪污培訓。	社會 — 反腐敗， 第 38-39 頁

B8: Community Investment

B8：社區投資

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.	Social — Community Investment, p.39-42
一般披露	有關以社區參與來了解發行人營運所在社區需要和確保其業務活動會考慮社區利益的政策。	社會 — 社區投資， 第 39-42 頁

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IMPLEMENTATION GUIDANCE FOR CLIMATE DISCLOSURES UNDER HKEX REPORTING FRAMEWORK

香港交易所匯報框架下氣候信息披露實施指引

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Governance

管治

19 An issuer shall disclose information about:

19 發行人應披露以下資料：

- 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及機遇的管治機構（可包括董事會、委員會或同等機構）或個人的資料。具體而言，發行人應識別該等機構或個人，並披露以下資料：

- 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. Board's ESG Responsibility, p.5

- i. 該等機構或個人如何釐定是否具備或將會發展適當的技能及能力，以監督旨在應對氣候相關風險及機遇的策略。董事會的ESG責任，第5頁

- ii. how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities. Board's ESG Responsibility, p.5

- ii. 該等機構或個人獲悉氣候相關風險及機遇的方式及頻率。董事會的ESG責任，第5頁

- 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. ESG Governance, p.4

- iii. 該等機構或個人在監督發行人策略、其就重大交易的決定以及其風險管理過程及相關政策時，如何將氣候相關風險及機遇納入考量，包括該等機構或個人有否考慮與該等風險及機遇相關的權衡取捨。ESG治理，第4頁

- 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 ESG Governance, p.4 Reporting Scope, p.1-2

- iv. 該等機構或個人如何監督氣候相關風險及機遇目標的設定及監察其進展（見第37至40段），包括相關績效指標是否及如何納入薪酬政策（見第35段）；及 ESG治理，第4頁 報告範圍，第1-2頁

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| <p>b. An issuer shall disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</p> <p>b. 發行人應披露管理層在用於監察、管理及監督氣候相關風險及機遇的管治過程、監控及程序中的角色，包括以下資料：</p> | |
| <p>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</p> <p>i. 該角色是否轉授至特定的管理層職位或管理層委員會，以及如何對該職位或委員會行使監督；及</p> | <p>ESG Governance, p.4
Board's ESG Responsibility, p.5</p> |
| <p>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.</p> <p>ii. 管理層是否使用監控及程序以支持對氣候相關風險及機遇的監督，若是，該等監控及程序如何與其他內部職能整合。</p> | <p>ESG Governance, p.4
Board's ESG Responsibility, p.5</p> |

Strategy

策略

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| <p>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:</p> <p>20 發行人應披露資料，以便了解合理預期在短期、中期或長期內會影響發行人現金流、其融資渠道或資本成本的氣候相關風險及機遇。具體而言，發行人應：</p> | |
| <p>a. describe 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;</p> <p>a. 描述合理預期在短期、中期或長期內會影響發行人現金流、其融資渠道或資本成本的氣候相關風險及機遇；</p> | <p>Environment — Climate Change, p.22-26</p> <p>環境 — 氣候變化，第22-26頁</p> |
| <p>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;</p> <p>b. 就發行人識別的每項氣候相關風險，解釋發行人認為該風險屬氣候相關實體風險還是氣候相關轉型風險；</p> | <p>Environment — Climate Change, p.22-26</p> <p>環境 — 氣候變化，第22-26頁</p> |

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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	Environment — Climate Change, p.22-26
c. 就發行人識別的每項氣候相關風險及機遇，具體說明每項氣候相關風險及機遇的影響合理預期會在哪个時間跨度（短期、中期或長期）內發生；及	環境 — 氣候變化，第 22-26 頁
d. explain how the issuer defines “short term”, “medium term” and “long term” and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	Environment — Climate Change, p.22-26
d. 解釋發行人如何定義「短期」、「中期」及「長期」，以及該等定義如何與發行人用於策略決策的規劃時間跨度相連繫。	環境 — 氣候變化，第 22-26 頁
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:	
21 發行人應披露資料，以便了解氣候相關風險及機遇對發行人業務模式及價值鏈的當前及預期影響。具體而言，發行人應披露：	
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	Environment — Climate Change, p.22-26
a. 描述氣候相關風險及機遇對發行人業務模式及價值鏈的當前及預期影響；及	環境 — 氣候變化，第 22-26 頁
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).	Environment — Climate Change, p.22-26
b. 描述氣候相關風險及機遇集中在發行人業務模式及價值鏈的哪些部分（例如地理區域、設施及資產類型）。	環境 — 氣候變化，第 22-26 頁

