



Fengyinhe Holdings Limited

豐銀禾控股有限公司

(formerly known as Flying Financial Service Holdings Limited 匯聯金融服務控股有限公司)

(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: 8030

2025

**ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT**

環境、社會及管治報告



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT

Fengyinhe Holdings Limited (“the Company” or “Fengyinhe”, together with its subsidiaries, “the Group”) mainly engages in the provision of financial service platforms which offer professional financial services in the real estate market and financial management service platforms which provide banking and deposit management services. The Group also offers entrusted and other loan services, provides financial consultation services, and facilitates finance leases in the People's Republic of China (“China”).

This Environmental, Social and Governance Report (the “ESG Report”) summarises the environmental, social and governance (“ESG”) policies, initiatives, and performance of the Group and demonstrates its commitment to sustainable development for the year ended 31 December 2025 (the “Reporting Period” or “2025”). Following the enhanced disclosure requirements of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”), we have begun to incorporate climate-related information in this ESG Report. Relevant comparisons would be made between the data from the Reporting Period and the year ended 31 December 2024 (“2024”).

As a responsible corporation, the Group understands that it plays a part in promoting sustainability in the financial services industry. The Group believes sustainability underpins long-term development and has integrated this element into its business development approach. The Group constantly monitors ESG and climate-related risks and explores potential opportunities within the Group. To strike a balance among business needs, social expectations, and environmental impacts, the Group is committed to conducting effective stakeholder communication and reviewing its business performance regularly. Looking forward, the Group aims to build stronger relationships with its stakeholders to enhance its sustainability initiatives.

REPORTING SCOPE

The management of the Group identifies the reporting scope based on the materiality principle and considers the core businesses and main revenue sources. This ESG Report includes the Group's business activities in Hong Kong and Shenzhen. Data related to the ESG key performance indicators (“KPIs”) was gathered and analysed from subsidiaries following an operational control approach. Despite being a Growth Enterprise Market (GEM) Company, we seek to enhance our climate disclosures following the Stock Exchange's requirements.

關於本報告

豐銀禾控股有限公司（「本公司」或「豐銀禾」，連同其附屬公司，「本集團」）主要從事於房地產市場提供專業金融服務的金融服務平台，及提供銀行及存款管理服務的金融管理服務平台。本集團亦於中華人民共和國（「中國」）提供委託及其他貸款服務、提供財務顧問服務，並促進融資租賃。

本環境、社會及管治報告（「環境、社會及管治報告」）概述截至二零二五年十二月三十一日止年度（「報告期」或「二零二五年」）本集團的環境、社會及管治（「環境、社會及管治」）政策、措施及績效，並展示其對可持續發展的承諾。根據香港聯合交易所有限公司（「聯交所」）提升後的披露要求，我們已開始在本環境、社會及管治報告中納入與氣候相關資料。報告期的數據將與截至二零二四年十二月三十一日止年度（「二零二四年」）的數據互相比較。

作為一家具社會責任的企業，本集團明白自己在推進金融服務業可持續發展方面扮演重要角色。本集團相信可持續發展乃長期發展的基礎，並已將此元素融入業務發展方針中。本集團持續監控環境、社會以及管治及氣候相關風險，並在本集團內部探索潛在機遇。為在業務需求、社會期望及環境影響之間取得平衡，本集團致力於與持份者進行有效溝通，並定期檢討其業務績效。展望未來，本集團旨在與持份者建立更穩固的關係，以強化其可持續發展策略。

報告範疇

本集團管理層根據重要性原則以及考慮核心業務及主要收益來源確定報告範疇。本環境、社會及管治報告包括本集團於香港及深圳的業務活動。環境、社會及管治關鍵績效指標（「關鍵績效指標」）相關數據根據營運控制法從附屬公司收集及分析。儘管本公司為GEM上市公司，我們仍致力根據聯交所的規定，加強氣候披露。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

REPORTING FRAMEWORK AND PRINCIPLES

The ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the “ESG Reporting Code”) as set out in Appendix C2 of the Rules Governing the Listing of Securities on the GEM of the Stock Exchange.

Considering that some aspects outlined in the ESG Reporting Code are insignificant to the performance, operations, or financial status of the Group, the practices and data on those aspects are not discussed in this ESG Report. Information relating to the Group’s corporate governance practices will be stated under the Corporate Governance Report.

The Group attaches great importance to the reporting principles of materiality, quantitative, and consistency. During the preparation for this ESG Report, the Group has applied these reporting principles as mentioned in the ESG Reporting Code.

Materiality: The Group conducted a materiality assessment to identify material ESG issues in 2025. After the assessment results were reviewed and confirmed by the Board, the identified ESG issues were adopted as the focus of this ESG Report. Please refer to the sections headed “Stakeholder Engagement” and “Materiality Assessment” for further details.

Quantitative: This ESG Report quantified the ESG performance of the Group. The standards, methodologies, and the applicable assumptions used in the calculation were disclosed.

Consistency: The calculation methodologies applied to this ESG Report were substantially consistent with the previous year. Explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies. If there are any changes that may affect meaningful comparison with previous reports, the Group will add comments to the corresponding content of this ESG Report.

報告框架及原則

本環境、社會及管治報告已根據聯交所GEM證券上市規則附錄C2所載的環境、社會及管治報告守則(「環境、社會及管治報告守則」)編製。

考慮到環境、社會及管治報告守則概述的某些方面對本集團績效、營運或財務狀況並不重要，本環境、社會及管治報告並無討論該等方面的常規及數據。本集團企業管治常規相關的資料將於企業管治報告中列明。

本集團高度重視重要性、量化及一致性的報告原則。於編製本環境、社會及管治報告，本集團已採用環境、社會及管治報告守則所述的報告原則。

重要性：本集團進行了重要性評估識別二零二五年的重大環境、社會及管治事宜。經董事會審閱及確認評估結果後，所識別的環境、社會及管治事宜已採納為本環境、社會及管治報告的重點。進一步詳情，請參閱「持份者參與」及「重要性評估」等章節。

量化：本環境、社會及管治報告量化了本集團的環境、社會及管治績效，並已將披露計算所用的標準、方法及適用假設。

一致性：本環境、社會及管治報告採用的計算方法與上一年度大致相同。對於在披露範圍及計算方法上有變動的數據，已提供說明。倘有任何可能影響與以往報告的有意義比較的變動，本集團將在本環境、社會及管治報告的相應內容中加入註釋。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

STATEMENT FROM THE BOARD

The Board of Fengyinhe believes that the establishment of the ESG management can foster the sustainable development of the Group. The Board, as the decision-making authority, has full responsibility for overseeing ESG and climate-related issues. Its duties include but not limited to developing the Group's sustainable development initiatives, monitoring ESG and climate-related risks and opportunities, and approving ESG disclosures. ESG and climate issues are discussed on an annual basis through board meetings. To ensure effective oversight of these issues, the Board is equipped with relevant knowledge and skills, and is dedicated to closely monitoring their updates.

The management of the Group has also been appointed to develop sustainable development policies and measures, whilst reviewing the process of implementation and targets set periodically. The Group aspires to achieve ESG excellence, hence the Group will strengthen the communication with its stakeholders and enhance sustainable development policies once the progress is dissatisfactory or the operational conditions have changed. Fengyinhe adheres to a continuous improvement approach to enhance performance and manage ESG and climate-related issues effectively. To this end, the management of the Group reviews its ESG performance and targets, conducts stakeholder engagement, as well as benchmarks the practices of peers on a regular basis. Meanwhile, the management reports to the Board on an annual basis through board meetings, highlighting the Group's ESG performance, the effectiveness of ESG management, and the identified climate-related risks and opportunities.

The Board views sustainability as a vital aspect of the long-term success of a business. In order to identify and assess the material concerns of the Group's stakeholders, the Group has conducted materiality assessment surveys through stakeholder engagement. The assessment helps the Group determine the ESG issues that have material impacts on the Group and prioritise them in the development of its ESG initiatives and targets. The Group is dedicated to analysing the available ESG data to compare the performance between different years and optimise its environmental practices accordingly to meet the targets set.

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

The Group's approach to stakeholder engagement is to ensure that its stakeholders' perspectives and expectations are fully understood. The Group believes the opinions of stakeholders assist the Group in defining its current and future sustainability initiatives. Besides, the Group strives to consider the interests of all stakeholders to strengthen its relationship with shareholders, employees, customers, suppliers, government authorities, and society as a whole.

董事會聲明

豐銀禾董事會相信建立環境、社會及管治管理可推進本集團的可持續發展。作為決策機關，董事會對監察環境、社會及管治以及氣候相關事宜負全責。其責任包括但不限於制定本集團可持續發展措施、監察環境、社會及管治以及氣候相關風險及機遇，並批准環境、社會及管治披露。環境、社會及管治及氣候事宜每年通過董事會會議進行討論。為確保有效監察該等事宜，董事會具備相關知識及技能，並致力密切其最新資料。

本集團的管理層亦受委派定制可持續發展政策及措施，並定期審查實施過程及既定目標。本集團致力於達致卓越的環境、社會及管治績效，因此一旦進程未如理想或營運條件有變，本集團會加強與持份者的溝通並提升可持續發展政策。豐銀禾遵循持續改善方針，有效提升績效及管理環境、社會及管治以及氣候相關事宜。為此，本集團的管理層定期檢討其環境、社會及管治績效及目標、進行持份者參與活動，以及對同行的常規進行基準評估。與此同時，管理層每年透過董事會會議向董事會報告，強調本集團的環境、社會及管治績效、環境、社會及管治管理的有效性以及已識別的氣候相關風險及機遇。

董事會將可持續發展視為企業長期成功的重要一環。為識別及評估本集團持份者的重大關注事項，本集團透過持份者參與進行重要性評估調查。該評估有助於本集團釐定對本集團有重大影響的環境、社會及管治事宜，並在制定環境、社會及管治措施及目標時優先處理有關事宜。本集團盡力分析可用的環境、社會及管治數據，以比較不同年度之間的績效，並相應地優化其環境常規以達致所設定的目標。

持份者參與及重要性評估

本集團的持份者參與方針旨在確保持份者的觀點及期望得到充分理解。本集團相信持份者的意見有助本集團規劃當前及未來的可持續發展措施。另外，本集團致力於考慮所有持份者的利益，以促進其與股東、僱員、客戶、供應商、政府機關及全社會的關係。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

The Group seeks to facilitate effective communication and address stakeholders' concerns through a wide range of communication channels. A list of communication channels that the Group uses to engage with its stakeholders is shown below:

本集團通過多種溝通渠道促進有效溝通，並回應持份者關注。本集團用於與持份者接觸的溝通渠道清單載列如下：

Stakeholders 持份者	Communication Channels 溝通渠道	Expectations 期望
Shareholders and Investors 股東及投資者	<ul style="list-style-type: none"> Press release, Corporate Announcements, and Circulars 新聞稿、公司公告及通函 Annual and Interim Reports 年報及中期報告 Annual General Meetings 股東週年大會 	<ul style="list-style-type: none"> Profitability 盈利能力 Financial Stability 財務穩定 Environmental and Social Responsibilities 環境及社會責任 Information Disclosure & Transparency 信息披露與透明度
Employees 僱員	<ul style="list-style-type: none"> Trainings and Team Building Activities 培訓及團隊建設活動 Business Meetings and Briefings 商務會議及簡報 Performance Appraisals 績效評估 	<ul style="list-style-type: none"> Compensation & Benefits 補償及福利 Career Development and Training Opportunities 職業發展及培訓機會 Health & Safety Work Environment 健康及安全的工作環境
Suppliers 供應商	<ul style="list-style-type: none"> Procurement Meetings 採購會議 Phone Calls, Conferences, Emails, and Site Visit 電話、會議、電子郵件及實地探訪 	<ul style="list-style-type: none"> Cooperation on Fair Terms 公平合作 Integrity 誠信
Customers 客戶	<ul style="list-style-type: none"> Customer Complaint Hotlines 客戶投訴熱線 Meetings and Correspondences 會議及通訊 	<ul style="list-style-type: none"> Quality Products and Services 高質產品及服務 Privacy Protection 私隱保護 Reputation 聲譽
The Community 社區	<ul style="list-style-type: none"> Charitable and Volunteering Activities 慈善及志願者活動 Community Interactions 社區互動 	<ul style="list-style-type: none"> Corporate Social Responsibilities 企業社會責任 Community Investment and Charitable Activities 社區投資及慈善活動
Government and Supervisory Institutions 政府及監管機構	<ul style="list-style-type: none"> Major Meeting and Policy Consultation 重要會議及政策諮詢 Information Disclosures 信息披露 Institutional Visits 機構訪問 	<ul style="list-style-type: none"> Compliance Operation 合規經營 Corporate Governance 企業管治 Environmental Protection 環境保護
The Media and the Public 媒體及公眾	<ul style="list-style-type: none"> ESG Reports 環境·社會及管治報告 Company Website 公司網站 Regular Reports and Announcements 定期報告及公告 Social Media 社交媒體 	<ul style="list-style-type: none"> Transparency of Financial and ESG-related Disclosures 財務以及環境·社會及管治相關披露的透明度 Compliance with Local Laws and Regulations 遵守當地法律及法規

