萬勵達
WAN LEADER

萬勵達國際有限公司
WAN LEADER INTERNATIONAL 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：8482

2025-2026
環境、社會及管治報告
Environmental, Social and Governance Report

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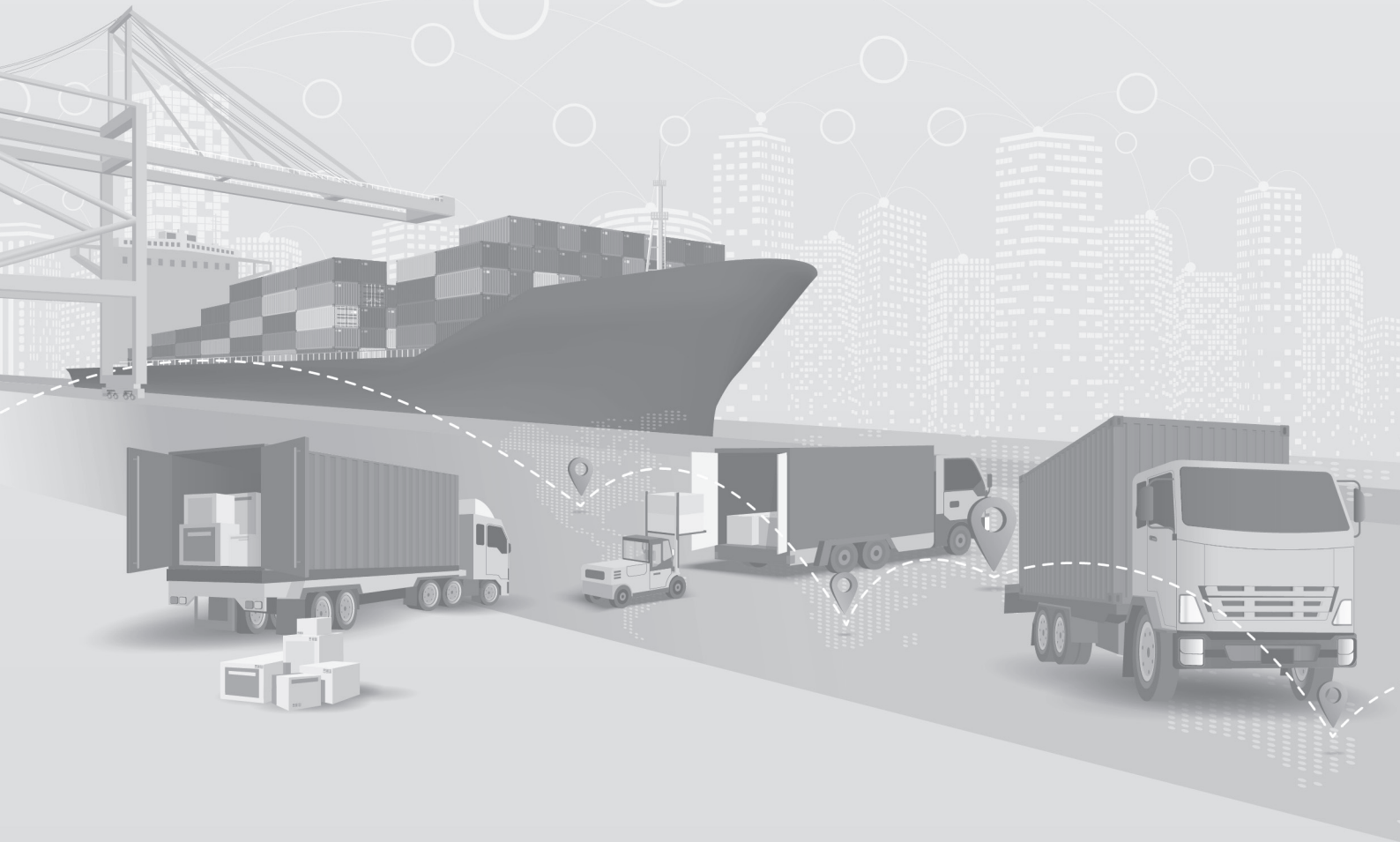


ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

ABOUT THIS REPORT

This Environmental, Social and Governance ("ESG") Report (the "ESG Report") summarises the ESG strategies, policies and accomplishments of Wan Leader International Limited (the "Company", and together with its subsidiaries, collectively the "Group", "We", "Us" or "Our"). It demonstrates our long-term commitment to generating sustainable economic, social and environmental values for the community through responsible business practices. The ESG Report has been reviewed and confirmed by the board of directors of the Company (the "Board").

Reporting Standard

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

Reporting Scope

This ESG Report covers the principal operating activities of the Group, which are freight forwarding and related logistics services in Hong Kong, spanning over the period from 1 April 2025 to 31 March 2026 (the "Reporting Period" or "2026"). The scope of the ESG Report covers our operations in Hong Kong during the Reporting Period. The entities subject to reporting are determined by considering their ESG significance as well as their influence on the Group's operations, and they shall collectively constitute a fair picture of the Group's overall ESG performance.

關於本報告

本環境、社會及管治(「環境、社會及管治」)報告(「環境、社會及管治報告」)概述萬勵達國際有限公司(「本公司」,連同其附屬公司統稱「本集團」或「我們」)的環境、社會及管治策略、政策及成果,以彰顯我們透過負責任的商業操守,為社區帶來可持續經濟、社會及環境價值的長期承諾。環境、社會及管治報告已經本公司董事會(「董事會」)審閱及確認。

報告標準

本環境、社會及管治報告乃根據香港聯合交易所有限公司(「聯交所」)之GEM證券上市規則(「GEM上市規則」)附錄C2所載的環境、社會及管治報告守則(「環境、社會及管治報告守則」)編製。

報告範圍

本環境、社會及管治報告的範圍涵蓋本集團主要營運活動,即在香港的貨運代理及相關物流服務,報告期間為二零二五年四月一日至二零二六年三月三十一日(「報告期間」或「二零二六年度」)。環境、社會及管治報告範圍覆蓋我們於報告期間在香港的業務營運。實體是否須予報告,乃考慮其環境、社會及管治的重要性以及對本集團營運的影響而定,並將共同地公平反映本集團的整體環境、社會及管治表現。

Reporting Principles

With the objective to provide relevant contents and quality information for decision making by stakeholders, the following reporting principles have been applied in the preparation of this ESG Report.

Materiality: relevant and important ESG information to stakeholders is covered. A materiality assessment has been conducted to determine the relative importance of different ESG issues, with results approved by the Board.

Quantitative: quantitative information is provided, and where possible, with comparative figures and narrative to enable a fair evaluation on the effectiveness of the Group's ESG policies.

Consistency: unless otherwise specified, consistent methodologies are used in the preparation and presentation of ESG data to allow for meaningful comparison over time.

Balance: unbiased information is provided, without selections, omissions and presentation formats that may inappropriately influence the readers.

報告原則

為提供相關內容及高質量資料以供持份者作決策之用，於編製此份環境、社會及管治報告時已採用下列報告原則。

重要性：涵蓋對持份者相關及重要的環境、社會及管治資料。已進行重要性評估，以釐定不同環境、社會及管治議題的相對輕重，評估結果已經董事會批准。

量化：提供量化資料，並在可行情況下，載列比較數據及敘述，以使讀者能公平評價本集團環境、社會及管治政策的成效。

一致性：除非另有指明，於編製及呈列環境、社會及管治數據時已採用一致的方法，以便讀者就本集團不同年份的表現作出具意義的比較。

平衡：提供不偏不倚的資料，當中概無任何可能會不恰當地影響讀者的選擇、遺漏及呈報格式。

Contact details

To continuously refine the Group's sustainability strategy, we welcome any feedback concerning this Report and the Group's sustainability performance. If you have any questions regarding the report, please contact the Group and its contact details are set out as below:

Wan Leader International Limited

Address: Office Tower Unit 903
Hutchison Logistics Centre,
Terminal 4 Kwai Chung Container Port,
18 Container Port Road South,
Kwai Chung, New Territories, Hong Kong

Tel: (852) 3741 2025
Email: irwl@wanleader.com

聯絡資料

為持續完善本集團之可持續發展策略，我們歡迎有關本報告及本集團之可持續發展績效之任何反饋。若　閣下對本報告持任何疑問，請與本集團聯絡。聯絡資料如下：

萬勵達國際有限公司

地址： 香港新界葵涌
貨櫃碼頭南路18號
葵涌四號貨櫃碼頭
和黃物流中心
商業大樓903室

電話號碼： (852) 3741 2025
電郵地址： irwl@wanleader.com

ESG Governance

The Group recognises the increasing emphasis on sustainable development, and considers related issues at the enterprise level. The Group is committed to upholding its corporate social responsibility and fulfilling stakeholders' expectations through a solid ESG governance structure as illustrated in the chart below:

環境、社會及管治方面的管治

本集團意識到可持續發展的受重視程度日益增加，並以企業層面考慮相關問題。本集團致力通過下圖所展示在環境、社會及管治方面的穩固管治結構，以肩負其企業社會責任，及實現持份者的期望：

The Board
董事會

Evaluates ESG risks and opportunities, sets strategic directions and targets, ensures effective ESG risk management and internal control systems are in place and reviews progress.
評估環境、社會及管治風險與機會、制定策略方向及目標、確保施行有效的環境、社會及管治風險管理及內部監控制度以及審視進度。

The Management
管理層

Monitors ESG risks and provides confirmation to the Board on the effectiveness of ESG risk management and internal control systems.
監察環境、社會及管治風險，並向董事會確認環境、社會及管治風險管理及內部監控制度的成效。

