易生活控股有限公司
Elife Holdings Limited

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

STOCK CODE 股份代號:223

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2026

環境、社會及管治報告

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About this Report
關於本報告

Elife Holdings Limited (the "Company"), together with its subsidiaries (collectively, the "Group"), is pleased to present this Environmental, Social and Governance Report (the "Report") to provide an overview of the Group's management on significant issues affecting the operation, and the performance of the Group in terms of environmental and social aspects. This Report is prepared by the Group with the professional assistance of APAC Compliance Consultancy and Internal Control Services Limited.

易生活控股有限公司(「本公司」，連同其附屬公司，統稱「本集團」)欣然提呈本環境、社會及管治報告(「本報告」)，以概述那些影響本集團營運的重大管理事宜以及本集團在環境及社會方面的表現。本報告乃由本集團在亞太合規顧問及內控服務有限公司提供專業協助下編製。

PREPARATION BASIS AND SCOPE

This Report is prepared in accordance with Appendix C2 to the Rules Governing the Listing of Securities (the "Listing Rules") on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") – "Environmental, Social and Governance Reporting Code" and has complied with "comply or explain" provision in the Listing Rules.

編製基準及範圍

本報告按照香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄C2《環境、社會及管治報告守則》編製，並已遵守上市規則所載之「不遵守就解釋」條文。

This Report summarizes the performance of the Group in respect of corporate social responsibility, covering its operating activities which are considered as material by the Group – namely (i) provision of agency services and commodities trading in the People's Republic of China (the "PRC") Hong Kong and overseas (the "commodities trading business"); (ii) engaged in the sales, marketing and brand building of daily cleaning, anti-epidemic and other consumable products in the PRC and overseas ("daily cleaning, anti-epidemic and other consumable products business"); and (iii) engaged in the online sales via television network and online shopping channels of the licensed branded watches in the PRC and overseas (the "licensed branded watches business"). With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken initiative to formulate policies, record relevant data, implement and monitor measures. This Report shall be published on the website of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") in both Chinese and English. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

本報告總結本集團之企業社會責任表現，其涵蓋被本集團視為重大之營運活動，即(i)於中華人民共和國(「中國」)、香港及海外提供中介服務與商品貿易(「商品貿易業務」)；(ii)於中國及海外從事日用清潔、防疫用品和消耗品之銷售、行銷及品牌建設(「日用清潔、防疫用品和消耗品業務」)；及(iii)於中國及海外從事透過電視網絡及線上購物頻道進行特許品牌手錶之線上銷售(「特許品牌手錶業務」)。為完善及加強本報告所需的披露，本集團主動制定相關政策、記錄相關數據、執行及監察相關措施。本報告在香港聯合交易所有限公司(「聯交所」)網站上以中、英文版本刊發。中、英文版本如有任何歧義，概以英文版本為準。

The Group's Social KPIs cover the full Group across Hong Kong and all its Mainland China operating entities. The Environmental KPIs in this Report, however, currently cover Hong Kong and one Mainland China office unit only; environmental data collection for the Group's remaining Mainland China entities is in progress and is expected to be extended in future reporting periods. This represents a narrower boundary than the Social KPIs for this reporting period. For the purpose of calculating the environmental intensity ratios disclosed in this Report, the Group has used its total headcount of 45 employees (consistent with the denominator used for the Social KPIs), rather than restricting the denominator to the entities from which environmental data has been collected. As a result, the environmental intensity ratios in this Report may understate the Group's actual per-employee environmental impact, and readers should take this into account when interpreting the Environmental KPIs and their intensity ratios. This methodology is expected to be refined as environmental data collection is extended to the Group's other Mainland China entities.

本集團之社會關鍵績效指標涵蓋整個集團，涉及香港及中國內地所有營運實體。然而，本報告中，環境關鍵績效指標目前僅涵蓋香港及中國內地一個辦公室單位；本集團其餘中國內地實體仍在收集環境數據，預期情況將預期未來報告期間內逐步擴展。與本報告期間之社會關鍵績效指標相比，環境關鍵績效指標範疇更狹窄。為計算本報告中披露之環境密度比率，本集團採用45名僱員作為總人數(與社會關鍵績效指標所用分母一致)，而非將分母限制於已收集環境數據之實體。因此，本報告中，環境密度比率可能低估本集團實際僱員人均環境影響，讀者在詮釋各項環境關鍵績效指標及其密度比率時，應計及此因素。隨著環境數據收集工作日後延伸至本集團在中國內地之其他實體，預期該方法將會完善。

REPORTING PERIOD

This Report demonstrates our sustainability initiatives during the reporting period from 1 April 2025 to 31 March 2026.

報告期間

本報告闡述我們於二零二五年四月一日起至二零二六年三月三十一日止報告期間內在可持續發展方面之措施。

CONTACT INFORMATION

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by info@elife.com.hk

聯絡方式

作為我們可持續發展計劃之一部分，本集團歡迎 閣下對本報告提出反饋意見。敬請以電郵聯絡我們，電郵地址為info@elife.com.hk。

Introduction
緒言

The Group engages in the supply chain business for branded goods and consumer products in the Greater China region, with core activities in a comprehensive range of brand digitalisation services, such as brand management, brand promotion and brand supply chain, thereby establishing an integrated industry chain. In addition, the Group also engages in the supply chain, sales and marketing, and brand building of daily cleaning, anti-epidemic and other consumer products. The Group is currently expanding our business to various consumer goods markets conforming to the Group's business philosophy of "an easier life and better livelihood", striving to provide consumers with a more comfortable, convenient, environmentally friendly, and healthier lifestyle experience.

本集團於大中華地區從事品牌商品及消費品的供應鏈業務，其核心活動覆蓋品牌數智服務，從品牌管理，品牌傳播和品牌供應鏈等，從而構建完整產業鏈。此外，本集團同時經營日用清潔品、防疫用品及其他消費品之商品供應鏈、銷售、營銷及品牌建設，現正拓展業務至各消費品市場，以配合本集團「易生活，惠民生」之經營原則，致力為消費者提供更舒適、更便捷、更環保、更健康的生活體驗。

Sustainable development is an integral part of the Group's business strategy in order to achieve business excellence and enhance capabilities for long term competitiveness. The Group is committed to operating in a manner which is economically, environmentally and socially sustainable while balancing the interests of its stakeholders and fostering a positive impact on the society. To demonstrate its commitment, the Group has established and implemented various policies to manage the risks related to the environment, employment, operating practices and community. Details of the management approaches to sustainable development of different areas are illustrated in this Report.

可持續發展是本集團發展策略之重要部分，有助本集團成為優秀企業及提高長遠競爭力。本集團致力以經濟、環境及社會可持續發展之方式進行經營，並同時平衡其持份者之利益及對社會締造正面影響。為顯示其決心，本集團已制定並實施多項政策，以管理與環境、僱傭、營運慣例及社區等相關之風險。管理層針對不同領域的可持續發展方針之詳情於本報告中説明。

Stakeholder Engagement
持份者參與

The Group understands the success of the Group's business depends on the support from its key stakeholders, who (a) have invested or will invest in the Group; (b) have the ability to influence the outcomes within the Group; and (c) are interested in or affected by or have the potential to be affected by the impact of the Group's activities, products, services and relationships. This allows the Group to understand risks and opportunities. The Group will continue to ensure effective communication and maintain good relationship with each of its key stakeholders.

本集團深知，本集團業務之成功取決於其主要持份者之支持，該等主要持份者(a)已對或將對本集團進行投資；(b)有能力於本集團內部產生影響；及(c)於本集團之活動、產品、服務及關係中擁有權益，或受或可能受上述各項影響。此有助本集團明白風險及機會。本集團將繼續確保與各主要持份者之有效溝通並與彼等維持良好關係。

Stakeholders are prioritised from time to time in view of the Group's roles and duties, strategic plan and business initiatives. The Group engages with its stakeholders to develop mutually beneficial relationships and to seek their views on its business proposals and initiatives as well as to promote sustainability in the marketplace, workplace, community and environment.

本集團不時因應其角色及職責、策略計劃及業務舉措而按優先次序回應持份者。本集團與其持份者接觸，從而建立互惠關係、徵求持份者對本集團業務方案及舉措之意見，以及促進市場、工作場所、社區及環境之可持續發展。

The Group acknowledges the importance of intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to our business and established various channels for communication. The following table provides an overview of the Group's key stakeholders, and various platforms and methods of communication are used to reach, listen and respond.

本集團深信，收集各持份者對本集團業務活動之見解、查詢及持續權益等方面之資訊，對本集團而言至關重要。本集團已識別出對我們業務而言屬重要之主要持份者，並建立了多個溝通渠道。下表概述本集團之主要持份者以及為接觸、聆聽及回應該等持份者而使用之各個溝通平台及方式。

Stakeholder Engagement
持份者參與

Stakeholders 持份者	Expectations 期望	Engagement channels 參與渠道
Government and Market Regulators **政府及市場規管機構**	– Compliance 合規情況 – Proper tax payment 正當繳納稅項 – Promotion of regional economic development and employment 推動地區經濟發展及就業	– On-site inspections and checks 實地視察及檢查 – Work reports preparation and submission for approval 編製並提交工作報告作審批 – Information disclosure 資料披露 – Annual, interim reports and other published information 年報、中期報告及其他已刊發資料
Shareholders and Investors **股東及投資者**	– Return on the investment 投資回報 – Information disclosure and transparency 資料之披露及透明度 – Protection of interests and fair treatment of shareholders 股東利益獲得保障及股東獲得公平對待	– Annual general meeting and other shareholder meetings 股東週年大會及其他股東大會 – Annual, interim reports and other published information 年報、中期報告及其他已刊發資料 – Website 網站 – Company contact information 本公司聯絡方式
Employees **僱員**	– Career development opportunities 事業發展機會 – Health and safety 健康與安全	– Training 培訓 – Regular meetings on safety issues 討論安全問題之定期會議
Customers **客戶**	– Safe and high-quality products 安全、高品質之產品 – Stable relationship 穩定關係 – Information transparency 資料透明度 – Business ethics 商業道德	– Email and customer service hotline 電郵及客戶服務熱線 – Visits and meetings 拜訪及會議
Suppliers and Partners **供應商及合作夥伴**	– Long-term partnership 長遠夥伴關係 – Honest cooperation 真誠合作 – Fair and open 公平、公開 – Risk reduction 降低風險	– Regular meeting 定期會議 – Tendering process 招標過程 – Strategic cooperation 策略合作
Peers/Industry Associations **同業／行業協會**	– Experience sharing and cooperation 經驗分享及合作 – Fair competition 公平競爭	– Industry conference and seminars 行業大型會議、研討會 – Site visit 實地考察
Public and Communities **公眾及社區**	– Community involvement 社區參與 – Social responsibilities 社會責任	– Volunteering 志願活動 – Charity and social investment 慈善及社會投資

Stakeholder Engagement
持份者參與

Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

透過與持份者進行基本溝通，本集團能了解持份者之期望及關注。彼等之回應能讓本集團作出更明智的決定以及更有效地評估及管理由此產生之影響。

The Group have adopted the principle of materiality in the ESG reporting by understanding the key ESG issues that are important to the business of the Group. All the key ESG issues and key performance indicators (KPIs) are reported in the Report according to recommendations of the ESG Reporting Code (Appendix C2 of the Listing Rules) and the guidelines of Global Reporting Initiative ("GRI").