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| <p>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:</p> <p>22 發行人應披露資料，以便了解氣候相關風險及機遇對其策略及決策的影響。具體而言，發行人應披露：</p> | <p>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:</p> <p>a. 關於發行人在其策略及決策中如何應對及計劃應對氣候相關風險及機遇的資料，包括發行人計劃如何實現其已設定的任何氣候相關目標，以及法律或法規要求其達到的任何目標。具體而言，發行人應披露以下資料：</p> | |
| <p>i. current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;</p> <p>i. 發行人業務模式的當前及預期變更（包括其資源分配），以應對氣候相關風險及機遇；</p> | <p>Environment — Climate Change, p.22-26</p> <p>環境 — 氣候變化，第22-26頁</p> | |
| <p>ii. current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>ii. 當前及預期的適應及緩解工作（無論直接或間接）；</p> | <p>Environment — Climate Change, p.22-26</p> <p>環境 — 氣候變化，第22-26頁</p> | |
| <p>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;</p> <p>iii. 發行人制定的任何氣候相關轉型計劃（包括制定其轉型計劃時使用的關鍵假設，以及發行人轉型計劃所依賴的依存關係），或若發行人並無氣候相關轉型計劃，則作出適當的負面聲明；</p> | <p>Environment — Climate Change, p.22-26</p> <p>環境 — 氣候變化，第22-26頁</p> | |
| <p>iv. how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any), described in accordance with paragraphs 37 to 40; and</p> <p>iv. 發行人計劃如何實現任何氣候相關目標（包括根據第37至40段描述的任何溫室氣體排放目標（如有））；及</p> | <p>Environmental Targets, p.3</p> <p>Environment, p.11-16</p> <p>Environment — Climate Change, p.22-26</p> <p>環境目標，第3頁</p> <p>環境，第11-16頁</p> <p>環境 — 氣候變化，第22-26頁</p> | |

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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). b. 關於發行人如何為根據第22(a)段披露的活動提供資源及計劃提供資源的資料。	Environment — Climate Change, p.22-26 環境 — 氣候變化，第22-26頁
23 An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 23 發行人應根據第22(a)段披露以往報告期內所披露計劃的進展資料。	Environment, p.11-16 環境，第11-16頁
24 An issuer shall disclose qualitative and quantitative information about: 24 發行人應披露以下定性及定量資料： a. how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and a. 氣候相關風險及機遇如何影響其於報告期內的財務狀況、財務表現及現金流；及 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 b. 第24(a)段所識別的氣候相關風險及機遇中，在下一個年度報告期內對相關財務報表所呈報的資產及負債賬面值存在重大調整風險的項目。	Environment — Climate Change, p.22-26 環境 — 氣候變化，第22-26頁 Environment — Climate Change, p.22-26 環境 — 氣候變化，第22-26頁
25 The issuer shall provide qualitative and quantitative disclosures about: 25 發行人應提供以下定性及定量披露： a. 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: a. 鑑於發行人管理氣候相關風險及機遇的策略，預期其財務狀況在短期、中期及長期內將如何變化，並考慮： i. its investment and disposal plans; and i. 其投資及處置計劃；及	Currently, the Group does not have major investment or disposal plans specifically related to climate change considerations. 目前，本集團並無專門針對氣候變化考量的重大投資或處置計劃。