ESG Working Group
環境、社會及管治工作團隊

Executes ESG strategies, implements ESG policies and initiatives, monitors ESG risks and impacts and sustainability trends, evaluates existing ESG policies and reports to the Board on progress made.
執行環境、社會及管治策略、實施環境、社會及管治政策及計劃、監察環境、社會及管治風險及影響以及可持續發展趨勢、評估現行環境、社會及管治政策，及就已達致的進度向董事會報告。

The Board has overall responsibility for ESG strategy and reporting of the Group. It evaluates and determines ESG risks and opportunities, subsequently setting strategic directions and targets for the Group in relation to business and operation needs. The Board is also responsible for ensuring that appropriate and effective ESG risk management and internal control systems are in place. Meanwhile, the management of the Company (the "Management") monitors ESG risks and provides confirmation to the Board on the effectiveness of risk management and internal control systems. Comprised of key managerial personnel including the CEO and CFO of the Company, as well as representatives of different business operation teams, the ESG working group is responsible for assisting the Board and the Management in managing ESG issues. It executes the ESG strategies set by the Board through implementing different ESG policies and initiatives into business operations. Besides, the ESG working group assists the Management in constantly monitoring the ESG risks and impacts of the Group, as well as recent trends in sustainability. It holds meetings at least once a year to evaluate the effectiveness of existing ESG policies and identify improvement opportunities, while coordinating follow up actions needed. The ESG working group reports to the Board directly and regularly on ESG progress made for review and approval.

董事會全面負責本集團的環境、社會及管治策略及報告，並評估及釐定環境、社會及管治風險與機會，隨後就本集團的業務及營運需要制定策略方向及目標。董事會亦負責確保施行適當及有效的環境、社會及管治風險管理及內部監控制度。與此同時，本公司管理層(「管理層」)監察環境、社會及管治風險，並向董事會確認風險管理及內部監控制度的成效。環境、社會及管治工作團隊由主要管理人員組成，包括本公司的行政總裁、首席財務官以及不同業務營運團隊的代表，負責協助董事會及管理層管理環境、社會及管治事宜。其執行由董事會訂立的環境、社會及管治策略，於各業務營運內實施不同的環境、社會及管治政策及計劃。此外，環境、社會及管治工作團隊協助管理層持續監察本集團的環境、社會及管治風險及影響以及可持續發展的近期趨勢。其每年舉行至少一次會議，以評價現行環境、社會及管治政策的成效及識別改善機會，並協調所需的跟進工作。環境、社會及管治工作團隊直接及定期就環境、社會及管治的進度向董事會匯報，以供其審視及批核。

In addition, within the Group's integral enterprise risk management framework that covers ESG risks, an independent professional consultant has been engaged to perform annual assessment on internal control systems of the Group to identify any potential deficiencies and make appropriate recommendations for improvement. A risk management task force has been set up to perform the annual risk assessment process.

再者，本集團整體的企業風險管理框架內涵蓋環境、社會及管治風險，並已委聘獨立專業顧問，對本集團的內部監控制度進行年度評估，以識別任何潛在的不足之處，並提出適當的改善建議。本集團已成立風險管理專責小組，以進行年度風險評估程序。

ESG Strategy

With the objective to facilitate the development of policies and initiatives for achieving the goal of sustainable business operations, the Group has established its ESG strategy with 3 main focuses relating to the value chain, employees and the environment.

環境、社會及管治策略

為促進政策及計劃的制定，以達致可持續業務營運的目標，本集團已訂定其環境、社會及管治策略，涵蓋關於價值鏈、僱員及環境的三大重點。

Improve Our Value Chain 改善價值鏈

- To generate long-term values to customers, suppliers and the local communities
- 為客戶、供應商及本地社區締造長期價值

Care Our Talents 著重人才

- To attract talents, enhance their well-being and support their development
- 吸引專才、提高其福利並支持其發展

Protect Our Earth 保護地球

- To reduce impact on surrounding environment and conserve natural resources
- 減少對周邊環境的影響及保育天然資源

STAKEHOLDER ENGAGEMENT

The Group understands that sustainable development cannot be attained without considering the interests of stakeholders, who have an impact on, or are impacted by our business operations. As such, major stakeholder groups with considerable influence and dependency on the Group have been carefully identified by the Management. Various communication channels are in place to gauge their expectations and feedback, which are essential for the continuous improvement of our operations. The table below depicts our major stakeholder groups and our key communication channels with them:

持份者參與

本集團明瞭，持份者與我們的業務營運互相影響，故必須顧及持份者的利益，方能達致可持續發展。因此，管理層會仔細識別對本集團造成重大影響及依賴本集團的主要持份者組別，並設有各種溝通渠道來衡量彼等的期望及反饋，而此對持續改進業務甚為重要。下表描述我們主要持份者組別及我們與彼等的主要溝通渠道：

Stakeholder Groups 持份者組別	Engagement Channels 參與渠道
Employees 僱員	• Email Communication 電郵溝通 • Internal Meetings 內部會議 • Employee Training and Activities 僱員培訓及活動 • Performance Appraisal 績效評核
Customers 客戶	• Corporate Website 公司網站 • Customer Hotline and Emails 客戶熱線及電郵 • Customer Feedback 客戶反饋
Suppliers 供應商	• Quotation and Tendering 報價及招標 • Site-visit and Supplier Evaluation 實地視察及供應商評估
Shareholders and Investors 股東與投資者	• Press Releases 新聞稿 • Annual Report and Interim Reports 年報及中期報告 • Announcements and Circulars 公告與通函 • Annual General Meeting 股東週年大會 • Company Website 公司網站
Local Communities 本地社區	• Donation and Community Investment 捐贈及社區投資
Government 政府	• Consultation 諮詢
Media 媒體	• Press Releases 新聞稿

The Group will continue to engage both internal and external stakeholders, listen to them and provide updates to them on our ESG policies and progress.

本集團將繼續與內外部持份者接觸、聆聽彼等的需要，並讓彼等得悉我們環境、社會及管治政策及進度的最新發展。

MATERIALITY ASSESSMENT

To identify key ESG issues that are related to the Group's operations, and prioritise them for reporting and policy formulation purposes, a materiality assessment was conducted during the Reporting Period. The assessment consisted of 4 stages as demonstrated in the chart below:

重要性評估

本集團於報告期間進行重要性評估，以識別與本集團營運有關的主要環境、社會及管治議題，並就報告及政策制定目的將該等議題進行優次排序。下圖展示評估的4個階段：

1. **Issue Identification**
   議題識別
   Identify relevant ESG issues and establish a preliminary issue list by the ESG working group, with reference to stakeholders' feedbacks gathered, peers benchmarking and the ESG Reporting Code.
   環境、社會及管治工作團隊參考所收集的持份者反饋、同業基準以及環境、社會及管治報告守則，識別出有關的環境、社會及管治議題，並制定初步議題列表。

2. **On-going communication with stakeholders**
   保持與持份者溝通
   In the course of daily operation, stakeholders occasionally comment on our ESG issues.
   在日常經營過程中，持份者偶爾會對我們的環境、社會及管治事宜發表意見。

3. **Materiality Ranking**
   重要性排序
   Review and analyse the results feedbacks in stage 2 by the ESG working group to prepare the materiality ranking.
   環境、社會及管治工作團隊審視並分析第2階段的結果反饋，以編製重要性排序。

4. **Confirmation**
   確認
   Confirm the final results of the materiality ranking from stage 3 by the Board.
   董事會確認第3階段重要性排序的最終結果。

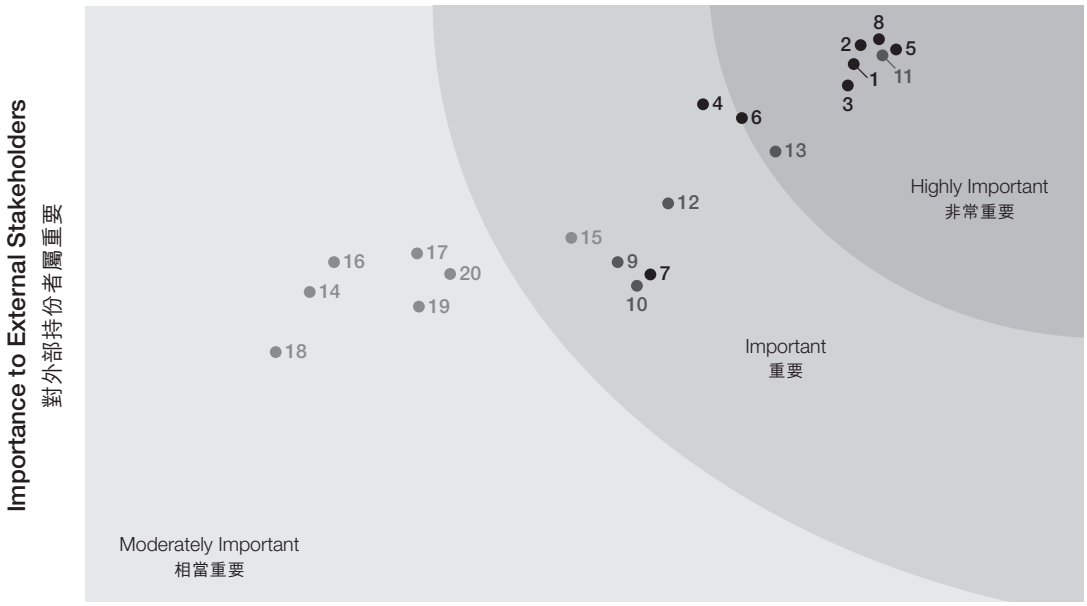
A total of 20 issues were identified by our ESG working group and subsequently ranked by our key stakeholders.