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

MATERIALITY ASSESSMENT

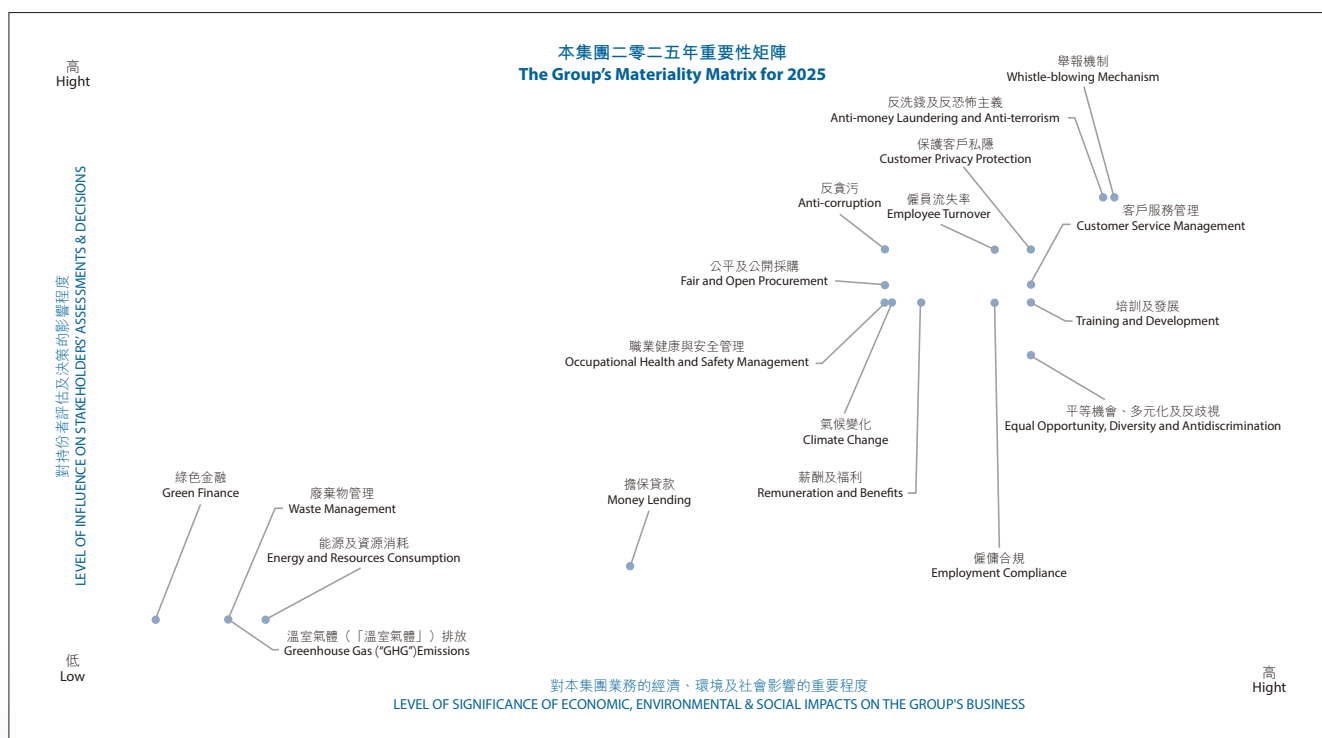
The purpose of conducting materiality assessment is to identify ESG issues that are of great importance to the Group's business and its stakeholders. The Group utilises the results of materiality assessment to formulate initiatives, set targets, and determine the focus of ESG reports. In addition, materiality assessment enables the Group to analyse ESG-related risks and opportunities, supporting the sustainable development of its businesses.

In the Reporting Period, the Group identified a list of material ESG issues based on its business, the ESG Reporting Code, and industry peer analysis. The Group then conducted a materiality assessment survey to gather stakeholders' opinions. Key stakeholder groups such as shareholders, employees, customers, suppliers, as well as government and supervisory institutions were invited to evaluate the significance of the identified ESG issues to the decisions of stakeholders and the Group's business. Based on the results of the survey, the Group compiled the following materiality matrix to highlight ESG issues that require attention. The results of the materiality assessment have been reviewed and validated by the Board.

重要性評估

進行重要性評估的目的是識別對本集團業務及其持份者相對重要的環境、社會及管治事宜。本集團利用重要性評估的結果制定措施、設定目標，並釐定環境、社會及管治報告的重點。此外，重要性評估可讓本集團分析與環境、社會及管治相關的風險及機遇，以支援其業務的可持續發展。

於報告期，本集團根據其業務、環境、社會及管治報告守則以及同行分析，確定了一份重大環境、社會及管治事宜清單。本集團及後進行了重要性評估調查，以收集持份者的意見。股東、僱員、客戶、供應商以及政府及監管機構等主要持份者群組已獲邀請評估所識別的環境、社會及管治事宜對持份者決策及本集團業務的重要性。根據調查結果，本集團已編製下列重要性矩陣，以突顯需要注意的環境、社會及管治事宜。重要性評估的結果已獲董事會審閱及確認。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

CONTACT US

The Group welcomes stakeholders to provide their opinions and suggestions. You can provide valuable advice with respect to the ESG Report or the Group's performance in sustainable development by emailing info@fengyinhe.com or writing to Room 1007, 10/F West Wing, Tsim Sha Tsui Centre, 66 Mody Road, Tsim Sha Tsui, Kowloon, Hong Kong.

A. ENVIRONMENTAL

The Group actively considers the environmental impacts caused by its business operations whilst minimising the use of natural resources. Emissions and Use of Resource are the key topics considered under this section.

A1. Emissions

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in Hong Kong and China relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that would have a significant impact on the Group.

Air Emissions

Due to the Group's business nature, the Group does not engage in any industrial production or possess any manufacturing facilities. Besides, the Group does not own any motor vehicles or vessels that produce air pollutants. Hence, the Group considers its air emissions insignificant to the environment.

Discharges into Water and Land

Due to the Group's business nature, discharges into water and land were insignificant. There was no significant and unreasonable amount of sewage discharged and used water is discharged through the municipal sewage network to the regional water treatment plant.

與我們聯絡

本集團歡迎持份者提供意見及建議。閣下可電郵至 info@fengyinhe.com 或致函香港九龍尖沙咀麼地道66號尖沙咀中心西翼10樓1007室，就環境、社會及管治報告或本集團在可持續發展方面的績效提供寶貴意見。

A. 環境

本集團積極考慮其業務運作對環境造成的影響，同時盡量減少自然資源的使用。排放物及資源使用乃本節的關鍵主題。

A1. 排放物

於報告期內，本集團並無發現任何重大不遵守對本集團構成重大影響的香港及中國有關廢氣排放、向水及土地的排污、有害及無害廢物產生的法律及法規。

廢氣排放

由於本集團的業務性質，本集團並無從事任何工業生產或擁有任何製造設施。此外，本集團並無擁有任何會產生空氣污染物的汽車或船隻。因此，本集團認為其廢氣排放對環境造成的影響不大。

向水及土地的排污

由於本集團的業務性質，向水及土地的排放量不重大。本集團並無出現大量及不合理的污水排放，而使用後的水經市政污水管網排放至區域水處理廠。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

A1. Emissions (Continued)

Waste Management

Hazardous Waste Handling

Due to the Group's business nature, there is no significant hazardous waste generated by the Group during the Reporting Period. Any electronic waste will be collected by a licensed recycler for proper disposal.

Non-hazardous Waste Handling

The majority of non-hazardous waste generated by the Group was office paper and office waste.

To minimise the amount of non-hazardous waste generated from the Group's business operations, the Group has required its employees to classify and recycle waste before disposal. Besides, the Group has encouraged sustainable behavioural changes among its employees, including:

- Encourage digitalisation to promote a paperless working environment;
- Recycle single-sided office paper for draft papers;
- Adopt double-sided printing or photocopying;
- Recycle obsolete office and electronic equipment; and
- Engage third parties for collection and handling of waste paper.

The increase in paper consumption during the Reporting Period was primarily due to higher business activities resulting from the acquisition of an associate company and a new property.

A. 環境(續)

A1. 排放物(續)

廢棄物管理

有害廢棄物處理方法

由於本集團的業務性質，本集團於報告期內並無產生大量有害廢棄物。所有電子廢棄物將由持牌回收商收集，以進行妥善處理。

無害廢棄物處理方法

本集團產生的大部分無害廢棄物為辦公室用紙及辦公室廢棄物。

為盡量減少本集團業務營運所產生的無害廢棄物，本集團已規定僱員於棄置廢棄物前進行分類及回收。此外，本集團已鼓勵僱員進行可持續行為改變，包括：

- 鼓勵數碼化，促進無紙化工作環境；
- 回收單面辦公室用紙，用作草稿紙；
- 採用雙面列印或影印；
- 回收過時的辦公室及電子設備；及
- 聘請第三方收集及處理廢紙。

報告期內紙張消耗量增加，乃主要由於收購一家聯營公司及一項新物業所引致的業務活動量增加。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

A1. Emissions (Continued)

Summary of the Group's Emission Data:

Types of Emission ^{1,2} 排放種類 ^{1,2}	Unit 單位	2025 二零二五年	2024 ³ 二零二四年 ³
Total paper consumption ⁴ 耗紙總量 ⁴	kg 千克	204.33	154.81
Total paper consumption per floor area ⁵ 每平方米樓面面積耗紙總量 ⁵	kg/m ² 千克/平方米	0.09	0.07

Note(s):

- KPIs are calculated based on the Hong Kong and Shenzhen offices' data which are the key operation sites of the Group, and is based on the ESG Reporting Guide and its referred documentation as set out by the Stock Exchange, unless stated otherwise.
- All other environmental information required by the ESG Reporting Code are either not applicable for the Group (i.e., the Group does not utilise gas sources, own any vehicles, nor generate hazardous waste as it is not applicable to its operations) or the data is not currently available. The Group is committed to enhancing the data collection processes for future reporting.
- Data is extracted from 2024 ESG Report.
- As at 31 December 2025, the Group's total floor area was 2,200 m². The data is also used for calculating other intensity data.
- Total paper consumption is based on number of printing pages in black and white or colour.

附註：

- 除另有說明外，關鍵績效指標以本集團主要經營地點－香港及深圳辦公室的數據為基礎計算，並根據聯交所載環境、社會及管治報告指引及其參考文件計算。
- 環境、社會及管治報告守則規定的所有其他環境資料不適用於本集團（即本集團並無使用氣體來源、無擁有任何車輛、及無產生有害廢棄物，因其不適用於本集團的營運），或目前無法獲得有關數據。本集團致力於加強日後報告的數據收集程序。
- 數據乃摘自二零二四年環境、社會及管治報告。
- 於二零二五年十二月三十一日，本集團的總樓面面積為2,200平方米。該數據用於計算其他密度數據。
- 紙張消耗總量乃基於黑白及彩色列印紙張數量計算。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

A. ENVIRONMENTAL (CONTINUED)

A2. Use of resources

The Group actively promotes resource efficiency and timely monitor the potential environmental impacts of its business operations. The Group has identified that the major resources consumed were electricity, water, and paper. To minimise the usage of these resources, the Group has closely monitored the consumption pattern and implemented relevant measures to raise staff awareness.

During the Reporting Period, the total energy consumed by the Group's offices was 51,313.76 kWh, with the intensity being 23.32 kWh/m². The Group has set a target to maintain or reduce its energy consumption intensity using 2024 as the baseline, which was 18.72 kWh/m². The Group is committed to strengthening its energy management to meet the target.

Additionally, water consumption for the Reporting Period was 41 m³, with the intensity being 0.02 m³/m². The Group did not encounter any issues in sourcing water that was fit for purpose and did not note any abnormal water usage in 2025.

The Group assumes that the local government authorities handle the discharge of water consumed across both offices for wastewater treatment. Overall, the Group's water usage is considered to be of a minimal impact to the environment. However, there are several measures to minimise and manage water consumption across both offices:

1. Cultivate the concept of saving for employees;
2. Conduct regular checking to identify water leaks in fittings; and
3. Repair leaking taps and toilets immediately;

The increase in resource consumption during the Reporting Period was primarily due to higher business activities resulting from the acquisition of an associate company and a new property.