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ii. its planned sources of funding to implement its strategy; and ii. 其計劃用於實施策略的資金來源；及	Environment — Climate Change, p.22-26 環境 — 氣候變化，第 22-26 頁
b. how the issuer expects its financial performance and cash flow to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. b. 鑑於發行人管理氣候相關風險及機遇的策略，預期其財務表現及現金流在短期、中期及長期內將如何變化。	Environment — Climate Change, p.22-26 環境 — 氣候變化，第 22-26 頁
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:	
26 發行人應披露資料，以便了解發行人的策略及業務模式對氣候相關變化、發展及不確定性的韌性，並考慮發行人已識別的氣候相關風險及機遇。發行人應使用氣候相關情境分析，以與發行人情況相稱的方法評估其氣候韌性。在提供定量資料時，發行人可披露單一金額或一個範圍。具體而言，發行人應披露：	
a. the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: a. 發行人於報告日對其氣候韌性的評估，該評估應有助於了解：	
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; i. 發行人的評估對其策略及業務模式的影響（如有），包括發行人需要如何應對氣候相關情境分析中識別的影響；	Environment — Climate Change, p.22-26 環境 — 氣候變化，第 22-26 頁
ii. the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and ii. 發行人在評估其氣候韌性時考慮的重大不確定性領域；及	Environment — Climate Change, p.22-26 環境 — 氣候變化，第 22-26 頁
iii. the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; iii. 發行人在短期、中期或長期內調整或適應其策略及業務模式以應對氣候變化的能力；	Environment — Climate Change, p.22-26 環境 — 氣候變化，第 22-26 頁

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b. how and when the climate-related scenario analysis was carried out, including:

b. 氣候相關情境分析的進行方式及時間，包括：

i. information about the inputs used, including:

i. 關於所用輸入數據的資料，包括：

1. which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;

1. 發行人在分析中使用的氣候相關情境及該等情境的來源：

Environment — Climate Change, p.22-26

環境 — 氣候變化，
第 22-26 頁

2. whether the analysis included a diverse range of climate-related scenarios;

2. 分析是否包含多種不同的氣候相關情境：

Environment — Climate Change, p.22-26

環境 — 氣候變化，
第 22-26 頁

3. whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;

3. 分析中使用的氣候相關情境是與氣候相關轉型風險還是氣候相關實體風險相關：

Environment — Climate Change, p.22-26

環境 — 氣候變化，
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4. whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;

4. 發行人在其情境中是否使用了與最新國際氣候變化協議一致的氣候相關情境：

Environment — Climate Change, p.22-26

環境 — 氣候變化，
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5. why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;

5. 為何發行人認為其選擇的氣候相關情境與評估其對氣候相關變化、發展或不確定性的韌性相關：

Environment — Climate Change, p.22-26

環境 — 氣候變化，
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6. time horizons the issuer used in the analysis; and

6. 發行人在分析中使用的時間跨度；及

Environment — Climate Change, p.22-26

環境 — 氣候變化，
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| 7. what scope of operations the issuer used in the analysis (for example, the operation locations and business units used in the analysis); | Environment — Climate Change, p.22-26 |
| 7. 發行人在分析中使用的營運範圍(例如分析中使用的營運地點及業務單位)； | 環境 — 氣候變化，第 22-26 頁 |
| ii. the key assumptions the issuer made in the analysis; and | Environment — Climate Change, p.22-26 |
| ii. 發行人在分析中作出的關鍵假設；及 | 環境 — 氣候變化，第 22-26 頁 |
| iii. the reporting period in which the climate-related scenario analysis was carried out. | Environment — Climate Change, p.22-26 |
| iii. 進行氣候相關情境分析的報告期。 | 環境 — 氣候變化，第 22-26 頁 |

Risk Management

風險管理

27 An issuer shall disclose information about:

27 發行人應披露以下資料：

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| a. the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: | |
| a. 其用於識別、評估、優先處理及監察氣候相關風險的過程及相關政策，包括以下資料： | |
| i. whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; | Environment — Climate Change, p.22-26 |
| i. 發行人是否及如何使用氣候相關情境分析來協助識別氣候相關風險； | 環境 — 氣候變化，第 22-26 頁 |
| ii. 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); | Environment — Climate Change, p.22-26 |
| ii. 發行人如何評估該等風險影響的性質、可能性及程度(例如發行人是否考慮定性因素、定量門檻或其他準則)； | 環境 — 氣候變化，第 22-26 頁 |
| iii. whether and how the issuer prioritises climate-related risks relative to other types of risks; | Environment — Climate Change, p.22-26 |
| iii. 發行人是否及如何將氣候相關風險相對於其他類型風險進行優先排序； | 環境 — 氣候變化，第 22-26 頁 |