環境、社會及管治工作團隊已識別合共20項議題，隨後由主要持份者編排重要性的次序。

The final results are mapped into a materiality matrix as shown below. Out of which 6 issues are classified as highly important, namely Workplace Health and Safety, Anti-Corruption, Compliance, Service Quality, Supply Chain Management, and Value Chain Standards, 8 issues are classified as important and the remaining 6 issues are classified as moderately important.

最終結果在下列重要性距陣展示。當中，6項議題(即工作場所健康及安全、反貪污、合規、服務質素、供應鏈管理及價值鏈水平)被歸類為非常重要、8項議題歸類為重要，餘下6項議題為相當重要。

Materiality Matrix
重要性矩陣



Material Issues 重要議題

Improve Our Value Chain 改善價值鏈	Care Our Talents 著重人才	Protect Our Earth 保護地球
1 Supply Chain Management 供應鏈管理	9 Human Rights 人權	14 Air Pollution 空氣污染
2 Service Quality 服務品質	10 Equal Opportunity and Diversity 平等機會及多元化	15 Waste Management 廢棄物管理
3 Value Chain Standards 價值鏈水平	11 Workplace Health and Safety 工作場所健康與安全	16 Climate Change 氣候變化
4 Data Privacy 資料私隱	12 Training and Development 培訓及發展	17 Use of Energy 能源運用
5 Anti-Corruption 反貪污	13 Anti-Child and Forced Labour 防止童工及強制勞工	18 Use of Water 水源運用
6 Fair Competition 公平競爭		19 Noise Pollution 噪音污染
7 Community Investment and Involvement 社區投資及參與		20 Greenhouse Gas and Air Emissions 溫室氣體及氣體排放
8 Compliance 合規		

IMPROVE OUR VALUE CHAIN

The Group aims to generate long-term value for customers, suppliers and the local communities. Therefore, the Group is committed to offering customers high quality services, engaging qualified suppliers through responsible selection process and managing them with fair practices, and contributing to local communities through ethical operations and social investments.

The Group strictly abides by applicable product responsibility and anti-corruption-related laws and regulations. During the Reporting Period, we did not notice any non-compliance cases related to applicable product responsibility and corruption-related laws and regulations.

Service Quality

The Group is dedicated to providing the best quality services to our customers. Internally, we constantly review our operational practices to explore ways to improve operating efficiency and effectiveness. For instance, to minimise the loading time of the aircraft, we optimise the utilisation of cargo space by combining goods with different weights. Furthermore, to enhance control over freight mobility, we apply real-time tracking on logistics. These measures help to maintain the timeliness of our freight forwarding and related logistics services.

Externally, we actively seek comments and feedback from our customers, which are valuable information to enhance service quality, thus increasing customer satisfaction. All customers' feedback is handled by our Operations Department and the responsible operations staff directly in a timely manner. We are particularly concerned with the complaints received from customers, and we take them seriously. Formal enquiry and complaint handling procedures have been established, which require our customer-facing staff to provide prompt responses and follow-up actions, ensuring that the complaints are resolved properly. During the Reporting Period, the number of customer complaints received was zero (2025: 0).

改善價值鏈

本集團旨在為客戶、供應商及本地社區締造長期價值。因此，本集團致力向客戶提供優質服務，透過負責任的甄選流程委聘合資格供應商，並以公平慣例管理供應商，同時以具商業道德的營運及社會投資回饋本地社區。

本集團嚴格恪守適用的產品責任及與反貪污相關的法律及法規。於報告期間，我們並無獲悉任何關於適用產品責任及貪污相關法律及法規的不合規事件。

服務品質

本集團致力向客戶提供最優質的服務。對內，我們持續檢討營運慣例，以尋求方法改善營運效率及效益。例如，為盡量縮短飛機裝卸時間，我們合併不同重量的貨物，以優化貨運艙位的使用。此外，為加強控制航班流動性，我們應用實時物流追蹤系統。此等措施有助維持適時的貨運代理及相關物流服務。

對外，我們積極尋求客戶的意見及反饋，此乃改進服務品質的寶貴資料，藉此可提高客戶滿意度。所有客戶的反饋均由營運部及負責營運的員工及時直接處理。我們特別關注客戶投訴，並會嚴正處理有關投訴。我們已制定正式查詢及投訴處理程序，務求讓客戶可獲得員工即時的回覆及跟進，以確保妥為解決投訴事件。於報告期間，我們接獲零(二零二五年：0)宗客戶投訴。

Product and Service Health and Safety

Despite the Group's principal businesses in freight forwarding and entrusted management services do not involve direct sales and production of physical products, we take responsibility for ensuring the safety of goods we handle during our business processes. With a specific concern over the safety of our freight forwarding and logistics operations, as well as the goods we help transport in due course, we introduced the security screening services to help us identify goods (especially dangerous goods) that are not allowed for transportation by our internal policy and other relevant laws and regulations, where external subcontractors are engaged to assist in performing the screening work. It involves using high-tech x-ray screening facilities to ensure effective and efficient screening, supplemented by hand search or physical check at piece level under exceptional circumstances such as oversized or loose cargos. We follow the requirements of the Civil Aviation Department of Hong Kong in identifying, classifying, packing, marking, labelling and documenting dangerous goods. In case of any abnormalities are discovered, we will notify our customers and will not approve their cargo for boarding. Meanwhile, we clearly communicate our policy in handling false declarations of goods to our customers and business partners, alerting them about the importance of truthful declarations. During the Reporting Period, the Group did not identify any material non-compliance of the laws and regulations related to the quality of products and services.

產品及服務健康與安全

儘管本集團貨運代理及委託管理服務的主要業務並不涉及直接銷售及生產實體產品，我們仍負責確保業務流程中所處理貨品的安全。我們特別著重貨運代理及相關物流服務營運、以及在相關營運過程中我們所運輸的貨物的安全，故我們引進安檢服務，以助我們辨識根據內部政策以及其他有關法律及法規規定禁止運輸的貨品（尤其是危險品），而我們更聘請外部分包商以協助進行安檢工作，當中涉及利用高科技X光檢查設施，並就過大或散裝貨物等特殊情況輔以逐件人手搜查或實物檢查，確保檢查有效及高效。我們遵循香港民航處的規定識別、分類、包裝、標記、標籤以及記錄危險物品。倘發現任何異常情況，我們將會知會客戶，並禁止裝載貨物。與此同時，我們向客戶及業務夥伴清晰地闡述我們處理貨品虛報的政策，及提醒彼等如實報關的重要性。於報告期間，本集團並無發現任何嚴重違反有關產品及服務質量的法律及法規的情況。

Advertising and Labelling

The Group is committed to treating our customers fairly and protecting their interests. We believe mutual trust is the basis of a long-term relationship with our customers. Therefore, when promoting our services through different means, we ensure we provide customers with all necessary information for understanding our service provision clearly and accurately. We constantly review the standard terms and conditions of our service offering to ensure they are appropriate and effective in safeguarding the interests of the Group and our customers.

廣告及標籤

本集團致力公平對待客戶及保障客戶權益。我們相信，互相信賴乃與客戶維持長期關係的基石。因此，當透過不同渠道推廣我們的服務時，我們會確保向客戶提供一切必需資料，以助其清楚及正確地了解我們提供的服務。我們持續檢討提供服務的標準條款及條件，以確保其合適有效，得以保障本集團及客戶的權益。

Data Privacy

The Group emphasises data privacy. We apply all necessary internal controls to safeguard the data security of our stakeholders in accordance with local applicable laws and regulations. We pay additional attention in handling sensitive customers' data, such as Octopus and bank account information, and maintain complete confidentiality to protect customers' interests. In particular, we strictly govern the process of collecting, using, storing and transferring data to ensure compliance with relevant laws and regulations, including but not limited to the Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong). For instance, we only collect personal data that are relevant and required for the purpose of business operations, and we maintain appropriate security systems to prevent unauthorised access. Meanwhile, we provide clear guidelines regarding data privacy in our Human Resources Management Policy, in which all confidential information is strictly prohibited from unauthorised disclosure or private manipulation. Failure to adhere to this rule may lead to immediate dismissal by the Group. During the Reporting Period, the Group did not receive any complaints from customers regarding the confidentiality of personal information.

資料私隱

本集團重視資料私隱。我們根據本地適用法律及法規採用一切所需內部監控，以保障持份者的資料安全。我們於處理客戶敏感資料（例如八達通卡及銀行戶口資料）時格外審慎，並維持全面保密以保障客戶權益。我們特別嚴格監控數據收集、使用、儲存及轉交的過程，以保證遵守包括（但不限於）香港法例第486章《個人資料（私隱）條例》等相關法律法規。舉例來說，我們只會收集業務營運相關及需要的個人資料，並維持適當的保安系統以防止非法資料讀取。同時，我們於人力資源管理政策提供有關資料私隱的明確指引。嚴禁未經授權披露任何保密資料或由個人操控保密資料。本集團可即時解僱未能遵守該規則的人士。於報告期間，本集團並無接獲客戶有關個人資料保密的任何投訴。

Intellectual Property Rights

The Group respects intellectual property rights. We remind our staff to be cautious when using materials, pictures, contents or any other forms of intellectual property that are not produced by themselves or owned by the Group to avoid any breach of intellectual property rights. We do not allow our staff to use the intellectual properties of our suppliers or customers without obtaining their consent. As part of the Group's management of intellectual property rights, our Directors have signed up in their service agreements that all intellectual properties developed during their course of employment are the properties of the Group. Also, the Group has registered our trademark and patents properly to protect our intellectual property rights. We regularly review our policies and control measures in this regard to ensure compliance with relevant laws and regulations such as the Patents Ordinance (Cap. 514 of the Laws of Hong Kong).