本集團通過了解對本集團業務而言屬重要之關鍵環境、社會及管治議題，於環境、社會及管治報告中採用重大性原則。本報告遵照《環境、社會及管治報告守則》(上市規則附錄C2)及全球報告倡議組織(「全球報告倡議組織」)各項指引之建議，匯報所有關鍵環境、社會及管治議題及關鍵績效指標。

The Group has evaluated the materiality and importance in ESG aspects through the following steps:

本集團已按照以下步驟評估環境、社會及管治方面之重大性及重要性：

Step 1: Identification – Industry Benchmarking

- Relevant ESG areas were identified through the review of relevant ESG reports of the local and international industry peers.
- The materiality of each ESG area was determined based on the importance of each ESG area to the Group through internal discussion of the management and the recommendation of ESG Reporting Code (Appendix C2 of the Listing Rules).

步驟一：識別－行業基準

- 透過審查本地及國際同業之相關環境、社會及管治報告，識別相關之環境、社會及管治範疇。
- 根據各個環境、社會及管治範疇對本集團之重要性，透過管理層內部討論及《環境、社會及管治報告守則》(上市規則附錄C2)之建議，釐定各個環境、社會及管治範疇之重大性。

Step 2: Prioritization – Stakeholder Engagement

- The Group discussed with key stakeholders on key ESG areas identified above to ensure all the key aspects to be covered.

步驟二：排序－持份者參與

- 本集團就上文所識別之關鍵環境、社會及管治範疇與主要持份者進行討論，以確保所有關鍵範疇均有涵蓋。

Step 3: Validation – Determining Material Issues

- Based on the discussion with key stakeholders and internal discussion among the management, the Group's management ensured all the key and material ESG areas, which were important to the business development, were reported and in compliance with ESG Reporting Code.

步驟三：確認－釐定重大議題

- 根據與主要持份者進行之討論以及管理層之間進行之內部討論，本集團管理層確保所有對業務發展至關重要之關鍵及重大環境、社會及管治範疇已予收錄並遵守《環境、社會及管治報告守則》。

As a result of this process carried out in 2026, those important ESG areas to the Group were discussed in this Report.

因應於二零二六年執行之上述程序，該等對本集團至關重要之環境、社會及管治範疇已於本報告中討論。

ESG Governance
環境、社會及管治方面之管治情況

BOARD'S OVERSIGHT OF ESG ISSUES

Board's overall vision and strategy in managing ESG issues

The board of directors ("Board") has a primary role in overseeing the management of the Group's sustainability issues. During the year, the Board spent significant time in evaluating the impact of ESG-related risks on our operation and formulating relevant policy in dealing with the risks. The oversight of the Board is to ensure the management to have all the right tools and resources to oversee the ESG issues in the context of strategy and long-term value creation.

董事會對環境、社會及管治事宜之監督

董事會就管理環境、社會及管治事宜之整體願景及策略

董事會(「董事會」)之主要職責為監督本集團可持續發展事宜之管理。年內，董事會投放大量時間評估環境、社會及管治相關風險對我們營運之影響，並就處理該等風險制定相關政策。董事會之監督工作旨在確保管理層擁有一切正確工具及資源，以在策略之框架內並在創造長遠價值之前提下，監督環境、社會及管治事宜。

ESG WORKING GROUP

The Group attaches great importance to ESG work. Under the leadership of the Board of the Company, ESG Working Group is set up to implement specific safety and environmental protection work, so as to comply with government requirements, implement the concept of "safety and environmental protection" in its operation and fulfil its social responsibilities.

The ESG Working Group is primarily responsible for reviewing and supervising the ESG process and risk management of the Group. Different ESG issues were reviewed by the ESG Working Group at the meeting which is held once every year. During the reporting period, the ESG Working Group and the management reviewed the ESG governance and different ESG issues. The ESG Working Group mainly consisted of directors, Financial Controller, Financial Manager and department heads.

環境、社會及管治工作小組

本集團十分重視環境、社會及管治工作。在本公司董事會之領導下，環境、社會及管治工作小組已予成立，以落實具體的安全及環保工作，從而配合政府要求，在經營中貫徹落實「安全環保」理念，履行社會責任。

環境、社會及管治工作小組主要負責檢討及監督本集團之環境、社會及管治流程及風險管理。環境、社會及管治工作小組每年舉行一次會議，並於會上檢討不同的環境、社會及管治事宜。於報告期內，環境、社會及管治工作小組及管理層檢討環境、社會及管治方面之管治情況以及不同的環境、社會及管治事宜。環境、社會及管治工作小組主要由董事、財務總監、財務經理及部門主管組成。

Board's ESG management approach and strategy for material ESG-related issues

In order to better understand the opinions and expectations of different stakeholders on our ESG issues, materiality assessment is conducted each year. We ensure various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has evaluated the materiality and importance in ESG aspects through the steps: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritization with stakeholder engagement; and (3) validation and determining material ESG issues based on results of communication among stakeholders and the management. Hence, this can enhance understanding of their degree and change of attention to each significant ESG issue, and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our material assessment were discussed in this Report.

董事會之環境、社會及管治管理方針以及面對重大的環境、社會及管治相關事宜之策略

為更好地了解不同持份者對環境、社會及管治事宜之意見及期望，我們每年進行重要性評估。我們確保利用各種溝通平台及管道來接觸、聆聽及回應主要持份者。通過與持份者之基本溝通，本集團了解持份者之期望及關注。所獲得之回饋意見讓本集團能作出更明智決定，並更好地評估及管理由此產生之影響。

本集團已按照以下步驟評估環境、社會及管治方面之重大性及重要性：(1)透過與行業基準對比來識別重大的環境、社會及管治範疇；(2)在持份者參與下排列主要的環境、社會及管治範疇之輕重優次；及(3)根據持份者與管理層之間的溝通結果來驗證及釐定重大環境、社會及管治事宜，並因此能夠加深了解彼等對每項重要環境、社會及管治事宜之關注程度及變化，使我們未來能更全面規劃可持續發展工作。我們於重要性評估中識別之重要及重大環境、社會及管治範疇已於本報告中討論。

A. Environmental Aspects
環境方面

The Group is committed to continuously improving the environmental sustainability of its businesses and ensuring that environmental consideration remains one of the key focuses in fulfilling its obligations to both the environment and community. Hence, the Group has established relevant emission reduction and energy saving initiatives to manage the emission and maintain green operations.

本集團致力於不斷改善業務之環境可持續性並確保環境考慮因素仍然是履行其對環境及社區義務關注點之一。因此，本集團已制訂相關減排及節能措施以管理排放及維持綠色營運。

A1. EMISSIONS

The Group is mainly involved in office operations and its business activities do not have significant impact on the environment or natural resources. However, we recognise that we have an obligation to reduce the impact of our operations on the environment and be accountable for the resources and materials that are used in our daily operations. We are committed to continuously improving our environmental sustainability by responsibly managing our operation, reducing our carbon footprint and using resources effectively.

During the reporting period, the Group was not aware of any non-compliance with the laws and regulations that had a significant impact on the Group relating to air pollutants emission and greenhouse gas emission, discharges into water and land, and generation of hazardous and non-hazardous wastes.

A1. 排放

本集團主要在辦公室營運，其業務活動並無對環境或天然資源造成重大影響。然而，集團深明其有責任減少其營運對環境之影響及對日常營運中使用之資源及材料負責。集團透過負責任地經營其業務、減少碳足跡及有效地運用資源，致力持續改善其環境可持續性。

於報告期內，本集團並不知悉任何不遵守對本集團有重大影響且與空氣污染物排放及溫室氣體排放、向水及土地之排污、有害及無害廢棄物之產生等有關之法律及法規的情況。

Air Pollutants Emission

The Group's air pollutants emission mainly comes from the petrol consumption of vehicles. The Group encourages employees to conduct video and telephone business conference to reduce the air pollutants emission generated by vehicles. The decrease in air pollutants emissions in 2026 can be primarily attributed to the decreased vehicle usage in Hong Kong, following a reduction in the Group's vehicle fleet. Furthermore, the Group targets to reduce the emission of air pollutants by 10% by 2030. During the reporting period, the air pollutants emission was as follows:

空氣污染物排放

本集團排放之空氣污染物主要來自汽車產生之汽油消耗。本集團鼓勵僱員進行視像及電話商務會議，以減少汽車所產生之空氣污染物排放。於二零二六年空氣污染物排放量減少，主要可歸因於本集團縮減車隊規模，導致在香港之汽車使用減少。另外，本集團已訂下目標於二零三零年前將空氣污染物排放量減少10%。於報告期內，空氣污染物排放如下：

Air pollutant	空氣污染物	Unit	單位	**2026 二零二六年**	2025 二零二五年
Nitrogen oxides (NO_x)	氮氧化物(NO_x)	kg	千克	**0.37**	0.67
Sulphur oxides (SO_x)	硫氧化物(SO_x)	kg	千克	**0.01**	0.02
Particulate matter (PM)	顆粒性物質(PM)	kg	千克	**0.03**	0.05

Greenhouse gas ("GHG") Emission

GHG is considered as one of the major contributors to the climate change and global warming. Electricity and petrol consumptions account for the major part of the Group's GHG emission. In order to improve energy efficiency and reduce energy consumption, the Group has adopted various energy saving initiatives which will be further elaborated in the section "Use of Resources" of this Report. The decrease in Scope 1 emissions in 2026 can be primarily attributed to the decreased vehicle usage in Hong Kong, following a reduction in the Group's vehicle fleet. The decrease in Scope 2 emissions in 2026 was primarily attributable to the adoption of high efficiency office equipment and the implementation of standardized power management practices, including the regulation of standby and shutdown modes for computers, copiers, and water dispensers, which effectively reduced electricity consumption during the Reporting Period. In 2026, we expanded our Scope 3 emissions reporting by applying the GHG Protocol standard more comprehensively than in previous years. The primary sources are concentrated in business travel. The Group will strive to reduce the GHG emissions to be in line with the growth of our Group money lending business or increase of employee number in the medium to long term time horizon in future.

The Group will strive to reduce the emission of GHG by 10% by 2030.