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| iv. how the issuer monitors climate-related risks; and
iv. 發行人如何監察氣候相關風險；及 | ESG Governance, p.4
ESG 治理，第 4 頁 |
| v. whether and how the issuer has changed the processes it uses compared with the previous reporting period;
v. 發行人是否及如何更改其與以往報告期相比所使用的過程； | Environment — Climate Change, p.22-26
環境 — 氣候變化，第 22-26 頁 |
| 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
b. 發行人用於識別、評估、優先處理及監察氣候相關機遇的過程（包括發行人是否及如何使用氣候相關情境分析來協助識別氣候相關機遇的資料）；及 | Environment — Climate Change, p.22-26
環境 — 氣候變化，第 22-26 頁 |
| 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.
c. 識別、評估、優先處理及監察氣候相關風險及機遇的過程在多大程度上及如何整合至發行人的整體風險管理過程並為其提供參考。 | Environment — Climate Change, p.22-26
環境 — 氣候變化，第 22-26 頁 |

Metrics and Targets

指標及目標

- | | |
|---|--|
| 28 An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as: | |
| 28 發行人應披露其在報告期內產生的絕對溫室氣體總排放量（以公噸二氧化碳當量表示），分類為： | |
| a. Scope 1 greenhouse gas emissions;
a. 範圍 1 溫室氣體排放； | Environment — Greenhouse gas emissions, p.14
環境 — 溫室氣體排放，第 14 頁 |
| b. Scope 2 greenhouse gas emissions; and
b. 範圍 2 溫室氣體排放；及 | Environment — Greenhouse gas emissions, p.14
環境 — 溫室氣體排放，第 14 頁 |
| c. Scope 3 greenhouse gas emissions
c. 範圍 3 溫室氣體排放。 | Environment — Greenhouse gas emissions, p.14
環境 — 溫室氣體排放，第 14 頁 |

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29 An issuer shall:

29 發行人應：

- 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;

Environment — Greenhouse gas emissions, p.14

- a. 根據《溫室氣體核算體系：企業核算與報告標準》(二零零四年)計量其溫室氣體排放量，除非司法管轄區機構或發行人上市的其他交易所要求使用不同的方法計量溫室氣體排放；

環境 — 溫室氣體排放，
第 14 頁

- 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;

Environment — Greenhouse gas emissions, p.14

- i. 發行人用於計量溫室氣體排放的計量方法、輸入數據及假設；

環境 — 溫室氣體排放，
第 14 頁

- ii. the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and

Environment — Greenhouse gas emissions, p.14

- ii. 發行人選擇該計量方法、輸入數據及假設以計量溫室氣體排放的原因；及

環境 — 溫室氣體排放，
第 14 頁

- iii. any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;

Environment — Greenhouse gas emissions, p.14

- iii. 發行人在報告期內對計量方法、輸入數據及假設作出的任何變更以及該等變更的原因；

環境 — 溫室氣體排放，
第 14 頁

- 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

Environment — Greenhouse gas emissions, p.14

- c. 就根據第 28(b)段披露的範圍 2 溫室氣體排放而言，披露其基於地點的範圍 2 溫室氣體排放，並提供任何必要的合約工具資料，以便了解發行人的範圍 2 溫室氣體排放；及

環境 — 溫室氣體排放，
第 14 頁

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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溫室氣體排放而言，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》（二零一一年）中描述的範圍3類別，披露發行人計量範圍3溫室氣體排放所包含的類別。	Environment — Greenhouse gas emissions, p.14 環境 — 溫室氣體排放，第14頁
30 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 30 發行人應披露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。	Environment — Climate Change, p.22-26 環境 — 氣候變化，第22-26頁
31 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 31 發行人應披露易受氣候相關實體風險影響的資產或業務活動的金額及百分比。	Environment — Climate Change, p.22-26 環境 — 氣候變化，第22-26頁
32 An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 32 發行人應披露與氣候相關機遇一致的資產或業務活動的金額及百分比。	Environment — Climate Change, p.22-26 環境 — 氣候變化，第22-26頁
33 An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 33 發行人應披露部署於氣候相關風險及機遇的資本開支、融資或投資金額。	The Group does not have any amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities 本集團概無任何資本開支、融資或投資投放於氣候相關風險及機遇。

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34 An issuer shall disclose:

34 發行人應披露：

- 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
- b. the price of each metric tone of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions;

or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.

