



創業集團(控股)有限公司

**NEW CONCEPTS
HOLDINGS LIMITED**

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 2221

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

New Concepts Holdings Limited ("New Concepts", the "Company", together with its subsidiaries, collectively the "Group" or "we") is pleased to present our tenth Environmental, Social and Governance ("ESG") Report (the "Report"). This Report aims to transparently present to all stakeholders our specific initiatives and performance data over the past year in optimizing governance strategies, responding to environmental challenges, and fulfilling social responsibilities, demonstrating our determination to integrate ESG philosophies into our core business operations and our commitment to creating long-term sustainable value.

創業集團（控股）有限公司（「創業集團」、「本公司」，連同其附屬公司統稱「本集團」、「我們」）欣然提呈我們的第十份環境、社會及管治（「ESG」）報告（「本報告」）。本報告旨在向所有利益相關者透明呈現我們於過去一年內，在優化管治策略、回應環境挑戰及履行社會責任方面的具體舉措與績效數據，彰顯我們將 ESG 理念融入核心業務運營，並致力於創造長期可持續價值的決心。

Scope and Reporting Period

The reporting scope of this Environmental, Social and Governance Report includes the Company and its major subsidiaries. Unless otherwise stated, this Report covers the core business operations of the Group, including (i) the provision of foundation works, civil engineering contract services and general building works in Hong Kong ("Construction Business"); and (ii) environmental protection projects in Mainland China and Hong Kong, including harmless treatment of waste (including the construction and operation of kitchen waste treatment, and related businesses of infected livestock and poultry), the development and management of environmental protection industrial parks, as well as new energy materials business ("Environmental Protection Business"). The Group determines the reporting scope based on the revenue contribution of business operations, their corresponding materiality to the Group's business and operations, and their impacts on sustainable development.

The reporting period of the ESG Report covers the sustainable development efforts of the Group from 1 April 2025 to 31 March 2026 (the "Reporting Period" or "FY2026").

範圍及呈報期間

本環境、社會及管治報告的報告範圍包括本公司及其主要附屬公司。除非另有說明，本報告涵蓋本集團核心業務營運，包括 (i) 在香港提供地基工程、土木工程合約服務及一般屋宇工程（「建築業務」）；及 (ii) 在中國內地及香港的環保項目，包括廢棄物無害化處理（包括建造及經營餐廚垃圾處理、染疫畜禽相關業務）、開發及管理環保工業園及新能源材料（「環保業務」）。本集團根據業務營運的收入佔比、對本集團的業務及營運的相應重要性以及對可持續發展的影響以釐定報告範圍。

ESG 報告呈報期間涵蓋本集團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」、「2026 財政年度」）的可持續發展工作。

Reporting Framework

This Environmental, Social and Governance Report is prepared in accordance with the requirements and reporting principles set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules"), including materiality, quantitative, balance and consistency. In addition, the Group has complied with all the "comply or explain" provisions set out in the Environmental, Social and Governance Reporting Guide, details of which are set out below:

呈報框架

本環境、社會及管治報告乃遵循載於香港聯合交易所有限公司證券上市規則（「上市規則」）附錄 C2 所載之規定及報告原則編製，包括重要性、量化、平衡及一致性。此外，本集團已遵守環境、社會及管治指引所載的所有「不遵守就解釋」規定，詳情闡述如下：

About This Report

關於本報告

Materiality

The Group identifies ESG issues that have critical impacts on business operations and stakeholders through stakeholder communication and materiality assessment, and ensures that these issues are reviewed and confirmed by the Board. We are committed to disclosing matters that have a material impact on investor decisions, including the potential impacts of climate-related risks and opportunities on the Group's financial performance. For the evaluation process and details, please refer to the sections headed "Stakeholder Communication and Engagement" and "Materiality Assessment".

Quantitative

This Report is committed to presenting performance through quantitative indicators, accompanied by explanations of key performance indicators (KPIs) that detail their calculation standards, methodologies, data sources, and benchmarks, so as to ensure that readers can objectively evaluate the Group's sustainable development effectiveness.

Balance

The Group adheres to an objective and neutral attitude in compiling the Report, striving to fairly present the impacts of business development on the environment and society. We ensure that the Report comprehensively reflects the Group's real performance, avoiding misleading readers' judgements or decisions through selective disclosure, omission of crucial information, or adjustment of presentation formats.

Consistency

To ensure data comparability, this Report strictly adopts statistical methodologies consistent with previous years. Should any revision to the calculation methods be required due to business changes or technical adjustments, appropriate explanations will be made in this Report to maintain data accuracy and transparency.

重要性

本集團透過持份者溝通及重要性評估，識別對業務營運及持份者具有關鍵影響的 ESG 議題，並確保該等議題經董事會審閱及確認。我們致力於披露對投資者決策具有重大影響的事項，包括氣候相關風險與機遇對本集團財務表現的潛在影響。有關評估過程及詳情，請參閱「持份者溝通與參與」及「重要性評估」章節。

量化

本報告致力於透過量化指標呈現績效，並對關鍵績效指標附帶說明，詳述其計算標準、方法、數據來源及比較基準，以確保讀者能客觀評估本集團的可持續發展成效。

平衡

本集團秉持客觀、中立的態度編撰報告，致力於公正呈現業務發展對環境及社會的影響。我們確保報告全面反映集團的真實表現，避免透過選擇性披露、遺漏關鍵資訊或調整呈報格式，誤導讀者的判斷或決策。

一致性

為確保數據具備可比性，本報告嚴格採用與過往貫徹一致的統計方法。如因業務變動或技術調整而需修訂計算方法，本報告將作出適當說明，以維持數據的準確性與透明度。

About This Report

關於本報告

Access to the Report

The Board assumes full responsibility for the Group's environmental, social and governance (ESG) matters and bears ultimate responsibility for the integrity of this Report. The Board continuously oversees the Group's management approaches, targets, and performance in environmental, social and governance aspects, and periodically reviews the effectiveness of relevant policies and measures to ensure their alignment with the Group's business strategies and regulatory requirements.

This Report has been reviewed by the management, and considered and approved by the Board.

Review and Approval

This Report is available in both English and Chinese versions and is published on the Group's website at <http://www.primeworld-china.com> for review. In case of any discrepancy, the Chinese version shall prevail.

Information and Feedback

The Group values stakeholders' opinions and feedback on its sustainable development performance. If stakeholders have any enquiries or suggestions regarding the contents of this Report or the Group's efforts in environmental, social and governance aspects, they can contact the Group through the following communication channels.

Address: Office B, 3/F., Kingston International Centre, 19 Wang Chiu Road, Kowloon Bay, Hong Kong

Telephone: (852) 3588 9600

Facsimile: (852) 3188 4356

審閱及批准

董事會全面負責本集團環境、社會及管治（ESG）事宜，並就本報告的完整性承擔最終責任。董事會持續監督本集團於環境、社會及管治方面的管理方針、目標及表現，並定期檢討相關政策及措施的有效性，以確保其與本集團業務策略及監管要求保持一致。

本報告已由管理層審閱，並獲董事會審議及批准。

報告獲取方式

本報告備有英文及中文版本，並登載於本集團網站 <http://www.primeworld-china.com> 供查閱。如有歧義，概以中文版本為準。

資料及反饋

本集團重視持份者對其可持續發展表現的意見與反饋。若持份者對本報告內容或本集團在環境、社會及管治方面的工作有任何查詢或建議，可通過以下溝通渠道與本集團聯繫。

地址：香港九龍灣宏照道 19 號金利豐國際中心 3 樓 B 室

電話：(852) 3588 9600

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About the Group

關於本集團

Group Overview

New Concepts Holdings Limited (Stock Code: 2221) is an enterprise listed on the Main Board of The Stock Exchange of Hong Kong Limited, with a business footprint covering foundation works, civil engineering contract services and general building works provided in Hong Kong, as well as environmental protection projects in Mainland China and Hong Kong. Deeply aware of the importance of global environmental issues, the Group has undertaken a strategic transformation to achieve sustainable shareholder returns, actively shifting its development focus toward the environmental protection industry. Adhering to the philosophy of sustainable development over the long term, we leverage our forward-looking business layout and professional operational capabilities, striving to create long-term sustainable value for our shareholders, the environment, and society.