During the reporting period, the GHG emission was as follows:

溫室氣體(「溫室氣體」)排放

溫室氣體被視為是氣候變化及全球變暖主要成因之一。電力消耗及汽油消耗構成本集團溫室氣體排放之主要部分。為提高能源效益及減低能源消耗，本集團已採納多項節能措施，有關措施將於本報告「資源使用」一節中進一步詳述。於二零二六年範圍1排放量減少，主要可歸因於本集團縮減車隊規模，導致在香港之汽車使用減少。二零二六年範圍2排放量下降，主要歸因於採用高效辦公設備並實施統一電力管理措施，當中包括規範電腦、複印機及飲水機之待機與關機模式，從而在報告期間有效降低電力消耗。二零二六年，我們擴大範圍3排放之報告範圍，較過往年度更全面地應用溫室氣體核算體系標準。主要來源集中在差旅。本集團將致力於控制溫室氣體排放，使其在未來中長期內與本集團放債業務增長或僱員人數增加情況一致。

本集團將致力於二零三零年前將溫室氣體排放量減少10%。

於報告期內，溫室氣體排放如下：

GHG emission	溫室氣體排放	Unit	單位	2026 二零二六年	2025 二零二五年
Scope 1	範圍1	tonnes of CO_2e	每噸二氧化碳當量	**1.99**	8.10
Scope 2[1]	範圍2[1]	tonnes of CO_2e	每噸二氧化碳當量	**40.87**	46.92
Scope 3[2]	範圍3[2]	tonnes of CO_2e	每噸二氧化碳當量	**0.41**	–
Total GHG emission	**溫室氣體排放總量**	**tonnes of CO_2e**	**每噸二氧化碳當量**	**43.27**	55.02
GHG emission intensity	溫室氣體排放密度	tonnes of CO_2e/ employee[3]	每噸二氧化碳當量／僱員[3]	**0.96**	1.45

Water consumption intensity refers to m^3 per the number of employees at the end of the reporting period that contributed to the Group's water consumption.

1 Scope 2: Indirect emissions from the generation of purchased electricity consumed by the Group.

2 Scope 3: Other indirect emissions that occur in the upstream and downstream activities of the Group. The Group currently reports on selected Scope 3 categories based on available data and will continue to expand coverage as methodologies develop.

3 GHG emission intensity refers to tonnes of carbon dioxide equivalent (CO_2e) per the number of employees at the end of the reporting period that contributed to the Group's GHG emission.

耗水密度指在本集團水消耗中，於報告期末每名僱員人數所消耗之立方米用水。

1 範圍2：自本集團消耗外購電力所產生之間接排放。

2 範圍3：發生於本集團上游及下游活動中的其他間接排放。本集團目前根據現有數據，針對選定的範疇圍3類別進行報告，並將隨著方法論的發展持續擴大涵蓋範圍。

3 溫室氣體排放密度指在本集團溫室氣體排放中，於報告期末每名僱員人數所排放之每噸二氧化碳當量(CO_2e)。

Hazardous and Non-hazardous Wastes

The Group's operations do not generate any hazardous waste. The main non-hazardous waste generated by the Group is office waste and the amount is relatively insignificant to the Group's businesses. In spite of this, the Group strives to reduce the amount of paper waste by working towards a paperless office. The Group encourages the use of e-fax and duplex printing to reduce the paper consumption, and recycles all of the paper waste generated in the office. The decrease in non hazardous waste in 2026 was primarily attributable to the increased adoption of electronic devices, which reduced paper consumption during the Reporting Period. The significant increase in non-hazardous waste in 2024 can be primarily attributed to the lease of a new office in Guangzhou led to intensified office operations aimed at expanding the value-added service, brand promotion under the supply chain business segment. This expansion further contributed to the overall increase in non-hazardous waste observed throughout the reporting period. The Group will strive to reduce the generation of non-hazardous waste by 10% by 2030.

有害廢物及非有害廢物

本集團之業務不會產生任何有害廢物。本集團產生之主要非有害廢物為辦公室廢物，數量就本集團業務相對而言微不足道。儘管如此，本集團仍致力於透過推行無紙化辦公室減少紙張廢物。本集團鼓勵使用電子傳真及雙面列印以減少紙張消耗，並回收辦公室內產生之所有廢紙。二零二六年非有害廢物減少主要歸因於增加採用電子設備，從而減少報告期間紙張消耗。二零二四年非有害廢物顯著增加，主要歸因於在廣州租用新辦公室，從而增加使用辦公室營運，以拓展供應鏈業務分部下之增值服務與品牌推廣。此次擴充進一步促成報告期間非有害廢物整體增加。本集團將致力在二零三零年前將非有害廢物之產生量減少10%。

The non-hazardous waste generated during the reporting period was as follows:

於報告期內產生之無害廢棄物如下：

Non-hazardous waste generated	無害廢棄物產生	Unit	單位	2026 二零二六年	2025 二零二五年
Waste generated	廢棄物產生量	tonnes	噸	**0.13**	0.14
Waste generated intensity	廢棄物產生密度	tonnes/employee[4]	噸／僱員[4]	**0.003**	0.004
Waste recycled	廢棄物回收量	tonnes	噸	**0.13**	0.14
Waste recycled intensity	廢棄物回收密度	tonnes/employee[5]	噸／僱員[5]	**0.003**	0.004

A2. USE OF RESOURCES

The Group places great emphasis on ensuring efficient use of resources. The Group aims to promote resources saving by implementing energy and water efficiency initiatives and motivating its employees to participate in resources conservation activities.

A2. 資源使用

本集團對確保善用資源十分重視。本集團力求透過推行能源及用水效益措施以及鼓勵僱員一同參與節約資源，來推動資源節約。

Energy

The Group's energy consumption mainly comes from the purchased electricity for premises operation and petrol used by vehicles. In view of scarcity of resources, the Group has implemented various energy-saving strategies to reduce its energy consumption.

能源

本集團之能源消耗主要來自辦公場所之外購電力及汽車汽油。鑑於資源匱乏，本集團已實施多項節能策略，以減少其能源消耗。

The Group's "Administrative Management System" reminds employees to switch off lightings and electrical appliances when they are not in use for a long period of time.

本集團透過其「行政管理系統」提醒僱員如長時間不使用照明及電子設備，應將有關設備關掉。

4 Waste generated intensity refers to tonnes per the number of employees at the end of the reporting period that contributed to the Group's waste generation.

5 Waste recycled intensity refers to tonnes per the number of employees at the end of the reporting period that contributed to the Group's waste recycle.

4 廢棄物產生密度指在本集團廢棄物產生中，於報告期末每名僱員人數所產生之廢棄物噸數。

5 廢棄物回收密度指在本集團廢棄物回收中，於報告期末每名僱員人數所回收之廢棄物噸數。

The Group has also implemented energy-saving lighting fixtures to reduce energy consumption. In order to further improve its energy-saving measures, the Group monitors energy consumption regularly and evaluate the efficiency of its energy-saving measures. The decrease in energy consumption in 2026 was primarily attributable to the reduction in petrol usage resulting from decreased vehicle activity in Hong Kong, following a reduction in the Group's vehicle fleet. In addition, electricity consumption declined due to the replacement of office equipment with high efficiency models and the implementation of standardized power management practices, which minimized standby energy use.

本集團亦採用節能照明設備，以降低能源消耗。為進一步完善節能措施，本集團定期監控能源消耗，並評估各節能措施之成效。二零二六年能源消耗下降，主要歸因於本集團縮減車隊規模，香港汽車用量減少，導致汽油用量減少。此外，由於更換高效辦公設備並實施統一電力管理措施從而將待機能耗減至最少，故電力消耗有所減少。

The significant increase in energy consumption in 2024 can be primarily attributed to the surge in petrol and electricity consumption, which was driven by two key factors. There was a notable rise in vehicle usage, resulting in increased fuel consumption for the development of new businesses. Additionally, the lease of a new office in Guangzhou led to intensified office operations aimed at expanding the value-added service, brand promotion under the supply chain business segment. This expansion further contributed to the overall increase in energy consumption observed throughout the reporting period. The Group has set inclusive total energy consumption reduction target by 10% by 2030.

二零二四年能源消耗顯著增加主要歸因於兩個關鍵因素推動汽油及電力消耗激增。汽車用量顯著增加，導致新業務拓展所用燃料消耗隨之上升。此外，在廣州租用新辦公室促使增加使用辦公室，以拓展供應鏈業務分部下之增值服務與品牌推廣。此次擴充進一步促成報告期間能源消耗整體增加。本集團設定二零三零年前將能源消耗總量降低10%之目標。

Energy	**能源**	**Unit**	**單位**	**2026 二零二六年**	2025 二零二五年
Petrol	汽油	MWh	兆瓦時	**6.67**	27.07
Purchased electricity	外購電力	MWh	兆瓦時	**55.08**	62.74
Total energy consumption	**能源消耗總量**	**MWh**	**兆瓦時**	**61.75**	89.81
Energy consumption intensity	能源消耗密度	MWh/employee[6]	兆瓦時／僱員[6]	**1.37**	2.36

Water

For the Group's water consumption in Hong Kong office, the water supply service is solely controlled by the building management company. Therefore, it is not feasible for the Hong Kong office to provide water consumption data as there is no separate sub-meter to record the data. Notwithstanding, the Group encourages and reminds employees to conserve water by emails and other communication channels. The decrease in water consumption in 2026 was primarily attributable to enhanced pipeline inspection and maintenance, the repair of hidden leakage points, the standardization of landscaping practices to reduce ineffective continuous flushing, and strengthened monitoring of water usage data to promptly control abnormal consumption during the Reporting Period.

用水

關於本集團於香港辦公室之耗水量，供水服務完全由樓宇管理公司控制。因此，香港辦公室無法提供用水數據，原因是並無設置獨立水錶記錄數據。儘管如此，本集團透過電郵及其他溝通渠道，鼓勵並提醒僱員節約用水。二零二六年用水量下降，主要歸因於報告期間加強管網巡檢與維修，修復隱蔽洩漏點，規範環境美化作業以減少無效益持續沖廁，以及加強用水數據監測以便及時監控異常用水情況。

6 Energy consumption intensity refers to MWh per the number of employees at the end of the reporting period that contributed to the Group's energy consumption.

6 能源消耗密度指在本集團能源消耗中，於報告期末每名僱員人數所消耗之兆瓦時能源。

The significant increase in water consumption in 2024 can be primarily attributed to the lease of a new office in Guangzhou led to intensified office operations aimed at expanding the value-added service, brand promotion under the supply chain business segment. This expansion further contributed to the overall increase in water consumption observed throughout the reporting period. The Group has set inclusive total water consumption reduction target by 10% by 2030.

