Accel Group Holdings Limited
高陞集團控股有限公司

(Incorpoated 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: 1283

2026
ENVIRONMENTAL, SOCIAL AND GOVERANCE REPORT
環境、社會及管治報告

Accel Group Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") is pleased to present the Environmental, Social and Governance ("**ESG**") Report (the "**ESG Report**") for the year ended 31 March 2026 (the "**Year**"). This ESG Report specifies the ESG activities of the Group, as well as the challenges faced and relevant measures taken by the Group during the Year.

高陞集團控股有限公司(「**本公司**」，連同其附屬公司統稱「**本集團**」)欣然發表截至2026年3月31日止年度(「**本年度**」)的環境、社會及管治(「**環境、社會及管治**」)報告(「**本環境、社會及管治報告**」)。本報告詳述本集團在本年度於環境、社會及管治方面的活動，以及所面臨的挑戰及相應採取的措施。

ABOUT THE COMPANY, MANAGEMENT SYSTEMS AND GOVERNANCE STRUCTURE

有關本公司、管理體系及管治架構

About the Company

The Group is an established electrical and mechanical ("**E&M**") engineering services provider. Our major business involves the supply, installation and maintenance of mechanical ventilation and air-conditioning systems, drainage systems, water supply, swimming pool and fountain systems, electrical and control systems as well as smart electrical control systems in buildings. We were engaged by reputable property developers and construction companies in Hong Kong to complete several iconic projects. We continue to strive to provide excellent E&M engineering services to our customers.

有關本公司

本集團是一間歷史悠久的機電(「**機電**」)工程服務供應商，主要業務為供應、安裝及保養機械通風及空氣調節系統、排水系統、供水、泳池及噴水池系統、電力和電控系統及樓宇智能化系統等。本集團曾獲香港著名地產發展商以及建築商聘用以完成多項代表性建築工程項目並致力繼續為客戶提供優質機電工程服務。

In the field of innovation and technology, through cooperating with a local university in Hong Kong to establish a green building and IoT joint laboratory, the Group focuses on the research and development of new green building materials, and the development of integrated green building solutions to address the needs of energy saving, carbon reduction, environmental protection and air purification. Meanwhile, the Group also promotes the research, development and application of smart cities, Internet of Things, smart health and human resources management systems through big data technology.

在創新科技領域，本集團與香港本地大學合作設立綠色建築與物聯網聯合實驗室，重點研發新型綠色建材，並針對節能、減碳、環保及空氣淨化等需求，開發一體化的綠色建築解決方案。同時，藉由大數據技術推動智慧城市、物聯網、智慧健康及人力資源管理系統的研發與應用。

In response to global climate challenges, carbon reduction and energy conservation have become core issues for the international community. Following the signing of the "Paris Agreement", countries around the world have successively set out their pathways and timelines for achieving carbon neutrality. The European Union has enacted legislation to explicitly target carbon neutrality by 2050. China has formally incorporated the goals of "reaching carbon peak in 2030 and carbon neutrality in 2060" into its national development strategy. The Hong Kong Special Administrative Region has also set a policy vision to achieve carbon neutrality before 2050 at the policy level and updated its climate action strategy accordingly. As a key player in the E&M engineering field, the Group recognises its responsibility to uphold ecological balance and promote sustainable social development. We are committed to integrating advanced energy-saving technologies and renewable energy solutions into our E&M system designs, thereby effectively reducing carbon emissions and creating a more environmentally friendly and healthier built environment. In active response to the national "dual carbon" strategy, the Group has expanded its business portfolio in related areas and established Accel Green Building Limited, a subsidiary focusing on the development and construction of solar energy and other clean energy projects, as well as green building initiatives.

面對全球性的氣候挑戰，減碳與節能已成為國際社會的核心議題。自《巴黎協定》簽署以來，世界各國相繼確立碳中和的實施路徑與時程。歐盟已通過立法明確2050年達成碳中和的目標。中國亦將「2030年碳達峰、2060年碳中和」正式納入國家發展規劃。香港特別行政區同樣在政策層面確立了2050年前實現碳中和的願景，並更新了氣候行動策略。作為機電工程領域的重要參與者，本集團深知自身在維護生態平衡與促進社會可持續發展方面的責任。我們致力於將前沿的節能技術與可再生能源解決方案融入機電系統設計，以有效降低碳排放，營造更為環保、健康的建築環境。為積極響應國家「雙碳」戰略，本集團拓展相關產業佈局，並專門成立「高陞綠建有限公司」，聚焦於太陽能等清潔能源及綠色建築項目的開發與建設。

In terms of corporate social responsibility practices, the Group obtained a series of professional recognitions in 2022, including the Pursuit of Environmental Initiatives and Participation in the Hong Kong Awards for Environmental Excellence and the Hong Kong Green Organisation certification issued by the Environmental Campaign Committee, as well as the Certificate of Quality Assurance by the Hong Kong Professional Building Inspection Academy. In addition, the Group was appointed as the vice-chairman unit of the Carbon Neutrality Committee of China Energy Conservation Association and joined the GBA Carbon Neutrality Association as a founding member. We have received the Corporate Environmental Leadership Award from the Federation of Hong Kong Industries for several consecutive years, and were awarded the Outstanding Social Caring Organisation Award from the Social Enterprise Research Academy in 2021. These honors are recognitions of the Group's efforts in environmental protection and sustainable development. In the future, the Group will continue to optimise its service system, strictly adhere to safety and environmental standards, deepen its commitment to corporate social responsibility, and provide customers with excellent E&M engineering services.

在企業社會責任實踐方面，本集團於2022年獲得一系列專業認可，包括環境運動委員會頒發的「推動環保不遺餘力及參與香港環境卓越大獎」與「香港綠色機構」認證，以及香港專業驗樓學會的「品質檢定認證書」。此外，集團獲委任為中國節能協會碳中和專業委員會的副主任委員單位，並作為創會成員加入大灣區碳中和協會。我們已連續數年榮獲香港工業總會「企業環保領先大獎」，並曾於2021年獲社會企業研究院授予「社會關愛企業卓越獎」，這些榮譽均是對本集團在環境保護與可持續發展領域所作努力的肯定。未來，本集團將持續優化服務體系，恪守安全與環保標準，深化企業社會責任承諾，為客戶提供卓越的機電工程服務。

ESG MANAGEMENT SYSTEM CERTIFICATION

To ensure the effective implementation of ESG development strategies, the Group highly values the establishment of various management systems. Based on different international standards for ESG related management systems, the Group formulates and implements sustainable development strategies at all levels. Meanwhile, the Group has obtained the following major certifications:

- ISO 14001:2015 Environmental Management Certification;
- ISO 45001:2018 Occupational Health and Safety Management System Standard;
- OHSAS 18001:2007 Occupational Health and Safety Management Certification; and
- ISO 9001:2015 Quality Management Certification.

環境、社會及管治管理體系認證

為確保有效執行環境、社會及管治發展策略，本集團高度重視建立各項管理體系。本集團根據與管理體系相關的不同環境、社會及管治的國際標準於各層面上制定並執行可持續發展策略。同時，本集團已獲得以下主要認證：

- ISO 14001:2015環境管理認證；
- ISO 45001:2018職業健康與安全管理系統認證；
- OHSAS 18001:2007職業健康及安全管理認證；及
- ISO 9001:2015質量管理認證。

ESG GOVERNANCE STRUCTURE

With the growing importance of sustainable development, the Group is committed to robust corporate governance and the continued fulfilment of its social and environmental responsibilities. The Group has established a governance framework comprising the Board of Directors, management and functional departments to ensure that ESG management approaches are aligned with our business strategies and to enable the effective management of business operations. The Board is solely responsible for and oversees all matters relating to ESG issues. To ensure effectiveness, the Board regularly reviews and formulates the progress of relevant ESG strategies and objectives. In addition, the Board recognises the importance of risk management and internal control systems, and has delegated management and functional departments to assist in the regular assessment and determination of relevant risks and opportunities, as well as in the approval of disclosure information in the relevant reports. To ensure effective monitoring of climate issues, the Board reviews its composition annually to maintain an appropriate balance of knowledge and experience in ESG and climate-related matters. Currently, climate-related performance indicators are not incorporated into the Group's remuneration policy.

環境、社會及管治管治架構

隨著可持續發展的重要性與日俱增，本集團致力於穩健的企業管治，持續履行對社會與環境的承諾。本集團已建立管治架構包括董事會、管理層及職能部門，以確保ESG管理方針與業務策略相輔相成，有效管理業務運營。董事會全權負責並監督所有與環境、社會及管治議題相關的事項。為確保成效，董事會定期檢討及制定ESG相應策略及目標的進展情況。此外，董事會意識到風險管理及內部監控系統的重要性，並委任管理層及職能部門協助定期評估和釐定相關風險和機遇及批准披露相關報告的資料。為確保有效監察氣候議題，董事會每年檢討其構成以維持ESG及氣候相關事宜方面的知識與經驗的適當平衡。目前，氣候相關績效指標並未納入本集團的薪酬政策。

ABOUT THE REPORT

Scope of Reporting

This ESG Report summarises the initiatives, policies, and ESG related key performance indicator ("**KPI**") data of the Group's operating activities in providing E&M engineering services during the Year.

Unless stated otherwise, information disclosed in this report covers that of the Company's head office and its operating subsidiaries, Chit Tat Electrical Engineering Limited, Accel Innovations Limited and Accel Green Building Limited.

Reporting Framework

This ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the "**ESG Reporting Code**") as set out in Appendix C2 to the Rules Governing the Listing of Securities (the "**Listing Rules**") on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

Reporting Principles

This ESG Report is prepared in accordance with the following reporting principles set out in the ESG Reporting Code:

- Materiality: We have conducted a materiality assessment to identify ESG issues by taking into account the expectations and concerns of the Company's stakeholders. Please refer to the section "Stakeholder Engagement" and "Materiality Assessment" for further details.
- Quantitative: We use performance data that is measurable and quantified, with information on standards, methodologies, assumptions and calculation tools, source of conversion factors used for the reporting of emissions/energy consumption disclosed where applicable.
- Balance: We provide an unbiased picture of the Group's performance during the Year to avoid selections, omissions, or presentation formats that may in appropriately affect the decision or judgement made by the report reader.
- Consistency: We use data collection and presentation methodologies that are consistent with prior years to facilitate a meaningful comparison and corresponding explanation will be made in case of any changes to the methods or KPI used.

有關本報告

報告範疇

本環境、社會及管治報告概述本集團於本年度在機電工程服務方面的營運活動的行動、政策及環境、社會及管治相關的關鍵績效指標(「**關鍵績效指標**」)數據。

除非另有所述，本報告所披露的資料乃涵蓋本公司的總部及其營運附屬公司，捷達機電工程有限公司、高陞創科有限公司、高陞綠建有限公司。

報告框架

本環境、社會及管治報告按照證券上市規則(「**上市規則**」)附錄C2所載由香港聯合交易所有限公司(「**聯交所**」)刊發的環境、社會及管治報告守則(「**環境、社會及管治報告守則**」)編製。

報告原則

本環境、社會及管治報告乃根據環境、社會及管治報告守則載列的以下報告原則編製：

- 重要性：我們已進行重要性評估以識別環境、社會及管治事宜，當中考慮到本公司持份者的期望及關注。進一步詳情請參閱「持份者參與」及「重要性評估」章節。
- 量化：我們使用可測量及量化的績效數據，並在適當時披露有關排放量/ 能源消耗申報所使用的標準、方法、假設及計算工具的資料，以及所使用轉換因子的來源。
- 平衡：我們不偏不倚地呈報本集團於本年度的表現，避免可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或呈報格式。
- 一致性：我們採用與往年一致的數據收集及呈報方法，以便於進行有意義的比較，而若使用的統計方法或關鍵績效指標有任何變動，我們將作出相應解釋。

Stakeholder Engagement

In formulating operational strategies and ESG measures, the Group takes into account its stakeholders' expectations and concerns, and strives to improve its performance through mutual cooperation with its stakeholders. The Group has maintained close communication with its key stakeholders by utilising diversified key communication channels, details of which are shown as below:

持份者參與

在制訂營運策略及環境、社會及管治措施時，本集團會考慮持份者的期望及關注，並致力透過與持份者的相互合作以改善本集團的表現。本集團已透過動用多樣化主要溝通渠道與本集團的主要持份者維持緊密溝通，有關詳情如下：