Our Businesses

» Construction Business

Based in the Hong Kong construction industry, the Group primarily participates in various engineering projects as a main contractor, with areas of expertise including foundation works, civil engineering, and general building works. We continuously enhance construction efficiency and quality through the optimization of project management and the application of technologies.

» Environmental Protection Business

The Group's layout in the environmental protection field possesses both depth and breadth, with its primary businesses including:

- Harmless treatment of waste: The Group focuses on the investment, construction and operation of related businesses such as kitchen waste treatment, and harmless treatment of infected livestock and poultry, and utilizes advanced technologies to significantly enhance resource processing capabilities and conversion efficiencies.
- Environmental protection industrial park development: The Group actively invests in and develops advanced environmental protection technologies such as Vacuum Multi-effect Membrane Distillation (V-MEMD), and provides professional park management and leasing solutions, dedicated to driving technological innovation across the industrial chain.
- New energy materials technology: The Group focuses on the independent research and development (R&D) and innovative applications of graphene-based anode materials. Leveraging our excellent technical strength, our products have now been widely applied in fields such as 3C electronics, power batteries, and power energy storage.

集團概覽

創業集團（控股）有限公司（股份代號：2221）為香港聯合交易所主板上市企業，業務版圖涵蓋在香港提供的地基工程、土木工程合約服務及一般屋宇工程，以及在中國內地及香港的環保項目。本集團深明全球環境議題的重要性，為實現可持續的股東回報，我們進行了具戰略意義的轉型，積極將發展重心投入至環保產業。我們長期秉持可持續發展理念，憑藉前瞻性的業務布局與專業的營運能力，務求為股東、環境及社會創造長遠的可持續價值。

我們的業務

» 建築業務

立足香港建築行業，本集團主要以總承包商身份參與各類工程項目，專業範疇包括地基工程、土木工程及一般屋宇工程。我們持續透過優化項目管理與技術應用，提升施工效率與品質。

» 環保業務

本集團在環保領域的布局具深度與廣度，主要業務包括：

- 廢棄物無害化處理：本集團專注於餐廚垃圾處理、染疫畜禽無害化處理等相關業務的投建與營運，並運用先進技術顯著提升資源處理能力與轉換效率。
- 環保產業園開發：本集團積極投資開發真空多效膜蒸餾（V-MEMD）等先進環保技術，並提供專業園區管理及租賃解決方案，致力於推動產業鏈的技術創新。
- 新能源材料科技：本集團專注於石墨烯基負極材料的自主研發與創新應用。憑藉卓越的技術實力，我們的產品現已廣泛應用於 3C 電子、動力電池及電力儲能等領域。

2026 Sustainability Highlights

2026 年可持續發展亮點

Environmental (E)

- Emission Control: No material environmental non-compliance incidents occurred. The Group continued to reduce the environmental impact of its operations.
- Renewable Energy: 819.51 MWh of renewable electricity generated from solar energy. The Group actively explored energy substitution solutions, promoting low-carbon operations and reducing reliance on fossil fuels.
- Resource Management: 78,122.49 tonnes of food waste were treated, and 1,577,900.00 m³ of biogas were collected and combusted, contributing to urban green development.

環境 (E)

- 排放控制：未發生重大環境違規事件，持續降低企業營運對生態環境的影響。
- 可再生能源：由太陽能產生的可再生電力達 819.51 兆瓦時，積極探索能源替代方案，致力於推動低碳運作並減少對化石燃料的依賴。
- 資源管理：已處理餐廚垃圾 78,122.49 噸，並收集及燃燒 1,577,900.00 立方米的沼氣，為城市綠色發展貢獻實質力量。

Social (S)

- Occupational Safety: Employee life and health are regarded as the core foundation of development. No work-related fatalities occurred, and no material violations of occupational health and safety laws and regulations were recorded.
- Product Quality: Maintained strong market trust through excellent quality. No product recalls due to safety and health reasons, and no customer complaints were recorded.
- Labour Rights: No incidents of child labour or forced labour were identified. The Group strictly complies with human rights regulations and fosters a fair, respectful and caring working environment.
- Community Contribution: Total community investment reached HKD 200,000.00. The Group actively engaged in community integration and public welfare initiatives, fulfilling corporate social responsibility.
- Employee Training: Total training hours were 1836 hours (including 578 hours for female employees and 1258 hours for male employees). Through continuous talent empowerment, employees are supported in professional development and value creation with the Group.

社會 (S)

- 職業安全：將員工生命安全與健康視為企業發展的最核心基石，未發生員工因工作關係而死亡事件，未發生任何嚴重違反職業健康與安全相關法律法規的情況。
- 產品質量：以卓越品質贏得市場信任，堅守對消費者的健康與服務承諾，未出現因安全與健康理由而須退回的產品，未發生客戶投訴事件。
- 勞工權益：未發現僱傭童工及強制勞工事件，嚴格遵守人權法規，營造公平、尊重且具備人文關懷的工作環境。
- 社區貢獻：社區投資總金額達 200,000.00 港幣，致力於深化在地連結，積極參與社區共融與公益項目，落實企業社會公民責任。
- 員工培訓：員工培訓總時數 1836 小時（其中女性雇員培訓總時數 578 小時，男性雇員總時數 1258 小時），通過持續的人才賦能，助力員工在專業領域實現個人成長，與集團共創價值。

2026 Sustainability Highlights

2026 年可持續發展亮點

Governance (G)

- Business Ethics: No reported cases or pending litigation related to corruption, bribery, extortion, fraud or money laundering. The Group upholds business ethics and ensures transparent and compliant operations.
- Compliance Operation: No material non-compliance with applicable laws and regulations occurred, ensuring stable operations under regulatory requirements.
- Intellectual Property: 7 utility model patents were successfully obtained, with no intellectual property violations recorded. The Group respects original innovation and strengthens legal protection of core technologies.
- Compliance Training: A total of 15 directors and 50 employees participated in anti-corruption training, strengthening integrity awareness and fostering a clean governance environment.

管治 (G)

- 商業道德: 未接獲任何有關貪污、賄賂、勒索、欺詐或洗錢等違反商業道德的舉報個案，並無相關未審結的訴訟案件，堅守商業倫理紅線，確保營運流程公開透明。
- 合規經營: 未發生重大違反相關法律法規的情況，確保業務在監管標準下穩健運行。
- 知識產權: 成功取得 7 項實用新型專利證書，並且未發生知識產權違規事件，尊重原創價值，持續加強核心技術的法律保護。
- 合規培訓: 共計 15 名董事與 50 名員工參與反貪污培訓，透過廣泛的合規教育，築牢全體員工的反貪污防線，營造風清氣正的企業治理環境。

Sustainability Governance

可持續發展管治

Statement from the Board of Directors

The Board of Directors has overall responsibility for the Group's sustainability management and ESG oversight, and integrates sustainability principles into corporate governance and business decision-making processes. The Board continuously monitors the Group's policies, strategies and progress in environmental, social and governance matters, and regularly reviews sustainability targets, key performance indicators, and the effectiveness of risk and opportunity management to ensure alignment with the Group's overall development direction.

To further enhance sustainability governance, the Board has delegated the ESG Working Group to coordinate and drive relevant initiatives, assisting in monitoring the implementation of sustainability strategies, and identifying, assessing and managing material ESG issues as well as climate-related risks and opportunities. The ESG Working Group reports regularly to the Board on progress and key matters, providing decision-making support.

During the reporting period, the Board continued to review the Group's sustainability governance structure and risk management mechanisms, and reviewed and approved the contents of this report, confirming that it fairly reflects the Group's management approach, performance, and relevant disclosures in environmental, social and governance aspects.