A. 環境 (續)

A2. 資源使用

本集團積極提升資源效益，並及時監控業務營運對環境的潛在影響。本集團已識別主要的資源消耗為電力、水及紙張。為盡量減少使用該等資源，本集團已密切監控消耗模式，並實施相關措施以提高員工的意識。

於報告期內，本集團辦公室消耗的能源總量為51,313.76千瓦時，密度為每平方米23.32千瓦時。本集團已制定目標，以二零二四年的每平方米18.72千瓦時為基準，維持或降低能源的消耗密度。本集團致力於加強能源管理以達成該目標。

此外，報告期內的耗水量為41立方米，密度為0.02立方米／平方米。本集團於二零二五年並無面臨任何採購合適用水的問題，亦無發現任何異常用水情況。

本集團假定兩地辦公室的耗水排放均由當地政府機關負責作污水處理。整體而言，本集團的耗水量被視為對環境的影響很小。然而，本集團設有若干措施，以降低及管理兩地辦公室的耗水量：

1. 培養僱員的節約意識；
2. 定期進行檢查，以識別設備有無漏水；及
3. 立即維修漏水的水龍頭及廁所；

報告期內資源消耗量增加，乃主要由於收購一間聯營公司及一項新物業所引致的業務活動增加。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

A. ENVIRONMENTAL (CONTINUED)

A2. Use of resources (Continued)

Summary of the Group's Resource Consumption Data

Types of resource ¹ 資源種類 ¹	Unit 單位	2025 二零二五年	2024 二零二四年
Energy (electricity) consumption 能源(電力)消耗	kWh 千瓦時	51,313.76	41,173.85
Total energy (electricity) consumption per floor area 每平方米樓面面積能源(電力)消耗總量	kWh/m ² 千瓦時/平方米	23.32	18.72
Water consumption 耗水量	m ³ 立方米	41.00	34.00
Water consumption per floor area 每平方米樓面面積耗水量	m ³ /m ² 立方米/平方米	0.02	0.02

Note:

- KPIs are calculated based on the Hong Kong and Shenzhen offices' data which are the key operation sites of the Group, and is based on the ESG Reporting Code and its referred documentation as set out by the Stock Exchange, unless stated otherwise.

Use of Packaging Material

Due to the Group's business nature, the use of packaging material is not considered a material ESG issue for the Group.

A. 環境 (續)

A2. 資源使用 (續)

本集團的資源耗用數據摘要

附註：

- 除另有說明外，關鍵績效指標以本集團主要經營地點－香港及深圳辦公室的數據為基礎計算，並根據聯交所所載環境、社會及管治報告守則及其參考文件計算。

包裝材料的使用

由於本集團的業務性質，包裝材料使用並不被視為本集團的重大環境、社會及管治事宜。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

A. ENVIRONMENTAL (CONTINUED)

A3. The environment and natural resources

Since the Group's environmental impacts and use of natural resources are minimal, this aspect is insignificant to the Group's operations. In the Reporting Period, the Group did not pose material disturbance to the environment and natural resources. Nonetheless, the Group is dedicated to closely monitoring its environmental performance and identifying room for improvement. In specific, the Group strives to further reduce its electricity and paper consumption to further minimise its environmental footprint. Meanwhile, the Group will continue to assess and record its GHG Emissions and other environmental data annually and compare it with previous years' data to assist the Group in enhancing its environmental targets.

Part D. Climate-Related Disclosure

The Group strives to gradually comply with the enhanced climate-related disclosure requirements under the new ESG Reporting Code and the International Sustainability Standards Board (ISSB)'s IFRS S2 Climate-related Disclosures. Also, the Group is committed to managing the potential risks and opportunities that may impact its business activities. To this end, the Group has begun to enhance its climate disclosures following the four core pillars: Governance, Strategy, Risk Management, and Metrics and Targets.

Governance

The Board has full responsibility for overseeing ESG issues, including climate-related issues. The Board annually reviews its composition to maintain an appropriate balance of knowledge and experience to ESG and climate-related matters. When ESG issues are discussed on an annual basis through board meetings, climate change-related risks and opportunities will be included. The management delegated by the Board is responsible for periodically reviewing targets based on the Group's performance and updating the Board accordingly. At this stage, climate-related performance metrics have not been incorporated into the Group's remuneration policies.

A. 環境 (續)

A3. 環境及天然資源

由於本集團的環境影響及所使用的天然資源很小，故此方面對本集團的營運並不重要。於報告期，本集團並無對環境及天然資源構成重大滋擾。儘管如此，本集團仍致力密切監察其環保績效，並識別改善空間。具體而言，本集團致力進一步減少電力及紙張消耗，以進一步減低環境足印。與此同時，本集團將繼續每年評估及記錄其溫室氣體排放及其他環保數據，並與過往年度的數據作比較，從而協助本集團提高環保目標。

D 部分 . 氣候相關披露

本集團致力於逐步符合新環境、社會及管治報告守則的已提升氣候相關披露要求，以及國際可持續發展準則理事會發佈的國際財務報告準則S2號：氣候相關披露。此外，本集團致力於管理可能影響其業務活動的潛在風險及機遇。為此，本集團已開始依據四大核心支柱（即管治、策略、風險管理以及指標及目標）強化其氣候披露。

管治

董事會對監督環境、社會及管治事宜（包括氣候相關事宜）負有全面責任。董事會每年檢討其組成，以確保在環境、社會及管治以及氣候相關事宜方面具備適當及平衡的知識及經驗。董事會於年度會議中討論環境、社會及管治事宜時將納入氣候變化相關的風險及機遇。由董事會授權的管理層負責根據本集團的績效定期檢討目標，並據此向董事會匯報。於現階段，與氣候相關的績效指標尚未納入本集團的薪酬政策。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

The Group has considered climate-related risks and opportunities in its development, business planning, and operational processes, including the evaluation of major transactions. Climate-related risks and opportunities are identified through the Group's regular materiality assessment and risk review processes. As with other material risks, the Group applies its existing risk management and internal control procedures to assess and manage these risks and opportunities, with oversight provided by management and regular reporting to the Board.

Strategy

Even though the Group's business model and value chain do not face significant and concentrated climate-related risks and opportunities, the Group regularly monitors related risks that may affect its operations and have material impact on the carrying amounts of assets and liabilities while striving to grasp any related opportunities. With reference to Hong Kong's climate vision, the Group has defined short to medium and long term as 2035 and 2050 respectively and applied scenarios from Network for Greening the Financial System ("NGFS"). The scenario source provides timeframes that match the Group's planning and enable the Group to assess the level of exposure from physical and transition risks.

A. 環境(續)

D部分.氣候相關披露(續)

本集團已在其發展、業務規劃及營運流程中(包括對重大交易的評估)考量與氣候相關的風險及機遇。本集團透過定期的重大性評估及風險檢討流程,識別氣候相關風險及機遇。與其他重大風險一樣,本集團運用現有風險管理及內部控制程序,評估及管理該等風險及機遇,並由管理層監督,同時定期向董事會匯報。

策略

儘管本集團的商業模式及價值鏈並未面臨重大且集中的氣候相關風險及機遇,本集團仍定期監察可能影響其營運並對資產及負債賬面值造成重大影響的相關風險,同時致力把握任何相關機遇。參照香港的氣候願景,本集團將短至中期及長期分別界定為二零三五年及二零五零年,並採用了綠色金融體系網絡(「綠色金融體系網絡」)的各種情境。該情境來源所提供的時間框架與本集團的規劃相符,使本集團能夠評估來自物理風險及轉型風險的暴露程度。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)
環境·社會及管治報告 (續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

Strategy (Continued)

Type of Risk 風險類型	NGFS Net-zero 2050*		NGFS Current Policy**		Description of Risk 風險描述	Potential financial effects 潛在財務影響	Mitigation 緩解措施
	Short to medium- term 短至中期	Long- term 長期	Short to medium- term 短至中期	Long- term 長期			
Physical Risk: Acute 物理風險： 急性	low 低	low 低	low 低	Medium 中	Acute events, such as typhoons, heavy rainfall, floods or storms, can cause property damage, interrupt operations, or pose safety issues for the Group or its clients. 颱風、暴雨、洪水或風暴等突發事件，可能導致財產損失、中斷營運，或對本集團及其客戶造成安全問題。	- Decrease in operating income and increase in costs - 營運收入減少及成本增加	- Formulate emergency procedures and communicate to employees about the arrangements under extreme weather events - 制定緊急應變程序，並向員工說明極端天氣事件下的相關安排

A. 環境 (續)

D 部分. 氣候相關披露 (續)

策略 (續)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

Strategy (Continued)

Type of Risk 風險類型	NGFS Net-zero 2050* 綠色金融體系網絡 二零五零年 淨零目標*		NGFS Current Policy** 綠色金融體系網絡 現行政策**		Description of Risk 風險描述	Potential financial effects 潛在財務影響	Mitigation 緩解措施
	Short to medium- term 短至中期	Long- term 長期	Short to medium- term 短至中期	Long- term 長期			
Physical Risk: Chronic 物理風險： 慢性	low 低	low 低	low 低	low 低	Chronic climate changes, such as rising global temperatures and persistent heat or dry weather conditions, can reduce workforce efficiency due to unfavourable working conditions. Rising global temperatures may also lead to higher energy demands for cooling, as well as increased maintenance requirements for infrastructure and equipment. 慢性氣候變化，例如全球氣溫上升及持續高溫或乾旱天氣，可因令工作環境惡化而降低勞動力效率。全球氣溫上升亦可能導致製冷能源需求增加，並使基礎設施及設備的維護需求隨之上升。	<ul style="list-style-type: none"> – Decrease in operating income and increase in costs – 營運收入減少及成本增加 	<ul style="list-style-type: none"> – Monitor chronic climate trends – Enhance the building equipment, such as the air conditioning system – 監察慢性氣候趨勢 – 升級建築設備，例如空調系統

A. 環境(續)

D 部分. 氣候相關披露(續)

策略(續)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)
環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)
Strategy (Continued)

Type of Risk 風險類型	NGFS Net-zero 2050* 綠色金融體系網絡 二零五零年 淨零目標*		NGFS Current Policy** 綠色金融體系網絡 現行政策**		Description of Risk 風險描述	Potential financial effects 潛在財務影響	Mitigation 緩解措施
	Short to medium- term 短至中期	Long- term 長期	Short to medium- term 短至中期	Long- term 長期			
Transition Risk: Market Risk	Low	Medium	Low	Low	The introduction of dual-carbon goals and environmental policies imposes additional compliance requirements and costs on clients – particularly those involved in high-pollution, high-energy-consumption, or carbon-intensive projects – thereby weakening their solvency and repayment capacity.	<ul style="list-style-type: none"> – Increase in credit risk and loan defaults – Decrease in operating income 	– Monitor high-risk and carbon-intensive industries
轉型風險： 市場風險	低	中	低	低	實施雙碳目標及環境政策為客戶(特別是從事高污染、高能耗或高碳排放項目的客戶)帶來額外合規要求及成本，從而削弱彼等的償付能力及還款能力。	<ul style="list-style-type: none"> – 信貸風險增加及貸款違約率上升 – 營運收入減少 	– 監察高風險及高碳排放產業

A. 環境(續)

D 部分. 氣候相關披露(續)
策略(續)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)
環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)
Strategy (Continued)

Type of Risk 風險類型	NGFS Net-zero 2050* 綠色金融體系網絡 二零五零年 淨零目標*		NGFS Current Policy** 綠色金融體系網絡 現行政策**		Description of Risk 風險描述	Potential financial effects 潛在財務影響	Mitigation 緩解措施
	Short to medium- term 短至中期	Long- term 長期	Short to medium- term 短至中期	Long- term 長期			
	Low	Medium	Low	Low	Customer behaviour and preferences shift toward green and low-carbon financial services. 消費者行為及偏好正轉向綠色及低碳金融服務。		<ul style="list-style-type: none"> Explore green financial services to adapt to the changing preferences 開拓綠色金融服務以適應不斷變化的偏好
Transition Risk: Reputation Risk	Low	Medium	Low	Low	Stakeholders and the public increasingly focus on climate change. Inadequate response or lack of transparent climate disclosure damages the Group's reputation and brand image.	<ul style="list-style-type: none"> Loss of investor and customer confidence 	<ul style="list-style-type: none"> Strengthen ESG and climate-related disclosure
轉型風險： 聲譽風險	低	中	低	低	持份者及公眾對氣候變化的關注日益增加。應對不力或缺乏透明的氣候披露將損害本集團聲譽及品牌形象。	<ul style="list-style-type: none"> 投資者及客戶失去信心 	<ul style="list-style-type: none"> 加強環境、社會及管治以及氣候相關披露

A. 環境(續)

D 部分. 氣候相關披露(續)
策略(續)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)
環境·社會及管治報告 (續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

Strategy (Continued)

Type of Risk 風險類型	NGFS Net-zero 2050*		NGFS Current Policy**		Description of Risk 風險描述	Potential financial effects 潛在財務影響	Mitigation 緩解措施
	Short to medium-term 短至中期	Long-term 長期	Short to medium-term 短至中期	Long-term 長期			
Transition Risk: Policy and Legal Risk	Low	Medium	Low	Low	It is expected that there will be tightened climate and environmental regulations (e.g., green building standards, carbon pricing, energy taxes). Non-compliance may trigger fines and lawsuits.	<ul style="list-style-type: none"> Increase in operating and compliance costs Extra costs if fines and lawsuits are incurred 	<ul style="list-style-type: none"> Continuously monitor changes in environmental laws and regulations Set emission reduction targets and plans
轉型風險： 政策及法律 風險	低	中	低	低	預計氣候及環境法規將趨於嚴格(例如綠色建築標準、碳定價、能源稅)。未遵守相關規定可能面臨罰款及訴訟。	<ul style="list-style-type: none"> 營運及合規成本增加 倘遭罰款或面臨訴訟，將產生額外成本 	<ul style="list-style-type: none"> 持續監察環境法律及法規的變動 制定減排目標及計劃

* The NGFS Net-Zero 2050 scenario limits global warming to 1.5°C through the immediate introduction of stringent climate policies and innovation, reaching global net-zero CO₂ emissions around 2050. This scenario aligns with the Paris Agreement's target of limiting warming to 1.5°C.