知識產權

本集團尊重知識產權。我們提醒員工於使用並非由彼等產生或由本集團擁有的材料、圖像、內容或任何其他形式的知識產權時採取審慎態度，以避免侵犯知識產權。我們不會容許員工在未經供應商或客戶的同意下使用其知識產權。作為本集團管理知識產權其中一環，董事已於其服務協議內簽署，同意於彼等受僱期間開發的知識產權均屬本集團的財產。此外，本集團亦已妥善登記商標及專利，以保障我們的知識產權。我們定期檢討我們的政策及監控措施，以確保遵守相關法律及法規，如香港法例第514章《專利條例》。

Supply Chain Management

The Group aims to work with quality suppliers who can support the Group in delivering quality products and services to customers. Therefore, a stringent supplier selection and management mechanism is in place. All our newly approved suppliers have to score high during our quality checks and possess certain certifications, if appropriate, to ensure that the goods they provide or the services they render are up to the Group's standards. For the same reason, their reputation and track record are also taken as references in the selection process. For suppliers that we are currently engaging, we regularly evaluate them in various aspects, such as quality of materials or products, price competitiveness and delivery timeliness, to ensure they perform satisfactorily and consistently over time. Suppliers that fail to meet our standards are required to take remedial actions or they will no longer be one of our approved suppliers.

On top of the quality aspect, the Group values the importance of sustainable business practices and expects our suppliers to uphold the same philosophy. Consequently, environmental and social performance are also considered during the supplier selection process, and those with proven achievements in this regard will be viewed more favourably. We also constantly monitor the environmental and social risks along our supply chain, and promote the concept of sustainability to our existing suppliers. For example, recognising the significance of energy consumption and air emissions of land transportation, we encourage our truck fleet subcontractors to upgrade their vehicles to be more energy efficient with lower emission models. Continuing our efforts, we believe we can attain a greener supply chain in the long run.

供應鏈管理

本集團銳意與可支持本集團向客戶提供高品質產品及服務的優質供應商合作，故已制定嚴緊的供應商甄選及管理機制。所有新認可的供應商均於我們的品質檢查中獲得高分數，並取得相關認證（如適用），以確保彼等提供的貨品或彼等提供的服務符合本集團的標準。基於相同理由，彼等的聲譽及往績記錄於甄選過程中亦納入考慮之列。至於我們現時委聘的供應商，我們定期於多個方面對彼等進行評估，例如物料或產品的品質、價格競爭力及交付是否準時等，以確保彼等的表現一直令人滿意及穩定。未能符合我們標準的供應商須作出補救行動，否則將不再作為我們的認可供應商。

除品質外，本集團重視可持續業務發展的重要性，期望供應商可秉持相同理念。故此，於供應商甄選過程中，環境及社會表現亦會加以考慮，而於此方面成就卓越的供應商將別具優勢。我們亦不斷監察供應鏈內的環境及社會風險，及向現有供應商推廣可持續概念。例如，我們深明在陸路運輸中能源消耗及氣體排放的嚴重影響，故我們鼓勵車隊分包商將汽車升級至較低排放量的型號以更具能源效益。我們付出不懈努力，深信定能長遠令供應鏈更加環保。

As at 31 March 2026, the Group had a total of 66 (2025: 68) major suppliers that were directly related to our principal business operations.

於二零二六年三月三十一日，本集團有合共66（二零二五年：68）名主要供應商直接與我們的主要業務營運相關。

Location	地點	Number of Suppliers 供應商數目 2026 二零二六年	2025 二零二五年
Hong Kong, China	香港，中國	**64**	64
Mainland China	中國內地	**1**	1
United States of America	美國	**1**	1
Great Britain	英國	**–**	1
Southeast Asia	東南亞	**–**	1

Anti-corruption and Whistle-blowing Channel

The Group upholds the highest standard of integrity throughout our business operations and adopts a zero tolerance policy with respect to bribery, extortion, money laundering, corruption and other fraudulent activities. Guidelines on anti-corruption have been established and set out in our Human Resources Management Policy. Our Staff Handbook also provides guidance to employees on acting with integrity and communicates clearly with them on the proper behaviours and prohibited acts when performing duties. In particular, our staff is prohibited from accepting or soliciting advantages to or from suppliers, business partners and customers. Furthermore, during the Reporting Period, the Board members have received ongoing training, including anti-corruption to raise their awareness and strengthen their updated knowledge on the issue.

反貪污及舉報渠道

本集團於整個業務營運過程中秉持誠信的最高標準，並採用有關賄賂、勒索、洗黑錢、貪污及其他欺詐活動的零容忍政策。我們已制定反貪污的指引，並載於人力資源管理政策。員工手冊亦向僱員提供有關誠信行為的指引，並明確指明於履行職責時的適當行為及遭禁止的事宜。尤其是，員工禁止接受或索求由供應商、業務夥伴及客戶給予任何好處。此外，於報告期間，董事會成員已接受持續培訓，包括反貪污培訓，以提高彼等於此方面的意識及增進有關最新知識。

In addition, to enable the reporting of suspected misconducts, we have set up a whistle-blowing channel for our employees in which all reported cases will be handled with strict confidentiality to safeguard the interests of the reporters. We will regularly review our policies and procedures to ensure they remain effective in detecting and preventing corrupt practices, while complying with relevant laws and regulations including the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) and Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong). During the Reporting Period, we did not notice any concluded legal cases regarding corrupt practices brought against the Group or our employees.

此外，為助舉報疑似的不當行為，我們已為僱員設立舉報渠道，當中所有舉報個案均會嚴格保密處理，以保障舉報者的權益。我們將定期檢討政策及程序，以確保其於偵察及防範貪污行為方面仍然有效，同時符合相關法律及法規，包括香港法例第201章《防止賄賂條例》及香港法例第615章《打擊洗錢及恐怖分子資金籌集條例》。於報告期間，我們並無獲悉任何關於貪污行為而對本集團或我們的僱員提出訴訟的法律案件。

Community Investment and Involvement

社區投資及參與

Acting as a responsible corporate citizen, we understand the importance of giving back to society. Our management cares about those in need in the communities and continues to support the people by providing the necessary assistance. For instance, during the Reporting Period, the Group made donations of HK$10,000 to Hong Kong Health Association. To better fulfil our social responsibility, we will continue to pay attention to social affairs in order to identify community needs and provide necessary support accordingly.

作為負責任的企業公民，我們明白回饋社會的重要性。管理層十分關注社區內有需要的人士，並透過提供所需協助持續為彼等提供支援。例如，於報告期間，本集團向香港健康協會捐出10,000港元。為進一步履行社會責任，我們將持續關注社會議題，藉此識別社區需要，並提供一切相應的支援。

CARE OUR TALENTS

著重人才

The Group understands that our employees are the cornerstone of our business success, therefore we always care for our employees' well-being and strive to provide them with a fair and friendly working environment. From time to time, we recruit new employees who share our values in order to further develop our business. We provide adequate training to equip them with the skills and knowledge necessary for discharging their duties, while offering various career development opportunities.

本集團明白僱員是我們業務成功的基石，因此我們時刻關懷員工，並致力為彼等提供公平及友善的工作環境。我們不時招聘與我們理念相同的新僱員，務求進一步發展業務。我們向彼等提供足夠培訓，讓彼等掌握履行職務所需的技能及知識，我們同時提供不同機會以促進彼等事業發展。

The Group strictly abides by applicable employment, health and safety, labour-related laws and regulations. During the Reporting Period, we did not notice any non-compliance cases related to applicable employment, health and safety, labour-related laws and regulations.

本集團嚴格遵守適用的僱傭、健康與安全以及勞工相關法律及法規。於報告期間，我們並無獲悉任何關於適用僱傭、健康與安全以及勞工相關法律及法規的不合規事件。

Recruitment, Compensation, Promotion and Termination

The Group is committed to responsible employment practices, with the belief that they are necessary for attracting and retaining suitable talents by comprising various means of assessment, our recruitment process effectively identifies candidates that suit the Group's business needs. To attract these potential employees, as well as to retain existing employees, we provide competitive remuneration packages to our employees based on their performance and contribution. Meanwhile, we also offer them other benefits and protection such as medical insurance, Employees' Compensation Insurance and Mandatory Provident Fund (applicable to Hong Kong staff). Our Directors and senior management always welcome discussion when staff have specific concerns over job expectation and remuneration packages. The Group acknowledges the importance of career progression to employees, and is committed to maintaining a fair promotion mechanism. As such, consistent performance assessment principles are applied to our annual employee performance evaluation to ensure that every employee is assessed fairly according to their capabilities. All our employment practices in relation to recruitment, employment contract signing, probation, termination, promotion, working hours, rest periods, remunerations, other benefits and welfare, as stipulated in our Human Resources Management Policy and Staff Handbook, are compliant with relevant employment-related laws including the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong), Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong) and Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong). Besides, our Staff Handbook also clearly states the rights and obligations of our employees. The management has deployed proper internal controls in its operating procedures so as to ensure compliance with the requirements set out in the Human Resources Management Policy. Meanwhile, it will monitor the latest updates in relevant laws and regulations regularly, and update the policy accordingly to ensure continuous compliance.