董事會聲明

董事會全面負責本集團的可持續發展管理及 ESG 事宜監督，並將可持續發展理念融入企業管治及業務決策過程。董事會持續監察本集團在環境、社會及管治方面的管理方針、策略及相關工作進展，定期檢視可持續發展目標、關鍵績效指標以及相關風險與機遇的管理成效，確保各項可持續發展工作與集團整體發展方向保持一致。

為進一步提升可持續發展治理水平，董事會授權 ESG 工作小組統籌及推動相關工作，協助監督可持續發展策略的落實執行情況，識別、評估及管理重要 ESG 議題，以及氣候相關風險與機遇。ESG 工作小組定期向董事會匯報工作進展及重要事項，為董事會提供決策支持。

報告期內，董事會持續檢討本集團可持續發展管理架構及風險管理機制，並審閱及批准本報告所載內容，確認其真實反映本集團於環境、社會及管治方面的管理方針、績效表現及相關披露。

Sustainability Governance Structure

The Group has established a sustainability governance structure covering the Board of Directors, ESG Working Group, as well as all subsidiaries and functional departments. The structure clearly defines the division of responsibilities and management processes at each level, promoting the integration of sustainability principles into daily operations and business management.

可持續發展治理架構

本集團已建立涵蓋董事會、ESG 工作小組及各附屬公司與職能部門的可持續發展治理架構，明確界定各層級的職責分工及管理流程，推動可持續發展理念全面融入日常營運及業務管理。

Sustainability Governance

可持續發展管治

The Board of Directors, as the highest governance body, is responsible for formulating and overseeing the Group's sustainability management direction, reviewing material ESG matters, and supervising and making decisions on sustainability-related risks and opportunities, strategic objectives, and performance outcomes.

Under the authorisation of the Board, the ESG Working Group coordinates and facilitates ESG initiatives, is responsible for reviewing sustainability policies and strategies, identifying and assessing material ESG issues, driving the implementation of related management measures, and reporting progress to the Board on a regular basis.

Subsidiaries and functional departments implement relevant management measures and work plans in accordance with the Group's overall sustainability strategies and requirements. They are also responsible for ESG data collection, information consolidation, execution of initiatives, and stakeholder engagement, ensuring effective implementation of sustainability measures.

董事會作為最高管治機構，負責制定及監督本集團可持續發展管理方向，審議重大 ESG 事項，並就可持續發展相關風險與機遇、策略目標及績效表現進行監督與決策。

ESG 工作小組在董事會授權下統籌及協調各項 ESG 工作，負責檢討可持續發展管理方針及策略、識別及評估重要 ESG 議題、推動相關管理措施落實，以及定期向董事會匯報工作進展。

各附屬公司及職能部門則根據集團整體可持續發展策略及管理要求，執行相關管理措施及工作計劃，並負責 ESG 數據收集、資料整理、實踐活動推進及持份者溝通等工作，確保各項可持續發展措施有效落地。



Sustainable Development Governance Framework

可持續發展治理架構

Sustainability Governance

可持續發展管治

Sustainability Strategy

The Group regards sustainability as a key foundation for long-term development and integrates ESG principles into business development and operational management, striving to create long-term value for stakeholders and promote the coordinated development of business, society and the environment.

Guided by the sustainability vision of “Green Innovation for the Future, Shared Value Creation”, the Group has established a sustainability strategy framework centred on four key pillars: environmental protection, responsible business conduct, talent development, and community engagement. Corresponding priorities and management commitments have been developed for each area.

In terms of environmental protection, the Group focuses on climate resilience and low-carbon operations, actively addressing climate change challenges and promoting decarbonisation transition and sustainable value chain development. In responsible business conduct, the Group continues to strengthen quality management, supply chain management and business ethics, enhancing corporate governance standards. In talent development, the Group places emphasis on occupational health and safety as well as the development of a diverse, equitable and inclusive culture. In community engagement, the Group actively fulfils corporate social responsibility and promotes community development and public welfare participation.

可持續發展策略

本集團將可持續發展視為企業長遠發展的重要基石，並將 ESG 理念融入業務發展及營運管理之中，致力為持份者創造長期價值，推動企業與社會、環境協同發展。

圍繞「綠創未來，價值共贏」的可持續發展願景，本集團建立以環境保護、誠信經營、人才發展及關懷社區四大方向為核心的可持續發展策略框架，並針對各策略範疇制定相應的重點工作及管理承諾。

在環境保護方面，本集團聚焦氣候抵禦力及低碳營運，積極應對氣候變化挑戰，推動減碳轉型及可持續價值鏈建設；在誠信經營方面，本集團持續完善品質管理、供應鏈管理及商業道德建設，提升企業管治水平；在人才發展方面，本集團重視職業健康與安全，以及多元、平等及共融文化建設；在關懷社區方面，本集團積極履行企業社會責任，推動社區發展及公益參與。



Sustainability Governance

可持續發展管治

Facilitating growth and building safety together

賦能成長 安全共築

The Group continuously strengthens occupational safety and health management, promoting talent growth and diversity and inclusion.

本集團持續強化職業安全與健康管理，推動人才成長與多元共融。

The Group proactively responds to climate change challenges, accelerating the promotion of the low-carbon transition process, continuously mitigating its impacts on the ecological environment, while actively building a sustainable value chain system.

本集團主動因應氣候變遷挑戰，加快推動低碳轉型進程，持續降低對生態環境的影響，同時積極建構具永續性的價值鏈體系。

綠色發展 永續未來

Green development and sustainable future

Compliant operation and long-term win-win cooperation

合規盡責 長遠共贏

The Group strictly adheres to high-quality management and customer orientation, establishes a responsible procurement mechanism, and strictly disciplines itself with high standards of business ethics.

本集團恪守高品質管理與客戶導向，建立負責任採購機制，並以高標準商業道德嚴格自律。

The Group actively promotes community development, cares for people's livelihood and well-being, and practices corporate social responsibility.

本集團積極推動社區發展，關愛民生福祉，踐行企業社會責任。

心繫社會 責任實踐

Committed to society and responsible in action



Stakeholder Communication and Engagement

The Group attaches great importance to the views and suggestions of its stakeholders, and considers their expectations and feedback as an important foundation for sustainability management and risk management. To gain a deeper understanding of the concerns of different stakeholder groups regarding the Group's business development and sustainability initiatives, we maintain regular communication through diversified channels, continuously build relationships based on mutual trust and benefit, and create long-term value for stakeholders.

During the reporting period, the Group maintained ongoing communication with key stakeholders, including employees, customers, suppliers and subcontractors, shareholders and investors, business partners, government and regulatory authorities, as well as the public and the media. Through diversified channels, the Group collected feedback from various parties and incorporated relevant views into sustainability management and decision-making considerations.

持份者溝通與參與

本集團高度重視持份者的意見及建議，認為持份者的期望與反饋是推動可持續發展管理及風險管理的重要基礎。為深入了解各持份者群體對本集團業務發展及可持續發展工作的關注事項，我們透過多元化溝通渠道保持常態化交流，持續建立互信互利的合作關係，並為持份者創造長遠價值。

報告期內，本集團持續與僱員、客戶、供應商及分包商、股東及投資者、業務夥伴、政府及監管機構、公眾及媒體等主要持份者保持溝通，透過多元化渠道收集各方意見，並將相關意見納入可持續發展管理及決策考量。

Sustainability Governance

可持續發展管治

Stakeholder Engagement Approach

持份者參與方式

Stakeholder 持份者	Key Concerns 主要關注議題	Key Communication Channels 主要溝通方式
Employees 僱員	Compensation and benefits protection Career development opportunities Occupational health and safety 薪酬福利保障 職業發展機會 職業健康與安全	Performance appraisal Regular meetings and training Email Notice boards Employee hotline 績效評核 定期會議及培訓 電郵 公告欄 員工熱線
Customers 客戶	Product and service quality Customer rights protection Service experience enhancement 產品及服務品質 客戶權益保障 服務體驗提升	Customer satisfaction surveys Customer visits Business meetings Service hotline and email 客戶滿意度調查 客戶拜訪 業務會議 服務熱線及電郵
Business Partners 業務夥伴	Compliance operations Transparency of cooperation 合規經營 合作透明度	Whistleblowing mechanism Qualification assessment and renewal procedures On-site exchanges Telephone and video conferences Email communication 舉報機制 資質評審及續牌程序 現場交流 電話及視像會議 電郵溝通
Subcontractors and Suppliers 分包商及供應商	Fair procurement mechanism Partnership management Business integrity 公平採購機制 合作管理 商業誠信	Supplier evaluation Daily business communication Feedback collection 供應商評估 日常業務溝通 意見反饋