** The NGFS Current Policy assumes that only currently implemented climate policies are maintained, with no further strengthening. Global GHG emissions grow until 2080, leading to about 3°C of warming and irreversible changes like higher sea level rise.

A. 環境 (續)

D 部分. 氣候相關披露 (續)

策略 (續)

* 綠色金融體系網絡二零五零年淨零目標情境透過立即實施嚴格的氣候政策及創新措施，將全球暖化幅度控制在1.5°C以內，並於二零五零年左右實現全球二氧化碳淨零排放。此情境符合巴黎協定將暖化幅度控制在1.5°C以內的目標。

** 綠色金融體系網絡現行政策假設僅維持現有已實施的氣候政策，且不再進一步加強。全球溫室氣體排放量將持續增長至二零八零年，導致氣溫上升約3°C，並引發海平面上升加劇等不可逆轉的變化。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

Strategy (Continued)

The Group strives to explore the opportunities brought by climate change. In the future, the Group will dedicate more resources to better embrace climate-related opportunities.

Type of Opportunity 機遇類型	Time Horizon 時間範圍	Description of Opportunity 機遇描述	Potential financial effects 潛在財務影響
New Products and Services	Short- to Long-term	Provide green loans and financial services to projects that benefit from China's dual-carbon policies.	- Increase in operating income - Expand service scope
新產品及服務	短至長期	向受惠於中國雙碳政策的項目提供綠色貸款及金融服務	- 增加營運收入 - 擴大服務範圍
Enhance Resource Efficiency	Short- to Long-term	Implement green operations, energy conservation, emission reduction, as well as water and waste management.	- Decrease in operating costs
提升資源效率	短至長期	實行綠色營運、節能減排，以及水資源及廢棄物管理	- 減少營運成本

With references to the results of the scenario analysis, the Group is aware of the impacts of climate risks to the Group's strategy and business model, resource allocation and the carry amounts of assets and liabilities. The Group also does not encounter material current financial effects. The scenario-based approach enables the Group to prioritise mitigation efforts, strengthen its resilience to ensure sustainable, climate-adaptive operations. The scenarios do not provide definitive outcomes for the Group. The scenario analysis exercise is based on assumptions that may or may not materialise and on the information available at the time of preparation, and the scenarios may be influenced by additional factors beyond the assumptions made in the exercise and hence do not represent actual future outcomes. The Group conducted scenario analysis in the Reporting Period for business activities in Hong Kong and Shenzhen and will enhance the comprehensiveness of scenario analysis in the future to ensure it is well equipped to handle climate change. The Group believes its capacity to adjust or adapt its strategy and business model to climate change is flexible and adequate.

A. 環境(續)

D 部分. 氣候相關披露(續)

策略(續)

本集團致力於探索氣候變化所帶來的機遇。未來，本集團將投入更多資源，以更有效地把握氣候相關機遇。

根據情境分析的結果，本集團已意識到氣候風險對本集團策略及商業模式、資源配置，以及資產及負債賬面值所產生的影響。本集團目前亦未面臨重大財務影響。基於情境的分析方法使本集團能優先安排緩解措施並強化其韌性，以確保可持續及適應氣候變化的營運。該等情境並未為本集團提供確定的結果。情境分析工作乃基於可能實現或未必實現的假設，以及編製時可獲得的資料，且該等情境可能受分析工作所作假設以外的其他因素影響，故並不代表未來實際結果。本集團於報告期內針對香港及深圳的業務活動進行情境分析，並將於未來提升情境分析的全面性，以確保具備充分能力應對氣候變化。本集團相信，其就氣候變化調整或適應策略及商業模式的能力為彈性且足夠。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

Strategy (Continued)

When more information is available, the Group will separately identify the anticipated financial effect of the climate-related risks and opportunities and quantify relevant amounts and changes to the financial position, financial performance and cash flows. The Group will continue to enhance its data capabilities and will disclose such effects as they become measurable in the future.

The Group consistently monitors the performance of its GHG emissions. The Group will assess the feasibility of establishing a transition plan which includes a long-term climate-related target and associated action plans.

Risk Management

We are beginning to address climate-related risks as part of our enterprise risk management ("ERM"), along with other types of risk such as strategic, financial and operational risks. Given the early stage of this addition, we identify both climate-related risks and opportunities through stakeholder engagement, peer review and market updates. We have begun summary scenario analysis this year as describe under the section headed "Strategy". In the future, we will enhance scenario analysis with more quantitative approach, so as to better assess our climate resilience.

The management reviews the findings of the ERM exercise annually. The impact assessment considers factors such as financial loss, legal implications, corporate reputation, environmental safety, and business operations. The likelihood assessment is based on historical data and the information that is reasonably available to the Group during the Reporting Period. The combined scores of likelihood and impact are used to classify risks into different severity levels. High risk issues will be prioritised and reported to our management and the Board annually.

A. 環境 (續)

D 部分. 氣候相關披露 (續)

策略 (續)

當有更多資料可供參考時，本集團將另行釐定與氣候相關的風險及機遇的預期財務影響，並量化相關金額以及對財務狀況、財務績效及現金流量的變動。本集團將持續提升其數據處理能力，並於未來此類影響可量化時予以披露。

本集團持續監察其溫室氣體排放績效。本集團將評估制定轉型計劃的可行性，該計劃將包含長期氣候相關目標及相關行動方案。

風險管理

我們開始將氣候相關風險納入企業風險管理（「企業風險管理」）體系，與策略、財務及營運風險等其他類型的風險一併處理。鑒於此項措施尚處初期階段，我們透過持份者參與、同業評鑒及市場動態追蹤，以辨識氣候相關的風險及機遇。誠如「策略」一節所述，我們已於今年展開概要情境分析。未來，我們將透過更量化的方法強化情境分析，以更精準評估我們的氣候韌性。

管理層每年檢討企業風險管理評估結果。影響評估會考量財務虧損、法律後果、企業聲譽、環境安全及業務營運等因素。發生可能性評估則基於歷史數據，以及本集團於報告期合理可取得的資料。透過將發生可能性及影響的綜合評分，將風險分類為不同嚴重程度等級。高風險事項將被列為優先處理事項，並每年向管理層及董事會報告。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

Metrics and Targets

The major GHG emissions of the Group are generated from the purchased electricity used by the office operations. Hence, Scope 2 – Energy indirect GHG emissions are the major source of the Group's overall GHG emissions. To minimise the environmental impacts of GHG emissions from the Group's business operations, the Group has closely monitored its consumption pattern to develop appropriate policies and measures. Meanwhile, the Group has established the "Energy Conservation Management Policy" and implemented various energy-saving measures to enhance electricity efficiency, reduce GHG emissions, and demonstrate its determination in environmental protection. Examples of energy-saving measures include:

- Choose energy-efficient appliances and opt for low wattage lights;
- Maximise the use of natural light and limit the use of artificial lighting to the dark areas in the workplace that are out of the sun's reach;
- Advise employees to put their computers in hibernation mode and turn off all other office equipment when not in use;
- Switch off air conditioning systems, lightings and computers after office hours; and
- Encourage teleconference and internet-meeting practices to avoid unnecessary business travel.

The Group has set a gross target for the next reporting cycle to maintain or decrease its GHG emission intensity (in terms of CO₂e) using 2024 as the baseline, which was 0.010 tCO₂e/m². The target covers scope 1, scope 2 and scope 3 (category 5) emissions and applies to business activities in Hong Kong and Shenzhen of the Group.

A. 環境(續)

D 部分. 氣候相關披露(續)

指標及目標

本集團的主要溫室氣體排放源自辦公室營運所使用的外購電力。因此，範圍2－能源間接溫室氣體排放為本集團整體溫室氣體排放的主要來源。為盡量減輕本集團業務營運所產生的溫室氣體排放對環境的影響，本集團已密切監察其能源消耗模式，並據此制定適當政策及措施。與此同時，本集團已制定「節能管理政策」，並實施各項節能措施，以提升用電效率、減少溫室氣體排放，並展現其保護環境的決心。節能措施的例子包括：

- 選用高效能電器並使用低瓦數燈具；
- 充分利用自然光，並將人工照明限制於工作場所中陽光無法照射的暗區；
- 建議員工將電腦設定為休眠模式，並在不使用時關閉所有其他辦公設備；
- 下班後關閉空調系統、照明及電腦；以及
- 鼓勵進行視像會議及網路會議，以減少不必要的商務差旅。

本集團已為下個報告週期設定總體目標，即以二零二四年為基準(當時的溫室氣體排放強度為0.010噸二氧化碳當量／平方米)，維持或降低其溫室氣體排放強度(以二氧化碳當量計)。該目標涵蓋範圍1、範圍2及範圍3(類別5)排放，並適用於本集團在香港及深圳的業務活動。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

Metrics and Targets (Continued)

In the Reporting Period, the GHG emission intensity has increased from 0.010 to 0.012 tCO₂e/m², primarily due to higher business activities resulting from the acquisition of an associate company and a new property. Summary of the Group's GHG Data:

Types of Emission ¹ 排放種類 ¹	Unit 單位	2025 二零二五年	2024 ² 二零二四年 ²
Scope 1 – Energy direct GHG emissions ³ 範圍1 – 能源直接溫室氣體排放 ³	tCO ₂ e ⁴	–	–
Scope 2 – Energy indirect GHG emissions (location-based approach) Purchased electricity ⁵ 範圍2 – 能源間接溫室氣體排放 (以地域為基準) 外購電力 ⁵	tCO ₂ e	25.71	20.64
Scope 3 – Other indirect GHG emissions ⁷ • Category 5 Waste generated in operations (Paper waste processing) 範圍3 – 其他間接溫室氣體排放 ⁷ • 類別五：營運中產生的廢棄物 (廢紙處理)	tCO ₂ e	0.98	0.74
Total GHG emissions 溫室氣體排放總量	tCO ₂ e	26.69	21.38
Total GHG emissions per floor area 每平方米樓面面積溫室氣體排放總量	tCO ₂ e/m ² tCO ₂ e / 平方米	0.012	0.010

Note:

- Same as previous years, KPIs are calculated based on operational control approach to focus on emissions that the Group has control. The calculation focuses on business activities in Hong Kong and Shenzhen, and is based on the ESG Reporting Code, its referred documentation as set out by the Stock Exchange and the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2024), unless stated otherwise. The GHG emissions are disclosed in tonnes of CO₂ equivalent, covering mainly carbon dioxide, nitrous oxide and methane.
- Data is extracted from 2024 ESG Report.
- GHG emission data is presented in terms of carbon dioxide equivalent.
- tCO₂e is defined as tonnes of carbon dioxide equivalent.
- Emission factor of 0.53 kg CO₂e/kWh was used for purchased electricity in China and emission factor of 0.38 kg CO₂e/kWh was used for purchased electricity in Hong Kong supplied by CLP in 2025. Emission factor of 0.54 kg CO₂e/kWh was used for purchased electricity in China and emission factor of 0.38 kg CO₂e/kWh was used for purchased electricity in Hong Kong supplied by CLP in 2024.