Stakeholders 持份者	Communication Channels 溝通渠道	Expectations 期望
Shareholders 股東	• Annual general meeting and other shareholders' meetings • Financial reports • Announcements and circulars • Company website – Investor relation • 股東周年大會及其他股東會議 • 財務報告 • 公告及通函 • 公司網站－投資者關係	• Financial performance • Corporate transparency • Sound risk management and internal control • Corporate sustainable development • 財務業績 • 企業透明度 • 完善風險管理及內部監控 • 企業可持續發展
Government and regulatory agencies 政府及監管機構	• Regular reports • Written or electronic communication • 例行報告 • 書面或電子溝通	• Compliant operation • On-going communication • Mutually beneficial relationship • 合規經營 • 持續溝通 • 合作共贏
Employees 僱員	• Training and seminars • Regular performance appraisals • Suggestion box • Internal announcements and notice • Intranet • 培訓和研討會 • 定期工作表現評估 • 員工意見箱 • 內部公告及通訊 • 內部網路	• Career development • Competitive remuneration and benefit • Equal opportunity on promotion • Healthy and safe working environment • 職業發展 • 具競爭力的薪酬與福利 • 平等晉升機會 • 健康安全的工作環境

Stakeholders 持份者	Communication Channels 溝通渠道	Expectations 期望
Customers 客戶	• Customer satisfaction survey • Customer service hotline and email • Company website • 客戶滿意度調查 • 客戶服務熱線及電郵 • 公司網頁	• Customer rights and interests protection • Customer privacy protection • High quality products and services • 客戶權利及權益保障 • 客戶隱私保護 • 高品質的產品與服務
Suppliers and contractors 供應商及分包商	• Construction site visit • Regular meetings • Tele-conference • Suppliers assessment • 地盤實地視察 • 定期會面 • 電話會議 • 供應商評估	• Integrity in cooperation • Responsible supply chain management • Business ethics and reputation • Fair and open competition • 誠信合作 • 負責任的供應鏈管理 • 商業道德與信譽 • 公平公開競爭
The society and public 社會及公眾	• Charity events • Community investment • ESG reports • 慈善活動 • 社區投資 • 環境、社會及管治報告	• Perform environmental protection • Provide job opportunity • Support charity • Transparent information to public • 履行環境保護 • 提供就業機會 • 支持公益事業 • 公開透明資料

The Group aims to collaborate with its stakeholders to improve its ESG performance and create greater value for the wider community on a continuous basis.

本集團旨在與持份者共同努力以提升本集團的環境、社會及管治表現，不斷為更廣泛的社區創造更大的價值。

MATERIALITY ASSESSMENT

A materiality assessment in the form of survey was conducted during the Year, where the Group identified sustainability factors that were material to its business operations. The management and employees who are responsible for the key functions of the Group have participated in preparing the ESG Report, assisted the Group in reviewing its operations, identifying key ESG issues and assessing the importance of such issues to the Group's business and stakeholders. The Group has compiled a questionnaire in reference to the material ESG aspects identified by the Group to collect information from

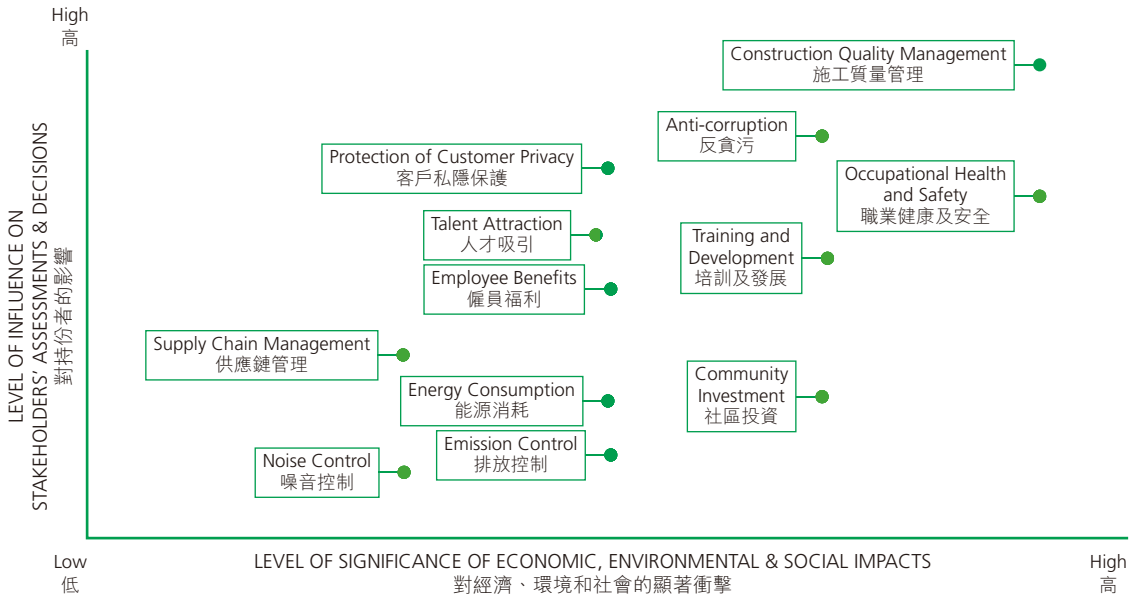
重要性評估

於本年度，本集團以調查形式進行重要性評估，確定對本集團業務營運至關重要的可持續發展因素。負責本集團各主要職能的管理層及僱員均有參與編製本環境、社會及管治報告，協助本集團檢討其營運、甄別關鍵環境、社會及管治事宜以及評估該等事宜對本集團的業務及持份者的重要性。本集團已參考經甄別的重大環境、社會及管治範疇以編製調查問卷，用以向本集團相關部門及業務單位收集資料。由於本集團的核心業務及

relevant departments and business units of the Group. As the core business and ESG strategy of the Group are consistent with that of last year, during the Year, the Group adopted the materiality matrix of 2025:

環境、社會及管治戰略與去年的一致，本年度本集團已採用2025年重要性矩陣：

The Group's Materiality Matrix during the Year
本集團本年度的重要性矩陣



During the Year, the Group confirmed that appropriate and effective management policies and internal control systems for ESG issues were in place and the information disclosed in the ESG Report was in compliance with the requirements of the ESG Reporting Code.

於本年度，本集團確認已就環境、社會及管治事宜設立合適及有效的管理政策及監控系統，並確認本環境、社會及管治報告所披露的資料符合環境、社會及管治報告守則的要求。

CONTACT US

The Group welcomes comments and suggestions from its stakeholders. You may provide comments on the ESG Report or towards the Group's performance in respect of sustainable development via the following channels:

聯絡我們

本集團歡迎持份者提供意見及建議。 閣下可透過以下渠道就本環境、社會及管治報告或本集團在可持續發展方面的表現提供意見：

Address:	Unit A, 19/F TML Tower No. 3 Hoi Shing Road Tsuen Wan New Territories
Email:	accel@financialpr.hk
Telephone:	2529 8888

地址：	新界 荃灣 海盛路3號 TML廣場 19樓A室
電郵：	accel@financialpr.hk
電話：	2529 8888

A. ENVIRONMENTAL ASPECTS

A.1. Emissions

The Group is committed to corporate social responsibility and recognises the importance of minimising the environmental impact arising from its operations. To uphold this commitment, the Group has established an environmental management system in accordance with the ISO 14001:2015 standard and formulated corresponding policies to systematically manage environmental affairs, reduce the environmental footprint of its operational activities, and ensure that all employees and contractors comply with relevant environmental laws and regulations. Comprehensive environmental management measures have been implemented at project construction sites, covering planning, procurement, and engineering processes. During the reporting year, the Group was not aware of any material environmental non-compliance incidents that had a significant impact on the Group. The Group's operations strictly adhere to relevant environmental legislation in Hong Kong, including but not limited to the Air Pollution Control Ordinance (Cap. 311), the Waste Disposal Ordinance (Cap. 354), and the Noise Control Ordinance (Cap. 400), governing exhaust gas and greenhouse gas emissions, discharges into water and land, as well as the generation of hazardous and non-hazardous waste.

Emissions Control

Exhaust Gas Emissions

During the reporting period, the Group's air pollutant emissions are mainly generated from use of its own construction vehicles. We strictly comply with the Air Pollution Control (Non-road Mobile Machinery) (Emission) Regulation (Cap. 311Z) in regard to machinery labelling requirements. To reduce emissions, the Group has implemented several measures: encouraging drivers to switch off engines during vehicle idling; pre-planning driving routes to minimise repetitive trips; and conducting regular vehicle maintenance to ensure optimal engine performance and fuel efficiency. To further reduce its carbon footprint, the Group has invested in the acquisition of new electric vehicles to gradually replace traditional fuel vehicles and reduce gasoline consumption. These initiatives have also effectively enhanced employees' awareness on reducing exhaust gas emissions. During the Year, the Group's exhaust gas emissions were as follows:

A. 環境層面

A.1. 排放物

本集團恪守企業社會責任，深知減少營運對環境影響之重要性。為切實履行此承諾，本集團已依據ISO 14001:2015標準建立環境管理體系，並制定相關政策，旨在系統化管理環境事務、盡力減低營運活動之環境足跡，並確保全體僱員及分包商人員遵守相關環保法律與規例。我們在項目施工現場實施涵蓋規劃、採購及工程程序在內的全方位環境管理措施。於本報告年度內，本集團並未獲悉任何對本集團構成重大影響之嚴重環保違規事件。本集團營運嚴格遵循香港相關環保法規，包括但不限於《空氣污染管制條例》(第311章)、《廢物處置條例》(第354章)及《噪音管制條例》(第400章)，以管理廢氣及溫室氣體排放、向水體及土地之排污，以及有害與無害廢棄物之產生。

排放控制

廢氣排放

報告期內，本集團之空氣污染物主要來自自有工程車輛之使用。我們嚴格遵守《空氣污染管制(非道路移動機械)(排放)規例》(第311Z章)關於機械標籤之規定。為減少排放，本集團推行多項措施：鼓勵駕駛人員於車輛閒置時熄匙；透過預先規劃行車路線以減少重覆行程；並對車輛進行定期保養，以確保引擎處於最佳性能及燃油效率狀態。為進一步降低碳足跡，本集團已投資購置新型電動車輛，以逐步替代傳統燃油車，減少汽油消耗。此系列舉措亦有效提升了員工對減少廢氣排放的意識。於本年度，本集團的廢氣排放量如下：

Indicator[1] 指標[1]	Unit 單位	2026 2026年	2025 2025年
Nitrogen oxides (NO_x) 氮氧化物	kg 千克	**202.36**	213.97
Sulphur dioxide 二氧化硫	kg 千克	**0.31**	0.37
Respirable Suspended Particles 可吸入懸浮粒子	kg 千克	**18.92**	20.10

GHG Emissions

The major sources of the Group's GHG emissions were fuel combustion of vehicles (Scope 1) and electricity consumption in the office (Scope 2). During the Year, the Group's GHG emissions were as follows:

溫室氣體排放

本集團溫室氣體排放的主要來源是車輛的燃油消耗(範圍1)及辦公室的電力消耗(範圍2)。於本年度，本集團的溫室氣體排放量如下：

Indicator[1] **指標[1]**	**Unit** **單位**	**2026** **2026年**	2025 2025年
Direct GHG emissions (Scope 1) – Fuel combustion of vehicles 直接溫室氣體排放(範圍1) －車輛燃油消耗	tCO_2e 噸二氧化碳當量	**53.93**	64.67
Energy indirect GHG emissions (Scope 2) – Purchased electricity 能源間接溫室氣體排放(範圍2) －外購電力	tCO_2e 噸二氧化碳當量	**36.51**	35.40
Total GHG emissions 溫室氣體排放總量	tCO_2e 噸二氧化碳當量	**90.44**	100.07
Intensity of Total GHG emissions[2] 溫室氣體排放總量密度[2]	tCO_2e/HK$ million revenue 噸二氧化碳當量／百萬港元收入	**0.17**	0.18

Notes:

1. GHG emissions data is presented in terms of carbon dioxide equivalent and is disclosed in accordance with relevant standards and guidelines, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG report – Appendix II: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the "Global Warming Potential Values" from the Fifth Assessment Report of the Intergovernmental Panel on Climate Change, 2014 and the 2022 Sustainability Report published by CLP Holdings Limited.