Sustainability Governance

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Stakeholder 持份者	Key Concerns 主要關注議題	Key Communication Channels 主要溝通方式
Shareholders and Investors 股東及投資者	Operating performance Corporate governance standards Long-term investment value 經營業績 企業管治水平 長期投資價值	General meetings Regular announcements and reports Company website 股東大會 定期公告及報告 公司網站
Government and Regulatory Authorities 政府及監管機構	Regulatory compliance Risk management Corporate sustainability 法規遵循 風險管理 企業可持續發展	Regulatory inspections Regular filings Working meetings On-site inspections 監管檢查 定期申報 工作會議 現場視察
Public and Community 公眾及社區	Community contribution Environmental responsibility Corporate social impact 社區貢獻 環境責任履行 企業社會影響	Charity activities Company website Media communication Public consultation 公益活動 公司網站 媒體溝通 公眾諮詢
Media 媒體	Corporate development updates Compliance operations Sustainability performance 企業發展動態 合規經營 可持續發展表現	Press interviews Industry forums Media engagement Corporate social platforms 新聞採訪 行業論壇 媒體交流 企業社群平台

Sustainability Governance

可持續發展管治

Materiality Assessment

The Group conducts regular materiality assessments to understand stakeholders' key concerns on sustainability issues and to identify ESG topics that have significant impacts on both the Group's business development and stakeholders. The assessment results help the Group more effectively define sustainability priorities, enhance relevant disclosures, and improve the relevance and effectiveness of ESG management.

The materiality assessment process consists of three key stages:

Stage 1: Identification of Material Topics

The Group refers to the ESG reporting requirements of The Stock Exchange of Hong Kong, as well as sustainability frameworks including the Sustainability Accounting Standards Board (SASB) and the Global Reporting Initiative (GRI). Combined with industry research, public information analysis and the Group's actual business operations, sustainability-related topics relevant to the Group are identified and screened. A total of 18 ESG topics are selected as assessment subjects.

Stage 2: Evaluation and Prioritisation of Topics

The Group collects feedback from both internal and external stakeholders. Based on stakeholder responses, each topic is analysed and prioritised along two dimensions: "importance to stakeholders" and "importance to the Group's business continuity and development". A materiality matrix is developed to reflect the relative importance and priority of each topic.

Stage 3: Validation of Assessment Results

Based on the materiality assessment results, the Group prioritises the 18 identified ESG topics and compiles a material topic list. The results are reviewed and confirmed by the ESG Working Group and the Board of Directors. Ultimately, 7 most material topics are identified, serving as a key basis for the Group's sustainability strategy development and ESG disclosures.

重要性評估

本集團定期開展重要性評估工作，以了解持份者對可持續發展議題的關注重點，並識別對本集團業務發展及持份者具有重要影響的 ESG 議題。評估結果有助本集團更有效地制定可持續發展管理重點，完善相關信息披露，並提升 ESG 管理工作的針對性和有效性。

重要性評估工作主要分為以下三個階段：

第一階段：識別重要議題

本集團參考香港交易所 ESG 報告要求，以及永續會計準則委員會（SASB）、全球報告倡議組織（GRI）等可持續發展框架，同時結合行業研究、公開資料分析及業務發展實際情況，梳理及篩選與本集團經營相關的可持續發展議題，最終識別出 18 項 ESG 議題作為評估對象。

第二階段：評估及排序議題

本集團收集內部及外部持份者意見。根據持份者反饋結果，我們從「對持份者的重要性」及「對本集團業務連續性與發展的重要性」兩個維度對各項議題進行分析及排序，建立重要性矩陣，以反映不同議題的重要程度及優先次序。

第三階段：確認評估結果

根據重要性評估結果，本集團對已識別的 18 項 ESG 議題進行優先排序，並形成重要性議題清單。相關結果經 ESG 工作小組及董事會審閱確認後，最終識別出 7 項最重要議題，作為本集團制定可持續發展管理策略及 ESG 信息披露重點的重要依據。

Sustainability Governance

可持續發展管治

可持續發展議題

Priority Level 優先等級	Material Topic 關鍵議題	Materiality Description 重要性說明
Very High 極高	1. Occupational Health and Safety 2. Climate Change Response 3. Energy Management 4. Emissions Management 5. Water Resource Management 6. Business Ethics and Anti-corruption 7. Compliance and Risk Management	These topics are critical to the transformation of the Group's core environmental protection business. They are also key areas of focus for capital markets and regulators, serving as the foundation for ensuring the Group's business resilience. 核心環保業務轉型之關鍵，符合資本市場與監管機構之高關注指標，是確保集團業務韌性的基石。
	8. Environmental Impact Management 9. Customer Privacy and Information Security 10. Product and Service Quality and Safety 11. Technological Innovation and Research & Development 12. Employment and Labour Rights 13. Employee Well-being and Care	These topics are fundamental to maintaining the Group's licence to operate and market competitiveness, and are directly linked to its long-term sustainable growth and corporate reputation. 維持營運許可與市場競爭力之核心，與企業長期穩健成長及品牌聲譽直接相關。
High 高	1. 職業健康與安全 2. 氣候變化應對 3. 能源管理 4. 排放物管理 5. 水資源管理 6. 商業道德與反貪污 7. 合規經營與風險管理	
	8. 環境影響管理 9. 客戶私隱與信息安全 10. 產品與服務質量安全 11. 技術創新與研發 12. 僱傭與勞工權益 13. 員工福祉與關懷	

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Priority Level 優先等級	Material Topic 關鍵議題	Materiality Description 重要性說明
Moderate 中等	14. Employee Development and Talent Cultivation 15. Diversity, Equality and Inclusion 16. Circular Economy 17. Community Engagement and Social Contribution 18. Responsible Supply Chain Management 14. 員工發展與人才培育 15. 多元化、平等與共融 16. 循環經濟 17. 社區參與及社會貢獻 18. 負責任供應鏈管理	These topics reflect the Group's commitment to responsible value chain management and corporate social responsibility, and provide important support for strengthening stakeholder relationships and advancing its sustainability commitments. 體現企業價值鏈與社會責任意識，為集團深化持份者關係、落實永續承諾之重要支持範疇。



Materiality Assessment Matrix
重要性議題評估矩陣

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Management of Material Topics

Based on the results of the materiality assessment, the Group has identified the sustainability topics that have the greatest impact on its operations and stakeholders, and has systematically analysed the associated risks and opportunities. For each material topic, the Group formulates corresponding management measures and objectives in line with its business characteristics and development strategy, and regularly reviews implementation progress and management effectiveness to continuously enhance its environmental, social and governance performance.