二零二四年用水量顯著增加，主要歸因於在廣州租用新辦公室，從而增加使用辦公室營運，以拓展供應鏈業務分部下之增值服務與品牌推廣。此次擴充進一步導致報告期間用水量整體增加。本集團已訂下目標於二零三零年前將用水消耗總量減少10%。

During the reporting period, the Group's water consumption was as follows:

於報告期內，本集團之水消耗如下：

Water consumption	**水消耗**	**Unit**	**單位**	**2026 二零二六年**	2025 二零二五年
Water consumption	耗水量	m^3	立方米	**400**	465
Water consumption intensity	耗水密度	m^3/employee[7]	立方米／僱員[7]	**8.89**	12.24

A3. THE ENVIRONMENT AND NATURAL RESOURCES

A3. 環境及天然資源

For the unconventional gas business, the Group has established a "Health, Safety and Environment ("HSE") Management System", covering the environmental protection guidelines for construction sites. The Group has clarified the responsibilities of different positions in achieving its goal of "Zero Pollution". For any possible emergency that will cause pollution to the environment, the Group has implemented a "HSE Emergency Plan Process". In case of any accident of pollution, the emergency plan will be formulated immediately to reduce the environmental impacts to the minimal.

在非常規天然氣業務方面，本集團已制定「健康、安全及環境(「健康、安全及環境」)管理系統」，其涵蓋建築工地的環保指引。本集團已就其「零污染」目標釐清不同崗位之責任。針對任何可能發生且將會造成環境污染之緊急事故，本集團已實施《健康、安全及環境緊急應變計劃程序》。如有任何污染意外發生，緊急應變計劃將可即時制定，以盡量減低對環境造成之影響。

Besides, the contractors of the Group's unconventional gas business have obtained the certificate of ISO14001:2004 Environmental Management System, in order to comply with the national and regional environmental protection regulations.

此外，本集團非常規天然氣業務之分包商已取得ISO14001:2004環境管理體系認證，符合國家及地區環保規例。

With the integration of policies and measures as mentioned in the "Emission" and "Use of Resources" sections, the Group endeavours to reduce its impacts on the environment and natural resources.

透過融入「排放」及「資源使用」章節下所述之政策及措施，本集團致力減少其對環境及天然資源之影響。

[7] Water consumption intensity refers to m^3 per the number of employees at the end of the reporting period that contributed to the Group's water consumption.

[7] 耗水密度指在本集團水消耗中，於報告期末每名僱員人數所消耗之立方米用水。

B. Social Aspects
社會方面

EMPLOYMENT AND LABOUR PRACTICES

B1. EMPLOYMENT

The Group believes employees are important assets and the keys to maintain its competitiveness. The Group aims to attract and retain talents, maintain a safe and equal working environment and provide development opportunities for its employees. The Group has implemented a set of human resources management policies and procedures and complies with the relevant laws and regulations, including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Sex Discrimination Ordinance (Chapter 480 of the Laws of Hong Kong), the Disability Discrimination Ordinance (Chapter 487 of the Laws of Hong Kong), the Labour Law of the PRC, the Labour Contract Law of the PRC and the Fair Labour Standards Act of the United States.

The Group strives to create a comprehensive welfare and benefit system for Employees. The Group offers competitive remuneration and performance incentives, such as discretionary bonus, share options scheme and share award scheme, in order to motivate employees in the continued pursuit of the Group's goals and objectives.

In addition, the Group provides other benefits including comprehensive medical insurance, employment compensation insurance, directors' liability insurance, severance payment and mandatory provident fund to employees. Employees are also entitled to various leaves, including annual leave, marriage leave, maternity leave and paternity leave. The Group has also organised recreational activities, such as festival gatherings, for employees to relax and to enhance the harmonious spirit throughout the Group.

The Group endeavours to build a diverse and inclusive workplace where all its employees are treated with dignity and respect. The Group is dedicated to maintaining a workplace that is free from discrimination or harassment against any individual on the basis of race, religion, gender, age, nationality, colour, disability or marital status.

During the reporting period, the Group was not aware of any noncompliance (2025: nil) with laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

僱傭及勞工常規

B1. 僱傭

本集團視僱員為重要財產及維持競爭力之關鍵。本集團謀求吸引及挽留人才、保持工作環境安全及平等，以及為僱員提供發展機會。本集團已制定一套人力資源管理政策及程序，並遵從相關法律及法規，包括但不限於香港法例第57章《僱傭條例》、香港法例第480章《性別歧視條例》、香港法例第487章《殘疾歧視條例》、中國《勞動法》、中國《勞動合同法》及美國《公平勞動標準法》(Fair Labor Standards Act)。

本集團努力為僱員建立全面的福利及待遇制度。本集團提供具競爭力的薪酬及績效獎勵，如酌情花紅、購股權計劃及股份獎勵計劃，以激勵僱員持續追求實現本集團之目標及宗旨。

此外，本集團向僱員提供其他福利，包括全面醫療保險、僱員賠償保險、董事責任保險、遣散費及強制性公積金。僱員亦享有多項休假福利，包括年假、婚假、產假及侍產假。本集團亦舉辦娛樂活動，如節日聚會等，讓僱員放鬆身心及提升本集團內的和諧精神。

本集團致力構建多元共融的工作環境，讓所有僱員均獲得尊嚴及尊重，並竭力維持工作環境免於任何針對個人之歧視或騷擾，不論是基於種族、宗教、性別、年齡、國籍、膚色、殘疾或婚姻狀況。

於報告期內，本集團並不知悉任何不遵守與薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利等有關之法律及法規的情況(二零二五年：無)。

B. Social Aspects
社會方面

As at the end of the reporting period, the employee compositions (in numbers of employees) by gender, age group, employment category and geographical region were as follows:

於報告期末，僱員組成（以僱員人數計）按性別、年齡組別、職級及地理位置劃分如下：

Employee composition	僱員組成	2026 二零二六年	2025 二零二五年
By gender	**性別**		
• Male	• 男性	**51%**	47%
• Female	• 女性	**49%**	53%
By age group	**年齡組別**		
• Age 30 or below	• 30歲或以下	**31%**	37%
• Age 31-40	• 31至40歲	**38%**	34%
• Age 41-50	• 41至50歲	**18%**	11%
• Age 51 or above	• 51歲或以上	**13%**	18%
By employment category	**職級**		
• Senior management	• 高級管理層	**16%**	32%
• Middle management	• 中級管理層	**12%**	6%
• General staff	• 一般員工	**72%**	62%
By geographical location	**地理位置**		
• Hong Kong	• 香港	**9%**	18%
• The PRC	• 中國	**91%**	82%

During the reporting period, the employee turnover rate by gender, age group and geographical location were as follows:

於報告期末，按性別、年齡組別及地理位置劃分之僱員流失率如下：

Employee turnover rate	僱員流失率	2026 二零二六年	2025 二零二五年
By gender	**性別**		
• Male	• 男性	**31%**	100%
• Female	• 女性	**47%**	80%
By age group	**年齡組別**		
• Age 30 or below	• 30歲或以下	**29%**	27%
• Age 31-40	• 31至40歲	**33%**	100%
• Age 41-50	• 41至50歲	**40%**	100%
• Age 51 or above	• 51歲或以上	**63%**	100%
By geographical location	**地理位置**		
• Hong Kong	• 香港	**22%**	67%
• The PRC	• 中國	**41%**	100%
Overall	**整體**	**39%**	100%

B2. HEALTH AND SAFETY

The Group places the highest priority on securing the health and safety of all its employees. The Group is in strict compliance with the relevant laws and regulations, including the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong), the Law of the PRC on Prevention and Control of Occupational Diseases and the Occupational Safety and Health Act of the United States.

For the unconventional gas business, the Group has established a "HSE Management System" covering guidelines related to safety issues, including safe production management, safety education and safety inspection. The Group has also established a Safety Production Committee, which consists of general managers, deputy general managers, department heads and project managers, to monitor and manage related safety issues.

B2. 健康與安全

本集團把保障其所有僱員之健康及安全列為最優先事項。本集團嚴格遵守相關法律及法規，包括香港法例第509章《職業安全及健康條例》、《中國職業病防治法》及美國《職業安全及健康法案》(Occupational Safety and Health Act)。

在非常規天然氣業務方面，本集團已設立「健康、安全及環境管理系統」涵蓋安全相關指引，包括安全生產管理、安全教育及安全檢查。本集團亦已成立由總經理、副總經理、部門主管及項目經理組成之安全生產委員會，以監察及管理安全相關事宜。

Safety Meetings

The safety meetings are convened by the Safety Production Committee on a regular basis. The meetings include conveying safety instructions to relevant departments, analysing the safety production work status and proposing safety objectives and requirements.

安全會議

安全生產委員會定期召開安全會議，會議旨在(其中包括)向有關部門傳達安全相關指示、分析安全生產之工作情況以及提出安全目標及要求。

Safety Education

Safety education is crucial to raise the safety awareness of employees so as to minimise the risk of work-related injury. The Group provides safety trainings for newly recruited employees and existing employees. The training covers various safety related issues, including safety operation methods, safety operation technical knowledge and use of protective equipment. They are delivered by courses, lectures, seminars, competitions, exhibitions etc.

安全教育

安全教育對提升僱員安全意識，從而減低工傷風險相當重要。本集團為新聘僱員及現職僱員提供安全培訓。培訓涵蓋不同安全相關議題，包括安全運作方法、安全運作之技術知識及防護裝備之使用。培訓乃透過課程、講座、研討會、比賽、展覽會等進行。

Safety Inspection

The Group conducts safety inspection regularly. The inspection is conducted by the Safety Supervision Department, department heads and team leaders to understand the safety management situation and provide a basis for safety management work plan.

安全檢查

本集團定期進行安全檢查。有關檢查由安全監督委員會、部門主管及小組組長進行，以了解安全管理情況及為安全管理工作計劃奠定基礎。

In addition, the Group strives to provide and maintain a safe and healthy workplace in office operation. The Group has established the "Guidelines on Occupational Health and Safety", covering potential hazards in the office and guidelines to minimise the potential health and safety risks. Below are some of the examples:

此外，本集團致力為辦公室營運提供及維持一個安全及健康的工作場所。本集團已制定《職業健康及安全指引》，當中列明辦公室之潛在危害及提供指引，以將潛在健康及安全風險減至最少。下文列舉部分例子：

Lighting

Sufficient lightings in the workplace enable employees to recognise visual hazards and reduce visual strain. Fluorescent lights are fitted with louver or diffuser to control glare and distribution of light. In order to reduce screen reflection and glare, daylight may be shielded by blinds or curtains and anti-glare filters can be used if necessary.

照明

工作間充足的光線能使僱員意識到視覺危害及減少視覺勞損。為控制眩光及光線之分佈，熒光燈配有遮光板或透光罩。為減低屏幕反射及眩光，工作間內將使用百葉簾或窗簾來遮擋陽光，如有需要亦可使用防眩光濾鏡。

Indoor Air Quality and Ventilation

Efficient ventilation and proper maintenance of ventilation systems help provide a comfortable working environment and avoid invisible health hazards. The Group prohibits smoking in all indoor area of the office. Air outlets are cleaned on a regular basis to improve the indoor air quality and increase efficiency of the ventilation system.

室內空氣質素及通風

有效的通風及適當維護通風系統有助提供舒適的工作環境及防止對健康之無形危害。本集團嚴格禁止員工於所有辦公室範圍內吸煙。辦公室之出風口均作定期清潔，以改善室內空氣質素及提升通風系統效益。

Working Posture

The Group provides adjustable chairs for employees to adjust a suitable and comfortable seat height. Employees shall maintain a good working posture to reduce stress and strain on the body.