2. The total revenue of the Group for the years ended 31 March 2026 and 2025 was approximately HK$530,220,000 and HK$556,417,000 respectively. Such figures would also be used for calculating other intensity data in the ESG Report.

附註：

1. 溫室氣體排放量數據以二氧化碳當量的形式呈列，並根據相關標準及指引而作出披露，包括但不限於世界資源研究所及世界企業永續發展委員會發佈的《溫室氣體盤查議定書：企業會計與報告標準》、聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、政府間氣候變化專門委員會發佈的《第五次評估報告(2014年)》的《全球升溫潛能值》，以及中電控股有限公司刊發的《2022可持續發展報告》。

2. 截至2026年及2025年3月31日止年度，本集團的總收入分別為約530,220,000港元及556,417,000港元。有關數據亦會用於計算本環境、社會及管治報告的其他密度數據。

To further reduce GHG emissions, apart from the aforementioned vehicle management measures, the Group's headquarters has also implemented a series of energy-saving solutions to minimise electricity consumption. We actively advocate green office habits, encouraging employees to switch off unnecessary lighting and electronic devices after office hours, and posting energy-saving reminder signs in the office areas to continuously promote the concept of conservation. Through these initiatives, employees have gradually developed daily habits of self-motivated energy saving and carbon reduction.

為進一步降低溫室氣體排放，除前述車輛管理措施外，本集團總部亦實施一系列節能方案，以最大限度減少電力消耗。我們積極提倡綠色辦公習慣，鼓勵員工於下班後關閉非必要的照明及電子設備，並在辦公區域張貼節能提示標識，以持續宣導節約理念。透過這些舉措，員工已逐步形成自主節能、減少碳排放的日常行為。

Waste Management

Hazardous Waste

Due to its business nature, the Group did not generate a significant amount of hazardous waste during the Year. If any hazardous waste is produced, the Group will engage a qualified chemical waste collector to handle such waste in order to comply with the relevant environmental laws and regulations.

Non-hazardous Waste

As an E&M engineering services provider, the non-hazardous wastes generated by the Group's operations mainly consist of paper consumed in the office. During the Year, the details of the non-hazardous waste produced by the Group (i.e. paper) were as follows:

廢棄物管理

有害廢棄物

鑒於其業務性質，本集團於本年度並無產生大量有害廢棄物。倘產生任何有害廢棄物，本集團將聘請合資格的化學廢棄物收集商處理該等廢棄物，以遵守相關環境法例法規。

無害廢棄物

作為機電工程服務供應商，本集團的營運產生的無害廢棄物主要包括辦公室消耗的紙張。於本年度，本集團所產生的無害廢棄物(即紙張)的詳情如下：

Non-hazardous waste **無害廢棄物**	**Unit** **單位**	**2026** **2026年**	2025 2025年
Paper waste 廢紙	tonnes 噸	**0.42**	0.42
Intensity 密度	tonnes/HK$ million revenue 噸／百萬港元收入	**0.00079**	0.00075

With 2025 as the base year, the Group aims at reducing non-hazardous waste intensity by 5% by 2030. The Group continuously monitors paper usage in the office and actively promotes paperless office, encouraging employees to prioritise the use of electronic media for communication and practice double-sided printing when necessary. To promote the recycling and reuse of paper, we place a collection box for single-sided used paper next to the printer, supplemented by eye-catching office reminders. Through these measures, employees' awareness on reducing paper consumption has been significantly enhanced.

以2025年為基準年，本集團計劃於2030年前將無害廢棄物密度減少5%。本集團持續監控辦公室紙張使用量，並積極推動無紙化辦公，鼓勵員工優先採用電子媒體進行溝通，必要時實行雙面打印。為促進紙張循環再利用，我們於打印機旁設置單面廢紙回收箱，並輔以醒目的辦公室提示。透過上述措施，員工對於減少紙張消耗的意識已顯著提升。

Given the nature of its business, no hazardous waste was generated during the Year. In the event that any hazardous waste is generated, the Group will strictly comply with applicable laws and regulations governing environmental protection by engaging qualified chemical waste disposal service providers for professional handling, thereby fulfilling our corporate environmental responsibilities.

鑒於其業務性質，於本報告年度內並未產生有害廢棄物。倘若產生任何有害廢棄物，本集團將嚴格遵循環境保護相關法規，委聘持有合格資質之化學廢棄物處理機構進行專業處置，以落實企業環境責任。

A.2. Use of Resources

Fuel and electricity were the Group's primary sources of energy consumption during our operations. In pursuit of sustainable development commitments, the Group has formulated a systematic energy management policy and standard operating procedures aimed at comprehensively improving energy efficiency. At the same time, the Group seeks to reduce unnecessary resource consumption to achieve effective resource circularity and maximise operational efficiency.

A.2. 資源使用

在營運過程中，燃油與電力為本集團之主要能源消耗來源。為實踐永續發展承諾，本集團已制定系統化之能源管理政策及標準作業流程，致力於全面提升能源使用效率，並透過減少非必要之資源耗用，以達致資源有效循環與營運效能最大化。

Energy Consumption

The Group's major sources of energy consumption are diesel and petrol consumption for vehicles and purchased electricity for the office. During the Year, the Group's energy consumption was as follows:

能源消耗

本集團的主要能源消耗來源為用於車輛的柴油及汽油消耗以及用於辦公室的外購電力。於本年度，本集團的能源消耗量如下：

Types of energy 能源種類	Unit 單位	2026 2026年	2025 2025年
Total direct energy consumption **直接能源總消耗量**	**kWh** **千瓦時**	**206,696.67**	246,005.89
Petrol 汽油	kWh 千瓦時	**47,309.86**	83,892.53
Diesel 柴油	kWh 千瓦時	**159,386.81**	162,113.36
Electricity **電力**	**kWh** **千瓦時**	**93,605.00**	90,773.00
Total energy consumption **能源總消耗量**	**kWh** **千瓦時**	**300,301.67**	340,460.89
Intensity of total energy consumption **能源總消耗量密度**	**kWh/HK$ million revenue** **千瓦時／百萬港元收入**	**566.37**	611.88

The Group is mindful of conserving energy, water, and resources to mitigate global concerns regarding resource depletion. Hence, with 2025 as the base year, the Group aims at reducing energy consumption intensity by 5% by 2030.

本集團留意節約能源、水和資源，以緩解全球對資源枯竭的擔憂。因此，以2025年為基準年，本集團計劃於2030年前將能源消耗密度降低5%。

To reduce the environmental impact of its operating activities, the Group actively promotes energy-saving measures. We encourage employees to set the indoor air-conditioning temperature between 23 and 25 degrees Celsius, and switch off the standby power of electrical equipment when not in use to reduce unnecessary energy consumption. Meanwhile, we prioritise the selection of energy-efficient equipment where feasible, and arrange for immediate maintenance once any equipment damage is reported. With the implementation of relevant measures, employees' awareness on energy conservation has been significantly enhanced.

為降低營運活動對環境之影響，本集團積極推動節能措施。我們鼓勵員工將室內空調溫度設定於攝氏23至25度之間，並於非使用時間關閉電器設備之待機電源，以減少不必要之能源消耗。同時，在可行情況下優先選用節能設備，並於設備損壞通報後立即安排檢修。隨著相關措施之落實，員工之節能意識已獲顯著提升。

Water Consumption

The Group's water consumption mainly consists of daily water usage in the office. As relevant water fees are included in the property management fees, no separate water consumption record was maintained during the Year. Due to its operating locations, the Group did not encounter any significant challenges in sourcing water that is fit for purpose. Nevertheless, the Group remains committed to promoting water-saving behaviours, continuously reminding employees to practise water conservation by posting water-saving reminders and environmental signs in prominent places.

水源消耗

本集團之水源消耗主要來自辦公室日常用水。由於相關水費已包含於物業管理費內，故本年度未進行獨立用水量記錄。鑒於本集團之營運地點，於取得適用水源方面並未面臨重大挑戰。儘管如此，本集團仍致力於推動節水行為，透過在顯著位置張貼節水提示與環保標識，持續提醒員工實踐節約用水。

Use of Packaging Materials

As the Group's operations do not involve any production process, it does not consume packaging materials. Hence, this aspect is considered as irrelevant to the Group's operations.

包裝材料使用

由於本集團的營運並無涉及任何生產流程，本集團並無消耗包裝材料。因此，此部份被視為與本集團的營運並不相關。

A.3. The Environment and Natural Resources

Noise Control

We fully recognise the noise impacts that may be generated from our business activities and have implemented effective control measures to reduce disturbance to the surrounding community. The Group strictly abides by the Noise Control Ordinance (Cap 400) and relevant guidelines. Whenever construction noise exceeds the prescribed levels, the Group will investigate the underlying factors and implement remedial measures accordingly.

A.3. 環境及天然資源

噪音控制

我們充分認知業務活動可能產生之聲響影響，並已實施有效管控措施，以降低對周邊社區之干擾。本集團嚴格遵守香港《噪音管制條例》(第400章)及相關指引。若工程噪音超出法定限值，將立即進行調查並執行改善方案。

Indoor Air Quality

To safeguard employee health, the Group regularly monitors the indoor air quality in the workplace. Through management measures such as conducting regular cleaning of air conditioning systems and maintaining proper ventilation, we ensure that the indoor environment meets health standards. We are committed to providing employees with a safe, comfortable, and productive workspace.

室內空氣質素

為保障員工健康，本集團定期監測辦公場所之空氣品質，並透過空調系統定期清潔、保持通風等管理措施，確保室內環境符合健康標準。我們致力於為員工提供安全、舒適且具生產力之工作空間。

Part D Climate-related Disclosures

The impacts of climate change and extreme weather events are becoming increasingly significant, and taking action to address climate issues has become a shared global responsibility. According to the Climate Change 2022: Impacts, Adaptation and Vulnerability report published by the Intergovernmental Panel on Climate Change (IPCC), human-induced climate change, including more frequent and intense extreme weather events, has caused widespread and far-reaching adverse effects on natural ecosystems and human societies, beyond the scope of natural climate variability.

The Group is aware that climate change is a huge challenge facing the world today. As a corporate citizen upholding the concept of sustainable development, the Group regards addressing the climate crisis as a core priority, by identifying climate-related risks and formulating response strategies, continuously enhancing the organisation's climate resilience to effectively mitigate and adapt to the impacts of climate change on its operations, while strengthening its overall adaptability.

Strategy:

The Group adopts a prudent climate risk management strategy and proactively integrates climate-related considerations into its long-term development planning. Although no immediate or highly concentrated climate impacts have been identified within the Group's current business scope, we continue to enhance climate resilience across our value chain and closely monitor potential transition and physical risks. With reference to Hong Kong's Climate Action Plan 2050, the Group has defined short-to-medium-term (up to 2035) and long-term (up to 2050) time horizons to systematically assess the risks and opportunities that may affect the Group's financial performance and operational stability.

Physical Risks (Short-to-Medium Term)

As extreme weather events (such as typhoons, floods, and heatwaves) become more frequent and severe, employees may face injury risks during work or commuting, building structures may be damaged, and the likelihood of power shortages may increase. These factors could in turn affect the Group's operations, raise operating costs, and reduce revenue. Extreme weather events may also disrupt the transportation of supplies and the operations of suppliers, potentially leading to interruptions in the Group's overall operations.

D部分 氣候相關披露

氣候變遷及極端天氣所帶來之衝擊日益顯著，採取行動應對氣候議題已成為全球共同責任。根據政府間氣候變化專門委員會(IPCC)發布之《Climate Change 2022: Impacts, Adaptation and Vulnerability》報告，人類活動所導致之氣候變化，包括愈趨頻繁與劇烈之極端天氣，已對自然生態與人類社會造成廣泛而深遠之負面影響，其程度已超越自然變異所引致之範疇。

本集團體認到氣候變遷為當今世界所面臨之重大挑戰。作為秉持永續發展理念之企業公民，我們將應對氣候危機視為核心任務，透過辨識氣候相關風險並制定相應策略，持續提升組織之氣候韌性，以有效緩解及適應氣候變遷對業務之衝擊，並強化整體調適能力。

策略：

本集團秉持審慎的氣候風險管理策略，積極將氣候相關因素納入長期發展規劃。儘管目前業務範疇尚未識別出即時且高度集中的氣候衝擊，我們仍持續強化價值鏈的氣候韌性，密切監測潛在轉型風險與物理風險。參照香港《氣候行動藍圖2050》，本集團明確界定中短期（至2035年）及長期（至2050年）的時間框架，以科學化視角評估對財務表現及營運穩定性具備潛在影響的風險與機遇。

物理風險（中短期）

隨著極端天氣事件（如颱風、水災和熱浪）的頻發與加劇，僱員在工作或通勤過程中可能遭受傷害，建築物結構可能遭到損壞，電力短缺的風險可能增加，從而影響本集團的運營、增加運營成本及減低收益。極端天氣事件可能導致供應品運輸及供應商運營中斷，從而可能導致本集團整體運營受到干擾。

To strengthen risk management under extreme weather conditions, the Group has established early warning and response mechanisms. When severe weather warnings are issued, the Group will promptly notify relevant parties and provide specific preventive guidelines. In addition, the Group has formulated extreme weather contingency plans for its various business operations and requires its cooperating suppliers and contractors to follow the relevant safety codes and inspection procedures, thereby jointly mitigating weather-related operational risk.