招聘、補償、晉升及終止聘用

本集團致力秉持負責任的僱傭慣例，相信透過各種評估方式吸引及留聘合適人才屬必要，我們的招聘程序能有效物色切合本集團業務需要的人選。為吸引此等潛在僱員以及留聘現任僱員，我們基於僱員的表現及貢獻，向彼等提供具競爭力的薪酬待遇，同時亦提供其他福利及保障，例如醫療保險、僱員補償保險及強制性公積金（適用於香港員工）。倘僱員對工作期望及薪酬待遇有任何特別疑慮，我們的董事及高級管理層樂意討論。本集團明白僱員事業發展的重要性，致力維持公平的晉升機制。因此，我們於年度僱員表現評核內，應用一致的表現評估原則，以確保能因應每名僱員的能力，公平地作出評價。所有關於招聘、僱傭合約簽署、試用期、終止聘用、晉升、工作時數、假期、薪酬、其他待遇及福利的僱傭慣例，均於人力資源管理政策及員工手冊內訂明，並遵從相關僱傭法律，包括香港法例第57章《僱傭條例》、香港法例第608章《最低工資條例》、香港法例第282章《僱員補償條例》及香港法例第485章《強制性公積金計劃條例》。此外，我們的員工手冊亦明確列出僱員的權利與責任。管理層已於其營運程序中部署恰當的內部監控，以確保遵守人力資源管理政策載列的規定。同時，管理層亦會定期監察最新更新的相關法律及規例，並據此更新政策以確保持續守法合規。

As at 31 March 2026, the Group had a total workforce of 17 (2025: 23), all of which are permanent full-time employees. Details of employee distribution are shown below:

截至二零二六年三月三十一日，本集團聘有合共17名（二零二五年：23名）員工，均為全職僱員。僱員分佈詳情如下：

		2026 二零二六年		2025 二零二五年	
Total Workforce	**僱員總數**	**Number 人數**	**Percentage 百分比**	Number 人數	Percentage 百分比
By Gender	**按性別劃分**				
Male	男性	**13**	**76.5%**	15	65.2%
Female	女性	**4**	**23.5%**	8	34.8%
By Age Group	**按年齡組別劃分**				
Below 30	30歲以下	**0**	**0.0%**	0	0.0%
30 to 50	30歲至50歲	**6**	**35.3%**	14	60.9%
Above 50	50歲以上	**11**	**64.7%**	9	39.1%
By Employment Category	**按僱傭類別劃分**				
Senior Management	高級管理層	**7**	**41.2%**	7	30.4%
Middle Management	中級管理層	**4**	**23.5%**	12	52.2%
General Staff	一般僱員	**6**	**35.3%**	4	17.4%
By Geographical Region	**按地區劃分**				
Hong Kong	香港	**17**	**100.0%**	23	100.0%
Mainland China	中國內地	**0**	**0.0%**	0	0.0%
Total	**總計**	**17**	**100.0%**	23	100.0%

During the Reporting Period, the total employee turnover was 9 (2025: 19) and the total employee turnover rate[1] was 45.0% (2025: 61.3%). Details of the employee turnover of the Group are shown below:

於報告期間，總僱員流失量為9名（二零二五年：19名），總僱員流失率[1]為45.0%（二零二五年：61.3%）。本集團僱員流失詳情如下：

		2026 二零二六年		2025 二零二五年	
Employee Turnover	**僱員流失**	**Number 人數**	**Turnover Rate 流失率**	Number 人數	Turnover Rate 流失率
By Gender	**按性別劃分**				
Male	男性	**5**	**35.7%**	11	55.0%
Female	女性	**4**	**66.7%**	8	72.7%
By Age Group	**按年齡組別劃分**				
Below 30	30歲以下	**0**	**0.0%**	1	100.0%
30 to 50	30歲至50歲	**9**	**90.0%**	14	73.7%
Above 50	50歲以上	**0**	**0.0%**	4	34.8%
By Geographical Region	**按地區劃分**				
Hong Kong	香港	**9**	**45.0%**	10	36.4%
Mainland China	中國內地	**0**	**0.0%**	9	128.6%
Total	**總計**	**9**	**45.0%**	19	61.3%

[1] Total employee turnover rate = total employees leaving employment / (total number of employees at the beginning of the Reporting Period + total number of employees at the end of the Reporting Period) x 100

[1] 總僱員流失率＝總僱員離職／（報告期初僱員總數+報告期末僱員總數）x100

Workplace Health and Safety

The health and safety of employees are always the top priority of the Group. We strive to provide a safe and healthy environment for our employees and continuously place a strong emphasis on occupational safety of staff. Policies related to the health and safety management have been set up and relevant safety guidelines have been well communicated to the relevant staff from the first day of work. During our normal business operations, our staff are required to lift heavy objects and handle heavy mechanical equipment from time to time. In view of this, we pay special attention to our staff operations, and our Staff Manual provides details of the operating procedures of freight forwarding covering (a) inspection; (b) documentation; (c) labelling; (d) electronic data recording; (e) handling motor vehicles; and (f) work safety. Our management reviews these operating procedures and safety guidelines of freight forwarding regularly to ensure they remain effective in preventing health and safety incidents over time.

To further mitigate the health and safety risks in the workplace, we have adopted the following measures:

工作場所健康與安全

僱員的健康與安全一直為本集團的首要任務。我們致力為僱員提供安全健康的環境，並持續關注重視員工的職業安全。本集團已制訂有關健康與安全管理的政策，並於有關員工入職首日時向彼等傳達相關安全指引。在日常業務營運過程中，員工須不時搬運重型物件及操作重型機電設備。有見及此，我們對員工的營運格外留神，而我們的員工手冊亦有提供貨運代理營運程序的詳細資料，當中涵蓋：(a)視察；(b)文檔管理；(c)標籤；(d)電子數據記錄；(e)汽車操作；及(f)工作安全。此等貨運代理營運程序及安全指引定期由我們的管理層予以檢討，以確保其有效防止健康及安全事件發生。

為進一步減輕工作場所內的健康及安全風險，我們已採用下列措施：

- Providing on-site supervision to logistic staff
  向物流員工提供現場監督
- Performing safety check for visitors or staff entering the premises 為進入物業的訪客或員工進行安全檢查
- Performing regular maintenance to motor vehicles
  對汽車進行定期保養
- Setting up a First-Aid station in our office and other premises and checking First-Aid Kit on a monthly basis
  於辦公室及其他物業設立急救站，並每月檢查急救箱
- Prohibiting smoking in offices and other premises, to eliminate potential fire hazards
  禁止在辦公室及其他物業內吸煙，以杜絕潛在火警
- Assigning a safety officer to monitor the work process and the working environment
  委派安全主任監察工作流程及工作環境
- Offering safety equipment such as reflective jackets, safety helmets as well as safety harnesses when working at height to our staff
  提供安全設備，例如向於高處工作的員工提供反光外套、安全帽以及安全帶

In addition to implementing preventive measures, the Group makes every effort to strengthen the safety awareness and the culture of our people. For instance, we have provided health and safety training and adequate safety tools and equipment to our staff before they are allowed to operate. Cargo Handling Safety Guidelines and Safety Manual are also posted on the wall in the staff restroom to remind our staff of proper operating procedures. We encourage our employees to report any potential safety hazards noticed during our business operations with no hesitation, so that we can develop risk mitigation plan accordingly. Our employees are required to strictly adhere to all applicable safety measures and immediately inform their direct supervisor in the event of any accidents or injuries. Meanwhile, we take the same caution in managing the health and safety risks faced by our subcontractors. We pass on the safety instruction to our subcontractors and require them to sign off the instruction. All of our workplace health and safety policies and practices are in compliance with applicable workplace health and safety-related laws and regulations, including the Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong).

除實行預防措施外，本集團盡一切努力提高各人的安全意識及文化。例如，我們於員工獲准操作前，為員工提供健康及安全培訓，並提供足夠的安全工具及設備。本集團亦於員工休息室牆壁上展示貨物裝卸安全指引及安全手冊，提醒員工遵循適當營運程序。我們鼓勵僱員毫不猶疑地報告在業務營運過程中注意到的任何潛在安全隱患，讓我們能夠制訂相應風險緩解計劃。僱員須嚴格遵守所有適用的安全措施，並於出現任何意外或受傷時立即通知其直屬主管。與此同時，我們亦謹慎管理分包商面對的健康與安全風險。我們向分包商傳達並要求彼等簽署安全指引。所有工作場所健康與安全政策及常規符合適用工作場所健康與安全相關法例及規例，包括香港法例第509章《職業安全及健康條例》。

There were no cases of work-related fatalities occurred during the Reporting Period and the past two financial years. During the Reporting Period, we did not record any lost day due to work injury.