工作姿勢

本集團為僱員提供可調式座椅，讓僱員可調校座椅至適當及舒適的高度。僱員應保持正確工作姿勢，以減少肌肉壓力及勞損。

During the reporting period, there was no employee (2024: nil, 2025: nil) injured and no lost day (2024: nil, 2025: nil) due to work-related injuries in our business operation. There was no fatality case (2024: nil, 2025: nil) during the year. The Group will continue to improve the safety management system in order to protect employees' health and safety in workplace.

於報告期內，並無僱員(二零二四年：無，二零二五年：無)於業務營運過程中受傷，亦無因工作受傷損失工作日數(二零二四年：無，二零二五年：無)。年內並無發生死亡個案(二零二四年：無，二零二五年：無)。本集團將繼續完善安全管理體系，保護僱員工作場所之健康及安全。

B3. DEVELOPMENT AND TRAINING

The Group considers the skills and knowledge of our employees as the key elements of sustainable development of the Group. According to the staff handbook, the Group provides orientation training for new employees and internal training for existing employees. The internal training covers work procedures, management knowledge, company development direction etc. The Group also encourages employees to participate in external training courses by providing training incentives.

The Group provides professional trainings for directors and senior management. The trainings cover various topics, including leadership development, regulatory requirements and corporate governance practices, with the aim to keep them abreast of the latest information and refresh their knowledge and skills.

At the end of the reporting period, the percentage and composition of employees received training, and the average training hours by gender and employment category were as follows:

B3. 發展及培訓

本集團視我們的僱員之技能及知識為本集團可持續發展之關鍵元素。根據員工手冊，本集團為新僱員提供入職培訓及現職僱員提供內部培訓。內部培訓涵蓋工作程序、管理知識、公司發展方針等。本集團亦透過給予培訓獎勵，鼓勵僱員參加外部培訓課程。

本集團為董事及高級管理層提供專業培訓。培訓涵蓋多個主題，包括領導能力發展、監管規定及企業管治實踐，旨在協助彼等掌握最新資訊以及更新彼等之知識及技能。

於報告期末，按性別及職級劃分之僱員接受培訓百分比及其組成及平均培訓時數如下：

Training	培訓	2026 二零二六年	2025 二零二五年
Percentage of employees received training	**僱員接受培訓百分比**		
By gender	性別		
• Male	• 男性	**87%**	100%
• Female	• 女性	**88%**	71%
By employment category	職級		
• Senior management	• 高級管理層	**33%**	100%
• Middle management	• 中級管理層	**67%**	100%
• General staff	• 一般員工	**100%**	46%
• Contract/short-term	• 合約／短期	**100%**	100%
Overall	整體	**88%**	100%
Composition of employees received training	**接受培訓之僱員組成**		
By gender	性別		
• Male	• 男性	**47%**	69%
• Female	• 女性	**53%**	31%
By employment category	職級		
• Senior management	• 高級管理層	**8%**	59%
• Middle management	• 中級管理層	**8%**	10%
• General staff	• 一般員工	**78%**	25%
• Contract/short-term	• 合約／短期	**6%**	6%
Average training hours received per employee	**每名僱員平均接受培訓時數**		
By gender	性別		
• Male	• 男性	**8.5**	15.5
• Female	• 女性	**4.3**	9.2
By employment category	職級		
• Senior management	• 高級管理層	**1.7**	22.8
• Middle management	• 中級管理層	**8.0**	22.0
• General staff	• 一般員工	**8.0**	6.7
Overall	整體	**6.3**	12.4

B4. LABOUR STANDARDS

The Group is committed to supporting the effective abolition of child labour and upholding the elimination of forced labour. The Group adheres to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Labour Contract Law of the PRC and the Fair Labour Standards Act of the United States. As stipulated in the staff handbook, during the recruitment process, applicants are required to present their identity documents to Human Resources Department for age verification as prevention of engaging child labour. Besides, the Group provides remuneration, overtime payments and other related benefits in accordance with the relevant laws and regulations.

During the reporting period, the Group was not aware of any non-compliance (2025: nil) with the relevant laws and regulations relating to child labour and forced labour.

B4. 勞工準則

本集團堅決支持切實廢除童工及消除強制勞工。本集團恪守香港法例第57章《僱傭條例》、中國《勞動合同法》及美國《公平勞動標準法》(Fair Labor Standards Act)。員工手冊訂明於招聘過程中，應徵者須向人力資源部門出示身分證明文件作核證年齡之用，以避免聘請童工。此外，本集團按照相關法律及法規提供薪酬、超時工資及其他相關福利。

於報告期內，本集團並不知悉任何不遵守與童工及強制勞工有關之相關法律及法規的情況（二零二五年：無）。

OPERATING PRACTICES

B5. SUPPLY CHAIN MANAGEMENT

The Group mainly works with third-party services providers such as information technology service, property management service, advertising service, legal and consulting service. The Group also works with suppliers that supply office equipment, printing and stationery.

The Group has implemented a "Supply Chain Policy" to ensure that its suppliers meet the Group's standards and comply with the relevant legislations. In selecting suppliers, the Group takes into consideration their product quality and price, reputation and creditability, energy-saving and environmental measures and occupational safety. The Group also gives priority to work with suppliers who actively fulfil its social responsibility. During the reporting period, the Group had 23 suppliers (2025: 65 suppliers) from the PRC.

營運慣例

B5. 供應鏈管理

本集團主要與第三方服務供應商合作，如資訊科技服務、物業管理服務、廣告服務、法律及諮詢服務等供應商。本集團亦與供應辦公室設備、印刷及文儀用品之供應商合作。

本集團已制定《供應鏈政策》，以確保其供應商符合本集團之標準及遵守相關法例。在揀選供應商時，本集團考慮有關供應商之產品品質及價格、聲譽及信譽、節能及環保措施以及職業安全等。本集團亦優先揀選積極履行社會責任之供應商。於報告期內，本集團於中國有23間（二零二五年：65間）供應商。

B6. PRODUCT RESPONSIBILITY

The Group regards service quality as a key advantage of its businesses. The Group continues to provide efficient and high-quality services in order to enhance client satisfaction. The Group is in strict compliance with the relevant laws and regulations, including but not limited to the Consumer Product Safety Act and the Federal Trade Commission Act.

During the year, no complaint (2025: nil) related to the service and products was received, and no products sold or shipped (2025: nil) subjected to recalls for safety and health reasons by the Group.

Quality Management

The Group regards service quality as one of the key competitive advantages of its businesses. With the implementation of the "Quality Management Policy", the Group strives to ensure the continual delivery of high-quality services to its customers.

In order to ensure and maintain high quality services, the Group provides trainings for employees to familiarise them with the standard operational procedures. The Group also improves the administrative ability of its senior management and the functional capability of operation employees. Besides, the Group believes the opinions from customers can drive its continuous improvements and are essential to its pursuit of excellence. Hence, the Group welcomes feedbacks of customers on the services provided.

B6. 產品責任

本集團視服務質素為其業務之重要優勢。本集團持續提供高效、優質之服務，以提高顧客滿意度。本集團嚴格遵守相關法律及法規，包括但不限於《消費品安全法案》(Consumer Product Safety Act)及《聯邦貿易委員會法案》(Federal Trade Commission Act)。

年內，並無接獲有關服務及產品之投訴（二零二五年：無），亦無已售或已運送之產品因安全及健康理由而須讓本集團回收（二零二五年：無）。

品質管理

本集團視服務質素為其業務之重要競爭優勢之一。通過實施《品質管理政策》，本集團矢志確保其客戶持續獲得優質服務。

為確保及維持優質服務，本集團為僱員提供培訓，以使僱員熟習標準營運程序。本集團亦改善其高級管理層之行政能力及營運員工之職務能力。此外，本集團相信顧客之意見可促進其持續改善，並對其向優質卓越之追求相當重要。因此，本集團歡迎客戶就所獲提供之服務表達意見。

Customer Data Protection and Privacy

The Group places great importance on the data protection of customers. As stipulated in the staff handbook and the "Administrative Management System", employees are required to abide by the guidance on prohibiting any unauthorised disclosure of confidential information. Employee who breaches the regulation may be subject to disciplinary or legal action.

During the reporting period, the Group was not aware of any non-compliance (2025: nil) with laws and regulation or complaints relating to health and safety, advertising, labelling and privacy matters of products and services provided.

保障客戶數據安全及私隱

本集團十分重視客戶數據安全。誠如員工手冊及「行政管理系統」所訂明，僱員須遵循有關嚴禁任何未經授權機密資料披露之指引。僱員如違反有關規條或須接受紀律制裁或被訴諸法律行動。

於報告期內，本集團並不知悉任何不遵守與所提供產品及服務之健康與安全、廣告、標籤及私隱有關之法律及法規的情況（二零二五年：無）。

B7. ANTI-CORRUPTION

The Group believes that integrity is a valuable asset to its business and society. To uphold and promote the highest standards of integrity, the Group has incorporated the Code of Conduct in the staff handbook. It stipulates those employees are prohibited to request, receive or accept any forms of benefits from customers or business partners of the Group.

The Group is in strict compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering, including but not limited to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) and the Foreign Corrupt Practices Act of the United States. During the reporting period, no legal case regarding corrupt practices was brought against the Group. Besides, the Group was not aware of any non-compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering during the reporting period.

B7. 反貪污

本集團相信誠信是其業務及社會之寶貴資產。為持守及促進最高誠信標準，本集團已將行為守則納入員工手冊中。行為守則禁止僱員向本集團客戶或業務夥伴要求、收取或接納任何形式之利益。

本集團嚴格遵守有關賄賂、勒索、欺詐及洗黑錢活動之相關法律及法規，包括但不限於香港法例第201章《防止賄賂條例》及美國《海外反腐敗法》(U.S. Foreign Corrupt Practices Act)。於報告期內，本集團並無面對有關貪污行為之法律訴訟。此外，本集團並不知悉任何不遵守與賄賂、勒索、欺詐及洗黑錢活動有關之相關法律及法規的情況。

COMMUNITY

B8. COMMUNITY INVESTMENT

The Group is constantly aware of the community needs and strives to bring a positive impact on community development. The Group focuses on the living standard of the community, culture, education and development and labour cooperation. Employees are encouraged to dedicate their time and skills to supporting local community.

Since year 2013, the Group has sponsored 4 underprivileged children in Mainland China who dropped out of school and discontinued their education. They discontinued their studies as their families have financial difficulties and are not able to pay for the school fees. By launching the fostering program, the Group sponsors their education and living expenses until they graduate from university.