為強化極端天氣下之風險管理，本集團已建立預警與應變機制：當惡劣天氣警報發布時，我們將即時通報相關單位，並提供具體防範指引。同時，我們已針對各項業務制定極端天氣應變計劃，並要求合作之供應商與分包商遵循相應安全規範與檢查程序，以共同降低天候相關之作業風險。

Transition Risks (Short-to-Medium Term)

As the global economy transitions towards a low-carbon model, the Group has carefully identified and assessed the impact of transition risks on its business resilience. Within the short-to-medium-term horizon, we expect that climate-related laws and regulatory policies will become increasingly stringent. This may not only raise compliance costs but also impose higher standards on the management of the company's operational carbon footprint.

轉型風險（中短期）

隨著全球邁向低碳經濟，本集團審慎識別並評估轉型風險對業務韌性的影響。在短期及中期框架內，我們預期氣候相關法律及監管政策將日益趨嚴，這不僅可能推升合規成本，亦對企業營運的碳足跡管理提出更高標準。

To address these challenges, the Group has established a regular monitoring mechanism to track changes in global and local environmental regulations, ensuring their seamless integration into its risk management framework. By strengthening climate-related disclosures and stakeholder communication, we strive to mitigate potential reputational risks. While meeting listing compliance requirements, we aim to turn transition challenges into drivers for operational efficiency and green innovation.

為此，本集團已建立常態化監測機制，追蹤全球及本地環境法規變動，確保其無縫嵌入風險管理框架。透過強化氣候資訊披露與利益相關者溝通，我們致力於緩解潛在的聲譽風險，確保在滿足上市合規要求的同時，將轉型挑戰轉化為提升營運效率與綠色創新的動力。

Opportunities (Short-to-Long Term)

In the built environment sector, we help clients enhance the climate resilience of their assets by integrating climate solutions into engineering projects. For instance, for projects that are more susceptible to extreme weather events, such as those located in coastal or low-lying areas, the Group will propose specific measures at the design stage to help mitigate clients' exposure to climate risks.

機遇（短期至長期）

在建築環境領域，我們透過將氣候解決方案融入工程項目，協助客戶提升其資產之氣候韌性。例如，針對較易受極端天氣事件影響之項目（如位於沿海低窪地區之工程），我們將於設計階段提出具體措施，以減緩客戶所面臨之氣候風險。

Risk Management

The Group has seamlessly integrated climate-related risks into its overall enterprise risk management framework, recognising them as core factors affecting strategy, finance, compliance, and operations. A structured assessment process has been adopted to conduct quantitative and qualitative analyses of the likelihood and potential impact of climate risks, based on predefined risk appetite and tolerance thresholds. The impact assessment covers financial profit or loss, legal compliance, brand reputation, and business continuity, while the likelihood assessment combines historical trends with forward-looking climate projection data. Risks are categorised by severity, and any material risks exceeding the established thresholds are prioritised by management and reported regularly to the Board to ensure a normalised oversight mechanism. Regarding climate-related opportunities, we proactively identify low-carbon transition pathways through multi-stakeholder engagement and industry benchmarking, and incorporate them into long-term capital allocation and strategic decision-making.

風險管理

本集團已將氣候相關風險無縫納入企業整體風險管理架構，視其為影響戰略、財務、合規及運營的核心因子。我們採用結構化的評估流程，透過設定預定義的風險胃納與承受能力閾值，對氣候風險的發生概率及潛在影響進行量化與定性分析。影響評估範疇涵蓋財務損益、法律合規、品牌聲譽及業務連續性；可能性評估則結合歷史趨勢與前瞻性氣候預測數據。風險按嚴重程度分類後，凡超越閾值之重大風險均由管理層優先處理，並定期向董事會匯報，確保監督機制常態化。針對氣候機遇，我們透過多元持份者溝通及行業基準分析，主動識別低碳轉型路徑，並將其納入長期資本配置與戰略決策中。

Climate-related Targets

The Group is committed to fulfilling its greenhouse gas emission reduction commitments. With 2023 set as the base year, the Group has established an intensity reduction target aiming to achieve an initial milestone of a 2% reduction in Scope 1 and Scope 2 emissions intensity by 2030. A cross-departmental monitoring mechanism has been put in place to calculate emissions intensity annually and track progress towards the target. To align with international best practices, we will continue to refine our decarbonisation approach and explore the introduction of third-party verification to strengthen governance. The Group will continue to pursue diverse emission reduction pathways, including the adoption of green energy alternatives and low-carbon technologies, ensuring that business development and environmental responsibility are advanced in parallel as we steadily move towards the vision of carbon neutrality.

氣候相關目標

本集團致力於落實溫室氣體減排承諾，設定以2023年為基期的強度削減目標，旨在2030年前達成範圍1及2排放密度降低2%之初步階段性指標。我們已建立跨部門監測機制，每年核算排放密度以追蹤達成率。為對齊國際最佳實踐，我們將持續優化脱碳方針，並探討引入第三方驗證以強化治理。本集團將持續探索多元減排路徑，包括綠色能源替代及低碳技術應用，確保業務發展與環境責任並重，穩步邁向碳中和願景。

Internal Carbon Prices

During the reporting period, the Group did not maintain an internal carbon price mechanism. Nevertheless, the Group will continue to monitor relevant carbon prices in the market and the latest regulations relating to carbon taxes to minimise associated climate risks.

內部碳定價

於報告期間，本集團並未維持內部碳定價。儘管如此，本集團將持續監測市場上的相關碳定價及與碳稅相關的最新法規，以盡量減低相關氣候風險。

Climate-related Transition Risks, Physical Risks, Opportunities and Capital Deployment

The Group is actively enhancing its financial data collection system with the aim of systematically assessing the quantitative financial impacts (including both amounts and percentages) on business activities and assets that are vulnerable to transition and physical risks. The Group is progressively optimising its capital allocation framework to ensure that climate-related risk mitigation and opportunity capture are effectively integrated into the annual budget and long-term investment and financing decisions. Although a dedicated climate fund has not been established at this stage, relevant costs have been incorporated into operating budgets and facility resilience enhancement works. Looking ahead, the Group will establish industry-specific performance indicators by reference to leading practices and climate scenario analysis, so as to more accurately measure and disclose the Group's financial resilience and value creation capabilities in the context of climate change.

氣候相關轉型風險、物理風險、機遇及資本運用

本集團正積極完善財務數據收集體系，旨在系統化評估易受轉型及物理風險影響之業務活動及資產的量化財務影響(包括金額及百分比)。目前，集團正逐步優化資本配置框架，確保氣候相關的風險緩釋與機遇捕捉能有效整合至年度預算與長期投融資決策中。雖然現階段未設立單一的氣候專項基金，但相關成本已納入營運預算及設施韌性提升工程中。未來，我們將參照行業領先實踐與氣候情景分析，建立具備行業特性的績效指標，以更精確地衡量並披露集團在氣候變革中的財務韌性與價值創造能力。

B. SOCIAL ASPECTS

B.1. Employment

The Group firmly believes that employees are the cornerstone of corporate success and is always committed to creating a safe, healthy and attractive environment for talent development, while fully safeguarding the legal rights of every employee. To this end, we have established a complete system and standard procedures covering recruitment, promotion, compensation, benefits, leave and termination to ensure that relevant decisions are open, transparent and compliant. The Board regularly reviews and refines relevant policies to continuously consolidate the foundation for the protection of employees' rights.

In terms of talent selection and promotion, the Group follows the principle of meritocracy, and based on objective evaluation standards, comprehensively considers employees' performance, professional competency and development potential. We actively create a diverse, equal and inclusive organisational culture, and strictly prohibit any form of discrimination on grounds such as gender, age, race, family status or physical disabilities. Meanwhile, the Group clearly regulates the conditions and procedures for dismissal to prevent any unfair or unreasonable dismissal.

The compensation and benefits system is based on market levels and individual performance. In addition to competitive basic salary, overtime pay and holiday work allowances are also provided in accordance with regulations. Employees are entitled to statutory holidays, annual leave, sick leave, maternity leave and other paid leave according to law, and may apply for unpaid leave, paternity leave, marriage leave and personal leave based on individual circumstances.

During the Year, the Group strictly conformed to and complied with the relevant laws and regulations in relation to employment in Hong Kong, including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and the Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong).

B. 社會層面

B.1. 僱傭

本集團堅信員工是企業成功的基石，始終致力於營造安全、健康且具吸引力的人才發展環境，同時全力保障每一位僱員的合法權益。為此，我們已建立涵蓋招聘、晉升、薪酬、福利、休假及離職等環節的完整制度與標準流程，確保相關決策公開、透明且合乎規範。董事會定期審視並優化相關政策，以持續鞏固員工權益保障的基礎。

在人才選拔與晉升方面，本集團恪守「用人唯才」原則，依據客觀的評估標準，綜合考量員工的績效表現、專業能力與發展潛能。我們積極營造多元、平等與包容的組織文化，嚴禁基於性別、年齡、種族、家庭狀況或身體殘疾等因素的任何形式歧視。同時，本集團明確規範解僱條件與程序，杜絕任何不公正或不合理解僱。

薪酬福利制度以市場水平與個人績效為基礎，除具競爭力的基本薪酬外，亦按規定提供加班津貼、假日工作補貼等。員工依法享有法定假日、年假、病假、產假等帶薪休假，並可根據個人情況申請無薪假、陪產假、婚假及事假。

於本年度，本集團嚴格遵守及符合相關僱傭的香港法例及法規，該等法例法規包括但不限於《僱傭條例》(香港法例第57章)及《最低工資條例》(香港法例第608章)。

As at 31 March 2026, the Group employed 245 employees, of which 243 were full-time employees and 2 were part-time employees, all of whom were employed in Hong Kong operations. The breakdowns are as follows:

於2026年3月31日，本集團僱用245名僱員，其243名全職僱員及2名兼職僱員均受聘於香港業務，劃分如下：

Total Workforce by Age Group

按年齡組別劃分的僱員總數

Number of Employees	僱員人數	2026 2026年	2025 2025年
Total Number of Employees	僱員總數	**245**	236
By Gender	**按性別劃分**		
Male	男	**194**	190
Female	女	**51**	46
By Employment Type	**按僱傭類型**		
Full-time	全職	**243**	234
Part-time	兼職	**2**	2
By Age Group	**按年齡組別**		
<30	<30	**49**	57
30–50	30–50	**130**	122
>50	>50	**66**	57
By Geographical Location	**按地區劃分**		
Hong Kong	香港	**245**	236

Turnover Rate of Employees

僱員流失率

Turnover of Employees	僱員流失	2026 2026年	2025 2025年
By Gender	**按性別劃分**		
Male	男	**21%**	25%
Female	女	**18%**	13%
By Age Group	**按年齡組別**		
<30	<30	**27%**	18%
30–50	30–50	**15%**	25%
>50	>50	**24%**	0%
By Geographical Location	**按地區劃分**		
Hong Kong	香港	**20%**	23%

Talent Attraction

The Group regards talent as a core resource for driving sustainable development, and through a robust recruitment and promotion system, actively attracts talented individuals from diverse backgrounds. We uphold the fair, open and non-discriminatory selection principles, providing an equal development platform for all employees. Employee promotions and salary adjustments are determined through a systematic performance evaluation conducted annually in March. Led by department heads, the evaluation reviews past year's performance, identifies areas for improvement, and formulates personal development plans, thereby aligning talent growth with corporate objectives.