A. 環境 (續)

D 部分. 氣候相關披露 (續)

指標及目標 (續)

於報告期內，溫室氣體排放強度由0.010升至0.012噸二氧化碳當量／平方米，主要由於收購一家聯營公司及一項新物業，導致業務活動增加所致。本集團溫室氣體數據摘要如下：

附註：

- 與過往年度同，關鍵績效指標乃根據營運控制法計算，以聚焦於本集團可控的排放量。除另有說明外，該計算主要涵蓋香港及深圳的業務活動，並以環境、社會及管治報告守則、聯交所所載的相關參考文件，以及溫室氣體盤查議定書：企業會計與報告標準（二零二四年）為依據。溫室氣體排放量以噸二氧化碳當量為單位披露，主要涵蓋二氧化碳、一氧化二氮及甲烷。
- 數據乃摘自二零二四年環境、社會及管治報告。
- 溫室氣體排放數據以二氧化碳當量表示。
- tCO₂e 定義為噸二氧化碳當量。
- 二零二五年於中國購買的電力的排放係數為0.53 千克二氧化碳當量／千瓦時，在香港購買由中電供應的電力的排放係數為0.38 千克二氧化碳當量／千瓦時。二零二四年於中國購買的電力的排放係數為0.53 千克二氧化碳當量／千瓦時，在香港購買由中電供應的電力的排放係數為0.38 千克二氧化碳當量／千瓦時。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

A. ENVIRONMENTAL (CONTINUED)

Part D. Climate-Related Disclosure (Continued)

Metrics and Targets (Continued)

With the objective to enhance climate disclosure, the Group will disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks, physical risks and opportunities when more data is available. The Group will also reference industry-based metrics to build climate resilience. If necessary, the Group will allocate resources through operational budgets to address climate-related risks. The Group does not maintain an internal carbon price during the Reporting Period. Nevertheless, the Group will continuously monitor the relevant carbon price in the market and the latest regulations associated with carbon tax to minimise relevant climate-related risks. In the future, the Group may consider engaging a third party to conduct ESG data assurance and buying credible carbon credits, prioritising carbon removal projects to offset its emissions.

B. SOCIAL

B1. Employment

Employees are the most valuable asset to the Group. The Group provides its employees with competitive remuneration, benefits, and development opportunities to attract and retain talents. During the Reporting Period, the Group complied with the laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare to protect the rights of employees and to establish a mutual relationship with them.

The Group has formulated the "Staff Handbook", "Human Resource Policy", and "Compensation and Benefits Management Policy" as guidelines to regulate practices related to employment, termination, business conduct, social security funds, compensation, employee benefits, leave benefits, working hours/overtime, and performance benefits to ensure all processes comply with the Labour Law of China and the Employment Ordinance (Cap. 57 of the Laws of Hong Kong).

A. 環境(續)

D部分.氣候相關披露(續)

指標及目標(續)

為加強氣候相關資料的披露，本集團將在取得更多數據後，披露易受氣候相關轉型風險、物理風險及機遇影響的資產或業務活動的金額及比例。本集團亦將參考行業指標以建立氣候韌性。如有必要，本集團將透過營運預算分配資源以應對氣候相關風險。於報告期間內，本集團並未實施內部碳定價機制。儘管如此，本集團將持續監察市場相關碳價格及碳稅相關的最新法規，以盡量降低相關氣候風險。未來，本集團或會考慮委聘第三方進行環境、社會及管治數據核證，並購買具公信力的碳信用額，優先選擇碳移除項目以抵銷其排放量。

B. 社會

B1. 僱傭

本集團一向視僱員為本集團最寶貴的財富。本集團為僱員提供具競爭力的薪酬、福利及發展機會，以吸引及挽留人才。於報告期內，本集團遵守有關薪酬及解僱、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法律及規例，以保障僱員權利，與僱員建立互惠關係。

本集團已制訂「員工手冊」、「人力資源政策」及「薪酬及福利管理政策」，為規範有關僱用、解聘、業務守則、社會保險金、報酬、僱員福利、離職福利、工時／加班及績效福利事宜的常規提供指引，確保所有流程遵守中國勞動法及香港法例第57章僱傭條例。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)
環境·社會及管治報告 (續)

B. SOCIAL (CONTINUED)

B1. Employment (Continued)

As at 31 December 2025, the Group had a total of 24 employees.

B. 社會 (續)

B1. 僱傭 (續)

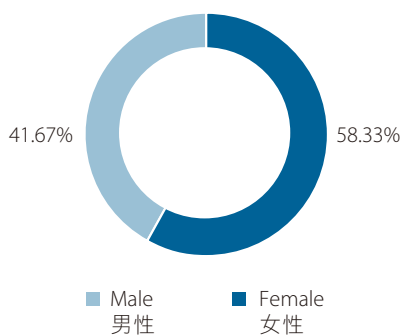
於二零二五年十二月三十一日，本集團總共有 24 名僱員。

Categories	類別	As at 31 December 2025 於二零二五年 十二月三十一日
By gender	按性別劃分	
Male	男性	10
Female	女性	14
By age group	按年齡組別劃分	
21 to 30 years old	21 至 30 歲	1
31 to 40 years old	31 至 40 歲	6
41 to 50 years old	41 至 50 歲	10
51 years old or above	51 歲或以上	7
By geographical region	按地區劃分	
Hong Kong	香港	11
China	中國	13
By employee type	按就業類型劃分	
Full-time	全職	22
Part-time	兼職	2
By employee category	按僱員類別劃分	
The Board	董事會	6
General employee	一般僱員	18

B. SOCIAL (CONTINUED)

B1. Employment (Continued)

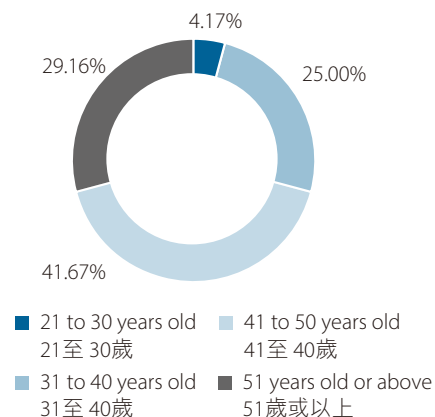
Total Workforce by Gender
 按性別劃分的總勞動力



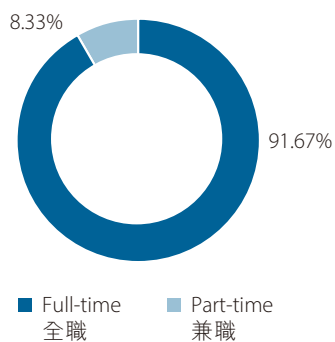
B. 社會(續)

B1. 僱傭(續)

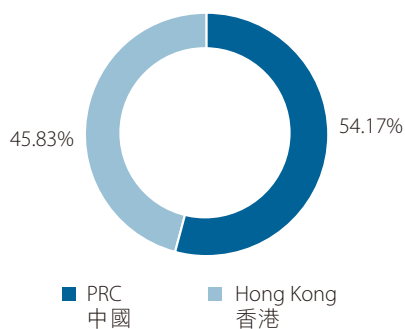
Total Workforce by Age Group
 按年齡組別劃分的總勞動力



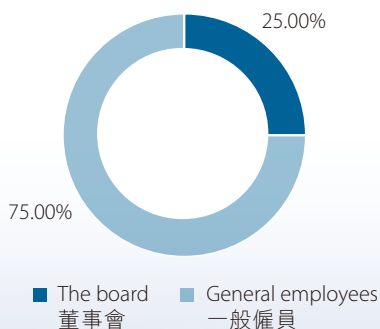
Total Workforce by Employment Type
 按就業類型劃分的總勞動力



Total Workforce by Geographical Region
 按地區劃分的總勞動力



Total Workforce by Employee Category
 按僱員類別劃分的總勞動力



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

B. SOCIAL (CONTINUED)

B1. Employment (Continued)

During the Reporting Period, no employees have left the Group, representing an overall turnover rate¹ of 0%.

The employee turnover rate by categories is as follows:

Categories ²	類別 ²	Unit 單位	2025 二零二五年
By gender	按性別劃分		
Male	男性	Percentage 百分比	0
Female	女性	Percentage 百分比	0
By age group	按年齡組別劃分		
21 to 30 years old	21 至 30 歲	Percentage 百分比	0
31 to 40 years old	31 至 40 歲	Percentage 百分比	0
41 to 50 years old	41 至 50 歲	Percentage 百分比	0
51 years old or above	51 歲或以上	Percentage 百分比	0
By geographical region	按地區劃分		
Hong Kong	香港	Percentage 百分比	0
China	中國	Percentage 百分比	0
By employee category	按僱員類別劃分		
The Board	董事會	Percentage 百分比	0
General employee	一般僱員	Percentage 百分比	0

Note(s):

- The overall employee turnover rate is calculated by dividing the total number of employees leaving employment during the reporting period by the number of employees at the end of the reporting period.
- The employee turnover rate for each category is calculated by dividing the number of employees leaving employment in the specified category during the reporting period by the number of employees in the specified category at the end of the reporting period.

B. 社會 (續)

B1. 僱傭 (續)

於報告期內，並無僱員離開本集團，整體流失率¹為0%。

按類別劃分的僱員流失率如下：

Unit 單位	2025 二零二五年
Percentage 百分比	0
Percentage 百分比	0
Percentage 百分比	0
Percentage 百分比	0
Percentage 百分比	0
Percentage 百分比	0
Percentage 百分比	0
Percentage 百分比	0
Percentage 百分比	0
Percentage 百分比	0

附註：

- 總員工流失率按報告期內的總離職僱員人數除以報告期末的僱員人數計算。
- 按各個類別劃分的僱員流失率按報告期內指定類別的離職僱員人數除以報告期末指定類別的僱員人數計算。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

B. SOCIAL (CONTINUED)**B1. Employment (Continued)****Recruitment and Promotion**

Employees are recruited via a robust, transparent, and fair recruitment process based on their merits and their potential to fulfil the Group's development needs. The Group strives to ensure that each employee receives a fair and just assessment of their performance during recruitment and day-to-day work and is rewarded according to their achievements and contributions.

Promotion is based on job-related skills, qualifications, and performance. The Group conducts performance and salary reviews regularly to determine any salary adjustments, performance bonuses, and/or promotion opportunities.

During the Reporting Period, the Group implemented different measures to reduce employee turnover rate, such as strengthening recruitment controls, so that applicants can fully understand the working environment and control of the Group.

Compensation and Dismissal

The Group provides a wide range of incentives, including competitive remuneration and benefits packages, which are based on individual performance and qualifications of employees and benchmarked against our industry peers on an annual basis. The Group also distributes year-end bonuses to employees based on individual performance in recognition of their contributions.

Unreasonable dismissal under any circumstances is prohibited. Dismissal would be based on reasonable and lawful grounds. Before dismissal, verbal or written warnings will be issued to provide employees. If no improvement is noted, the Group only considers dismissal if the involved employee does not demonstrate improvement after warnings.

Equal Opportunity, Diversity and Anti-discrimination

The Group believes that its sustainable development can be improved by recruiting talents from different backgrounds. As demonstrated in its Policy, the Group is committed to providing a workplace free from any form of discrimination and harassment, as well as offering opportunities to employees with different backgrounds and characteristics to build a diversified workforce.

B. 社會(續)**B1. 僱傭(續)****招聘及晉升**

本集團透過健全、透明且公平的招聘程序招聘僱員，並以僱員的優點及其滿足本集團發展需求的潛力為基礎。本集團致力於確保每位僱員於招聘及日常工作期間均獲公平公正的績效評估，並根據其成就及貢獻獲得獎勵。

晉升乃基於與工作相關的技能、資歷及績效。本集團定期進行績效及薪金檢討，以釐定任何薪金調整、績效獎金及／或晉升機會。

於報告期內，本集團採取不同措施減少僱員流失率，如加強招聘監控，以便申請者能充分了解本集團的工作環境及監控狀況。

薪酬及解僱

本集團基於僱員個人績效及資歷，並每年參考同業水平，為僱員提供具競爭力的薪酬和福利待遇等眾多激勵措施。本集團亦基於僱員個人績效向其發放年終花紅以表彰其所作貢獻。

本集團禁止在任何情況下進行不合理的解僱。解僱將基於合理合法的理理由。於解僱前，本集團會向僱員發出口頭或書面警告。倘未見改善，則本集團只有在作出警告後涉事僱員仍未改善的情況下，方會考慮解僱。

平等機會、多元化及反歧視

本集團相信透過招聘具有不同背景的人才可提升其可持續發展。如本集團的政策所述，本集團致力於提供一個並無任何形式的歧視與騷擾的工作場所，並為具有不同背景及特徵的僱員提供機會，以建立一個多元化的工作隊伍。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

B. SOCIAL (CONTINUED)

B1. Employment (Continued)

Equal Opportunity, Diversity and Anti-discrimination (Continued)

Any form of discrimination and harassment against our potential or current employees on the grounds of nationality, age, gender, sexual orientation, gender identity, ethnicity, disability, pregnancy, or political inclination is prohibited. The Group takes mitigation measures promptly once any cases are identified.

Other Benefits and Welfare

Other benefits to full-time employees include social insurance (endowment insurance, medical insurance, work-related injury insurance, unemployment insurance, childbirth insurance), housing provident fund, and annual leave benefits. In addition, the Group offers additional supplementary benefits to employees, including but not limited to the below:

- Festive occasion benefits (monetary benefits for all statutory holidays, birthdays, marriage, and childbirth);
- Medical care benefits (employees who have worked for the company for more than a year are entitled to have a free annual body check package and certain monetary benefits);
- Incentive bonus (incentive activities are organised regularly to praise well-performed employees); and
- Other benefits (training, compassionate leave and allowance)

Working Hours and Rest Periods

The Group respects the rights of its employees and strives to prevent unreasonable overtime work. The Group formulates the working hours and holidays of employees according to relevant labour regulations in China and Hong Kong to protect the rights of employees. Employees are not encouraged to work beyond working hours and overtime pay will be paid in accordance with the relevant standards.