社區

B8. 社區投資

本集團一直關注社區需要並致力為社區發展作出正面貢獻。本集團專注對社區生活水平、文化、教育發展及勞務合作作出貢獻。本集團鼓勵僱員獻出時間和技能以造福當地社區。

自二零一三年起，本集團已資助4名於中國內地被迫退學及終止學業之弱勢兒童繼續學業。彼等皆因家庭財政理由無法支付學費而被迫放棄學業。透過推行助養計劃，本集團資助彼等之教育及生活費，直至彼等大學畢業為止。

C. Climate Resilience
氣候韌性

GOVERNANCE

Our group addresses climate-related risks based on the nature of the risk to our operations. The physical impacts of climate change, including extreme weather events, or damage to facilities have immediate operational impacts and are treated as operational risks. Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, may be discussed by the Group's ESG Working Group.

Supported by our ESG Working Group, our Board oversees climate-related issues and risks regularly during board meetings and ensures that they are incorporated into our strategy.

To ensure our Board to keep up with the latest trend of climate-related issues, climate competence training will be provided to ensure it has the necessary expertise and skills to oversee the management of climate related issues. Our Board also seeks professional advice from external experts when necessary to better support the decision-making process.

Our ESG Working Group provides effective governance for integrating and addressing ESG issues, including climate change, within our business. The ESG Working Group is responsible for approving operational emissions targets for the Group and commissioning an ESG benchmarking, as well as gap analysis exercise to identify gaps in both disclosure and policy relative to the best practice standards. Moreover, the ESG Working Group works closely with the Group's different operation departments, with an aim to develop consistent and enhanced approaches on addressing ESG risk issues and report to the management.

管治

本集團根據業務風險之性質應對氣候相關風險。氣候變化之實體影響(包括極端天氣事件或設施受損)對營運造成即時影響，並被視為營運風險。本集團之環境、社會及管治工作小組可能會就新湧現之環境、社會及管治事宜及氣候相關風險及機遇等長期挑戰進行討論。

在環境、社會及管治工作小組之支援下，董事會定期於董事會會議上監察與氣候相關之事宜及風險，並確保已將其納入我們之策略之中。

為確保董事會緊跟氣候相關事宜之最新趨勢，董事會將接受氣候應對能力培訓，以確保董事會擁有所需專業知識及技能來監督氣候相關事宜之管理。董事會亦會於必要時尋求外部專家之專業意見，以更好地支持決策過程。

環境、社會及管治工作小組為整合及解決我們業務範圍內之環境、社會及管治事宜(包括氣候變化)而作出有效管治。環境、社會及管治工作小組負責審批本集團之營運排放目標以及制定環境、社會及管治基準，並進行差距分析，以識別出披露資料及政策兩者相對最佳常規準則之差異。此外，環境、社會及管治工作小組與本集團不同營運部門緊密合作，旨在制定統一而完善之方針來處理環境、社會及管治風險事宜，並向管理層報告。

STRATEGY

Climate change risk forms part of our overall risk profile through its role in increasing the frequency and intensity of certain diseases, and the health and mortality impacts resulting from natural disasters. We assess the overall level of risk by taking into consideration a range of diverse risk factors across the many categories in our product or services range. This diversity of risk is combined with our business strategy and broad geographic footprint helps us distribute risk and provide protection against the impacts of short-term climate change effects.

Our services continue to provide protection for people in our communities against weather and heat-related disease. Besides, we continue to explore opportunities to engage our business partners and encourage them to develop climate resilience and reduce their operational carbon footprint by taking into consideration of different climate-related scenarios, including a "2°C or lower scenario" through the following steps:

This scenario analysis was first conducted during the current reporting period (financial year ended 31 March 2026) and covers the Group's commodities trading, daily cleaning and anti-epidemic products, and licensed branded watches operations in Hong Kong and the PRC. The Group intends to review and, where practicable, extend this analysis in future reporting periods as data and methodology mature.

策略

氣候變化風險增加若干疾病的患病率及嚴重程度，並加劇自然災害對健康及死亡率的影響，由此構成我們整體風險結構之一部分。我們評估整體風險水平時，會考慮我們產品或服務範圍內眾多類別之多種多樣風險因素。這種風險之多樣性與我們的業務策略及廣泛地理分布相結合，有助我們分散風險，並為應對短期氣候變化影響提供保護。

我們所提供之服務繼續協助我們所處社區之大眾抵禦天氣及暑熱疾病。此外，我們繼續尋找機會與業務夥伴合作，並鼓勵彼等練成對抗氣候變化之能力，並減少其營運過程之碳足跡，方法為通過採取以下步驟來衡量各種氣候相關情境(包括「2°C或以下情境」)：

有關情境分析於本報告期間(截至二零二六年三月三十一日止財政年度)首次進行，涵蓋本集團於香港及中國內地之商品買賣、日常清潔及防疫產品以及特許品牌手錶業務。鑑於數據及方法日趨成熟，本集團擬在未來報告期間檢討並(在切實可行情況下)延展分析。

C. Climate Resilience
氣候韌性

Step 1: Set Future Images Assuming Climate Change Effects

As climate change measures proceeds, there is a possibility that the industry will be exposed to substantial changes, such as stricter policies including the introduction of and increases in carbon pricing, as well as advances in technology and changes in customer awareness. In light of these climate change effects, based on the International Energy Agency ("IEA") scenarios and others, we developed multiple future images as the external environment that will surround our Group.

With regard to the IEA scenarios, we put focus on the 2°C scenario (2DS) and pictured future images in case where climate change measures do not progress and where such measures progress further "Beyond 2°C scenario".

第一步：假設氣候變化之影響，以設定各種未來景象

隨著氣候變化應對措施之推行，行業將有可能面臨重大變化，例如政策變得更嚴厲（包括引入及上調碳定價等），以及科技進步及客戶觀念改變。因應該等氣候變化影響，我們按照國際能源署（「IEA」）發佈之情境及其他依據，組建了多種未來景象，以勾劃出將會圍繞本集團之外部環境。

就IEA情境而言，我們著重於攝氏2度情境(2DS)，並以氣候變化應對措施並無任何改進作為假設及以該等措施之改進「超越攝氏2度情境」作為假設，描繪此等假設下之未來景象。

Step 2: Consider the Impacts

We considered the impacts on our Group for each of the future images developed in Step 1. We believe that it will be possible to expedite carbon dioxide reduction effects in our society.

With regard to the effects on raw material procurement and production, introduction of and increases in carbon pricing is anticipated in accordance with the global advance of climate change measures, leading to the possibility of higher raw material procurement and production costs.

On the other hand, in the case where climate change measures are not adequate throughout society, production interruptions and supply chain disruptions are likely to increase as a result of higher frequency and intensification of natural disasters such as flooding.

第二步：考量各項影響

我們已考量本集團在依照第一步組建之各項未來景象下所受之影響。我們相信，在這樣的社會中，將有可能加快二氧化碳減排之效果。

就對原材料採購及生產之影響而言，隨著全球加強氣候變化應對措施，預計將引入及上調碳定價，繼而可能推高原材料採購及生產成本。

另一方面，倘整個社會之氣候變化應對措施不足，造成自然災害（如洪水）發生之頻率上升且程度加劇，將很可能令生產停頓及供應鏈中斷之情況增加。

Step 3: Respond to the Strategies

Our Group will begin promoting the reduction of non-renewable energy in our daily operation. This strategy will allow for flexible and strategic responses to each demand for the regions where the emission factors of purchased electricity consumptions are high. By promoting real carbon emissions reductions throughout the world through these types of initiatives, we are working to achieve zero carbon emission in our business.

We minimize carbon emissions through comprehensive energy-saving and introduction of renewable energy. With respect to renewable energy in particular, we have set a new target, achieve a reduction rate for purchased electricity in coming few years.

With regard to the ongoing confirmation of the suitability and progress of the Group's strategies, we believe that we will have opportunities for stable funding and sustainable increases in corporate value through appropriate information disclosure, dialogue with institutional investors and other stakeholders.

第三步：對策

本集團將開始於日常營運過程中推廣減用不可再生能源。針對外購電力之排放系數較高之地區，此策略可靈活及策略性地回應該等地區之各種需求。我們透過這類舉措於全球各地促進實質的碳減排，並正致力在我們企業內實現零碳排放。

我們通過全面節能及引入可再生能源來減少碳排放。具體而言，在可再生能源方面，我們已就未來數年減少外購電力之比率訂立新目標。

在持續確認本集團策略之適切性及進展方面，我們相信，透過適當的資料披露、與機構投資者及其他持份者對話等，我們將有機會獲得穩定資金，並實現企業價值之可持續增長。

C. Climate Resilience
氣候韌性

RISK MANAGEMENT

Our Group identifies the climate change related risks or to test the existing risk management strategies under climate change with the aid of risk assessment. Hence, the areas where new strategies are needed could be identified.

The risk assessment takes a standard risk-based approach using national data, local information and expert knowledge, which can identify how climate change may compound existing risks or create new ones. The risk assessment is conducted through the following steps:

Step 1: Establish the context

- Objective/goal
- Scale
- Time frame
- Climate change scenario for most climate variables and sea level

Step 2: Identify existing risk (past and current)

- Identify the record of occurrence of climatic hazard in the past in the area
- Risk management strategies in place to tackle future occurrence of the hazard

Step 3: Identify future risk and opportunities

- Explore climate change projections for the selected time frame(s) and emission scenario(s)
- Identify potential hazards
- Investigate whether any existing risk from Step 2 may get worse under future projected changes
- Identify new risks that can emerge under future projected changes

Step 4: Analyse and evaluate risk

- Identify a set of decision areas or systems (i.e., geographical areas, business operation, assets, ecosystems, etc.) that has the potential to be at risk in future

As outlined within the Governance section above, the Group has robust risk management and business planning processes that are overseen by the board of directors in order to identify, assess and manage climate related risks. The Group engages with government and other appropriate organizations in order to keep abreast of expected and potential regulatory and/or fiscal changes.

We continue to raise awareness of climate change in regard to monitoring of carbon and energy footprint in our daily operation. However, there remains gaps in understanding how such climate risks and opportunities may impact our operations, assets and profits. Our Group assesses how the business addresses climate change risks and opportunities and takes the initiative to monitor and reduce their environmental footprint.