Termination of employee contracts strictly follows internal policies and relevant laws and regulations in Hong Kong to ensure that procedures are legal and compliant, and exit interviews are conducted to gather feedback for continuous improvement of management practices. All procedures relating to employment, evaluation, promotion and dismissal are clearly listed in the Employee Handbook.

In response to structural changes in Hong Kong's labour market and the talent shortage challenges in the construction industry, the Group actively optimises compensation and benefits while monitoring the development of relevant government labour importation schemes. This approach aims to stabilise talent supply and enhance the value of human capital on a continuous basis.

人才吸引

本集團將人才視為驅動永續發展的核心資源，並透過完善的招聘與晉升體系，積極吸引多元背景的優秀人才。我們堅持公平、公開、非歧視的甄選原則，為所有員工提供平等的發展平台。員工晉升與薪酬調整均透過每年三月進行的系統化績效評估來確定，該評估由部門主管主導，通過回顧過去一年的工作表現、明確改善方向並制定個人發展計劃，實現人才成長與企業目標的協同。

終止僱員合約嚴格遵循內部政策及香港相關法律法規，確保程序合法合規，並透過離職面談收集反饋，以持續優化管理實踐。所有聘任、評估、晉升及離職流程均清晰載於《員工手冊》中。

面對香港勞動市場的結構性變化及建造業人才短缺的挑戰，本集團在積極優化薪酬福利的同時，亦關注政府相關輸入勞工計劃的發展，以期穩定人才供給，持續提升人力資本價值。

Employee Benefits

The Group is committed to providing a comprehensive welfare system, including healthcare plans, staff discounts, holiday benefits and various allowances. We value employees' work-life balance and regularly organise festival gatherings, annual dinners and other activities to promote team cohesion and sense of belonging. Apart from the statutory Mandatory Provident Fund, employees are entitled to medical benefits after they have passed their probation period, and have the opportunity to be granted year-end bonus based on individual performance, attendance records and the Company's overall performance.

Besides, We offer a Share Option Scheme to recognize employee contributions and foster a culture of shared ownership. By allowing our team to participate in the company's financial success, we aim to attract, retain, and motivate top talent to drive sustainable growth.

The Group formulates policies to determine employees' working hours and leave arrangements in accordance with local employment laws. Relevant policies on working hours and rest periods are listed in the Employee Handbook.

僱員福利

本集團致力於提供全面的福利體系，包括保健計劃、員工優惠、節日福利及各類津貼。我們重視員工的工作與生活平衡，定期舉辦節日聚會、年度晚宴等活動，以促進團隊凝聚力與歸屬感。除法定強積金外，員工於試用期滿後可享有醫療津貼，並有機會根據個人績效、出勤記錄及公司整體業績獲發年終獎金。

此外，我們提供購股權計劃以表揚員工的貢獻，並培養共同持股的企業文化。透過讓團隊分享公司的財務成果，我們旨在吸引、挽留及激勵頂尖人才，以推動公司的可持續增長。

本集團按照本地僱傭法制定政策釐定僱員的工時及休假安排。《員工手冊》列明辦公時間及休假等相關細節。

Diversity and Equal Opportunities

The Group provides fair promotion and learning opportunities, and ensures alignment between talent and job roles through a systematic performance management system and position optimization. We have established reward and recognition mechanisms to motivate excellent performance and enhance employees' job satisfaction and sense of belonging.

The Group has zero tolerance towards any form of harassment, bullying or abuse in the workplace. Any employee who encounters such situations can report to the employee representative, management or executive Director through designated channels. All reports will be seriously investigated and addressed in a timely manner.

多元化及平等機會

本集團提供公平的晉升與學習機會，透過系統化的績效管理與職位優化，確保人崗匹配。我們設立獎勵與認可機制，以激勵優秀表現，提升員工滿意度與歸屬感。

本集團對工作場所任何形式的騷擾、欺凌或虐待行為持零容忍態度。員工如遇相關情況，可透過指定渠道向員工代表、管理層或執行董事舉報，我們將嚴肅調查並及時處理。

B.2. Health and Safety

The Group always places the safety of its employees, subcontractors and the general public as the highest priority when providing various services. To ensure that our operations comply with the highest safety standards, we fully follow the regulations related to occupational health and safety, and formulate rigorous management guidelines, which are supervised and implemented by the team of professional registered safety officers.

During the reporting year, the Group strictly conformed to and complied with the relevant laws and regulations in Hong Kong in relation to the provision of a safe working environment and the protection of employees from occupational hazards. Such laws and regulations include, but are not limited to, the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) and the Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong). During the previous three years including the reporting year, the Group recorded zero material accident and incident and zero death due to work injury. Lost days due to work injury for the Year were zero, fully reflecting our emphasis on and commitment to occupational health and safety.

B.2. 健康與安全

本集團在提供各項服務時，始終將員工、分包商及公眾的安全置於首位。為確保營運活動符合最高安全標準，我們全面遵循職業健康與安全相關法規，並制定嚴謹的管理指引，由專業的註冊安全主任團隊監督執行。

在報告年度內，本集團嚴格遵守及符合有關提供安全工作環境及保障僱員避免職業性危害的香港法律法規的情況，該等法例法規包括但不限於《職業安全及健康條例》(香港法例第509章)及《僱員補償條例》(香港法例第282章)。在包括本報告年度的過去三年中，本集團錄得零重大意外及事故及零工傷死亡，本年度因工傷損失工作日數為零，充分體現我們對職業健康與安全的重視與承諾。

Occupational Health and Safety

Certified by OHSAS 18001:2007, the Group has established Safety Control Policy and supplemented with guidelines and training. The Group requires its construction workers and subcontractors to strictly comply with its Safety Control Policy, the Group aims to reduce its risks related to safety issues by putting adequate resources and effort on safety management. Safety Steering Committee (which comprises the safety officer, safety supervisor, project manager, the Group's relevant executive Director and supervisor) is responsible for the effective implementation of such policy.

職業健康及安全

經OHSAS 18001:2007認證，本集團已建立《安全監控政策》，並輔以指引及培訓。本集團要求建築工人及分包商嚴格遵守本集團的《安全監控政策》，本集團旨在通過在安全管理方面投入足夠的資源及力度以減低涉及安全問題的風險。安全督導委員會(包括安全主任、安全監工、項目經理、本集團相關的執行董事及監工組成)負責此政策的有效實施。

Some details of the Safety Plan of such policy are set out below:

- Project managers are assigned by project director to be responsible for overall coordination and implementation of the safety policy;
- The Group's Safety Steering Committee shall:
  - (i) Plan, monitor and review the health and safety performance of the Group;
  - (ii) Discuss the monthly inspection report and circulate the same to the project manager and the customers for their attention and necessary action;
  - (iii) Review and approve safety policy statement; and
  - (iv) Ensure that all new comers to the construction sites are aware of their safety obligation; and arrange project safety training for employees on a regular basis;
- Employees regularly attend project safety training organised by the Group; and
- All workers on site, including subcontractors' employees, are required to follow the general safety rules adopted by the main contractor of the relevant project which are communicated to the workers before they commence work and such rules are posted on prominent notice boards on site. Workers who breach any such rules will be subject to internal disciplinary actions.

As a subcontractor, the Group requires workers or employees of its subcontractors to report any accidents to its site representative or safety officer and/or main contractor for the purpose of collecting information for processing employees' compensation claims as well as compliance with the relevant laws and regulations in Hong Kong regarding the reporting of all work injuries at its sites to the Labour Department.

該政策的《安全計劃》的部分詳情載列如下：

- 項目經理獲項目總監委派負責安全政策的整體協調及實施；
- 本集團的安全督導委員會須：
  - (i) 計劃、監察及檢討本集團的健康及安全表現；
  - (ii) 每月檢驗報告業務進行討論，並傳閱該報告以供項目經理及客戶垂注及採取所需行動；
  - (iii) 審閱及批准安全政策聲明；及
  - (iv) 確保建築地盤的所有新人均注意其安全責任；員工定期參加由本集團舉辦的項目安全培訓；
- 員工定期參加由本集團舉辦的項目安全培訓；及
- 有地盤工人(包括分包商僱員)須遵從相關項目總承建商所採納的一般安全規則，有關規則會於施工前知會工人，並張貼在地盤顯眼位置的告示板上。違反任何有關規則的工人將受到內部紀律處分。

作為分包商，本集團要求工人或其分包商的僱員向其現場代表或安全主管及／或總承建商報告任何事故，以收集資料處理僱員索償，以及遵守香港有關向勞工處申報其現場所有工傷的相關法律法規。

B.3. Development and Training

Training and Development

The Group is committed to fostering a culture of continuous learning and providing employees with diverse development pathways. We promote knowledge sharing and skill enhancement through face-to-face training, departmental sharing, and internal and external courses. To strengthen team spirit, the Group regularly organises recreational and sports activities, and sponsors the establishment of a basketball team and a dragon boat team, etc., to enhance cohesion.

The Group also focuses on enhancing professional qualifications and provides sponsorship for training and opportunities for further studies every year to encourage employees to obtain higher professional qualifications. All training covers internal courses and professional development programmes offered by external institutions.

B.3. 發展與培訓

培訓及發展

本集團致力於營造持續學習的組織氛圍，為員工提供多元的成長管道。我們透過面授培訓、部門分享、內外部課程等形式，推動知識共享與技能提升。為強化團隊精神，集團定期舉辦文康活動，並資助成立籃球隊、龍舟隊等，以增強凝聚力。

集團亦重視專業資歷的提升，每年提供培訓資助與進修機會，鼓勵員工考取更高專業資格。所有培訓涵蓋內部課程與外部機構提供的專業發展計劃。

Average Training Hours and Percentage of Trained Employees

平均培訓時數及受訓員工百分比

		Average Training Hours 平均培訓時數	Percentage of Trained Employees 受訓員工百分比
Total	總數	38	86%
By Gender	**按性別劃分**		
Male	男	37	87%
Female	女	42	82%
By Employment Type	**按僱員類別劃分**		
Director	董事	21	100%
Middle to Senior Management Personnel	中高級管理人員	28	78%
General Staff	普通員工	42	88%

In order to further improve safety awareness and corporate image, the Group regularly carries out project safety training, covering safety procedures for different types of work, fire prevention, storage of material, excavation, lift operations and site management. All workers and subcontractors' employees are required to hold a valid construction industry safety training certificate and a construction worker registration card before entering the construction site.

為進一步提升安全意識與企業形象，本集團定期開展項目安全培訓，內容涵蓋各類工程安全程序、防火、物料存放、挖掘、起重操作及工地管理等。所有工人及分包商員工進入地盤前須持有有效的建造業安全訓練證明書及建築工人註冊證。

The Board is also encouraged to attend external seminars and training programmes at the Group's expense to understand the development of laws and regulations as well as updates on the business and market changes, so as to fulfill their duties and responsibilities. Induction and continuous professional development will be arranged for Directors when necessary.

本集團亦鼓勵董事會參加外部研討會及培訓計劃，以了解法律法規發展以及業務和市場變化的最新情況，從而便利其履行職責，費用由本集團承擔。必要時將向董事安排就職及持續專業發展。

B.4. Labour Standards

Prevention of Child Labour and Forced Labour

The Group strictly prohibits child and forced labour. During the Year, the Group strictly conformed to and complied with the relevant laws and regulations in Hong Kong in relation to the prevention of child and forced labour, such laws and regulations include but not limited to the Employment of Children Regulations (Chapter 57B of the Laws of Hong Kong) and the Employment Ordinance (Chapter 57 of the Laws of Hong Kong).

B.4. 勞工準則

防止童工及強制勞工

本集團嚴禁僱用童工及強制勞工。於本年度，本集團嚴格遵守並符合禁止童工或強制勞工相關的香港法律法規，該等法例法規包括但不限於《僱用兒童規例》(香港法例第57B章)及《僱傭條例》(香港法例第57章)。

Personal data is collected by the Group in its talent recruitment process in accordance with the law, based on the necessity of selecting suitable candidates and verifying applicants' qualifications. The Human Resources Department carefully checks the identification documents and ensures the data of each candidate is correct according to the rules of the Group's Employee Handbook and that the age of the candidate fulfills the requirements as stipulated by the applicable laws and regulations. The Group regularly reviews and updates its internal policies and guidelines including the Employee Handbook to ensure compliance with applicable laws and regulations.