- a. 解釋發行人是否及如何在決策中（例如投資決策、轉讓定價及情境分析）應用碳定價；及

- 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價格；

或作出適當的負面聲明，說明發行人並未在決策中應用碳定價。

Carbon pricing is currently not a part of our decision-making. We will explore the use of internal carbon pricing in the future.

碳定價目前並非我們決策的一部分。我們將在未來探討內部碳定價的應用。

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).

35 發行人應披露是否及如何將氣候相關考慮因素納入薪酬政策，或作出適當的負面聲明。這可構成第 19(a)(iv) 段披露的一部分。

Reporting Scope, p.1-2

報告範圍，第 1-2 頁

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 characterize 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.

36 鼓勵發行人披露與一種或多種特定業務模式、活動或標誌著參與某一行業的其他共同特徵相關的行業指標。在釐定發行人披露的行業指標時，鼓勵發行人參考並考慮《IFRS S2 實施氣候相關披露的行業指引》中描述的與披露主題相關的行業指標，以及其他國際 ESG 匯報框架下規定的其他行業披露要求的適用性。

SASB Reporting index, p.68

SASB 匯報索引，第 68 頁

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| <p>37 An issuer shall disclose (a) the qualitative and quantitative 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:</p> <p>37 發行人應披露 (a) 發行人為監察實現其策略目標的進展而設定的定性及定量氣候相關目標；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。就每項目標而言，發行人應披露：</p> | <p>Environmental Targets, p.3
環境目標，第3頁</p> |
| <p>a. the metric used to set the target;
a. 用於設定目標的指標；</p> | <p>Environmental Targets, p.3
環境目標，第3頁</p> |
| <p>b. the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);
b. 目標的目的（例如緩解、適應或符合基於科學的倡議）；</p> | <p>Environmental Targets, p.3
環境目標，第3頁</p> |
| <p>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);
c. 目標適用的發行人部分（例如目標是適用於發行人整體，還是僅適用於發行人的某一部分，如特定業務單位或地理區域）；</p> | <p>Environmental Targets, p.3
環境目標，第3頁</p> |
| <p>d. the period over which the target applies;
d. 目標適用的期間；</p> | <p>Environmental Targets, p.3
環境目標，第3頁</p> |
| <p>e. the base period from which progress is measured;
e. 衡量進展的基準期；</p> | <p>Environmental Targets, p.3
環境目標，第3頁</p> |
| <p>f. milestones or interim targets (if any);
f. 里程碑或中期目標（如有）；</p> | <p>Environmental Targets, p.3
環境目標，第3頁</p> |
| <p>g. if the target is quantitative, whether the target is an absolute target or an intensity target; and
g. 若目標為定量目標，該目標是絕對目標還是密度目標；及</p> | <p>We consider our target is a gross GHG target.
我們將GHG總值目標視為我們的目標。</p> |
| <p>h. how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.
h. 最新國際氣候變化協議（包括由該協議產生的司法管轄區承諾）如何為該目標提供參考。</p> | <p>Environmental Targets, p.3
環境目標，第3頁</p> |