風險管理

本集團借助風險評估，以識別氣候變化相關風險，或測試有關氣候變化之現有風險管理策略，並因此可識別出有需要實施新策略之地方。

風險評估採用標準的風險為本方針，運用國家數據、當地資料及專家知識，能夠識別氣候變化如何加劇現有風險或產生新風險。風險評估按以下步驟進行：

第一步：建立背景

- 目標／願景
- 規模
- 時間表
- 大部分氣候可變因素及海平面的氣候變化情境

第二步：識別現有風險（過去及現在）

- 識別相關地區過去出現氣候危機之記錄
- 為應對未來出現之有關危機而訂有之風險管理策略

第三步：識別未來風險及機遇

- 探討於選定時間範圍內及排放情境下之氣候變化預測
- 識別潛在危機
- 探討第二步之任何現有風險會否基於未來預測之變化而可能加劇
- 識別未來預測變化中可能出現之新風險

第四步：分析及評估風險

- 識別出有未來潛在風險之決策領域或系統（如地區、業務營運、資產、生態系統等）

如上文管治一節概述，本集團具備穩健的風險管理及業務規劃流程，有關流程由董事會監督，以識別、評估及管理氣候相關風險。本集團與政府及其他適當機構合作，以充分掌握預期及可能發生之監管及／或財政政策變動。

我們不斷加強對氣候變化之意識，在日常營運中對碳足跡及能源足跡進行監控。然而，在理解該等氣候風險及機遇如何影響我們營運、資產及溢利方面仍然存在不足之處。本集團評估其業務如何應對氣候變化之風險及機遇，並主動採取措施監控及減少其環境足跡。

C. Climate Resilience
氣候韌性

SIGNIFICANT CLIMATE-RELATED ISSUES

During the reporting period, the significant climate-related physical risks and transition risks, which have impacted and/or may impact our Group's business and strategy in (i) operations, products and services, (ii) supply chain and value chain, (iii) adaptation and mitigation activities, (iv) investment in research and development, and (v) financial planning, as well as the steps taken to manage these risks, are as follows:

重大氣候相關事宜

於報告期內，本集團於(i)營運、產品及服務、(ii)供應鏈及價值鏈、(iii)適應及舒緩影響之活動、(iv)研發投資，及(v)財務規劃方面之業務及策略已經及／或可能承受之重大氣候相關實體風險及過渡風險，以及為管理該等風險而採取之措施載列如下：

Climate-related risks description 氣候相關風險之描述	Financial impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取之措施
Physical Risk **實體風險**		
Acute physical risks 急性實體風險		
• Increased severity and frequency of extreme weather events such as cyclones, floods and earthquakes, the frequency and severity of traffic accidents. These have the potential to cause both idiosyncratic and systematic risks, resulting in non-favourable financial impacts. • 極端天氣事件（如龍捲風、洪水、地震等）之嚴重性及頻率，以及交通意外之頻率及嚴重性上升。這些事故均可能造成特殊性及系統性之風險，從而產生負面財務影響。	• Operating cost increases • 營運成本增加	• Planned to adopt scenario analysis to disclose an organization's planning under future scenarios, most notably one with in a 2°C scenario. • 計劃採用情境分析，披露企業在未來情境下（尤其於2°C或以下情境下）之計劃。
• Increased likelihood and severity of wildfire. Financial loss occurs as there are interruptions of supply chain, logistics and transportation. • 發生山火之機率及嚴重性上升，並因供應鏈、物流及交通中斷而造成財務損失。	• Revenue decreases • 收益減少	• Planned to establish a natural disasters emergency plan and to provide certain trainings to the staff. • 計劃設立自然災害應急方案及向員工提供若干培訓。
Chronic physical risks 慢性實體風險		
• Extreme variability in weather patterns. Frequent extreme weather events and rising in sea levels are likely to pose disruptions to communities across the region over the long term, affecting economic output and our service continuity. • 天氣模式極度反覆。頻密的極端天氣事件及海平面上升，長遠而言可能對區內社區造成干擾，影響經濟生產力及我們的服務持續性。	• Revenue reduces from decreased service capacity and the negative impacts of workforce • 服務能力下降及勞動力受到負面影響，導致收益減少	• Planned to develop a risk tolerance statement and/or system authorized by the Board, including an establishment of a written climate risks management policy. • 計劃編製獲董事會授權之風險承受能力聲明及／或系統，包括訂立書面氣候風險管理政策。

C. Climate Resilience
氣候韌性

Climate-related risks description 氣候相關風險之描述	Financial impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取之措施
• The scarcity of natural resources due to deforestation may lead to the increase in the cost of material consumed in our business operation. • 森林砍伐導致天然資源稀缺，並可能導致我們業務營運所用材料之成本增加。	• Operating cost increases • 營運成本增加	• Engaged with local or national governments and local stakeholders on local resilience. • 與當地或國家政府及當地持份者合作，對抗當地風險。 • Further enhanced the climate-related risk policies, and included the measurement, monitoring and management of the climate-related risks. • 進一步改良氣候相關風險政策，並納入氣候相關風險之測量、監察及管理。
Transitional Risk **過渡風險** Policy risk 政策風險		
• The government may restrict the use of the traditional fuel vehicles by the environmental services sector and provide the allowances to those entities which purchase hybrid vehicles. • 政府可能限制環境服務業使用傳統燃料汽車，並向購買混能汽車之實體提供津貼。	• Operating cost increases for the increased insurance premiums paid by the Group. • 本集團支付之保險費用增加，導致營運成本增加。	• Planned to acquire more hybrid vehicles for the business operations to obtain the corresponding allowances and subsidies. • 計劃購入更多混能汽車供業務營運之用，以獲取相應之津貼及補貼。 • Monitor the updates of the relevant laws and agreements, to avoid the unnecessary increase in cost and expenditure due to non-compliance. • 監察相關法律及約定之最新消息，以避免因不合規而增加不必要成本及開支。

C. Climate Resilience
氣候韌性

Climate-related risks description 氣候相關風險之描述	Financial impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取之措施
Legal risk 法律風險		
• Exposure to litigation risk. We have to adapt the tightened law and regulations issued by the government due to climate change. Our Group is exposed to the risk of litigation once we fail to obligate the new rules. • 訴訟風險。我們須適應政府因應氣候變化而收緊之法例及規例。一旦未能遵守新規則，本集團會承受訴訟風險。	• Operating cost increases for high compliance costs and increased insurance premiums for the Group. • 合規成本高昂及本集團保險費用增加，導致營運成本增加。	• Monitored the updates of environmental laws and regulations and implemented GHG emissions calculations in advance. • 監察環境法律及規例之最新消息，並預先實行溫室氣體排放計算方法。
• Enhanced emissions-reporting obligations. We may have to spend much time on fulfilling the ESG reporting standards to comply with the new regulation. • 加強有關排放申報之責任。我們可能需要花費許多時間滿足環境、社會及管治報告準則之規定，以符合新規例。		
Technology risk 技術風險		
• More green building strategies with low-carbon, energy-saving technologies are adopted by industry peers. Lagging behind may weaken our competitive edges. • 同業採納更多具備低碳、節能技術之綠色建築策略。技術滯後可能會削弱我們的競爭優勢。	• Capital investment in technology development increases. • 技術發展之資本投資增加。 • Operating cost increases due to the adoption of green technologies • 採納綠色技術導致營運成本增加	• Examined the feasibility and efficiency of applying the latest environmental technologies, to raise the feasibility and scientific efficiency of energy saving for the business operations. • 研究應用最新環保技術之可行性及效益，以提高業務營運中節能之可行性及科學效益。

C. Climate Resilience
氣候韌性

Climate-related risks description 氣候相關風險之描述	Financial impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取之措施
Market risk 市場風險		
• The government and environmental services sector are considering climate-related risks and opportunities, which may lead to changes in customers preference. • 政府及環境服務業正考量氣候相關風險及機遇，可能導致客戶喜好改變。	• Revenue decreases for the change in revenue mix and sources. • 收益模式及來源改變，導致收益減少。	• Fulfil the climate-related regulations by the government. • 符合政府之氣候相關規例。
• Inability to attract co-financiers and/or investors due to uncertain risks related to the climate. • 因氣候相關之不確定風險而導致無法吸引融資合作夥伴及／或投資者。	• Operating cost increases as abrupt and unexpected shifts in energy costs. • 能源成本突然發生出乎意料之變動，導致營運成本增加。	• Make climate change as a high concern in the market decisions to show to the clients that the company is concerned about the problem of climate change. • 作出市場決策時將氣候變化優先列為高度關注事項，讓客戶知道公司在應對氣候變化問題上之關注。
Reputational risk 信譽風險		
• Shifts in consumer preferences. More customers are considering climate-related risks and opportunities, which may lead to changes in customer preference for the more environmentally-friendly business. • 客戶喜好轉變。越來越多客戶考慮氣候相關風險及機遇，可能導致客戶喜好改為傾向於環保企業。	• Revenue decreases from decreased demand for services and the decrease in service capacity. • 服務需求下跌及服務能力下降導致收益減少。	• Fulfilled the social responsibility by organizing more activities or executing actions to demonstrate how we place importance on climate change. • 通過舉辦更多活動或採取更多行動以展示我們對氣候變化之重視，履行社會責任。
• Stigmatization of our business sector, such as more negative stakeholder feedback. • 行業受到污名化，例如持份者提出之負面反饋增加。	• Operating cost increases from negative impacts on workforce management and planning. • 勞動力管理及規劃受到負面影響，導致營運成本增加。	• Avoided of supporting the projects or activities which may have detrimental effects to the climate. • 避免支持一些可能對氣候造成損害之項目或活動。
• Negative press coverage related to support of business activities with negative impacts on the climate (e.g., GHG emissions, deforestation, water stress). • 因支持對氣候有負面影響之商業活動（如溫室氣體排放、森林砍伐、用水緊張等）而面臨負面新聞報道。		

C. Climate Resilience
氣候韌性

During the reporting period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

於報告期內，氣候相關之主要機遇及相應財務影響如下：

Detailed description of climate-related opportunities 氣候相關機遇之詳細描述	Financial impact 財務影響
Resource efficiency 資源效率	
• Reduce water consumption • 減少用水	• Operating cost reduces through efficiency gains and cost reductions • 透過加強效率及節省成本，使營運成本降低
Energy source 能源	
• Use of lower-emission fuel sources • 使用低排放能源	• Operating cost reduces through use of lowest cost abatement • 透過使用最低減排成本，使營運成本降低
• Use of supportive policy incentives • 使用支援性政策獎勵措施	• Returns on investment in low-emission technology increases • 低排放技術之投資回報增加
• Use of new technologies • 使用新技術	
Products and services 產品及服務	
• Development of climate adaptation and insurance risk solutions • 制定氣候適應及保險風險解決方案	• Revenue increases through new solutions to adaptations needs, such as insurance risk transfer products and services • 透過適應氣候變化所需之新解決方案（如產品及服務之保險風險轉移），使收益上升
• Ability to diversify business activities • 能夠使業務活動多元化	
Markets 市場	
• Access to new markets • 進入新市場	• Revenue increases through access to new and emerging markets • 透過進入新興市場使收益增加
Resilience	
• Participation in renewable energy programs and adoption of energy-efficiency measures • 參與可再生能源計劃及採取節能措施	• Market valuation increases through resilience planning, such as infrastructure, land and buildings • 透過進行抵禦能力之規劃，使基礎設施、土地及建築物之市場估值增加
• Resource substitution or diversification • 資源替代或多元化	• Reliability of supply chain and ability to operate under various condition increases • 供應鏈之可靠性及在各種條件下之營運能力增強
	• Revenue increases through new products and services related to ensuring resiliency • 透過新產品及服務確保抵禦能力，使收益增加

METRICS AND TARGETS

Our Group adopts the key metrics to assess and manage climate-related risks and opportunities. The energy consumption and greenhouse gas (GHG) emissions indicators are the key metrics used to assess and manage relevant climate-related risks where we consider such information is material and crucial for evaluating the impact of our operation on global climate change during the year. Our Group regularly tracks our energy consumption and GHG emissions indicators to assess the effectiveness of emission reduction initiatives, as well as set targets to contribute our effort to have minimal impact on global warming.