於報告期間及過去兩個財政年度，本集團未曾發生因工作關係而死亡的事件。於報告期間，我們無錄得因工傷而損失之工作日數。

Staff Training

We acknowledge the importance of empowering our people at work and are devoted to helping our people to fully reach their potential. Therefore, we offer different training to our staff to enhance their professional knowledge and skills. For instance, orientation is provided to new employees to help them familiarise with their job duties and smoothly adapt to the new environment. Regular refresher training is also offered to our staff, both internally and externally, covering various aspects such as professional knowledge, dangerous goods regulations, aviation safety requirements updates, accounting standards updates and corporate governance. Through these comprehensive training, staff can enhance their competencies and perform job duties more effectively. Besides, to encourage our employees to further develop their expertise and gain exposure, we offer subsidies for eligible staff on taking certain relevant external professional courses. We believe it is mutually beneficial to the personal career development of our employees and the Group's business development. Below are the details of employee training during the Reporting Period:

員工培訓

我們深知於工作上助力員工的重要性，並致力幫助員工充分發揮其潛能。因此，我們向員工提供多項培訓，藉此增強其專業知識及技能。例如，我們為新僱員提供訓練，協助彼等了解其職務及順利適應新環境。我們亦向員工提供定期內部及外部培訓，以讓彼等溫故知新，該等培訓涵蓋專業知識、危險貨物監管、航空安全規定的最新資料、會計準則的最新資料及企業管治等多方面範疇。透過該等全面培訓，員工可提升其能力，並更有效率履行職務。此外，為鼓勵僱員進一步發展其專業知識及獲取經驗，我們向合資格員工提供津貼報讀若干相關外部專業課程。我們相信，此舉將有利於僱員的事業發展，同時能夠推動本集團的業務發展，達致共贏。以下列示於報告期間僱員培訓的詳情：

		2026 **二零二六年**	2025 二零二五年
Percentage of Total Employees Trained[1]:	受訓僱員總人數百分比[1]：	**35.3%**	4.4%
Average Training Hours[2] (per Employee):	平均培訓時數[2]（每名僱員）：	**8.3**	9.0
Training Subsidies Granted to Employees (HK$):	向僱員授出的培訓津貼（港元）：	**3,800**	3,500

1 Percentage of total employees trained = Total number of employees received training during the Reporting Period / Total number of employees at the end of the Reporting Period x 100.

2 Average training hours = Total training hours during the Reporting Period / Total number of employees at the end of the Reporting Period.

1 受訓僱員總人數百分比=報告期間接受培訓的僱員總數／報告期末的僱員總數x100。

2 平均培訓時數=報告期間的總培訓時數／報告期末的僱員總數。

Details of the percentage of employees trained and average training hours per employee by gender and employment category are shown below:

有關按性別及僱傭類別劃分的受訓僱員百分比以及每名僱員平均培訓時數詳情如下：

Percentage of Employees Trained[1]	**受訓僱員百分比[1]**	**2026 二零二六年**	2025 二零二五年
By Gender	**按性別劃分**		
Male	男性	**46.2%**	6.7%
Female	女性	**–**	–
By Employment Category	**按僱傭類別劃分**		
Senior Management	高級管理層	**42.9%**	–
Middle Management	中級管理層	**–**	–
General Staff	一般僱員	**50.0%**	25.0%

Average Training Hours[2] per Employee	**每名僱員平均培訓時數[2]**	**2026 二零二六年**	2025 二零二五年
By Gender	**按性別劃分**		
Male	男性	**10.9**	0.6
Female	女性	**–**	–
By Employment Category	**按僱傭類別劃分**		
Senior Management	高級管理層	**17.1**	–
Middle Management	中級管理層	**–**	–
General Staff	一般僱員	**3.5**	2.3

1 Percentage of employees trained = Total number of employees received training during the Reporting Period / Total number of employees at the end of the Reporting Period x 100.

2 Average training hours = Total training hours during the Reporting Period / Total number of employees at the end of the Reporting Period.

1 受訓僱員百分比=報告期間接受培訓的僱員總數／報告期末的僱員總數x100。

2 平均培訓時數=報告期間的總培訓時數／報告期末的僱員總數。

Equal Opportunity and Diversity

The Group advocates diversity and strives to provide a working environment where individual differences are valued and respected. We apply fair employment practices and are committed to offering equal opportunities to employees regardless of their gender, marital status, age, etc. Equal opportunity-related requirements have been included in the Human Resources Management Policy to set out the proper procedures. No harassment and discrimination of any forms are allowed at the workplace, employees found to have engaged in such misconduct could face disciplinary actions, including termination of employment. Periodic review of Human Resources Policy is performed to ensure they fully comply with applicable laws and regulations, including the Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong), the Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong), the Family Status Discrimination Ordinance (Cap. 527 of the Laws of Hong Kong) and the Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong).

平等機會及多元化

本集團提倡多元化，並盡力提供個別不同人士均能受到重視及獲得尊重的工作環境。我們應用公平僱傭慣例，致力向僱員提供平等機會，而不論其性別、婚姻狀況、年齡等。人力資源管理政策已包括有關平等機會的規定以載列適當程序。工作場所概不容許任何形式的騷擾及歧視，本集團如發現僱員作出該等不當行為，有關僱員可能面臨紀律處分，包括終止聘用。人力資源政策將獲定期檢討，以確保其全面遵守適用法例及規例，包括香港法例第480章《性別歧視條例》、香港法例第487章《殘疾歧視條例》、香港法例第527章《家庭崗位歧視條例》及香港法例第602章《種族歧視條例》。

Anti-child and Forced Labour

The Group recognises the potential threats of child and forced labour posed to the sustainable development of society and strictly prohibits child and forced labour of any kind in our business operations. During our recruitment process, age, nationalities and resident status of job applicants will be checked to ensure they are lawfully employable. Illegal workers will not be employed. To better protect the rights and obligations of the Group and our employees, we enter into an employment contract or offer letter with each of our employees in accordance with local laws and regulations. In addition, the Group will not engage suppliers who are known to use child labour or forced labour in their operations. The Group strictly abides the Employment Ordinance (Cap. 57 of the Laws of Hong Kong). During the Reporting Period, to the best of Directors' knowledge, the Group was not aware of any non-compliance case relating to child labour and forced labour.

防止童工及強制勞工

本集團了解童工及強制勞工對社會可持續發展構成的潛在威脅，並嚴格禁止於業務營運過程中任何類型的童工及強制勞工。於招聘過程中，將查核求職者的年齡、國籍及居民身份，以確保彼等為可合法僱用。非法勞工將不予僱用。為了進一步保障本集團及僱員的權利及責任，我們根據當地法例及規例與各僱員訂立僱傭合約或錄取信。此外，本集團不會委聘在業務過程中使用童工或強制勞工的供應商。本集團嚴格遵守香港法例第57章《僱傭條例》。於報告期內，據董事所知，本集團並不知悉任何與童工及強制勞工有關的不合規個案。

PROTECT OUR EARTH

The Group places high emphasis on protecting the environment. We actively monitor our business activities and improve our operations to minimise impact on the surrounding environment and better conserve natural resources. Certain initiatives have been implemented to reduce air and greenhouse gas ("GHG") emissions, waste production as well as energy consumption during our business operations, which will be further demonstrated in sections below.

The Group strictly abides by applicable environmental laws and regulations regarding air emissions and generation of hazardous and non-hazardous waste. During the Reporting Period, we did not notice any non-compliance cases related to applicable environmental laws and regulations.

保護地球

本集團非常重視環境保護。我們密切監察業務活動，並改善營運以盡量減低對周邊環境的影響及更有效地保護天然資源。本集團已實施若干舉措，降低業務運營期間的氣體及溫室氣體(「溫室氣體」)排放、廢棄物產生以及能源耗用，並於以下章節進一步説明。

本集團嚴格遵守有關氣體排放及產生有害及無害廢棄物的適用環境法律及法規。於報告期間，我們並無注意到任何不符合適用環境法例及規例的情況。

Climate Change

The Group understands that climate change is a global issue that affects everyone around the world. As a responsible corporate citizen, we are committed to reducing our GHG emissions as an effort to relieve climate change. At the same time, we are aware of the potential risk climate change may pose to our business operations, through the more frequent extreme weather conditions resulted. For instance, violent typhoons may lead to disruption to transportation (different modes of transport such as land, water and air are all affected) and thus our freight forwarding and related logistics services. In severe cases, it may cause damage to our physical properties, and even threaten the health and safety of our employees. As a control measure, we closely monitor the local weather conditions of the places where we operate. An emergency plan is also in place providing guidance to our employees in response to extreme weather arises, which allows us to limit the potential damages.

Having considered the current scale and nature of the Group's operations, the availability of relevant data, and the need to further enhance internal climate-related governance, risk assessment and data collection processes, the Company has decided not to include the voluntary climate-related disclosures under Part D of the ESG Code in this ESG Report.

氣候變化

本集團深明氣候變化乃影響世界上所有人的全球性問題。我們作為負責任的企業公民，致力減少溫室氣體排放，舒緩氣候變化。同時，我們知悉氣候變化帶來更頻繁的極端天氣狀況，可能為我們的業務營運構成潛在風險。舉例來説，猛烈颱風可能導致交通中斷，陸上運輸、海運及空運等各種運輸模式均受影響，繼而中斷我們的貨運代理及相關物流服務。嚴重者可能會令我們的實物財產受損，甚或威脅僱員的健康及安全。作為控制措施，我們密切監視我們營運所在的當地天氣狀況。本集團亦已制訂應急計劃，就應對極端天氣為僱員提供指引，讓我們降低潛在損失。

經考慮本集團營運之當前規模及性質、相關數據之可用性，以及進一步加強內部氣候相關管治、風險評估及數據收集流程之需要，本公司已決定不於本環境、社會及管治報告中納入環境、社會及管治守則D部分所載之自願氣候相關披露。

The Company remains committed to monitoring regulatory developments and market practices in relation to climate-related reporting. The Board will continue to oversee the Group's sustainability-related matters and will review the feasibility of making additional climate-related disclosures in future reporting periods, taking into account the Group's operational circumstances, stakeholder expectations and applicable GEM Listing Rule requirements.