B. 社會 (續)

B1. 僱傭 (續)

平等機會、多元化及反歧視 (續)

本集團嚴禁以國籍、年齡、性別、性取向、性別認同、種族、殘疾、妊娠或政治傾向為由對潛在或現任僱員施加任何形式的歧視和騷擾。一旦發現任何個案，本集團即時採取緩解措施。

其他待遇及福利

全職僱員的其他福利包括社會保險(養老保險、醫療保險、工傷保險、失業保險、生育保險)、住房公積金及年假福利。此外，本集團亦為僱員提供額外補充福利，包括但不限於以下各項：

- 節日福利(為所有法定假期、生日、結婚及生育提供現金福利)；
- 醫療福利(於本公司任職滿一年以上的僱員享有免費年度體檢及若干現金福利)；
- 激勵花紅(定期組織激勵活動以表彰績效出色的僱員)；及
- 其他福利(培訓、撫恤假及津貼)

工時及假期

本集團尊重僱員的權利，致力防止不合理的超時工作。本集團根據中國及香港的相關勞動法規制訂僱員的工時及假期，以保障僱員的權益。本集團不鼓勵僱員超時工作，並將按照相關準則支付超時工作的報酬。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

B. SOCIAL (CONTINUED)**B2. HEALTH AND SAFETY**

Despite being an office-based company, the health and safety of the Group's employees is of a high priority, hence the management and the Board are committed to proactively manage the risks of dangerous accidents in the workplace.

The Group has established "Employee Code of Conduct" and "Occupational Safety Policy", requiring all employees to strictly abide by all safety rules and regulations. In addition, the Group provides employees with comprehensive set of insurances, including both medical and non-medical as well as child benefits.

During the Reporting Period, the Group did not have any work-related fatalities and there were no lost-days due to work injuries. Overall, the Group did not notice any violations of relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards.

B3. DEVELOPMENT AND TRAINING

The development of employee professional skills is one of the Group's priorities. The Group has established the "Training Management Policy" to ensure all employees receive an adequate level of training. Different levels of internal trainings are provided to employees to enhance their professional skills. Our annual training plan requires each employee to attend at least 12 hours of training every year.

New hires are provided with orientation programmes to introduce the culture and structure of the Group and relevant department(s). Front-line employees are provided with technical training regularly to maintain operational excellence and to enrich the employees' knowledge in relation to the businesses and services of the Group.

The Group also provides training to employees based on departmental or functional needs. For instance, employees from the finance team are provided with training in corporate governance and new accounting standards on a regular basis. Employees are also encouraged to join anti-corruption training to ensure they embrace integrity.

B. 社會(續)**B.2 健康及安全**

儘管本集團的業務性質以辦公室為基礎，惟本集團高度重視僱員的健康和安全，因此管理層及董事會致力於積極管理工作場所的危險事故。

本集團已制訂「僱員行為守則」及「職業安全政策」，要求所有僱員嚴格遵守所有安全規則及規例。此外，本集團向僱員提供全面保險，包括醫療與非醫療保險以及兒童福利。

於報告期內，本集團並無發生因工死亡事故，亦無因工傷損失工作日。整體而言，本集團概無發現違反任何對本集團構成重大影響的有關提供安全工作環境及保障僱員免受職業性危害的相關法律及法規的情況。

B.3 發展及培訓

培養僱員專業技能是本集團的重中之重。本集團已制訂「培訓管理政策」，確保所有僱員均可接受充足培訓。本集團為僱員提供不同層級的內部培訓，以提升其專業技能。我們的年度培訓計劃要求各僱員每年須最少參加12小時培訓。

本集團向新僱員提供入職培訓，以向彼等介紹本集團及有關部門的文化與架構。為維持卓越營運及豐富僱員對本集團業務及服務的知識，本集團亦定期為前線僱員提供技術培訓。

本集團亦根據部門或職能需要向僱員提供培訓，例如向財務團隊的僱員定期提供企業管治及新會計準則的培訓。我們亦鼓勵僱員參與反貪污培訓，以確保僱員堅守誠信。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

B. SOCIAL (CONTINUED)

B3. Development and training (Continued)

The Group evaluates the training objectives, arrangements, and content according to the business needs each year and make changes when necessary. The results of the training and the performance of each individual will also be assessed annually to ensure that all employees benefit from it.

During the Reporting Period, 6 board members and 18 employees received a total of 190.00 hours of training. The percentage of trained employees and average training hours completed per employee, by gender and employee category, were as follows:

		Percentage of trained employees in 2025 (%) 二零二五年 受訓僱員 百分比 (%)	Average training hours in 2025 (hours) ² 二零二五年 平均培訓 時數 (小時) ²
Overall^{1,2}	整體^{1,2}	100.00	7.92
By gender^{3,4}	按性別劃分^{3,4}		
Male	男性	100.00	9.00
Female	女性	100.00	7.14
By employee category^{3,4}	按僱員類別劃分^{3,4}		
The Board	董事會	100.00	10.00
General employee	一般僱員	100.00	7.22

Note(s):

- The percentage of trained employees is calculated by dividing the number of trained employees during the reporting period (excluding employee who left) by the total number of employees at the end of the reporting period.
- The average training hours per employee is calculated by dividing the total training hours during the reporting period (excluding employee who left) by the total number of employees at the end of the reporting period.
- The percentage of trained employees by category is calculated by dividing the number of trained employees in the specified category during the reporting period (excluding employee who left) by the total number of employees at the end of the reporting period.
- The average training hours per employee is calculated by dividing the total training hours of employees in the specified category during the reporting period (excluding employee who left) by the number of employees in the specified category, at the end of the reporting period.

B. 社會(續)

B.3 發展及培訓(續)

本集團每年根據業務需求評估培訓目標、安排及內容，並於必要時作出改變。本集團每年亦會評估培訓結果與各僱員的績效，確保全體僱員能從培訓中獲益。

於報告期內，6位董事會成員及18位僱員共接受了190.00小時的培訓。按性別和僱員類別劃分的受訓僱員百分比及每位僱員完成的平均培訓時數如下：

	Percentage of trained employees in 2025 (%) 二零二五年 受訓僱員 百分比 (%)	Average training hours in 2025 (hours) ² 二零二五年 平均培訓 時數 (小時) ²
Overall^{1,2}	100.00	7.92
By gender^{3,4}		
Male	100.00	9.00
Female	100.00	7.14
By employee category^{3,4}		
The Board	100.00	10.00
General employee	100.00	7.22

附註：

- 受訓僱員百分比按報告期內的受訓僱員人數(離職僱員除外)除以報告期末的總僱員人數計算。
- 每位僱員(離職僱員除外)的平均培訓時數按報告期內的總培訓時數除以報告期末的總僱員人數計算。
- 按類別劃分的受訓僱員百分比按報告期內指定類別的受訓僱員人數(離職僱員除外)除以報告期末指定類別的總僱員人數計算。
- 每位僱員的平均培訓時數按報告期內指定類別僱員(離職僱員除外)的總培訓時數除以報告期末指定類別僱員人數計算。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

B. SOCIAL (CONTINUED)**B4. LABOUR STANDARDS****Prevention of Child and Forced Labour**

Child and forced labour are strictly prohibited during the recruitment process. In line with the local employment laws and relevant provisions of the International Labour Organization, the Group prohibits any engagement with modern slavery practices, explicitly forbidding the use of child labour, forced labour, and any other forms of unlawful employment practices within its operations.

According to the recruitment procedure, the Group requires all candidates to provide identification documents to ensure their age meets the legal age requirements as well as working rights. Once the Group identify any cases of child and forced labour, the Group will immediately stop the work of the involved individuals and provide the necessary assistance accordingly.

During the Reporting Period, the Group was not aware of any non-compliance with laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.

B5. SUPPLY CHAIN MANAGEMENT

Given the business nature, the Group works with a small number of suppliers and its reliance on them is not considered to be material for the business operations. The Group has selected a list of suppliers for office and computer equipment, stationery, and promotional activities gifts. With a comprehensive "Purchasing Policy", the Group selects and evaluates suppliers based on their reputation and performance records to ensure that the goods and services purchased are in compliance with national standards and align with the requirements of the Group. During the Reporting Period, the Group collaborated with around 29 suppliers and all of them are monitored by the above-mentioned practices.

Besides, the Group maintains effective communication with suppliers to understand their operational difficulties, environmental impacts, and social risks. The Group strives to identify potential environmental and social risks along its supply chain to minimise negative impacts.

B. 社會(續)**B4. 勞工準則****防止童工及強制勞工**

本集團的招聘過程嚴禁涉及童工及強制勞工。根據當地就業法及國際勞工組織的相關條文，本集團禁止任何現代奴隸制度的行為，並明確禁止於其營運中使用童工、強制勞工及任何其他形式的非法僱用。

根據招聘程序，本集團要求所有候選人提供身份證明文件，以確保其年齡符合法定年齡要求以及工作權利。一旦本集團發現任何童工及強制勞工的情況，本集團將立即停止相關人員的工作，並相應提供必要的協助。

於報告期內，本集團並無發現任何對不遵守對發行人構成重大影響的有關防止童工及強制勞工的法律法規的情況。

B5. 供應鏈管理

鑒於其業務性質，本集團與少數供應商合作，且對彼等的依賴程度對業務營運而言不重要。本集團備有供應商名單，以採購辦公及電腦設備、文具及推廣活動禮品。通過全面的「採購政策」，本集團根據聲譽及往績挑選及評估供應商，以確保所採購的物品及服務符合國家標準及本集團的要求。於報告期內，本集團與約29間供應商合作，而所有供應商均受到上述慣例的監控。

此外，本集團與供應商保持有效溝通，以了解彼等的經營困難、環境影響及社會風險。本集團致力於識別供應鏈的潛在環境及社會風險，從而將負面影響降至最低。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告 (續)

B. SOCIAL (CONTINUED)

B5. SUPPLY CHAIN MANAGEMENT (Continued)

In relation to the risk management of the internet financial service platform, the Group's responsible team screens and monitors the lenders and borrowers who use the platform. It also performs the Know-Your-Customer ("KYC") procedure to access the background and sources of funds of both lenders and borrowers, ensuring the best match between them. During the Reporting Period, the platform did not experience any delinquency, attributed to constant risk management screening, as well as the monitoring and maintenance of high-quality and reliable users within the platform.

Sustainable Procurement

The Group proactively explores possibilities to further minimise its carbon footprint in the procurement process. The Group strives to support local procurement, and give priority to the purchase of recycled and environmentally-friendly products.

B6. PRODUCT RESPONSIBILITY

During the Reporting Period, the Group complied 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 method of redress.

Quality Assurance

The Group provides customers with convenient and quick access to short-term finance as well as financial consulting services to meet the customer's financial needs. The Group has formulated specific procedures to ensure its services and products are of high quality. The financial services and products are tailored to clients' financial backgrounds, trading experiences, and risk-tolerant levels after performing the KYC procedures and assessments. The Group is committed to providing clear information to customers including product details, terms and conditions (such as loan repayment period, administration fee, interest rate, etc.) as well as any associated risks to enable customers to make an informed decision. The Group has developed comprehensive standards for advertising and sales communications emphasising the need for accuracy and transparency. All information contained in the Group's advertising and sales materials must be true and are explicitly prohibited to use false, misleading, or inaccurate statements.

B. 社會 (續)

B5. 供應鏈管理 (續)

就互聯網金融服務平台的風險管理而言，本集團的負責團隊篩查及監控使用平台之貸方及借方，並進行了解客戶（「了解客戶」）程序，以評估彼等的背景及資金來源，確保最大化雙方的匹配度。於報告期內，有賴持續不斷的風險管理篩查，以及監控及維持平台內優質可靠的用戶，該平台並無出現任何違約欠款行為。

可持續採購

本集團在採購過程中積極探索進一步盡量減少碳足跡的可能性。本集團致力於支持本地採購，並優先採購可回收及環保產品。

B6. 產品責任

於報告期內，本集團遵守對發行人構成重大影響的有關所提供產品及服務的健康及安全、廣告、標籤及私隱事宜以及補救方法的相關法律及法規。

質量檢定

本集團向客戶提供便利高效的短期融資以及財務顧問服務，以滿足客戶財務需求，本集團已制定特別程序以保證所提供的服務及產品為高質量。在進行了解客戶程序及評估流程後，金融服務及產品乃基於客戶之財務背景、交易紀錄及風險承受能力量身定制。本集團致力向客戶提供清晰資料，包括產品詳情、條款細則（例如貸款還款期限、管理費、利率等）以及任何相關風險，以確保客戶能作出知情決定。本集團已制定全面的廣告及銷售通訊標準，強調準確性及透明度的必要性。本集團廣告及銷售資料中包含的所有資料必須真實，明確禁止使用虛假、誤導性或失實的陳述。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

B. SOCIAL (CONTINUED)**B6. Product responsibility (Continued)****Quality Assurance (Continued)**

For financial consultation services to trust companies, the Group introduces borrowers with substantial assets (including listed and unlisted shares) to trust companies for setting up their trust funds. In addition to introducing borrowers to the trust companies, the Group also performs due diligence on borrowers by conducting feasibility studies on the backgrounds and the financial condition for the trust companies. The Group also devises financing plans for the borrowers, including the cost, duration and size of the proposed trust fund. The Group liaises with banks regarding the sale of the trust funds after agreements are signed between the trust companies and the borrowers.