重要性議題管理

本集團根據重要性評估結果，識別出對企業營運及持份者最具影響力的可持續發展議題，並系統性分析相關風險與機遇。針對各項重要議題，我們結合業務特點及發展策略，制定相應管理措施及目標，並定期檢視執行情況與管理成效，持續提升環境、社會及管治表現。

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Material Topics 重要性議題	Impact Description 影響描述	Response Measures 應對措施
Occupational Health and Safety 職業健康與安全	Risk Description: The Group's construction engineering and environmental operations involve activities such as working at height, operating machinery and equipment, and on-site construction. Inadequate safety management may result in workplace accidents, occupational health risks and project suspension, adversely affecting employee safety, the Group's reputation and operational stability.	Conduct safety training, safety inspections and emergency drills;
	Opportunity Description: A robust occupational health and safety management system helps reduce accident risks, enhance employees' safety awareness and work efficiency, strengthen the Group's competitiveness and customer confidence, and support its sustainable development.	Provide employees with personal protective equipment and safety protection;
	風險描述：建築工程及環保運營業務涉及高空作業、機械設備操作及現場施工等活動，若安全管理不到位，可能導致工傷事故、職業健康風險及項目停工，對員工安全、企業聲譽及營運穩定性造成不利影響。	Continuous implement the occupational health and safety management system.
	機遇描述：完善的職業健康與安全管理有助於降低事故風險、提升員工安全意識及工作效率，增強企業競爭力及客戶信任，促進企業可持續發展。	開展安全培訓、安全巡查及應急演練； 為員工提供個人防護裝備及安全保障； 持續推進職業健康與安全管理制度落實。

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Material Topics 重要性議題	Impact Description 影響描述	Response Measures 應對措施
Climate Change Response 氣候變化應對	Risk Description: Extreme weather events, tightening climate policies and the low-carbon transition trend may impact construction progress, the operation of environmental facilities and the Group's compliance costs. Opportunity Description: Climate change also creates new opportunities for green buildings, energy-efficient technologies and the environmental industry, helping the Group expand its green businesses and enhance market competitiveness. 風險描述：極端天氣事件、氣候政策收緊及低碳轉型趨勢可能對建築施工進度、環保設施運營及企業合規成本產生影響。 機遇描述：氣候變化亦為綠色建築、節能技術及環保產業發展帶來新機遇，有助於集團拓展綠色業務及提升市場競爭力。	Conduct climate-related risk and opportunity identification and assessment; Incorporate climate-related factors into the risk management process; Continuously promote energy conservation, emission reduction and green operation measures. 開展氣候風險及機遇識別與評估工作； 將氣候相關因素納入風險管理流程； 持續推動節能減排及綠色營運措施。
Energy Management 能源管理	Risk Description: Increased energy consumption will lead to higher operating costs and carbon emission risks, and the Group may face stricter energy management and carbon reduction requirements. Opportunity Description: Improving energy efficiency helps reduce operating costs, decrease carbon emissions and enhance the Group's environmental performance. 風險描述：能源消耗增加將帶來營運成本上升及碳排放增加風險，同時可能面臨更嚴格的能源管理及減碳要求。 機遇描述：提升能源利用效率有助於降低營運成本、減少碳排放並提升企業環境績效。	Carry out energy consumption statistics and analysis; Implement energy-saving management measures and monitor energy usage; Continuously manage energy in accordance with the ISO 50001 standard. 開展能源消耗統計及分析工作； 推行節能管理措施及能源使用監測； 持續按照 ISO 50001 標準開展能源管理。

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Material Topics 重要性議題	Impact Description 影響描述	Response Measures 應對措施
Emissions Management 排放物管理	Risk Description: Improper management of waste gas, wastewater and waste may cause environmental pollution, administrative penalties and reputational risks, and affect the Group's normal operations.	Continuously carry out pollution prevention and environmental monitoring;
	Opportunity Description: Effectively controlling emissions and enhancing resource recycling helps reduce environmental impact, improve environmental performance and strengthen market recognition.	Promote waste minimisation, resource utilisation and recycling;
	風險描述: 廢氣、廢水及廢棄物管理不當可能引致環境污染、行政處罰及聲譽風險, 並影響企業正常營運。	Implement environmental risk monitoring and emergency management measures.
	機遇描述: 有效控制排放及提升資源循環利用水平有助於降低環境影響、提升環保績效及增強市場認可度。	持續開展污染防治及環境監測工作; 推動廢棄物減量化、資源化及循環利用; 落實環境風險監測及應急管理措施。
Water Resources Management 水資源管理	Risk Description: Inefficient water use and improper water management may increase operating costs and affect the efficiency of environmental facilities and project operations.	Continuously monitor water usage;
	Opportunity Description: Improving water use efficiency helps reduce resource consumption, lower operating costs and improve environmental management levels.	Implement water-saving and resource optimisation measures;
	風險描述: 水資源使用效率不足及用水管理不當可能增加營運成本, 並影響環保設施及項目運營效率。	Strengthen water management in operating processes.
	機遇描述: 提升用水效率有助於降低資源消耗、減少營運成本及提升環境管理水平。	持續監察用水情況; 推行節水及資源優化措施; 加強營運過程中的用水管理。

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Material Topics 重要性議題	Impact Description 影響描述	Response Measures 應對措施
Business Ethics and Anti-Corruption 商業道德與反貪污	Risk Description: Bribery, conflicts of interest and improper business conduct may lead to legal liability, financial losses and reputational damage. Opportunity Description: Robust business ethics management helps improve corporate governance, strengthen investor and customer trust, and promote steady corporate development. 風險描述：賄賂、利益衝突及不當商業行為可能導致法律責任、經濟損失及聲譽受損。 機遇描述：健全的商業道德管理有助於提升企業管治水平、增強投資者及客戶信任，促進企業穩健發展。	Continuously implement the anti-corruption management system; Maintain effective operation of whistleblowing channels; Carry out advocacy on integrity and business ethics. 持續推行反貪污管理制度； 維持舉報渠道有效運作； 開展廉潔從業及商業道德宣導。
Compliance Operations and Risk Management 合規經營與風險管理	Risk Description: Failure to comply with applicable laws and regulations, or to effectively identify and manage risks, may result in administrative penalties, financial losses and impact the Group's ability to continue as a going concern. Opportunity Description: A sound compliance and risk management system helps improve corporate governance, reduce operating risks and strengthen market trust. 風險描述：未能遵守適用法律法規或未能有效識別及管理風險，可能導致行政處罰、經濟損失及影響企業持續經營能力。 機遇描述：完善的合規與風險管理體系有助於提升企業治理水平、降低營運風險及增強市場信任。	Carry out risk identification and assessment; Continuously promote compliance management and internal oversight; Strengthen the operation and monitoring of the risk management mechanism. 開展風險識別及評估工作； 持續推進合規管理及內部監督工作； 加強風險管理機制運行及監察。

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Material Topics 重要性議題	Targets 目標	Annual Progress 年度進展
Occupational Health and Safety 職業健康與安全	Continuously improve the occupational health and safety management system; Continuously reduce safety incident risks; Promote a safety culture covering all employees and contractors. 持續完善職業健康與安全管理體系; 持續降低安全事故風險; 推動安全文化建設覆蓋全體員工及承包商。	The occupational health and safety management system remained effective; Employees' safety awareness and risk prevention capabilities continued to strengthen; Shenzhen Huamingsheng Technology Limited and the construction business continued to maintain ISO 45001 certification; No material violations of occupational health and safety-related laws and regulations occurred during the Reporting Period. 職業健康與安全管理體系保持有效運行; 員工安全意識及風險防範能力持續提升; 深圳華明勝及建築業務持續維持 ISO 45001 認證; 報告期內未發生嚴重違反職業健康與安全相關法律法規的事件。
Climate Change Response 氣候變化應對	Identify carbon emission sources within the organisation, formulate long-term greenhouse gas emission reduction strategies and action plans, and continuously enhance climate risk management capability; Promote low-carbon operations and the green transition to strengthen the climate resilience of the business; Increase employee engagement to jointly create a green and low-carbon office environment. 識別組織內的碳排放源，並制定長期的溫室氣體減排戰略和行動計劃，持續提升氣候風險管理能力; 推動低碳營運及綠色轉型，增強業務氣候韌性; 增加僱員參與度，共同創造綠色低碳的辦公環境。	The climate governance framework continued to be enhanced; Climate-related risk management capability was further strengthened; Climate factors have been incorporated into the Group's risk management framework. 氣候治理架構持續完善; 氣候相關風險管理能力進一步提升; 氣候因素已納入企業風險管理框架。