The details of time frames over which the target applies and base year from which progress is measured are described in the section A1: "Emissions" and section A2: "Use of Resources" of this Report. Our Group adopts absolute target to manage climate-related risks, opportunities and performance.

The Group does not currently apply an internal carbon price to its business decisions or investment appraisals. The Group will keep this under review as its operations and regulatory environment evolve.

Remuneration for directors and senior management is not currently linked to the achievement of climate-related targets or metrics. The Group may consider incorporating climate-related performance measures into its remuneration policy in future periods.

Given the nature and scale of its operations, the Group has not quantified the amount or percentage of assets, or the amount of capital expenditure, deployed towards climate-related risks and opportunities during the reporting period.

The Group has not adopted a formal climate transition plan. Climate-related considerations are currently addressed through the emission and energy reduction targets set out in the "Emissions" and "Use of Resources" sections of this Report, and the Group will consider developing a more formal transition plan as its climate strategy matures.

指標及目標

本集團採納關鍵指標，以評估及管理氣候相關風險及機遇。倘我們認為能源消耗及溫室氣體排放指標就評估我們於年內之業務營運對全球氣候變化之影響而言屬重大及關鍵，則有關資料將成為評估及管理有關之氣候相關風險所用之關鍵指標。本集團定期追蹤能源消耗及溫室氣體排放指標，以評估減排措施之成效，並設定目標以對盡量減低全球暖化之影響作出貢獻。

有關目標適用之時限以及衡量各項進展之基準年之詳情，載述於本報告第A1節：「排放」及第A2節：「資源使用」。本集團採用硬性目標以管理氣候相關風險、機遇及表現。

本集團目前並未在業務決策或投資評估中應用內部碳價。因應業務運作以及監管環境變化，本集團將持續檢討此一情況。

目前，董事及高級管理層之薪酬與氣候相關目標或指標成就並未掛鈎。本集團可考慮在未來期間將氣候相關績效計量方法納入其薪酬政策。

鑑於其業務性質與規模，本集團未量化報告期間用於應對氣候相關風險與機會之資產金額或佔比，亦未量化相關資本支出金額。

本集團尚未採納正式氣候轉型計劃。目前，本集團透過本報告「排放」及「資源使用」章節所載減排與節能目標，考慮氣候相關事宜，氣候策略成熟時，本集團將考慮制定更為正式之轉型計劃。

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主體範圍、層面、一般披露及關鍵績效指標(「關鍵績效指標」)		Section 章節
General Disclosure 一般披露		"Emissions" 「排放」
KPI A1.1 關鍵績效指標 A1.1	The types of emissions and respective emissions data 排放物種類及相關排放數據	"Emissions – Air Pollutants Emission" 「排放－空氣污染物排放」
KPI A1.2 關鍵績效指標 A1.2	Greenhouse gas emissions in total and, where appropriate, intensity 溫室氣體總排放量及（如適用）密度	"Emissions – Greenhouse Gas Emission" 「排放－溫室氣體排放」
KPI A1.3 關鍵績效指標 A1.3	Total hazardous waste produced and, where appropriate, intensity 所產生有害廢棄物總量及（如適用）密度	Not applicable to the Group's businesses. 不適用於本集團業務。
KPI A1.4 關鍵績效指標 A1.4	Total non-hazardous waste produced and, where appropriate, intensity 所產生無害廢棄物總量及（如適用）密度	"Emissions – Hazardous and Non-hazardous Wastes" 「排放－有害及無害廢棄物」
KPI A1.5 關鍵績效指標 A1.5	Description of measures to mitigate emissions and results achieved 描述減低排放量的措施及所得成果	"Emissions – Air Pollutants Emission" "Emissions – Greenhouse Gas Emission" 「排放－空氣污染物排放」 「排放－溫室氣體排放」
KPI A1.6 關鍵績效指標 A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved 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	"Emissions – Hazardous and Non-hazardous Wastes" 「排放－有害及無害廢棄物」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主體範圍、層面、一般披露及關鍵績效指標(「關鍵績效指標」)		Section 章節
General Disclosure 一般披露		"Use of Resources" 「資源使用」
KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type in total and intensity 按類型劃分的直接及／或間接能源總耗量及密度	"Use of Resources – Energy" 「資源使用－能源」
KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity 總耗水量及密度	"Use of Resources – Water" 「資源使用－用水」
KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency initiatives and results achieved 描述能源使用效益計劃及所得成果	"Use of Resources – Energy" 「資源使用－能源」
KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved 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	"Use of Resources – Water" 「資源使用－用水」
KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced 製成品所用包裝材料的總量及（如適用）每生產單位佔量	Not applicable to the Group's businesses. 不適用於本集團業務。
General Disclosure 一般披露		"The Environment and Natural Resources" 「環境及天然資源」
KPI A3.1 關鍵績效指標 A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	"The Environment and Natural Resources" 「環境及天然資源」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主體範圍、層面、一般披露及關鍵績效指標(「關鍵績效指標」)		Section 章節
General Disclosure 一般披露		"Employment" 「僱傭」
KPI B1.1 關鍵績效指標 B1.1	Total workforce by gender, employment type, age group and geographical region 按性別、僱傭類型、年齡組別及地區劃分的僱員總數	"Employment" 「僱傭」
KPI B1.2 關鍵績效指標 B1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流失比率	"Employment" 「僱傭」
General Disclosure 一般披露		"Health and Safety" 「健康與安全」
KPI B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities 因工作關係而死亡的人數及比率	"Health and Safety" 「健康與安全」
KPI B2.2 關鍵績效指標 B2.2	Lost days due to work injury 因工傷損失工作日數	"Health and Safety" 「健康與安全」
KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored 描述所採納的職業健康與安全措施，以及相關執行及監察方法	"Health and Safety" 「健康與安全」
General Disclosure 一般披露		"Development and Training" 「發展及培訓」
KPI B3.1 關鍵績效指標 B3.1	The percentage of employee trained and employee category 按性別及僱員類別劃分的受訓僱員百分比	"Development and Training" 「發展及培訓」
KPI B3.2 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分，每名僱員完成受訓的平均時數	"Development and Training" 「發展及培訓」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主體範圍、層面、一般披露及關鍵績效指標(「關鍵績效指標」)		Section 章節
General Disclosure 一般披露		"Labour Standards" 「勞工準則」
KPI B4.1 關鍵績效指標 B4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討招聘慣例的措施以避免童工及強制勞工	"Labour Standards" 「勞工準則」
KPI B4.2 關鍵績效指標 B4.2	Description of steps taken to eliminate such practices when discovered 描述在發現違規情況時消除有關情況所採取的步驟	"Labour Standards" 「勞工準則」
General Disclosure 一般披露		"Supply Chain Management" 「供應鏈管理」
KPI B5.1 關鍵績效指標 B5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	"Supply Chain Management" 「供應鏈管理」
KPI B5.2 關鍵績效指標 B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法	"Supply Chain Management" 「供應鏈管理」
General Disclosure 一般披露		"Product Responsibility" 「產品責任」
KPI B6.1 關鍵績效指標 B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全與健康理由而須回收的百分比	"Product Responsibility" 「產品責任」
KPI B6.2 關鍵績效指標 B6.2	Number of products and service related complaints received and how they are dealt with 接獲關於產品及服務的投訴數目以及應對方法	"Product Responsibility" 「產品責任」
KPI B6.3 關鍵績效指標 B6.3	Description and practices relating to observing and protecting intellectual property rights 描述與維護及保障知識產權有關的慣例	"Product Responsibility" 「產品責任」
KPI B6.4 關鍵績效指標 B6.4	Description of quality assurance process and recall procedures 描述質量檢定過程及產品回收程序	"Product Responsibility – Quality Management" 「產品責任－品質管理」
KPI B6.5 關鍵績效指標 B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored 描述消費者資料保障及私隱政策，以及相關執行及監察方法	"Product Responsibility – Customer Data Protection and Privacy" 「產品責任－保障客戶數據安全及私隱」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主體範圍、層面、一般披露及關鍵績效指標(「關鍵績效指標」)		Section 章節
General Disclosure 一般披露		"Anti-corruption" 「反貪污」
KPI B7.1 關鍵績效指標 B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the case 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	"Anti-corruption" 「反貪污」
KPI B7.2 關鍵績效指標 B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored 描述防範措施及舉報程序，以及相關執行及監察方法	"Anti-corruption" 「反貪污」
General Disclosure 一般披露		"Community Investment" 「社區投資」
KPI B8.1 關鍵績效指標 B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport) 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）	"Community Investment" 「社區投資」
KPI B8.2 關鍵績效指標 B8.2	Resources contributed (e.g. money or time) to the focus area 在專注範疇所動用資源（如金錢或時間）	"Community Investment" 「社區投資」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) **主體範圍、層面、一般披露及關鍵績效指標(「關鍵績效指標」)**		**Section** **章節**
General Disclosure 一般披露		"Climate Resilience" 「氣候韌性」
Governance 管治	Board oversight of climate-related risks and opportunities; management's role in assessing and managing them. 董事會監督氣候相關風險與機會之情況；管理層在評估及管理有關風險與機會方面之角色。	"Climate Resilience – Governance" 「氣候韌性－管治」
Strategy 策略	Climate-related risks and opportunities identified over the short, medium and long term; impact on business, strategy and financial planning; resilience of strategy considering climate scenarios (including a 2°C or lower scenario). 已識別短期、中期及長期氣候相關風險與機會；對業務、策略及財務規劃之影響；考慮氣候情境（包括 2°C 或以下情境）之策略韌性。	"Climate Resilience – Strategy" 「氣候韌性－策略」
Risk Management 風險管理	Processes for identifying, assessing and managing climate-related risks, and how these are integrated into the Group's overall risk management. 識別、評估及管理氣候相關風險之流程以及有關流程如何融入本集團之整體風險管理工作。	"Climate Resilience – Risk Management" 「氣候韌性－風險管理」
Metrics and Targets 指標及目標	Metrics and targets used to assess and manage climate-related risks and opportunities, including GHG emissions, energy consumption, carbon pricing, remuneration linkage, and transition planning (or an explanation why not disclosed). 用於評估及管理氣候相關風險與機會之指標及目標，包括溫室氣體排放、能源消耗、碳定價、薪酬掛鈎及轉型計劃（或説明未予以披露之原因）。	"Climate Resilience – Metrics and Targets" 「氣候韌性－指標及目標」