Given the business nature of the Group, products sold or shipped subject to recalls for safety and health reasons is not applicable to the Group.

Complaint Handling

The Group has formulated relevant guidelines and procedures for employees to handle customer complaints and inquiries. The Group's Customer Service Department is responsible for reviewing all complaints, collecting evidence, and providing advice and comments on general complaints. Specific or complex complaints will be forwarded to the responsible personnel of the relevant department for special treatment.

The Group provides an initial response upon the receipt of all complaints and then follow up accordingly. During the reporting period, the Group has not been notified of any violation of law regarding product or service responsibility and did not receive any significant product- or service-related complaints.

Customer Privacy Protection

The Group handles handful personal data and credit information of its customers. Hence, the Group regards the maintenance and protection of data privacy as a key area for maintaining good corporate governance. To protect the confidentiality of customer data, the Group has implemented rigorous policies and procedures to ensure a high degree of alertness among employees in protecting customer data.

B. 社會(續)**B6. 產品責任(續)****質量檢定(續)**

在向信託公司提供財務諮詢服務方面，本集團向信託公司介紹擁有大量資產(包括上市和非上市股份)的借款人，以設立其信託基金。除向信託公司介紹借款人外，本集團亦對借款人進行盡職調查，就信託公司的背景及財務狀況進行可行性研究。本集團為借款人制定融資計劃，包括擬議信託基金的成本、期限及規模。在信託公司與借款人簽署協議後，本集團亦會就信託基金的銷售與銀行聯絡。

鑒於本集團的業務性質，因安全及健康理由而須回收的已售或已運送產品並不適用於本集團。

投訴處理

本集團已為僱員制定處理客戶投訴及查詢的相關指引及程序。本集團的客戶服務部負責審閱所有投訴、收集證據並就一般投訴提供建議及意見。特定或複雜的投訴則交由相關部門的負責人員作特別處理。

收到任何投訴後，本集團將給予初步回覆，並作出相應跟進。於報告期內，本集團並無獲悉任何違反有關產品或服務責任的法律，亦無接獲任何有關產品或服務的重大投訴。

客戶私隱保障

本集團處理少量客戶的個人資料及信用資料，因此，本集團視維護數據私隱為維持良好企業管治的重點領域。為了將客戶資料保密，本集團實施嚴格政策及程序，確保僱員高度重視保護客戶資料。

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環境·社會及管治報告 (續)

B. SOCIAL (CONTINUED)

B6. Product responsibility (Continued)

Customer Privacy Protection (Continued)

The Group has established the “Customer’s Data Confidential Policy” as a guideline for handling customer’s data. As specified in the “Staff Handbook”, the Group’s employees are required to sign a “Confidentiality Agreement”, which stipulates the rights and obligations of data protection and highlights the importance of proper data handling. The Group is also obligated to provide employees with clear guidelines and education regarding the handling of confidential information. In particular, all sales and administration staff members are provided with data protection and privacy training. IT staff reporting to director Ms. Lui Yi are the main personnel for handling data protection of clients.

In addition, access to confidential information and documents is restricted and granted on a need-to-know basis. During the Reporting Period, the Group did not receive any complaints from customers regarding the confidentiality of personal information.

Intellectual Property (“IP”) Rights

Given its business nature, the Group considers IP right issues are insignificant to its operations.

B7. ANTI-CORRUPTION

The Group stands against any form of bribery, extortion, money laundering, and fraud, with a zero-tolerance stand towards any associated misconduct.

To achieve this, the Group has established the “Anti-Fraud Management Policy”, “Anti-Money Laundering Internal Control Policy”, and “Whistleblowing Policy” in accordance with relevant regulatory laws and regulations to promote anti-fraud principles. Meanwhile, the Group maintains appropriate organisational behaviour by providing guidelines and assigning responsibility for conducting controls and investigations.

Employees are also required to sign a statement of acknowledgment and agreement to their obligation and responsibility regarding anti-corruption and anti-money laundering policies to ensure they are aware of how to raise their concerns. All employees have been notified that no bribery, extortion, fraud, or money laundering would be tolerated.

B. 社會 (續)

B6. 產品責任 (續)

客戶私隱保障 (續)

本集團已訂立「客戶資料保密政策」，作為處理客戶資料的指引。誠如「員工手冊」所規定，本集團僱員須簽署「保密協議」，其訂明保護資料的權利及責任，並強調妥善處理資料的重要性。本集團亦須為僱員提供有關處理保密資料的清晰指引及教育。尤其是，所有銷售及行政人員均已接受資料保護及隱私培訓。向董事劉毅女士報告的資訊科技人員為客戶資料保護的主要負責人。

此外，查閱保密資料及文件受到限制，並僅在有需要時方可獲得權限。報告期內，本集團並無接獲任何關於個人資料私隱的客戶投訴。

知識產權

鑒於本集團的業務性質，本集團認為知識產權問題對其營運並無重大影響。

B7. 反貪污

本集團堅決抵制任何形式的賄賂、勒索、洗黑錢及欺詐，絕不容忍任何相關不當行為。

為此，本集團已根據相關法律及法規制定「反欺詐管理政策」、「反洗錢內部控制政策」及「舉報政策」，以提高反欺詐意識。同時，本集團透過為管控及調查提供指引並明確職責，維持正確的組織行為。

僱員亦須簽署聲明，確認知悉並同意其有關反貪污及反洗黑錢政策的義務及責任，確保全體僱員知道如何舉報問題。全體僱員均得悉本集團絕不容忍賄賂、勒索、欺詐或洗黑錢。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境·社會及管治報告(續)

B. SOCIAL (CONTINUED)**B7. Anti-corruption (Continued)**

The Group's risk management department gathers information on existing customer's use of proceeds, the source of funding for repayment, and the operating condition of our customers from time to time to obtain their updated status and promptly reports any abnormal situation for the purpose of risk management.

During the Reporting Period, the Group was not involved in any cases of violations related to bribery, extortion, fraud, and money laundering, nor was it involved in any corruption litigation cases related to the Group and the employees.

Whistle-blowing Mechanism

A whistle blowing channel has been in place for our employees to raise any concerns they may have. The Group has established clear procedures for handling reported concerns to protect employees from any negative impacts.

The Group encourages the reporting of suspected business irregularities and provides clear channels specifically for this purpose. All employees may directly contact the Human Resources Department and the senior management in charge of such matters for lodging a complaint or whistleblowing. The current whistleblowing procedures of the Group include direct mails to relevant parties of the Group for reporting any misconduct or dishonest activities such as suspected corruption, fraud and other forms of crime. The Group is committed to addressing any potential misbehaviour in a timely manner.

Anti-corruption Training

The Group endeavours to maintain a culture of integrity, transparency, and accountability by adhering to stringent anti-corruption practices. The Group regularly conducts training to provide relevant information and updates. During the Reporting Period, the Group's 6 directors and 18 general employee received anti-corruption training.

B. 社會(續)**B7. 反貪污(續)**

本集團的風險管理部門不時收集有關現有客戶的所得款項用途、還款資金來源及經營狀況等資料，以獲取其最新資料，並立即匯報任何異常情況，以作風險管理。

本集團於報告期內並無牽涉任何與賄賂、勒索、欺詐及洗黑錢相關的違規案件，本集團及僱員均無涉及任何貪污訴訟案件。

舉報機制

本集團已實施舉報渠道，方便僱員舉報任何問題。本集團已制定明確程序處理舉報問題，保護員工免受任何負面影響。

本集團鼓勵僱員舉報疑似的業務違規，並就此提供明確的渠道。所有僱員可直接聯繫人力資源部及負責有關事宜的高級管理層，以提交投訴或舉報。本集團現時的舉報程序包括直接致信本集團相關人士舉報任何不當行為或欺詐行為(如涉嫌貪污、欺詐或其他形式的罪行)。本集團致力於及時處理任何潛在不當行為。

反貪培訓

本集團堅持嚴格的反貪污措施，致力於維持誠信、透明及負責任的文化。本集團定期進行培訓，以提供相關資料及最新情況。於報告期內，本集團6名董事及18名一般僱員已接受反貪污培訓。

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B. SOCIAL (CONTINUED)

B8. COMMUNITY INVESTMENT

The Group is committed to exerting available resources to support its operating community and encourage its employees to participate in various charitable and voluntary activities. Since the Group has focused on business development during the Reporting Period, the Group did not organise and participate in any community events.

The Group will continue to uphold the principle of being responsible for its shareholders and investors, employees, suppliers, customers, and public community. In the future, the Group will seek opportunities to contribute to the community and bring a better future for all.

B. 社會 (續)

B.8 社區投資

本集團積極運用可用資源支持其營運社區，並鼓勵僱員參與各類慈善志願活動。由於本集團於報告期內專注於業務發展，故並無組織及參與任何社區活動。

本集團將繼續秉承對股東、投資者、僱員、供應商、客戶及公眾社區負責的原則。日後，本集團將尋求機會貢獻社會，為所有人帶來更美好未來。

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A. Environmental

A. 環境

Aspect A1: Emissions

層面 A1：排放物

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 air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的：

- (a) 政策；及
(b) 遵守對發行人有重大影響的相關法律及規例的資料。

Emissions

排放物

KPI A1.1

關鍵績效指標 A1.1

The types of emissions and respective emissions data.

排放物種類及相關排放數據。

Emissions – Summary of the
Group's Emission Data
排放物—本集團的排放數
據摘要

KPI A1.2

關鍵績效指標 A1.2

Repealed 1 January 2025

於二零二五年一月一日廢除

KPI A1.3

關鍵績效指標 A1.3

Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).

所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。

Emissions – Waste
Management
排放物—廢棄物管理

KPI A1.4

關鍵績效指標 A1.4

Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).

所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。

Emissions – Summary of the
Group's Emission Data
排放物—本集團的排放數
據摘要

KPI A1.5

關鍵績效指標 A1.5

Description of emissions target(s) set and steps taken to achieve them.

描述所訂立的排放量目標及為達到這些目標所採取的步驟。

Emissions – GHG Emissions
排放物—溫室氣體排放

KPI A1.6

關鍵績效指標 A1.6

Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.

描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。

Emissions – Waste
Management
排放物—廢棄物管理

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Aspect A2: Use of Resources

層面 A2：資源使用

General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Use of Resources 資源使用
KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	Use of Resources – Summary of the Group's Resource Consumption Data 資源使用—本集團的資源 耗用數據摘要
KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	Use of Resources – Summary of the Group's Resource Consumption Data 資源使用—本集團的資源 耗用數據摘要
KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them 描述所訂立的能源使用效益目標及為達到若干目標所採取的步驟。	Use of Resources 資源使用
KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用
KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	Use of Resources – Use of Packaging Material 資源使用—包裝材料的 使用

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Aspect A3: The Environment and Natural Resources

層面 A3：環境及天然資源

General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	The Environment and Natural Resources 環境及天然資源
KPI A3.1 關鍵績效指標 A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources 環境及天然資源

Aspect A4: Climate Change

層面 A4：氣候變化

General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Climate Change 氣候變化
KPI A4.1 關鍵績效指標 A4.1	Repealed 1 January 2025 於二零二五年一月一日廢除	

B. Social

B. 社會

Aspect B1: Employment

層面 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 periods, 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： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employment 僱傭
KPI B1.1 關鍵績效指標 B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	Employment 僱傭
KPI B1.2 關鍵績效指標 B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment 僱傭

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Aspect B2: Health and Safety

層面 B2：健康及安全

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 providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Health and Safety 健康及安全
KPI B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Health and Safety 健康及安全
KPI B2.2 關鍵績效指標 B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康及安全
KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Health and Safety 健康及安全

Aspect B3: Development and Training

層面 B3：發展及培訓

General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and Training 發展及培訓
KPI B3.1 關鍵績效指標 B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	Development and Training 發展及培訓
KPI B3.2 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training 發展及培訓

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Aspect B4: Labour Standards

層面 B4：勞工準則

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 preventing child and forced labour.

有關防止童工或強制勞工的：

- (a) 政策；及
(b) 遵守對發行人有重大影響的相關法律及規例的資料。

Labour Standards

勞工準則

KPI B4.1

關鍵績效指標 B4.1

Description of measures to review employment practices to avoid child and forced labour.