Sustainability Governance

可持續發展管治

Material Topics 重要性議題	Targets 目標	Annual Progress 年度進展
Energy Management 能源管理	Continuously improve energy efficiency and implement energy-saving measures; Strengthen energy consumption monitoring; Increase the proportion of renewable energy usage to 25% by 2030; Promote continuous optimisation of the energy management system. 持續提升能源利用效率，推進節能措施落實； 加強能源消耗監測； 到 2030 年，可再生能源使用比例達 25%； 推動能源管理體系持續優化。	The energy management system remained effective; Energy usage management continued to improve; The construction business maintained ISO 50001 energy management system certification. 能源管理體系保持有效運行； 能源使用管理水平持續提升； 建築業務維持 ISO 50001 能源管理體系認證。
Emissions Management 排放物管理	Reduce waste gas emissions, strengthen air pollutant management and continuously improve pollution prevention; Enhance waste resource utilisation and strengthen source emission reduction; Invest in, improve and adopt the use of clean energy to reduce environmental emission risks. 減少廢氣排放，加強空氣污染物管理，持續提升污染防治水平； 提高廢棄物資源化利用能力，加強源頭減排； 投資、改善及採納清潔能源的使用，降低環境排放風險。	The emissions management system was effectively implemented; Pollution prevention and resource recycling management continued to improve; No major environmental violations occurred during the Reporting Period. 排放物管理制度有效執行； 污染防治及資源循環管理水平持續提升； 報告期內未發生重大環境違規事件。

Sustainability Governance

可持續發展管治

Material Topics 重要性議題	Targets 目標	Annual Progress 年度進展
Water Resources Management 水資源管理	Increase investment in water-saving equipment, strengthen wastewater management and continuously improve water use efficiency; Reduce water resource waste in operating processes and lower average water consumption. 加大對節水設備的投資，加強污水管理，持續提升水資源利用效率； 降低營運過程中的水資源浪費，減少平均耗水量。	Water resources management work continued to advance; Water resource utilisation efficiency was further improved; Water-saving concepts have been gradually integrated into daily operations. 水資源管理工作持續推進； 水資源利用效率進一步提升； 節水理念逐步融入日常營運。
Business Ethics and Anti-Corruption 商業道德與反貪污	Establish a clean and transparent corporate culture; Continuously improve the anti-corruption management system. 建立廉潔透明的企業文化； 持續完善反貪污管理體系。	The integrity and compliance culture continued to deepen; The anti-corruption management mechanism remained effective; No confirmed corruption cases occurred during the Reporting Period. 廉潔合規文化持續深化； 反貪污管理機制保持有效運行； 報告期內未發生已證實的貪污案件。
Compliance Operations and Risk Management 合規經營與風險管理	Continuously improve the risk management and internal control system; Strengthen corporate governance and compliance management capability. 持續完善風險管理及內部控制體系； 提升企業治理水平及合規管理能力。	The risk management and internal control system continued to be enhanced; Compliance management capability and corporate governance steadily improved; No material violations of relevant laws and regulations occurred during the Reporting Period. 風險管理及內部控制體系持續完善； 合規管理能力及企業治理水平穩步提升； 報告期內未發生重大違反相關法律法規事件。

Responsible Governance and Compliance

責任管治與穩健營運

Compliance Operation

合規經營

Compliance Management System

合規管理體系

The Group attaches great importance to corporate governance and compliance management, and is committed to establishing a sound compliance management system to ensure that all business activities comply with applicable laws, regulations and regulatory requirements¹, thereby supporting its stable operations and sustainable development. In terms of governance structure, the Board of Directors, as the highest decision-making and supervisory body, has overall responsibility for corporate governance and risk management. It has established the Nomination Committee, Remuneration Committee, Audit Committee and Executive Committee. Each committee performs its oversight and management responsibilities in accordance with its defined terms of reference, forming a governance structure with clear accountability and effective coordination, thereby enhancing decision-making transparency and management effectiveness. In terms of risk management and internal control, the Group has established a comprehensive financial organisation and reporting mechanism to ensure that the Executive Directors and Chief Financial Officer are able to monitor and oversee the Group's financial performance in a timely manner. An independent Audit Committee is responsible for overseeing the effectiveness of the financial reporting process and internal control system. Meanwhile, the Group continues to integrate risk management into its daily operations by regularly identifying, assessing and monitoring potential risks, thereby strengthening its risk prevention and response capabilities.

To further strengthen compliance management, the Group has designated a dedicated team to regularly review irregularities and potential risks identified through internal and external channels, and to promptly follow up on corrective and remedial actions. The review results are reported regularly to the Board of Directors and the Audit Committee to ensure that management remains informed of the Group's risk profile, facilitating issue resolution and continuous improvement. In addition, the Group conducts ongoing internal audits and supervisory activities to regularly review the effectiveness of its internal control and compliance management systems, and enhances relevant policies and procedures in response to business development and changes in the external regulatory environment. During the reporting period, the Group did not record any material non-compliance with applicable laws and regulations.

本集團高度重視企業管治與合規管理，致力於建立健全的合規管理體系，確保各項業務活動符合適用法律法規及監管要求¹，為企業穩健營運及可持續發展提供保障。在治理架構方面，董事會作為最高決策及監督機構，全面負責企業管治及風險管理工作，並設立提名委員會、薪酬委員會、審計委員會及執行委員會。各委員會根據既定職權範圍履行監督及管理職責，形成權責清晰、協同高效的管治架構，進一步提升決策的透明度及管理效能。在風險管理及內部控制方面，本集團建立完善的財務組織及匯報機制，確保執行董事及財務總監能夠及時掌握及監察財務表現，並由獨立的審計委員會對財務報告及內部控制系統的有效性進行監督。同時，我們持續推動風險管理融入日常營運流程，定期識別、評估及監察各類潛在風險，提升企業風險防範及應對能力。

為進一步強化合規管理，我們安排專責團隊定期檢視來自內部及外部渠道的異常事項及潛在風險，並及時跟進整改及補救措施。相關審閱結果會定期向董事會及審計委員會匯報，以確保管理層能夠及時掌握風險狀況，推動問題閉環管理及持續改進。此外，我們透過持續開展內部審計及監督工作，定期檢討內部控制及合規管理機制的運作情況，並根據業務發展及外部監管環境變化適時完善相關制度與程序。於報告期內，本集團未發生重大違反相關法律法規的情況。

¹ For a list of laws and regulations related to product responsibility that have a material impact on the Group's business operations, please refer to the section headed Appendix "List of Relevant Laws and Regulations".

¹ 有關對本集團業務營運有重大影響的產品責任相關法律及法規列表，請參閱附錄「重要法律及法規列表」一節。

Responsible Governance and Compliance

責任管治與穩健營運

Intellectual Property Protection

知識產權保護

The Group attaches great importance to the protection and management of intellectual property and is committed to strengthening its institutional framework to encourage innovation, enhance the management, protection and utilisation of intellectual property, and further reinforce its core competitiveness. The Group strictly complies with relevant laws and regulations, including the *Patent Law of the People's Republic of China*, the *Trademark Law of the People's Republic of China*, the *Copyright Law of the People's Republic of China*, the *Regulations on the Protection of Computer Software of the People's Republic of China*, and the *Technology Contract Law of the People's Republic of China*. An Intellectual Property Protection Leadership Group has been established to comprehensively implement intellectual property management requirements.

The Group adopts a unified approach to intellectual property management, covering the entire lifecycle, including application, registration, maintenance, renewal and amendment. It also standardises external technology transfer and intellectual property transactions to ensure that all related matters are subject to the required internal approval procedures. In addition, the Group has established stringent confidentiality and access control measures for external exchanges and site visits to prevent unauthorised disclosure of information and technology leakage. At the same time, all employees are required to fulfil their obligations to protect and maintain the confidentiality of intellectual property, prevent infringement of the legitimate intellectual property rights of the Group and third parties, and safeguard their own intellectual property rights in accordance with the law. Any infringement of employees' legitimate rights and interests will be pursued in accordance with applicable laws and regulations.