本公司繼續致力監察與氣候相關報告有關之監管發展及市場慣例。董事會將繼續監督本集團可持續發展相關事宜，並將於未來報告期間檢討作出額外氣候相關披露之可行性，同時考慮本集團之營運狀況、持份者期望及適用之GEM上市規則規定。

Air Emissions

Considering the business nature of freight forwarding and entrusted management, and the fact that logistic operations of the Group have been partially outsourced to third party logistic service providers, the Group has limited direct air and GHG emissions. The major types of direct air emissions of the Group are nitrogen oxides, sulphur oxides and particulate matter, which are generated from commuting with private cars during our business operations. To reduce air as well as GHG emissions, we have implemented the following measures in our operations:

氣體排放

考慮到貨運代理及委託管理的業務性質使然以及本集團部份物流營運外判予第三方物流服務供應商，本集團的直接廢氣及溫室氣體排放有限。本集團的直接廢氣排放的主要類別為氮氧化物、硫氧化物及顆粒物，有關排放自業務營運過程中私家車通勤產生。為減低廢氣及溫室氣體排放，我們已在營運中實施以下措施：

Air and Greenhouse Gases Emissions Reduction Initiatives

- Performing regular repair and maintenance on private cars to ensure their operating efficiency; and
- Passing annual vehicle examination for all vehicles to ensure their emission standards comply with the emission standards of the Transport Department in Hong Kong.

廢氣及溫室氣體減排措施

- 對私家車進行定期維修及保養，以確保其運作效率；及
- 所有車輛通過年度車輛檢驗，確保其排放標準符合香港運輸署的排放標準。

Details of direct air emissions generated by the Group during the Reporting Period can be referred to the section of "Environmental Key Performance Indicators".

於報告期間本集團產生的直接廢氣排放詳情可參考「環境關鍵績效指標」一節。

The Group continuously monitors our business activities that will generate air emissions to ensure they are fully compliant with the Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong).

本集團持續監察將產生廢氣排放的業務活動，以確保其全面遵循香港法例第311章《空氣污染管制條例》。

Waste Management

The Group recognises the importance of proper waste management. Due to our business nature, we do not generate a significant amount of hazardous wastes, therefore, disclosure of hazardous wastes is considered inapplicable. Non-hazardous wastes directly generated by the Group are mainly from our office administrative work, in which paper is the major type of such waste. In light of that, we have adopted various measures to reduce the generation of paper waste as follows:

廢棄物管理

本集團深明妥善管理廢棄物的重要性。由於我們的業務性質使然，我們並無產生大量有害廢棄物，故有害廢棄物的披露被視為不適用。本集團直接產生的無害廢棄物主要源自辦公室行政工作，主要廢棄物類別為紙張。有鑒於此，我們已採納以下多項措施以減少產生廢紙：

Reduce Paper Waste
減少廢紙

- Digitalising documentation work through the use of electronic copies as possible
  在可行情況下使用電子文本，將文件工作數碼化
- Promoting the use of duplex printing and recycled paper
  推廣使用雙面印刷及再生紙
- Sending electronic invoices and monthly statements to customers
  以電子方式向客戶發送發票及月結單
- Reducing the number of printed versions of interim and annual reports
  減少中期報告及年報印刷版本的數量

Besides, we are planning to further negotiate with our local customers to send our invoices, receipts and statements by electronic means. Along the process to building a paperless workplace, the Group believes there are not only environmental benefits but also economic benefits. To further reduce overall waste generation, we opt for second hand equipment (e.g. fans and furniture and fixture) where applicable. With the abovementioned endeavours, we expect gradual reduction in our waste generate. Details of non-hazardous wastes generated during the Reporting Period are shown in the section of "Environmental Key Performance Indicators".

此外，我們正計劃與本地客戶進一步商討以電子方式發送發票、收據及結單。在建立無紙工作環境時，本集團深信此舉既能造福環境亦能創造經濟效益。為進一步減少整體廢棄物產生，我們在適用情況下選用二手設備，例如風扇以及家具及固定裝置。透過上述努力，我們預期逐步降低廢棄物產生。於報告期間產生的無害廢棄物的詳情於「環境關鍵績效指標」一節列示。

Where most of our general wastes are handled by our building management office, we take responsibility to regularly review our policies on waste management, and ensure our own waste handling and disposal practices are in full compliance with the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong).

我們大部分的一般垃圾乃由我們的大廈管理處處理。我們負責定期檢討廢棄物管理政策，以確保我們的廢棄物處理及處置常規完全符合香港法例第354章《廢棄物處置條例》。

Energy Conservation

The Group understands that energy consumption is a major source of GHG emissions. With the aim to contribute to relieving climate change, we are committed to reducing our energy consumption. Knowing that electricity used for air-conditioning and lighting as well as fuels for motor vehicles contribute to the majority of our energy consumption, we have taken different steps to reduce the use of electricity and fuel. During the Reporting Period, we install LED lights which are more energy efficient in our office and other premises. Besides, we perform regular repair and maintenance on our motor vehicles to maintain their operating efficiency, which in turn brings us a better fuel economy.

Some of our other initiatives for energy use efficiency include:

- Turning off idle office equipment to save electricity
- Curbing the usage of less energy efficient air conditioners, lightings and other equipment
- Using more energy efficient LED lighting when carrying out renovations of office

Details of the amount of energy directly consumed by the Group during the Reporting Period are shown in the section of "Environmental Key Performance Indicators".

節約能源

本集團深明能源消耗乃溫室氣體排放的主要來源。為減緩氣候變化，我們致力減少能源消耗。鑒於本集團的主要能源消耗為用於空調及照明的電力及用於汽車的燃料，因此我們採取不同措施以減少電力及燃料的使用量。於報告期間，我們亦在辦公室及其他物業加裝更具能源效益的LED燈。此外，我們對汽車進行定期維修和保養，以確保其有效運行，從而為我們帶來更理想的燃油效益。

提高能源利用效率的其他措施包括：

- 關閉閒置的辦公室設備以節省電力
- 減少使用低能源效益的空調、照明裝置及其他設備
- 於翻新辦公室時，採用較高能源效益的LED照明裝置

於報告期間本集團直接能源消耗量詳情於「環境關鍵績效指標」一節列示。

Water Consumption

Despite the fact that the Group does not operate in a highly water intensive industry, we strive to conserve water resource during our daily operations. Different water conservation initiatives have been implemented at our workplace, such as regular checks of faucet water pipes to prevent leakage and random inspection to avoid unused running taps. Water supply and drainage are managed by the landlord for the whole buildings and no individual water consumption data for our offices are available. The Group uses municipal water and therefore there is no difficulty in sourcing water. Details of water consumption by the Group during the Reporting Period are shown in the section of "Environmental Key Performance Indicators".

耗水量

儘管本集團並非於用水量較高的行業營運，惟我們仍致力在日常營運中節約用水。我們已在工作場所採取多項節約用水措施，例如定期檢查水龍頭及水管以防滲漏，並進行抽查以防止存在未被關上的水龍頭。由於業主管理整棟樓宇的供水及排水，我們並無辦公室的個別用水量數據。本集團使用城市供水，因此獲取水源上並沒有困難。本集團於報告期間的耗水量詳情於「環境關鍵績效指標」一節列示。

Packaging Materials

During the course of the Group's business operation, the Group involved only the use of minimal packaging materials and thus its impacts on the environment are considered to be minimal.

包裝物料

在本集團的業務營運過程中，本集團只使用了少量包裝物料，因此其對環境之影響視為微乎其微。

Environmental Impact Management

The Group places great emphasis on reducing our impacts on the environment and natural resources. To achieve this, we pursue the best practices in our business operations while always keeping the importance of environmental protection in our mind. We regularly monitor, assess and evaluate the environmental risks faced by the Group and execute risk mitigation plans through our integrated risk management system. At the same time, our ESG working group (comprised of the CEO, CFO and representatives of different business operation teams of the Group) continues to monitor any environmental and social issues relating to our business operations on a daily basis. In case any significant environmental risks identified, the ESG working group will develop appropriate mitigation plan and follow up with its implementation. Our premises is located at Hutchison Logistics Centre which offers customised facilities for truck loading and uploading, minimising noise pollution and blockade of roads during our business operations.

環境影響管理

本集團著重減少對環境及自然資源的影響。為達致此目標，我們時刻緊記環境保護的重要性，並於業務營運上採取最佳的做法。我們會定期監察、評估及評價本集團面臨的環境風險，並通過我們的綜合風險管理系統來執行風險緩解計劃。同時，我們的環境、社會及管治工作團隊（由行政總裁、首席財務官及本集團不同業務營運團隊的代表組成）亦會每日持續監察與我們業務營運有關的環境及社會問題。如果發現任何重大的環境風險，環境、社會及管治工作團隊將制定合適的緩解計劃並跟進其實施進度。我們在香港的處所位於和黃物流中心，該中心提供定製貨車裝卸設施，使我們的業務營運過程中產生的噪音污染及道路阻塞降至最低。

ENVIRONMENTAL KEY PERFORMANCE INDICATORS 環境關鍵績效指標

Emission type	排放物種類	2026 二零二六年	2025 二零二五年	2026 二零二六年 Intensity[1] 密度[1]	2025 二零二五年 Intensity[1] 密度[1]
Greenhouse gas[2]	**溫室氣體[2]**				
Direct emissions – Scope 1[3] (tCO_2e)	直接排放—範圍1[3]（噸二氧化碳當量）	**20.95**	19.05	**0.11**	0.12
Indirect emissions – Scope 2[4] (tCO_2e)	間接排放—範圍2[4]（噸二氧化碳當量）	**18.19**	12.79	**0.10**	0.08
Other indirect emissions – Scope 3[5] (tCO_2e)	其他間接排放—範圍3[5]（噸二氧化碳當量）	**2.75**	3.75	**0.01**	0.02
Exhaust gas[6]	**廢氣[6]**				
Sulphur Dioxide (SO_x) – kg	二氧化硫（SO_x）—千克	**0.11**	0.12	**0.00**	0.00
Nitrogen Oxides (NO_x) – kg	氮氧化物（NO_x）—千克	**9.88**	10.2	**0.05**	0.07
Particulate matter (PM) – kg	顆粒物（PM）—千克	**0.73**	0.8	**0.00**	0.00

Major resource consumed	消耗的主要資源	2026 二零二六年	2025 二零二五年	2026 二零二六年 Intensity[1] 密度[1]	2025 二零二五年 Intensity[1] 密度[1]
Energy	**能源**				
Water (m^3)	水（立方米）	**135**	138	**0.71**	0.88
Electricity (kWh)	電力（千瓦時）	**53,491**	34,575	**281.65**	219.41
Petrol (Litre)	汽油（公升）	**7,780**	8,070	**40.96**	51.21
Non-hazardous Wastes – Paper (kg)	無害廢棄物—紙張（千克）	**458**	472	**2.41**	3.00
Business travel (km)	空中差旅（千米）	**4,800**	3,224	**25.27**	20.46

The Group aims at maintaining or reducing energy and resources consumption in the next reporting period on the basis of the Reporting Period.