描述檢討招聘慣例的措施以避免童工及強制勞工。

Labour Standards –

Prevention of Child and

Forced Labour

勞工準則 – 防止童工及強

制勞工

KPI B4.2

關鍵績效指標 B4.2

Description of steps taken to eliminate such practices when discovered.

描述在發現違規情況時消除有關情況所採取的步驟。

Labour Standards –

Prevention of Child and

Forced Labour

勞工準則 – 防止童工及強

制勞工

Aspect B5: Supply Chain Management

層面 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。

Supply Chain Management

供應鏈管理

KPI B5.1

關鍵績效指標 B5.1

Number of suppliers by geographical region.

按地區劃分的供應商數目。

Supply Chain Management

供應鏈管理

KPI B5.2

關鍵績效指標 B5.2

Description of practices relating to engaging suppliers, number of suppliers

where the practices are being implemented, and how they are implemented and monitored

描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。

Supply Chain Management

供應鏈管理

KPI B5.3

關鍵績效指標 B5.3

Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.

描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。

Supply Chain Management

供應鏈管理

KPI B5.4

關鍵績效指標 B5.4

Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.

描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。

Supply Chain Management –

Sustainable Procurement

供應鏈管理 – 可持續採購

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Aspect B6: Product Responsibility

層面 B6：產品責任

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 health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

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：

- (a) 政策；及
- (b) 遵守對發行人有重大影響的相關法律及規例的資料。

Product Responsibility
產品責任

KPI B6.1
關鍵績效指標 B6.1

Percentage of total products sold or shipped subject to recalls for safety and health reasons.

已售或已運送產品總數中因安全與健康理由而須回收的百分比。

Product Responsibility –
Quality Assurance
產品責任－質量檢定

KPI B6.2
關鍵績效指標 B6.2

Number of products and service related complaints received and how they are dealt with.

接獲關於產品及服務的投訴數目以及應對方法。

Product Responsibility –
Complaint Handling
產品責任－投訴處理

KPI B6.3
關鍵績效指標 B6.3

Description of practices relating to observing and protecting intellectual property rights.

描述與維護及保障知識產權有關的慣例。

Product Responsibility –
Intellectual Property (“IP”) Rights
產品責任－知識產權

KPI B6.4
關鍵績效指標 B6.4

Description of quality assurance process and recall procedures.

描述質量檢定過程及產品回收程序。

Product Responsibility –
Quality Assurance
產品責任－質量檢定

KPI B6.5
關鍵績效指標 B6.5

Description of consumer data protection and privacy policies, and how they are implemented and monitored.

描述消費者資料保障及私隱政策，以及相關執行及監察方法。

Product Responsibility –
Customer Privacy Protection
產品責任－客戶私隱保障

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Aspect B7: Anti-corruption

層面 B7：反貪污

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 bribery, extortion, fraud and money laundering

有關防止賄賂、勒索、欺詐及洗黑錢的：

- (a) 政策；及
(b) 遵守對發行人有重大影響的相關法律及規例的資料。

Anti-corruption
反貪污

KPI B7.1

關鍵績效指標 B7.1

Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.

於報告期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。

Anti-corruption
反貪污

KPI B7.2

關鍵績效指標 B7.2

Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.

描述防範措施及舉報程序，以及相關執行及監察方法。

Anti-corruption – Whistleblowing Mechanism
反貪污－舉報機制

KPI B7.3

關鍵績效指標 B7.3

Description of anti-corruption training provided to directors and staff.

描述向董事及員工提供的反貪污培訓。

Anti-corruption – Anti-corruption Training
反貪污－反貪培訓

Aspect B8: Community Investment

層面 B8：社區投資

General Disclosure
一般披露

Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.

有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。

Community Investment
社區投資

KPI B8.1

關鍵績效指標 B8.1

Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).

專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。

Community Investment
社區投資

KPI B8.2

關鍵績效指標 B8.2

Resources contributed (e.g. money or time) to the focus area.

在專注範疇所動用資源(如金錢或時間)。

Community Investment
社區投資

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Governance

管治

19	An issuer shall disclose information about: 發行人須披露有關以下方面的資料：	Climate-Related Disclosure- Governance 氣候相關披露－管治
(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; and 負責監督氣候相關風險及機遇的治理機構(可包括董事會、委員會或同等治理機構)或個人的資料；及	
(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 管理層在用以監察、管理及監督氣候相關風險及機遇的管治流程、控制及程序中的角色。	

Strategy

策略

Climate-related risks and opportunities

氣候相關風險及機遇

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: 發行人須披露讓人了解其合理預期可能在短期、中期或長期影響發行人現金流量、融資渠道或資本成本的氣候相關風險及機遇的資料。具體而言，發行人須：	Climate-Related Disclosure- Strategy 氣候相關披露－策略
(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; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險及機遇；	
(b)	explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是氣候相關的物理風險或氣候相關的轉型風險；	
(c)	specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險及機遇，具體說明其合理預期可能產生影響的時間範圍(短期、中期或長期)；及	
(d)	explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義短期、中期及長期，以及這些定義如何與發行人的策略決定規劃範圍掛鉤。	

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Business model and value chain

業務模式及價值鏈

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: 發行人須披露讓人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的資料。具體而言，發行人須作如下披露：	Climate-Related Disclosure- Strategy 氣候相關披露－策略
(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 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	
(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). 描述在發行人業務模式及價值鏈中，氣候相關風險及機遇集中的地方（例如地理區域、設施及資產類型）。	

Strategy and decision-making

策略及決策

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: 發行人須披露讓人了解氣候相關風險及機遇對其策略及決策的影響的資料。具體而言，發行人須披露：	Climate-Related Disclosure- Strategy 氣候相關披露－策略
(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; and 有關發行人在其策略及決策中如何已經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任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標；及	
(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 有關發行人當前及計劃如何為根據第22(a)段披露的行動提供資源。	
23.	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 發行人須根據第22(a)段披露先前報告期間所披露計劃的進度。	Climate-Related Disclosure- Strategy 氣候相關披露－策略

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Current financial effect

當前財務影響

- | | | |
|-----|--|---|
| 24. | An issuer shall disclose qualitative and quantitative information about:
發行人須披露以下定性及量化資料： | Climate-Related Disclosure-
Strategy |
| (a) | how climate-related risks and opportunities have affected its financial position,
financial performance and cash flows for the reporting period; and
氣候相關風險及機遇如何影響其報告期間的財務狀況、財務績效及現金流量；及 | 氣候相關披露－策略 |
| (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.
當存在將導致下一個年度報告期間相關財務報表所列資產及負債賬面
價值出現重大調整的重大風險時，關於第24(a)段中識別的氣候相關
風險及機遇的資料。 | |

Anticipated financial effect

預期財務影響

- | | | |
|-----|--|---|
| 25. | The issuer shall provide qualitative and quantitative disclosures about:
發行人須披露以下定性及量化資料： | Climate-Related Disclosure-
Strategy |
| (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; and
鑒於其管理氣候相關風險及機遇的策略，發行人預期其財務狀況在短期、
中期及長期內將如何變化： | 氣候相關披露－策略 |
| (b) | how the issuer expects its financial performance and cash flows to change
over the short, medium and long term, given its strategy to manage climate-
related risks and opportunities.
鑒於其管理氣候相關風險及機遇的策略後，發行人預期其財務業績及
現金流量在短期、中期及長期內將如何變化。 | |

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Climate resilience

氣候韌性

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:

經考慮發行人已識別的氣候相關風險及機遇後，發行人須披露使人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性的資料。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析以評估其氣候韌性。提供量化資料時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：

- (a) the issuer's assessment of its climate resilience as at the reporting date; and
發行人於報告日期對其氣候韌性的評估；及
- (b) how and when the climate-related scenario analysis was carried out.
如何及何時進行氣候相關情景分析。

Climate-Related Disclosure-
Strategy
氣候相關披露－策略

Risk Management

風險管理

27.

An issuer shall disclose information about:

發行人須披露以下資料：

- (a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks;
其用於識別、評估、排列優次及監察氣候相關風險的流程及相關政策；
- (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
發行人用於識別、評估、排列優次及監察氣候相關機遇的流程 (包括發行人是否及如何使用氣候相關情景分析以確定氣候相關機遇的資料)；
及
- (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.
識別、評估、排列優次及監察氣候相關風險及機遇的流程，在多大程度上及如何融入發行人的整體風險管理流程。

Climate-Related Disclosure-
Risk Management
氣候相關披露－風險管理

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Metrics and Targets

指標及目標

Greenhouse gas emissions

溫室氣體排放

28.	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as: 發行人須披露報告期間的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為：	Climate-Related Disclosure-Metrics and Targets-Summary of the Group's GHG Data 氣候相關披露－指標及目標－本集團的溫室氣體數據摘要
(a)	Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；	
(b)	Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及	
(c)	Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。	
29.	An issuer shall: 發行人須：	Climate-Related Disclosure-Metrics and Targets-summary of the Group's GHG Data 氣候相關披露－指標及目標－本集團的溫室氣體數據摘要
(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; 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(二零二四年)》計量其溫室氣體排放；	
(b)	disclose the approach it uses to measure its greenhouse gas emissions; 披露其用於計量溫室氣體排放的方法；	
(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 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資料；及	
(d)	for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(二零一一年)》所述的範圍3類別，披露發行人計量範圍3溫室氣體排放中包含的類別。	

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Climate-related transition risks

氣候相關轉型風險

30.

An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.
發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。

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氣候相關披露—指標及目標

Climate-related physical risks

氣候相關物理風險

31.

An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.
發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。

Climate-Related Disclosure-Metrics and Targets
氣候相關披露—指標及目標

Climate-related opportunities

氣候相關機遇

32.

An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.
發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。

Climate-Related Disclosure-Metrics and Targets
氣候相關披露—指標及目標

Capital deployment

資本運用

33.

An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.
發行人須披露用於氣候相關風險及機遇的資本開支、融資或投資的金額。

Climate-Related Disclosure-Metrics and Targets
氣候相關披露—指標及目標

Internal carbon prices

內部碳定價

34.

An issuer shall disclose:

發行人須披露：

(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
解釋發行人是否及如何在決策中應用碳定價 (例如投資決策、轉移定價及情景分析)；及

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(b)

the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions;
發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價。

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Remuneration

薪酬

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). 發行人須披露氣候相關考慮因素是否及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段所作披露的一部分。	Climate-Related Disclosure-Governance 氣候相關披露－管治
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Industry-based metrics

行業指標

36.	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 本交易所鼓勵發行人披露與一項或多項特定業務模式、活動或行業參與的其他常見特徵有關的行業指標。在決定所披露的行業指標時，本交易所鼓勵發行人參考《國際財務報告準則》S2號行業披露指南和其他國際環境、社會及管治報告框架規定的行業披露要求所述與披露主題相關的行業指標，並考慮其是否適用。	Climate-Related Disclosure-Metrics and Targets 氣候相關披露－指標及目標
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Climate-related targets

氣候相關目標

37.	<p>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>發行人須披露 (a) 發行人為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及 (b) 法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：</p>	Climate-Related Disclosure-Metrics and Targets 氣候相關披露－指標及目標
(a)	<p>the metric used to set the target; 用以設定目標的指標；</p>	
(b)	<p>the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的 (例如減緩、適應或以科學為基礎的舉措)；</p>	
(c)	<p>the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標的適用範圍 (例如目標適用於發行人整個集團或部分 (例如僅適用於若干業務單位或地理區域))；</p>	
(d)	<p>the period over which the target applies; 目標的適用期間；</p>	
(e)	<p>the base period from which progress is measured; 衡量進度的基準期間；</p>	
(f)	<p>milestones or interim targets (if any); 階段性目標或中期目標 (如有)；</p>	
(g)	<p>if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標或強度目標；及</p>	
(h)	<p>how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議 (包括該協議產生的司法承諾) 如何幫助發行人設定目標。</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: 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：	Climate-Related Disclosure-Metrics and Targets, Climate-Related Disclosure-Governance 氣候相關披露－指標及目標、氣候相關披露－管治
(a)	whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證；	
(b)	the issuer's processes for reviewing the target; 發行人審核目標的程序；	
(c)	the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及	
(d)	any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	
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. 發行人須披露有關每項氣候相關目標的績效的資料以及對發行人績效的趨勢或變化分析。	Climate-Related Disclosure-Metrics and Targets 氣候相關披露－指標及目標
40.	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：	Climate-Related Disclosure-Metrics and Targets 氣候相關披露－指標及目標
(a)	which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；	
(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	
(c)	whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	
(d)	whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及	
(e)	the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。	

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Applicability of cross-industry metrics and industry-based metrics

跨行業指標及行業指標的適用性

41.

In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).

在編準披露內容以符合第 21 至 26 及 37 至 38 段的規定時，發行人須參考 (i) 跨行業指標 (見第 28 至 35 段) 及 (ii) 行業指標 (見第 36 段) 並考慮其是否適用。

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氣候相關披露—指標及目標



Fengyinhe Holdings Limited
豐銀禾控股有限公司