本集團在人才招募過程中，基於甄選合適人選及核實應徵者資格之必要，將依法收集相關個人資料。人力資源部門負責仔細檢查身份證明文件，並按照本集團《員工手冊》中的規定確保各候選人之資料正確及候選人之年齡符合適用法律及法規所規定之要求。本集團定期檢討及更新包括《員工手冊》在內的內部政策及指引，以確保符合適用的法律及法規。

In case of discovery of child and forced labour, the Group will terminate the relevant employment contract immediately, and the responsible personnel will face appropriate disciplinary action and/or legal proceedings.

倘發現童工及強制勞工，本集團將立即終止相關勞動合同，而責任人員將面臨適當的紀律處分及／或法律程序。

As regards protection of employee interests and rights, the Group adheres to the principle of voluntary overtime, and strictly prohibits any improper management behaviours such as verbal abuse, physical punishment, abuse, oppression or sexual harassment, ensuring all management practices are legal and compliant to protect the dignity and rights of employees.

在員工權益保障方面，本集團堅持自願加班原則，並嚴禁任何形式的口頭辱罵、體罰、虐待、壓迫或性騷擾等不當管理行為，確保所有管理實踐合法合規，維護員工尊嚴與權益。

B.5. Supply Chain Management

The Group orders major accessories from suppliers in Hong Kong, including air conditioners, thermo ventilators, ventilators ducts and other ancillary accessories. In addition, the installation and construction of E&M engineering were undertaken by subcontractors in Hong Kong.

B.5. 供應鏈管理

本集團均由香港的供應商訂購主要配件，包括空調、暖通設備、風喉及其他配件。另外，本意團亦均由香港的分包商負責機電工程的安裝及施工。

Number of Suppliers and Subcontractors by Geographical Location 供應商及分包商數量(按地區劃分)	
Hong Kong Suppliers 香港供應商	162
Hong Kong Subcontractors 香港分包商	114

In the process of selecting and evaluating all potential suppliers, the Group explicitly incorporates environmental and social performance into the assessment system to systematically identify and manage potential risks across the supply chain. We follow established supplier management policies to ensure that all selected partners not only meet required service capabilities and market reputation, but also possess good compliance records, including compliance with occupational health and safety regulations, active reduction of environmental impact, adherence to anti-discrimination principles, and following codes of conduct preventing harassment and abuse of authority. To ensure the continued effectiveness of supply chain management, the Group regularly reviews and optimizes relevant policies and evaluation processes. If major suppliers or subcontractors fail to meet the Group's standards, they will be suspended from cooperation or removed from the approved list(s); if a material violation of environmental or labour laws and regulations occurs, the relationship may be directly terminated.

本集團於甄選及評估所有潛在供應商時，將環境與社會績效明確納入評核體系，以系統性地辨識與管理供應鏈中的潛在風險。我們遵循既定的供應商管理政策，確保所有遴選的合作夥伴不僅在服務能力與市場聲譽方面符合要求，更須具備良好的合規紀錄，包括遵守職業健康與安全法規、積極降低環境影響、恪守反歧視原則，以及遵循防止騷擾與濫用職權等行為準則。為確保供應鏈管理的持續有效性，本集團定期檢討與優化相關政策及評估流程。若主要供應商或分包商未能滿足本集團標準，將會被暫停合作或從認可供應商名單中除名；如發生嚴重違反環境或勞工法規之情事，則可能直接終止合作關係。

B.6. Product Responsibility

The Group primarily serves property developers and architectural firms in Hong Kong. The Group generally secures projects through tendering procedures as a first tier or second tier subcontractor. The Group may be invited to join the tendering process through invitation letters, fax or emails from (i) property developers and/or the responsible agents; (ii) main contractors; or (iii) subcontractors to submit tender for a potential project. The Group is committed to establishing and maintaining long-term and stable cooperative relationships with its clients, and by delivering service quality that meets or even exceeds client's expectations, builds a good reputation to obtain continuous business opportunities. During the Year, the Group strictly conformed to and complied with relevant laws and regulations in Hong Kong relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. The relevant laws and regulations include, but are not limited to, the Trade Descriptions Ordinance (Chapter 362 of the Laws of Hong Kong) and Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong). The Group did not receive any material complaint or claim from its customers in relation to the services provided by the Group or the quality of the project performed by subcontractors during the Year.

Construction Quality Management

To ensure the Group can bring quality services and sustainable projects to clients, the Group regularly controls and monitors processes of the projects in accordance with ISO 9001:2015 Quality Management System. We regularly and strictly monitor and evaluate project execution progress and outcomes to uphold our commitment to service quality standards. Workers and subcontractors of the Group must follow our internal quality assurance requirements and prescribed working procedures for different types of E&M engineering works, project management and monitoring, costs control, project planning and tendering process etc.

The Group's project manager and site supervisor are mainly responsible for:

(i) monitoring the quality of work done by its subcontractors and its workers;

(ii) supervising their workmanship and quality; and

(iii) communicating with its customers to ensure that the Group's works meet the required standard.

B.6. 產品責任

本集團主要服務香港地產發展商及建築商，通常以首層或次層分包商身份，透過投標程序承接項目。本集團亦可能接獲(i)物業發展商及／或負責的代理；(ii)總承建商；或(iii)分包商的邀請函、傳真或電郵邀請，被邀請參與到投標過程中並就潛在項目提交標書。本集團致力於與客戶建立並維持長期穩固的合作關係，透過提供符合甚至超越客戶期望的服務品質，樹立良好聲譽，從而獲得持續的業務機會。於本年度，本集團嚴格遵守並符合關於所提供產品及服務的、涉及健康與安全、廣告、標籤、私隱事項以及補救方法的相關法律及法規，該等法例法規包括但不限於《商品説明條例》(香港法例第362章)及《個人資料(私隱)條例》(香港法例第486章)。於本年度概無接獲客戶就本集團所提供服務或分包商所進行工程的質量問題而提出任何重大投訴或索償。

施工質量管理

為確保本集團能為客戶帶來優質的服務及可持續的項目，本集團根據ISO 9001:2015質量管理體系定期控制及監察項目的進度。我們定期對專案執行進度與成果進行嚴格監控與評估，以恪守對服務質量標準的承諾。本集團的工人及分包商須遵循內部質量保證要求和不同類型的機電工程、項目管理及監督、成本控制、項目規劃、招標過程等規定的工作程序。

本集團的項目經理及地盤主管主要負責：

(i) 監控由分包商及工人完成的工程質量；

(ii) 監察其手工及質量；及

(iii) 與客戶溝通以確保本集團的工程符合所需標準。

The Group's project manager is responsible for conducting regular site inspections, monitoring work quality and progress, and ensuring that projects are completed on time. The project management team also maintains frequent communication with executive Directors and the project director, who closely follows the progress of each project and coordinates on identified issues to ensure all works:

(i) meet its customers' requirements;

(ii) are completed within the time stipulated in the contract and the budget allocated for the project; and

(iii) comply with all relevant laws and regulations applicable to the works.

Due to the Group's business nature, the Group was not involved in any sale of products. Thus, the disclosure on products recall procedures and number of products recalled is not applicable.

本集團的項目經理負責定期進行實地視察，監控工程質量與進度，確保專案按時完成。項目管理團隊亦與執行董事及項目總監保持頻繁溝通，由項目總監密切跟進各項目進展，並就所發現問題進行協調，以確保所有工程：

(i) 符合其客戶的要求；

(ii) 於合約所規定的時間內按項目所撥業務預算完成；及

(iii) 遵守適用於工程的所有相關法律及法規。

鑑於本集團的業務性質，本集團並無參與銷售產品，因此有關產品召回程序及產品召回數量的披露並不適用。

Protection of Customer Privacy and Protection of Intellectual Property

Despite the fact that the Group has limited access to its customers' personal data due to its business nature, the Group has established strict internal policies governing the handling of and access to confidential information to protect customer privacy and intellectual property rights. All business related and customer related confidential data are securely protected and only used for internal purposes. Any leakage of confidential information to third parties is strictly prohibited. The Group strictly adheres to the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) and expressly confirms that all employees have confidentiality obligations.

客戶隱私及知識產權保護

雖因業務性質僅有限度接觸客戶個人資料，本集團仍制定嚴格內部政策，規範機密資料之處理與存取權限，以保障客戶隱私及知識產權。所有業務及客戶相關機密資料均受安全保障，僅限內部必要使用，嚴禁向任何第三方洩漏。本集團嚴格遵守《個人資料(私隱)條例》(第486章)，並明確所有員工均負有保密義務。

Advertising and Labelling

As an E&M engineering services provider, the Group ensures that all information provided in the course of its dealings with clients is complete, true, accurate and clear. The Group strictly conforms to and complies with all relevant regulations regarding advertising and trade descriptions promulgated in the Hong Kong Special Administrative Region, including but not limited to the Trade Descriptions Ordinance (Cap 362).

廣告及標籤

作為機電工程服務供應商，本集團在與客戶的一切業務往來中，確保所提供的資訊完整、真實、準確且清晰，並嚴格遵守香港特別行政區頒布的廣告與商品說明相關法規，包括但不限於《商品說明條例》(第362章)。

B.7. Anti-corruption

The Group adheres to a high level of ethical standard and does not tolerate any forms of corruption, fraud and other behaviours violating professional ethics. All unethical or illegal activities, including bribery, extortion, fraud and money laundering, are strictly prohibited. The Group has set out the code of conduct on integrity and the related disciplinary measures for non compliance in the Employee Handbook, and has ensured all employees understand its contents. In addition, we have implemented the Anti-money Laundering and Counter-terrorist Financing Policy to strictly prevent any acts violating relevant regulations.

Employees and other stakeholders can report any suspected misconduct to the audit committee of the Company either verbally or in writing. The audit committee will investigate any suspected or illegal activities to protect the interests of the Group. To protect whistleblowers' rights, the Group has established an effective grievance mechanism to prevent them from facing unfair dismissal or harm. If any criminal behaviour is detected, management will immediately report it to the relevant regulatory or law enforcement authorities as necessary. The Group's management is responsible for overseeing and monitoring the implementation of all anti-bribery, extortion, fraud, and money laundering prevention, as well as the related whistleblowing procedures.

During the Year, the Group has organised two anti-corruption training sessions for the senior management personnel and employees in accordance with relevant materials. During the reporting year, the Group had complied with relevant laws and regulations in all major respects relating to bribery, extortion, fraud, and money laundering, and had not found any non-compliance relating to corruption. There was not any filed and concluded case of litigation relating to corruption against the Group or its employee. Those laws and regulations included but not limited to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong).

B.7. 反貪污

本集團堅持高標準的道德操守，絕不容忍任何形式的貪污、欺詐及其他違反職業道德的行為。所有不道德或非法活動，包括賄賂、勒索、欺詐及洗錢等，均被嚴令禁止。本集團於《員工手冊》中訂明廉潔行為準則及違規處分規定，並確保全體員工知悉其內容。此外，我們已實施《反洗錢及反恐融資政策》，以嚴格防範任何違反相關法規的行為。

員工及其他利害關係人可透過口頭或書面方式，向本公司審核委員會舉報可疑行為。審核委員會將對任何可疑或非法活動進行調查，以維護本集團利益。為保障舉報者權益，本集團已建立有效的申訴機制，避免其遭受不公平解僱或傷害。如發現涉嫌犯罪行為，管理層將在必要時立即向相關監管或執法機構報告。集團管理層負責監督及監察所有防範賄賂、勒索、欺詐、洗錢及相關舉報程序的執行情況。

於本年度，本集團根據相關文件，組織高級管理人員及員工開展2次反貪腐培訓。在報告年度，本集團在各主要方面均已遵守有關賄賂、勒索、欺詐及洗錢的所有相關法律及法規，並沒有發現任何有關貪污之違法違規個案，亦無任何對本集團或其僱員提出並已審結之貪污訴訟案件。該等法例法規包括但不限於《防止賄賂條例》(香港法例第201章)。

B.8. Community Investment

The Group actively practices corporate social responsibility and is committed to nurturing its employees' corporate citizenship awareness, while giving back to the community through various channels of community participation. We have formulated relevant guidelines on community engagement to ensure effective resource allocation, thereby achieving a win-win development for both the enterprise and the community.