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| 38 | An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: | |
| 38 | 發行人應披露有關其設定及檢討每項目標的方法，以及其如何監察每項目標進展的資料，包括： | |
| a. | whether the target and the methodology for setting the target has been validated by a third party; | As we move forward, we will explore the feasibility of having our targets validated by a third party. |
| a. | 目標及設定目標的方法是否已由第三方驗證； | 展望未來，我們將探討由第三方驗證我們目標的可行性。 |
| b. | the issuer's processes for reviewing the target; | ESG Governance, p.4 |
| b. | 發行人檢討目標的過程； | Board's ESG Responsibility, p.5 |
| c. | the metrics used to monitor progress towards reaching the target; and | ESG 治理，第4頁 |
| c. | 用於監察實現目標進展的指標；及 | 董事會的ESG責任，第5頁 |
| d. | any revisions to the target and an explanation for those revisions. | Environmental Targets, p.3 |
| d. | 對目標的任何修訂及該等修訂的解釋。 | 環境目標，第3頁 |
| 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. | Environmental Targets, p.3 |
| 39 | 發行人應披露有關其在每項氣候相關目標上的表現資料，以及發行人表現的趨勢或變化的分析。 | 環境目標，第3頁 |
| 40 | For each greenhouse gas emission targets disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: | Environmental, p.11-16 |
| 40 | 就根據第37至39段披露的每項溫室氣體排放目標，發行人應披露： | 環境，第11-16頁 |
| a. | which greenhouse gases are covered by the target; | Environment, p.11-16 |
| a. | 目標涵蓋哪些溫室氣體； | 環境，第11-16頁 |
| b. | whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; | Environmental Targets, p.3 |
| b. | 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； | 環境目標，第3頁 |

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| 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; | We consider our target is a gross GHG target as we currently have not planned to purchase carbon credits to offset our emissions to achieve the target. |
| c. 該目標是溫室氣體總排放目標還是溫室氣體淨排放目標。若發行人披露溫室氣體淨排放目標，發行人亦須單獨披露其相關的溫室氣體總排放目標； | 我們將GHG總值目標視為我們的目標，因為我們目前並無計劃購買碳信用額以抵銷排放量來達成該目標。 |
| d. whether the target was derived using a sectoral decarbonisation approach; and | Environmental Targets, p.3 |
| d. 該目標是否使用行業脫碳方法得出；及 | 環境目標，第3頁 |

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- 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額來抵銷溫室氣體排放以實現任何溫室氣體淨排放目標的情況。在解釋其計劃使用碳信用額時，發行人應披露：
- i. the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;
 - ii. which third-party scheme(s) will verify or certify the carbon credits;
 - iii. the type of carbon credit, including whether the underlying offset will be nature-based or based on technology carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and
 - 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).
- i. 實現任何溫室氣體淨排放目標在多大程度上及如何依賴使用碳信用額；
- ii. 哪些第三方計劃將核實或認證該等碳信用額；
- iii. 碳信用額的類型，包括潛在的抵銷是基於自然還是基於技術的碳移除，以及潛在的抵銷是透過減少碳排放還是移除碳來實現；及
- iv. 任何其他有助於了解發行人計劃使用的碳信用額的可信度及完整性的必要因素（例如關於碳抵銷持久性的假設）。

We currently have not purchased carbon credits to offset our emissions. The Company is committed to optimising the business operations for energy efficiency and climate resilience. We will keep evaluating the necessity of purchasing carbon credits in the future.

我們目前並未購買碳信用額來抵銷我們的排放。本公司致力優化業務營運以提升能源效益及氣候韌性。我們將在未來持續評估購買碳信用額的必要性。

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SASB REPORTING INDEX

The Group included SASB disclosures where similar information is provided in our ESG Report. Below is a partial list of the SASB disclosures for the Asset Management & Custody Activities and our responses.

SASB 匯報索引

本集團在 ESG 報告中提供了類似資料的地方納入了 SASB 披露。以下是資產管理及保管活動的部份 SASB 披露清單及我們的回應。

Topic 主題	Metric 指標	Code 代碼	Section 章節
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, antitrust, anticompetitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	FN-AC-510a.1	Social — Anti-Corruption, p.38-39
商業道德	因涉及欺詐、內幕交易、反壟斷、反競爭行為、市場操控、失當行為或其他相關金融業法律或法規之法律訴訟而引致的金錢損失總額	FN-AC-510a.1	社會 — 反腐敗， 第 38-39 頁
	Description of whistleblower policies and procedures	FN-AC-510a.2	Social — Anti-Corruption, p.38-39
	舉報政策及程序描述	FN-AC-510a.2	社會 — 反腐敗， 第 38-39 頁



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