本集團旨在於下一個報告期間在於報告期間的基礎上維持或減少能源及資源消耗。

Notes to above table:

1 Intensity is calculated by the gas emissions and resource consumption by the Group's revenue for the Reporting Period (approximately HK$190 million (2025: HK$158 million)).

2 GHG emissions data is presented in terms of carbon dioxide equivalent and are based on "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development and the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong (2026 Edition)" issued by Environment and Ecology Burean and Electrical and Mechanical Services Department (EMSD) and their referred documents, unless stated otherwise. The Group has adopted the operational control approach to measure its GHG emissions. The Group considers that such measurement approach is able to more accurately reflect the Group's actual responsibilities in GHG emission management. During the Reporting Period, there is no change in the Group's measurement approach.

3 Major source of Scope 1 emissions mainly came from the usage of unleaded petrol.

4 Major source of Scope 2 emissions mainly came from the usage of purchased electricity, and the emissions are calculated using a location-based method.

5 Major sources of Scope 3 emissions mainly came from the usage of paper and business air travel. CO_2 emissions from business air travel were calculated using the International Civil Aviation Organization Carbon Emission Calculator.

6 Exhaust gas emissions mainly come from the use of vehicles.

7 Hazardous waste such as cartridges constructed an insignificant quantity and did not include in the scope of this ESG Report.

上表附註：

1 密度按氣體排放及資源消耗除以本集團報告期間的收益（約190百萬港元（二零二五年：158百萬港元））計算。

2 溫室氣體排放數據乃以二氧化碳當量列示，並根據世界資源研究所及世界可持續發展工商理事會刊發的「溫室氣體盤查議定書：企業會計與報告標準」以及環境及生態局與機電工程署頒佈之「香港建築物（商業、住宅或公共用途）的溫室氣體排放及減除的核算和報告指引（二零二六年版）」及所參考文件為基礎（除非另有說明）。本集團已採用營運控制方法計量其溫室氣體排放。本集團認為該計量方法能更準確反映本集團於溫室氣體排放管理方面的實際責任。於報告期內，本集團的計量方法並無變動。

3 範圍1排放的主要來源是無鉛汽油的使用。

4 範圍2排放的主要來源是外購電力的使用，排放量採用基於位置的方法計算。

5 範圍3排放的主要來源是紙張的使用及空中差旅。空中差旅之二氧化碳排放量採用國際民用航空組織碳排放計算器計算。

6 廢氣排放主要來自使用車輛。

7 有害廢物（如墨盒）的數量並不重大，故並無納入本環境、社會及管治報告範圍內。

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
Part C: "Comply or explain" Provisions **C部分：「不遵守就解釋」條文** **A. Environment** **A. 環境**			
A1 Emissions A1排放物	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Protect Our Earth 保護地球	Complied 已遵守
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。	Environmental Key Performance Indicators 環境關鍵績效指標	Complied 已遵守
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Immaterial amount of hazardous wastes generated by the Group's business operations. 本集團業務營運產生的有害廢物數量並不重大。	Explained 已解釋
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Environmental Key Performance Indicators 環境關鍵績效指標	Complied 已遵守

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Air Emissions 廢氣排放	Complied 已遵守
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction target(s) set, and steps taken to achieve them. 描述處理有害及無害廢棄物的方法、所訂立的減廢目標及為達到這些目標所採取的步驟。	Waste management 廢物管理	Complied 已遵守
A2 Use of Resources A2資源使用	Policies on efficient use of resources including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Energy Conservation; Water Consumption; Packaging Materials 節約能源；耗水量；包裝物料	Complied 已遵守
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	Energy Conservation 節約能源	Complied 已遵守
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	Water Consumption 耗水量	Complied 已遵守

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Energy Conservation 節約能源	Complied 已遵守
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Water Consumption 耗水量	Complied 已遵守
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	The Group involved only the use of minimal packaging material during the Reporting Period. 於報告期間，本集團僅使用少量包裝物料。	Explained 已解釋
A3 The Environment and Natural Resources A3環境及天然資源	Policies on minimising the operation's significant impact on the environment and natural resources. 減低運營對環境及天然資源造成重大影響的政策。	Environmental Impact Management 環境影響管理	Complied 已遵守
KPI A3.1 關鍵績效指標A3.1	Description of the significant impact 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。	Environmental Impact Management 環境影響管理	Complied 已遵守
A4 Climate Change A4 氣候變化	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策	Climate Change 氣候變化	Complied 已遵守

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
KPI A4.1 關鍵績效指標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. 描述已經及可能會對發行人產生影響的重大氣候相關事宜及已採取管理有關影響的行動。	Climate Change 氣候變化	Complied 已遵守
B. Social **B. 社會**			
B1 Employment B1 僱傭	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策；及遵守對發行人有重大影響的相關法律及規例。	Care Our Talents 著重人才	Complied 已遵守
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	Recruitment, Compensation, Promotion and Termination 招聘、賠償、晉升及終止聘用	Complied 已遵守
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。	Recruitment, Compensation, Promotion and Termination 招聘、賠償、晉升及終止聘用	Complied 已遵守

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
B2 Health and Safety B2 健康與安全	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Workplace Health and Safety 工作場所健康與安全	Complied 已遵守
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Workplace Health and Safety 工作場所健康與安全	Complied 已遵守
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	Workplace Health and Safety 工作場所健康與安全	Complied 已遵守
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Workplace Health and Safety 工作場所健康與安全	Complied 已遵守
B3 Development and Training B3 發展及培訓	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Staff Training 僱員培訓	Complied 已遵守
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category 按性別及僱員類別劃分的受訓僱員百分比	Staff Training 僱員培訓	Complied 已遵守

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
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。	Staff Training 僱員培訓	Complied 已遵守
B4 Labour Standards B4 勞工準則	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工及強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Recruitment, Compensation, Promotion and Termination; Equal Opportunity and Diversity; Anti-child and Forced Labour 招聘、賠償、晉升及終止聘用；平等機會及多元化；反童工及強制勞工	Complied 已遵守
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。	Equal Opportunity and Diversity; Anti-child and Forced Labour 平等機會及多元化；反童工及強制勞工	Complied 已遵守
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。	Equal Opportunity and Diversity; Anti-child and Forced Labour 平等機會及多元化；反童工及強制勞工	Complied 已遵守
B5 Supply Chain Management B5 供應鏈管理	Policies on managing environmental and social risks of supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理	Complied 已遵守
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	Complied 已遵守

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	Complied 已遵守
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	Complied 已遵守
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	Complied 已遵守
B6 Product Responsibility B6 產品責任	Information on: (a) the policies; and (b) compliance relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Service Quality; Product and Service Health and Safety 服務質素；產品及服務健康及安全	Complied 已遵守

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
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。	The Group's businesses do not involve product recall. 本集團業務不涉及產品回收。	Explained 已解釋
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。	Service Quality; Product and Service Health and Safety 服務質素；產品及服務健康及安全	Complied 已遵守
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights 描述與維護及保障知識產權有關的慣例	Advertising and Labelling; Intellectual Property Rights 廣告及標籤；知識產權	Complied 已遵守
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。	Service Quality; Product and Service Health and Safety 服務質素；產品及服務健康及安全	Complied 已遵守
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Data Privacy 資料私隱	Complied 已遵守
B7 Anti-corruption B7 反貪污	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Anti-corruption and Whistle-blowing Channel 反貪污及舉報渠道	Complied 已遵守

ESG Reporting Code Index 環境、社會及管治報告守則索引		Reference Section/ Remark 參考部分／附註	Comply or Explain 不遵守就解釋
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases 於報告期間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 and Whistle-blowing Channel 反貪污及舉報渠道	Complied 已遵守
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and 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 and Whistle-blowing Channel 反貪污及舉報渠道	Complied 已遵守
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption and Whistle-blowing Channel 反貪污及舉報渠道	Complied 已遵守
B8 Community Investment B8 社區投資	Policies on community engagement to understand the community's needs where it operates and to ensure its activities take into consideration communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment and Involvement 社區投資及參與	Complied 已遵守
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 and Involvement 社區投資及參與	Complied 已遵守
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 and Involvement 社區投資及參與	Complied 已遵守

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