本集團高度重視知識產權的保護與管理工作，致力於透過完善制度體系，激勵創新成果產出，提升知識產權管理、保護與運用水平，進一步增強企業核心競爭力。我們嚴格遵循《中華人民共和國專利法》《中華人民共和國商標法》《中華人民共和國著作權法》《中華人民共和國計算機軟件保護條例》及《中華人民共和國技術合同法》等相關法律法規，設立知識產權保護領導小組，全面落實知識產權管理相關要求。

我們對知識產權實施統一管理，涵蓋申請、註冊、維護、續展及變更等全流程管理，並規範對外技術轉讓及知識產權交易行為，確保相關事項均按規定履行內部審批程序。在對外交流與參觀管理方面，亦建立嚴格的保密及訪問控制制度，防止未經授權的信息披露與技術洩漏。同時，我們要求全體員工履行知識產權保密與保護義務，防止侵犯本集團及第三方合法知識產權，並依法保障員工自身知識產權權益，對侵害員工合法權益的行為依法追究。



During the reporting period, Hefei Feifan Bio Technology Co., Ltd. successfully obtained seven utility model patents, including “A Kitchen Waste Suction Separation Device” and “A Kitchen Waste Stirring Fermentation Tank”.

報告期內，合肥非凡生物科技有限公司成功取得「一種餐厨垃圾抽吸分離裝置」、「一種廚餘垃圾攪拌發酵池」等 7 項實用新型專利證書。

Responsible Governance and Compliance

責任管治與穩健營運

Business Ethics

商業道德

Anti-corruption and Whistleblowing Mechanism

反貪污與舉報機制

The Group is committed to the core values of integrity, honesty and fairness, and strictly complies with the *Prevention of Bribery Ordinance* (Chapter 201 of the Laws of Hong Kong) and the *Anti-Money Laundering and Counter-Terrorist Financing Ordinance* (Chapter 615 of the Laws of Hong Kong), as well as other applicable laws and regulations relating to the prevention of corruption, fraud and money laundering². The Group has established a clear governance structure and implemented the *Whistleblowing Policy* and the *Fraud Prevention and Detection Policy*. The Board of Directors assumes overall oversight responsibility, while the Audit Committee is responsible for the implementation and monitoring of these policies, thereby maintaining an ethical and transparent operating environment.

The Group is committed to establishing a transparent and secure whistleblowing mechanism that enables employees to identify and prevent potential misconduct in the course of performing their duties. At the same time, the Group is committed to protecting whistleblowers and ensuring that employees can report known or suspected fraudulent activities without fear of retaliation or victimisation. Disciplinary actions will be taken against any breach of the code of conduct, with serious violations resulting in dismissal. Where corruption or other criminal offences are involved, the Group will proactively report the matter to the Independent Commission Against Corruption (ICAC) or relevant law enforcement authorities. During the reporting period, the Group did not receive any reports concerning corruption, bribery, extortion, fraud or money laundering, nor were there any concluded legal cases of corruption brought against the Group or its employees.

本集團始終秉持誠實、廉潔、公平的核心價值理念，嚴格遵守香港《防止賄賂條例》（香港法例第 201 章）與《打擊洗錢及恐怖分子資金籌集條例》（香港法例第 615 章）等有關防止貪污、欺詐及洗錢的法律法規²。我們設置清晰的治理架構，建立並實施《舉報政策》與《防止欺詐和檢測政策》等管理制度，由董事會承擔整體監督責任、審核委員會負責制度的具體實施與監管，持續維護廉潔透明的營運環境。

我們致力於在組織內建立透明且安全的舉報機制，使員工在執行公司事務時，能清晰辨識並預防任何潛在的不當行為。同時，我們承諾為舉報人提供保護，確保員工在舉報任何已知或涉嫌欺詐行為時，無需擔心遭受任何形式的報復或傷害。針對任何違反紀律守則的行為，我們將採取紀律處分，情節嚴重者將被終止職務；若涉及貪污或其他刑事罪行，我們將主動向廉政公署或有關執法機構舉報。於報告期內，本集團未接獲任何有關貪污、賄賂、勒索、欺詐或洗錢等違反商業道德的舉報個案，亦未發現任何對本集團或其員工提出並已審結的貪污訴訟案件。

² For a list of laws and regulations related to anti-corruption that have a material impact on the Group's business operations, please refer to the section headed Appendix "List of Relevant Laws and Regulations".

² 有關對本集團業務營運有重大影響的反貪污相關法律及法規列表，請參閱附錄「重要法律及法規列表」一節。

Responsible Governance and Compliance

責任管治與穩健營運

Whistleblowing Receipt: Encourage stakeholders, such as employees and suppliers, to report proactively.

舉報受理：鼓勵員工及供應商等持份者主動申報。



Preliminary Investigation: Conduct rapid handling and evidence collection by designated senior officers.

初步調查：由指派的高級職員進行迅速的處理與證據收集。



Committee Deliberation: Prepare detailed reports and submit them to the Audit Committee for review and decision-making.

委員會審議：編製詳細報告，提交至審核委員會進行審查與決策。



Executive Action: Take corresponding measures, such as disciplinary action, dismissal, or legal action, against cases found to be true upon verification.

執行行動：針對查核屬實的個案，採取紀律處分、解僱或法律行動等相應措施。

Fraud Reporting and Investigation Procedures

欺詐報告及調查程序

Responsible Governance and Compliance

責任管治與穩健營運

Fair Competition and Conflict of Interest Management

公平競爭與利益衝突管理

The Group upholds the principles of integrity and transparency in its business operations and strictly complies with all requirements and guidelines set out in tender documents. The Group firmly opposes and prohibits any form of bid rigging or collusion among competitors. To comprehensively manage conflicts of interest, the Group adopts a tiered management approach. For Directors and senior management, the *Supplementary Conflict of Interest Policy* is implemented, requiring regular declaration of potential conflicts of interest to ensure fairness in major decision-making. To maintain fairness in day-to-day business operations, the Group has established clear standards of conduct for all employees in their dealings with external parties:

- Prohibition of improper benefits: Employees must not, directly or indirectly, offer benefits to employees of third parties or organisations, nor solicit or accept any benefits that may influence their objectivity in handling the Group's affairs.
- Strict conflict of interest management: Employees are required to avoid any conflict between personal interests and the interests of the Group, and are prohibited from abusing their positions or authority for personal gain. Company assets, including financial resources, information and intellectual property, must be used solely for business purposes.
- Prudent business hospitality: While legitimate business hospitality is acceptable, employees must avoid excessive or frequent entertainment and gambling activities with business associates to prevent any potential conflict arising from undue favour.
- Integrity of records: Employees must ensure that all records, receipts and accounts accurately reflect business transactions. The use of false information to deceive or mislead the Group is strictly prohibited.

本集團在業務運作中始終堅持誠信與透明的基本原則，嚴格遵守招標文件的各項規定與指引，堅決反對並禁止任何形式的投標操縱或競爭對手之間的勾結行為。為實現全方位的利益衝突防範，我們採取分層管理機制。針對董事及高級管理層，我們實施《利益衝突補充政策》，要求決策層定期申報潛在利益衝突，確保重大決策過程的公正性；同時，為確保日常商業運作的公平性，我們嚴格規範全體員工在處理外部業務往來時的行為標準：

- 禁止不當利益輸送：員工在執行公司事務時，不得直接或間接向第三方或機構的員工提供利益，亦不得索取或收受可能影響處理公司事務客觀態度的任何利益；
- 嚴格的利益衝突管理：員工應避免任何私人利益與公司利益衝突的情況，禁止濫用職位或權利以謀取私利，包括保護公司資產（如財務、資料及知識產權）僅用於公司業務範疇；
- 審慎的商務款待：雖然商業活動中存在合規的款待往來，但員工必須避免與業務往來人士進行過於奢華或頻繁的款待及賭博活動，以防範任何潛在的恩惠衝突；
- 文件記錄真實性：員工必須確保所有提交的記錄、收據及賬目均如實反映商業交易，嚴禁使用虛假資料欺騙或誤導公司。

Responsible Governance and Compliance

責任管治與穩健營運

Business Ethics Training

商業道德培訓

The Group firmly believes that its employees are the cornerstone of maintaining corporate integrity. Through the *Employee Handbook* and the *Fraud Prevention and Detection Policy*, the Group clearly defines the responsibilities of employees and senior management in preventing, detecting and reporting fraudulent activities. To continuously strengthen ethical standards across the organisation, the Group has implemented the following measures:

- Strengthening employees' ability to identify potential misconduct in the workplace;
- Providing ongoing training on fraud prevention and detection to enhance employees' professional awareness;
- Promoting understanding and implementation of business ethics principles through regular training and awareness programmes.
- 強化員工對職場中可能發生的不當行為的辨識能力;
- 持續開展防範及檢測欺詐知識的培訓，提升員工的專業敏銳度;
- 通過定期培訓與宣導，促進員工對商業道德原則的認知與實踐。

Through these initiatives, the Group is committed to fostering a shared sense of responsibility across the organisation and ensuring that all employees fully understand the importance of maintaining lawful and compliant business practices.