In its concrete efforts to demonstrate community care, the Group actively establishes strategic partnerships with social service organisations and provides sponsorship to support a range of social service initiatives, including the Post Crisis Counseling Network, the Hong Kong Blind Orchestra and Heal Café. We have been awarded the logo of Caring Company by the Hong Kong Council of Social Service for three consecutive years (2021–2023). This recognition reflects the sustained acknowledgement by the community of the Group's long term commitment to community building and the fulfilment of its corporate citizenship responsibilities.

In support of the local innovation and technology sector, the Group donated a total of HK$10 million to The Hong Kong Polytechnic University for a period of five years starting from the Year of 2025 to jointly establish the "Hong Kong Polytechnic University – Accel Group Metaverse + Joint Laboratory", so as to promote the development of metaverse technology in the industrial and environmental protection sectors, accelerate Hong Kong's development as a green and smart city, and undertake research and talent development.

Besides, following a severe fire at Wang Fuk Court in Tai Po, New Territories, Hong Kong, which tragically resulted in casualties and displaced numerous residents, the Group acted swiftly to fulfill its corporate social responsibility. In December of the same year, the Group donated HK$1.2 million to the Hong Kong Red Cross. This designated fund is primarily allocated to support emergency relief and post-disaster recovery initiatives. This tangible contribution conveys the Group's profound sympathy and care for the affected residents, underscoring our corporate commitment to standing united with the Hong Kong community to weather the storm during challenging times.

B.8. 社區投資

本集團積極踐行企業社會責任，致力培養員工的企業公民意識，並透過多元管道參與社區建設，回饋社會。我們已制定社區參與相關指引，以確保資源有效分配，實現企業與社區共贏。

在實踐社區關懷的具體行動中，本集團積極與社會服務機構建立策略性合作，透過資助方式支持包括災後心理輔導協會、香港盲人管弦樂團及Heal Café在內的多元社會服務項目。我們已連續三年(2021–2023年度)榮獲香港社會服務聯會頒發「商界展關懷」標誌，此項殊榮體現了社會各界對本集團長期投入社區建設、履行企業公民責任的持續認可。

在支援本地創新科技領域，本集團已於2025年度起五年內向香港理工大學捐贈合共1,000萬港元，以共同成立「香港理工大學－高陞集團元宇宙+聯合實驗室」，就推動元宇宙技術在工業和環保領域的發展，加快香港綠色智慧型城市的建設，開展研究及培養人才。

另外，香港新界大埔宏福苑發生嚴重火災，導致多人傷亡及痛失家園。為迅速履行企業社會責任，本集團於同年十二月向香港紅十字會撥捐120萬港元。此筆專項基金將主力支援緊急救援及災後重建工作，以實際行動表達本集團對受災居民的深切慰問與關懷，彰顯我們於艱難時刻與香港社會同舟共濟、共渡難關的企業擔當。

THE ESG REPORTING CODE CONTENT INDEX OF THE STOCK EXCHANGE

聯交所的《環境、社會及管治報告守則》內容索引表

Aspects/ Description/ KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
A. Environmental		
A. 環境		
A1 Emissions		
A1 排放物		
A1	General Disclosure Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Emissions
A1	一般披露 (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	排放物
A1.1	The types of emissions and respective emissions data	Emissions – Emissions Control
A1.1	排放物種類及相關排放數據	排放物－排放控制
A1.2	The types of emissions and respective emissions data	Emissions – Emissions Control
A1.2	排放物種類及相關排放數據	排放物－排放控制
A1.3	Total hazardous waste produced (in tonnes) and intensity	Emissions – Hazardous Waste (Not applicable – Explained)
A1.3	所產生有害廢棄物總量（以噸計算）及密度	排放物－有害廢棄物（不適用－已解釋）
A1.4	Total non-hazardous waste produced (in tonnes) and intensity	Emissions – Non-hazardous Waste
A1.4	所產生無害廢棄物總量（以噸計算）及密度	排放物－無害廢棄物
A1.5	Description of steps to reduce emissions set and results achieved	Emissions – Emissions Control
A1.5	描述減低排放量的措施及所得成果	排放物－排放控制
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	Emissions – Waste Management
A1.6	描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果	排放物－廢棄物控制

Aspects/ Description/ KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
A2 Use of Resources		
A2 資源使用		
A2	General Disclosure	Use of Resources
A2	一般披露	資源使用
A2.1	Direct and/or indirect energy consumption by type in total and intensity	Use of Resources – Energy Consumption
A2.1	按類型劃分的直接及／或間接能源總耗量及密度	資源使用－能源消耗
A2.2	Water consumption in total and intensity	Use of Resources – Water Consumption
A2.2	總耗水量及密度	資源使用－水源消耗
A2.3	Description of energy use efficiency plans and results achieved	Use of Resources – Energy Consumption
A2.3	描述能源使用效益計劃及所得成果	資源使用－能源消耗
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and results achieved	Use of Resources – Energy Consumption
A2.4	描述求取適用水源上可有任何問題，以及提升用水效益計劃及所得成果	資源使用－能源消耗
A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced	Use of Resources – Use of Packaging Materials (Not applicable – Explained)
A2.5	製成品所用包裝材料的總量及(以噸計算)每生產單位佔量	資源使用－包裝材料使用(不適用－已解釋)
A3 The Environment and Natural Resources		
A3 環境及天然資源		
A3	General Disclosure	The Environment and Natural Resources
A3	一般披露	環境及天然資源
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	The Environment and Natural Resources – Noise Control, Indoor Air Quality
A3.1	描述業務活動對環境及天然資源的重大影響，以及已採取管理有關影響的行動	環境及天然資源－噪音控制、室內空氣質素
A4 Climate Change		
A4 氣候變化		
A4	General Disclosure	Responses to Climate Change
A4	一般披露	應對氣候變化
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them	Responses to Climate Change
A4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，以及已採取的應對行動	應對氣候變化

Aspects/ Description/ KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
B. Social **B. 社會**		
B1 Employment **B1 僱傭**		
B1	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Employment
B1	一般披露 (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	僱傭
B1.1	Total workforce by gender, employment type, age group and geographical region	Employment
B1.1	按性別、僱傭類型、年齡組別劃分及地區劃分的僱員總數	僱傭
B1.2	Employee turnover rate by gender, age group and geographical region	Employment
B1.2	按性別、年齡組別及地區劃分的僱員流失比率	僱傭
B2 Health and Safety **B2 健康與安全**		
B2	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Health and Safety
B2	一般披露 (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	健康與安全
B2.1	Number and rate of work-related fatalities	Health and Safety
B2.1	因工作關係而死亡的人數及比率	健康與安全
B2.2	Lost days due to work injury	Health and Safety
B2.2	因工傷損失工作日數	健康與安全
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	Health and Safety
B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法	健康與安全

Aspects/ Description/ KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
B3 Employee Development and Training		
B3 僱員發展與培訓		
B3	General Disclosure	Development and Training
B3	一般披露	發展與培訓
B3.1	The percentage of employees trained by gender and employee category	Development and Training
B3.1	按性別及僱員類別劃分的受訓僱員百分比	發展與培訓
B3.2	The average training hours completed per employee by gender and employee category	Development and Training
B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數	發展與培訓
B4 Labour Standards		
B4 勞工準則		
B4	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Labour Standards
B4	一般披露 (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	勞工準則
B4.1	Description of measures to review employment practices to avoid child and forced labour	Labour Standards
B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工	勞工準則
B4.2	Description of steps taken to eliminate such practices when discovered	Labour Standards
B4.2	描述在發現違規情況時消除有關情況所採取的步驟	勞工準則
B5 Supply Chain Management		
B5 供應鏈管理		
B5	General Disclosure	Supply Chain Management
B5	一般披露	供應鏈管理
B5.1	Number of suppliers by geographical region	Supply Chain Management
B5.1	按地區劃分的供應商數目	供應鏈管理
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	Supply Chain Management
B5.2	描述有關聘用供應商的慣例、向其執行有關慣例的供應商數目，以及相關執行及監察方法	供應鏈管理

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

Aspects/ Description/ KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
B7 Anti-corruption		
B7 反貪污		
B7	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Anti-corruption
B7	一般披露 (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	反貪污
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases	Anti-corruption
B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	反貪污
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	Anti-corruption
B7.2	描述防範措施及舉報程序，以及相關執行及監察方法	反貪污
B7.3	Description of anti-corruption training provided to directors and staff	Anti-corruption
B7.3	描述向董事及員工進行的反貪污培訓	反貪污
B8 Community Investment		
B8 社區投資		
B8	General Disclosure	Community Investment
B8	一般披露	社區投資
B8.1	Focus areas of contribution	Community Investment
B8.1	專注貢獻範疇	社區投資
B8.2	Resources contributed to the focus area	Community Investment
B8.2	已動用的資源	社區投資

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
Part D: Climate-related disclosure **D部分：氣候相關披露** **Governance** **管治**		
19 19	An issuer shall disclose information about: 發行人須披露有關以下方面的資料：	ESG Governance Structure 環境、社會及管治管治架構
(a)	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, an issuer shall identify the body(s) or individual(s) and disclose the following information.	
(a)	負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊。	
(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.	
(b)	管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色。	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
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:	Climate-Related Disclosure – Strategy The Group has not yet provided detailed disclosures on the financial impacts, classification, and time horizon analysis of the climate-related risks and opportunities. The specific definition of "short-term", "medium-term" and "long-term", and the linkage to the Group's planning horizons, has not yet been established. The Group has identified certain climate-related risks, including physical risks and transition risks and opportunities, but the assessment remains at an early stage and has not been fully developed into a comprehensive and quantitative framework due to current limitations in availability of the data and methodologies, and the need for further development of internal assessment capabilities. The Group will continue to enhance its assessment capabilities, refine its methodologies, and progressively disclose more comprehensive information of the aforesaid as appropriate in future reporting periods.
20	發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：	氣候相關披露－策略 本集團尚未就氣候相關風險及機遇的財務影響、分類及時間範圍分析提供詳細披露。有關「短期」、「中期」及「長期」的具體定義，以及與本集團規劃範圍的銜接尚未建立。 本集團已識別若干氣候相關風險（包括物理風險及轉型風險與機遇），惟由於目前數據及方法的可獲得性有限，且內部評估能力仍需進一步發展，評估仍處於起步階段，尚未全面發展成完整及量化的框架。 本集團將持續加強其評估能力，完善其方法，並在未來匯報期內於適當時逐步披露上述各項的更全面資料。
(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;	
(a)	描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
(b)	explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;	
(b)	就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；	
(c)	specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or longterm – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	
(c)	就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及	
(d)	explain how the issuer defines "short-term", "medium-term" and "long-term" and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	
(d)	解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
Business model and value chain **業務模式和價值鏈**		
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:	The Group has not yet provided detailed disclosures on the implications of climate-related risks and opportunities on the Group's strategy and business model. The assessment remains at an early stage and has not been fully developed into a comprehensive and quantitative framework due to current limitations in availability of the data and methodologies, and the need for further development of internal assessment capabilities. The Group will continue to enhance its assessment capabilities, refine its methodologies, and progressively disclose more comprehensive information of the aforesaid as appropriate in future reporting periods.
21	發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：	本集團尚未就氣候相關風險及機遇對本集團策略及業務模式的影響提供詳細披露。 由於目前數據及方法的可獲得性有限，且內部評估能力仍需進一步發展，評估仍處於起步階段，尚未全面發展成完整及量化的框架。 本集團將持續加強其評估能力，完善其方法，並在未來匯報期內於適當時逐步披露上述各項的更全面資料。
(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	
(a)	描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及	
(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).	
(b)	描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方(例如，地理區域、設施及資產類型)。	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
Strategy and decision-making **策略和決策**		
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:	Climate-Related Disclosure – Strategy The Group has not yet provided detailed disclosures on the responses and plans to respond to climate-related risks and opportunities in its strategy and decision-making. The Group has not yet developed a climate-related transition plan and will consider developing it in future reporting periods. The assessment remains at an early stage and has not been fully developed into a comprehensive and quantitative framework due to current limitations in availability of the data and methodologies, and the need for further development of internal assessment capabilities. The Group will continue to enhance its assessment capabilities, refine its methodologies, and progressively disclose more comprehensive information of the aforesaid as appropriate in future reporting periods.
22	發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：	氣候相關披露－策略 本集團尚未就其策略及決策中應對氣候相關風險及機遇的應對行動及計劃提供詳細披露。本集團尚未制定氣候相關轉型計劃，並將考慮在未來匯報期內制定有關計劃。 由於目前數據及方法的可獲得性有限，且內部評估能力仍需進一步發展，評估仍處於起步階段，尚未全面發展成完整及量化的框架。 本集團將持續加強其評估能力，完善其方法，並在未來匯報期內於適當時逐步披露上述各項的更全面資料。
(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	
(a)	有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標；及	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	
(b)	有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	The Group has not disclosed progress against previously disclosed climate transition plans as no separate climate transition plan was disclosed in the previous reporting periods.
23	發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	由於先前匯報期內並未披露獨立的氣候轉型計劃，故本集團並未披露與先前披露的氣候轉型計劃相關的進度。
Current financial effect **當前財務影響**		
24	An issuer shall disclose qualitative and quantitative information about:	The Group has not yet provided detailed disclosures on the current financial effects of climate-related risks and opportunities on its financial position, financial performance and cash flows. The assessment remains at an early stage and has not been fully developed into a comprehensive and quantitative framework due to current limitations in availability of the data and methodologies, and the need for further development of internal assessment capabilities. The Group will continue to enhance its assessment capabilities, refine its methodologies, and progressively disclose more comprehensive information of the aforesaid as appropriate in future reporting periods.
24	發行人須披露以下定性和量化資料：	本集團尚未就氣候相關風險及機遇對其財務狀況、財務表現及現金流量的當前財務影響提供詳細披露。 由於目前數據及方法的可獲得性有限，且內部評估能力仍需進一步發展，評估仍處於起步階段，尚未全面發展成完整及量化的框架。 本集團將持續加強其評估能力，完善其方法，並在未來匯報期內於適當時逐步披露上述各項的更全面資料。
(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	
(a)	氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
(b)	the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	
(b)	當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	
Anticipated financial effect **預期財務影響**		
25	The issuer shall provide qualitative and quantitative disclosures about:	The Group has not yet provided detailed disclosures on the anticipated financial effects of climate-related risks and opportunities on its financial position, financial performance and cash flows. The assessment remains at an early stage and has not been fully developed into a comprehensive and quantitative framework due to current limitations in availability of the data and methodologies, and the need for further development of internal assessment capabilities. The Group will continue to enhance its assessment capabilities, refine its methodologies, and progressively disclose more comprehensive information of the aforesaid as appropriate in future reporting periods.
25	發行人須披露以下定性和量化資料：	本集團尚未就氣候相關風險及機遇對其財務狀況、財務表現及現金流量的預期財務影響提供詳細披露。 由於目前數據及方法的可獲得性有限，且內部評估能力仍需進一步發展，評估仍處於起步階段，尚未全面發展成完整及量化的框架。 本集團將持續加強其評估能力，完善其方法，並在未來匯報期內於適當時逐步披露上述各項的更全面資料。
(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	
(a)	發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化；及	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
(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.	
(b)	基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	
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:	The Group has not yet provided detailed disclosures on the climate-related scenario analysis and its implications for the Group's strategy and business model. The assessment remains at an early stage and has not been fully developed into a comprehensive and quantitative framework due to current limitations in availability of the data and methodologies, and the need for further development of internal assessment capabilities. The Group will continue to enhance its assessment capabilities, refine its methodologies, and progressively disclose more comprehensive information of the aforesaid as appropriate in future reporting periods.
26	在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：	本集團尚未就氣候相關情景分析及其對本集團策略及業務模式的影響提供詳細披露。 由於目前數據及方法的可獲得性有限，且內部評估能力仍需進一步發展，評估仍處於起步階段，尚未全面發展成完整及量化的框架。 本集團將持續加強其評估能力，完善其方法，並在未來匯報期內於適當時逐步披露上述各項的更全面資料。
(a)	the issuer's assessment of its climate resilience as at the reporting date; and	
(a)	發行人截至匯報日對其氣候韌性的評估；及	
(b)	how and when the climate-related scenario analysis was carried out.	
(b)	如何及何時進行氣候相關情景分析。	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
Risk Management **風險管理**		
27	An issuer shall disclose information about:	Climate-Related Disclosure – Risk Management The Group currently has yet to perform climate-related scenario analysis, and will consider the feasibility and capabilities to implement in the future if possible. The Group has no changes identified on the processes it uses compared with the previous reporting period on climate-related risks and opportunities matters, including but not limited to the identification, assessing, prioritising and monitoring process.
27	發行人須披露以下資訊：	氣候相關披露－風險管理 本集團目前尚未進行氣候相關情景分析，並將在未來考慮實施的可行性及能力。 與先前匯報期相比，本集團用於氣候相關風險及機遇事宜(包括但不限於識別、評估、優次排列及監察流程)的流程並無識別到任何變動。
(a)	the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks;	
(a)	發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策；	
(b)	the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	
(b)	發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)；及	
(c)	how and the extent to which, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into the issuer's overall risk management process.	
(c)	氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
Metrics and Targets 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:	Emissions – Emissions Control, Climate-Related Disclosure – Climate-Related Targets In the future, the Group will continue to collect more comprehensive data to gradually expand and improve the disclosure coverage of the Scope 3 sub-categories that have a significant impact on the Group's business.
28	發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為：	排放物－排放控制、氣候相關披露－氣候相關目標 未來，本集團將持續收集更全面的數據，以逐步擴大及完善對本集團業務有重大影響的範圍3子類別的披露覆蓋範圍。
(a)	Scope 1 greenhouse gas emissions;	
(a)	範圍1溫室氣體排放；	
(b)	Scope 2 greenhouse gas emissions; and	
(b)	範圍2溫室氣體排放；及	
(c)	Scope 3 greenhouse gas emissions.	
(c)	範圍3溫室氣體排放。	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
29	An issuer shall:	Emissions – Emissions Control, Climate-Related Disclosure – Climate-Related Targets The Group's measurement approach is selected based on data availability, applicability to the Group's operations and the guidance materials issued by the Stock Exchange. In the future, the Group will continue to enhance data collection and methodology disclosure and collect more comprehensive data to gradually expand and improve the disclosure coverage of the Scope 3 sub-categories that have a significant impact on the Group's business.
29	發行人須：	排放物－排放控制、氣候相關披露－氣候相關目標 本集團的計量方法乃根據數據的可獲得性、對本集團業務的適用性以及聯交所刊發的指引材料而選定。未來，本集團將持續加強數據收集及方法披露，並收集更全面的數據，以逐步擴大及完善對本集團業務有重大影響的範圍3子類別的披露覆蓋範圍。
(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;	
(a)	除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準（2004年）》計量其溫室氣體排放；	
(b)	disclose the approach it uses to measure its greenhouse gas emissions;	
(b)	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	
(c)	就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
(d)	for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	
(d)	就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。	
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	Climate-Related Disclosure – Climate-Related. Transition Risks, Physical Risks, Opportunities and Capital Deployment The Group will strengthen the methods and processes for assessing the financial effects of climate-related risks and opportunities in future reports.
30	發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比	氣候相關披露－氣候相關轉型風險、物理風險、機遇及資本運用 本集團將在未來報告中加強評估氣候相關風險及機遇的財務影響的方法及流程。
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.	Climate-Related Disclosure – Climate-Related. Transition Risks, Physical Risks, Opportunities and Capital Deployment The Group will strengthen the methods and processes for assessing the financial effects of climate-related risks and opportunities in future reports.
31	發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。	氣候相關披露－氣候相關轉型風險、物理風險、機遇及資本運用 本集團將在未來報告中加強評估氣候相關風險及機遇的財務影響的方法及流程。

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
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.	Climate-Related Disclosure – Climate-Related. Transition Risks, Physical Risks, Opportunities and Capital Deployment The Group is developing a robust methodology to ensure accurate disclosure of climate-related investments in future reports.
32	發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	氣候相關披露－氣候相關轉型風險、物理風險、機遇及資本運用 本集團正制定穩健的方法，以確保在未來報告中準確披露氣候相關投資。
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.	Climate-Related Disclosure – Climate-Related. Transition Risks, Physical Risks, Opportunities and Capital Deployment The Group is developing a robust methodology to ensure accurate disclosure of climate-related investments in future reports.
33	發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	氣候相關披露－氣候相關轉型風險、物理風險、機遇及資本運用 本集團正制定穩健的方法，以確保在未來報告中準確披露氣候相關投資。
Internal carbon prices **內部碳定價**		
34	An issuer shall disclose:	Climate-Related Disclosure – Internal Carbon Prices
34	發行人須披露如下：	氣候相關披露－ 內部碳定價
(a)	an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and	
(a)	闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及	
(b)	the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions.	
(b)	發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價。	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
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).	ESG Governance Structure The Group has not yet incorporated climate-related factors into its remuneration policy. In the future, the Group will continuously evaluate the feasibility and appropriateness of the aforesaid.
35	發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	環境、社會及管治管治架構 本集團尚未將氣候相關因素納入其薪酬政策。未來，本集團將持續評估上述事項的可行性及適當性。
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.	Climated-Related Disclosure – Climate-Related Target The Group has established an intensity reduction target as set out in Climate-Related Disclosure – Climate-Related Targets. The Group currently does not disclose any industry-based metrics, but will explore the feasibility of such in the future.
36	港交所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，港交所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	氣候相關披露－氣候相關目標 本集團已設定氣候相關披露－氣候相關目標中載列的密度削減目標。本集團目前並未披露任何行業指標，但將在未來探索其可行性。

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
Climate-related targets **氣候相關目標**		
37	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:	Climate-Related Disclosure – Climate-Related Targets Reasonable information relief – The Group will explore the feasibility of consulting the latest international agreement on climate change for our next milestone.
37	發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：	氣候相關披露－ 氣候相關目標 合理資料寬免 — 本集團將為我們的下一個里程碑探索參考最新氣候變化國際協議的可行性。
(a)	the metric used to set the target;	
(a)	用以設定目標的指標；	
(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	
(b)	目標的目的(例如減緩、適應或以科學為基礎的舉措)；	
(c)	the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);	
(c)	目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))；	
(d)	the period over which the target applies;	
(d)	目標的適用期間；	
(e)	the base period from which progress is measured;	
(e)	衡量進度的基準期間；	
(f)	milestones or interim targets (if any);	
(f)	階段性目標或中期目標(如有)；	
(g)	if the target is quantitative, whether the target is an absolute target or an intensity target; and	
(g)	如屬量化目標，其屬絕對目標還是強度目標；及	
(h)	how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	
(h)	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。	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	Climate-Related Disclosure – Climate-Related Targets
38	發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：	氣候相關披露－氣候相關目標
(a)	whether the target and the methodology for setting the target has been validated by a third party;	
(a)	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;	
(b)	發行人審核目標的程序；	
(c)	the metrics used to monitor progress towards reaching the target; and	
(c)	用於監察達標進度的指標；及	
(d)	any revisions to the target and an explanation for those revisions.	
(d)	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.	Climate-Related Disclosure – Climate-Related Targets The Group is actively working towards its initial milestone. Information about the Group's performance against the initial milestone will be disclosed in the future.
39	發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	氣候相關披露－氣候相關目標 本集團正積極致力於實現其初步里程碑。有關本集團於初步里程碑表現的資料將在未來披露。
40	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:	Climate-Related Disclosure – Climate-Related Targets Scope 1 and Scope 2 greenhouse gas emissions are covered by the target. Other details of the target will be disclosed in the future.
40	就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：	氣候相關披露－氣候相關目標 目標涵蓋範圍1及範圍2溫室氣體排放。目標的其他詳情將在未來披露。
(a)	which greenhouse gases are covered by the target;	
(a)	目標涵蓋哪些溫室氣體；	
(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;	
(b)	目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	

Aspects 層面	General Disclosures/KPIs 一般披露/ 關鍵績效指標	Index/Reference 索引／參考
(c)	whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;	
(c)	此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	
(d)	whether the target was derived using a sectoral decarbonisation approach; and	
(d)	目標是否是採用行業脱碳方法得出的；及	
(e)	the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target.	
(e)	發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。	
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 (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	Climate-Related Disclosure – Climate-Related Targets Reasonable information relief – The Group currently does not disclose any cross-industry metrics and industry-based metrics, but will explore their feasibility in the future.
41	在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。	氣候相關披露－ 氣候相關目標 合理資料寬免 — 本集團目前並未披露任何跨行業指標及行業指標，惟日後將探討其可行性。

Accel Group Holdings Limited
高陞集團控股有限公司