本集團深信員工是維護企業廉潔的核心力量。透過《僱員手冊》及《防止欺詐和檢測政策》，我們明確規定員工及高級管理層在預防、檢測及報告欺詐活動方面的應盡責任。為持續提升全員的道德操守，我們採取了以下管理措施：

透過上述舉措，本集團致力於在組織內建立共同的責任感，確保全體員工深刻理解維護商業活動合法合規的重要性。

Responsible Governance and Compliance

責任管治與穩健營運

Quality Management and Service Enhancement

質量管理與服務提升

Quality Management

質量管理體系

The Group has always regarded the quality of its products and services as a fundamental pillar of its sustainable development and has integrated quality management principles into every aspect of its business operations. Based on the operational characteristics of its different business segments, the Group has established a systematic quality management system, continuously improved its quality control processes, strengthened risk identification and oversight, and ensured that its products and services comply with applicable regulatory requirements, technical standards and customer expectations.

本集團始終將產品及服務質量視為企業穩健發展的重要基礎，並將質量管理理念融入業務營運的各個環節。我們根據不同業務板塊的營運特點，建立系統化的質量管理機制，持續完善質量管控流程，強化風險識別與監督管理，確保產品及服務符合相關法規要求、技術標準及客戶期望。

Quality Management for Construction Business

建築業務質量管理

For the construction business segment, quality management is centrally led by the QSHE Department, which is responsible for planning and implementing monitoring, measurement and analysis throughout the entire project lifecycle. At the operational level, the Group adopts a clearly defined accountability structure to ensure that responsibilities are assigned at every stage. At the same time, the Group has established an Integrated Management System (IMS) covering the entire business value chain, and regularly reviews and updates the IMS Manual to ensure that its guidance remains aligned with the latest business environment and technical requirements.

在建築業務板塊，質量管理工作由 QSHE 部門統一領導，負責策劃與實施全過程的監控、測量與分析。在實際作業層面，我們落實精細的權責分層，確保每個環節責任到人。同時，我們構建覆蓋全業務鏈條的綜合管理體系（IMS），並定期對《IMS 手冊》進行審核與修訂，確保其指引與最新的業務環境及技術要求保持一致。

Responsible Governance and Compliance

責任管治與穩健營運

- QSHE Department: As the central quality management function, the QSHE Manager is responsible for planning and implementing monitoring, measurement and performance analysis throughout the project lifecycle. Customer satisfaction is evaluated through meeting records, customer complaints and compliance data, while ensuring that all product requirements are thoroughly verified until satisfactory completion. The QSHE Manager is also responsible for identifying and controlling non-conforming products, implementing corrective actions during the maintenance period and conducting re-verification. Where quality deviations are identified, the Department initiates corrective and preventive actions to ensure that products meet statutory and contractual requirements before delivery, and continues to take appropriate remedial actions after delivery to rectify quality issues and prevent recurrence.
- Contracts Department: As the front-end business function, the Department is responsible for identifying and consolidating all service-related requirements, including customer specifications and applicable statutory and industry regulatory requirements, to ensure that all contract terms are clear and enforceable.
- Design Department: Responsible for conducting comprehensive reviews during the project design stage to prevent design deficiencies and ensure that deliverables fully comply with technical specifications.
- Project Department: As the primary execution function, the Project Manager is required to prepare a dedicated IMS Project Plan for each project, specifying the project organisation structure, resource allocation and emergency response arrangements, while ensuring effective control throughout the entire project lifecycle from commencement to completion. The Project Department is also responsible for maintaining infrastructure, including workspaces, processing equipment and supporting systems, to ensure compliance with product quality specifications.
- QSHE 部門：作為質量管理的監控中樞，QSHE 經理負責策劃並執行全過程的監控、測量與績效分析，透過會議記錄、客戶投訴與合規性數據來評估客戶滿意度，並確保產品要求的各個方面均經徹底驗證直至圓滿完成。此外，QSHE 經理還負責識別與控制未達標產品，於服務維護期內採取糾正措施並重新核實。當出現質量偏差時，該部門會推動糾正及預防措施，確保在交付前通過改進程序直至符合法定及協定要求，並在交付後持續採取適當行動以糾正品質問題，防止問題再次發生。
- 合同部：處於業務前端，負責識別並整合所有服務相關要求，包括客戶的具體指標、法定及行業監管要求，確保所有合同條款具備可執行性。
- 設計科：負責在項目設計階段進行深度審查，防範設計缺陷，確保產出物完全滿足技術規範。
- 項目部：作為執行主體，項目經理必須為每個項目編制專屬的《IMS 項目計劃》，明確項目組織結構、資源配置及緊急應對預案，並確保從進場到竣工的全過程受控。此外，項目部還需負責基礎設施的維護，涵蓋工作空間、加工設備及支援系統，以確保滿足產品的品質規格。

Responsible Governance and Compliance

責任管治與穩健營運

Quality Management for Environmental Operations

環保業務質量管理

In the environmental operations segment, the Group primarily operates food waste treatment projects under the Build-Operate-Transfer (BOT) model and conducts operational management in strict accordance with relevant contractual requirements and applicable laws and regulations. The Group integrates service quality management throughout the entire project lifecycle, covering construction, operation and transfer, and continuously enhances its operational monitoring mechanisms to ensure the stable and efficient operation of its facilities.

To safeguard the quality of its food waste treatment services and the operational performance of its facilities, the Group has established a key operational indicator monitoring mechanism to continuously monitor and analyse critical parameters throughout the food waste treatment process, enabling the timely identification and rectification of abnormalities and ensuring compliance with relevant technical requirements and operational standards. Should any quality deviation be identified in the relevant products, the Group will immediately initiate its product recall procedures, promptly implement corrective actions and trace the root cause of the issue to minimise potential impacts and prevent similar incidents from recurring.

在環保業務板塊，本集團主要透過建設—營運—轉讓（BOT）模式經營餐廚垃圾處理項目，並嚴格按照相關合約及法律法規要求開展運營管理。我們將服務質量管理貫穿於項目建設、運營及移交全過程，持續完善運營監控機制，確保各項設施保持穩定、高效運行。

為保障餐廚垃圾處理服務質量及設施運行效能，我們建立關鍵運營指標監測機制，對餐廚垃圾處理過程中的重要參數進行持續監控及分析，及時識別和糾正異常情況，確保處理過程符合相關技術要求及運營標準。倘若發現相關產品存在品質偏差，我們將立即啟動召回程序，迅速採取糾正措施並追溯問題根源，以降低潛在影響並防止同類問題再次發生。



Shenzhen
Huamingsheng
Technology Limited
obtained ISO 9001
Quality Management
System Certification.
深圳華明勝獲得 ISO
9001 質量管理體系認證



The construction
business obtained
ISO 9001 Quality
Management System
Certification.
建築業務獲得 ISO 9001
質量管理體系認證

Responsible Governance and Compliance

責任管治與穩健營運

Quality Policy Statement

質量政策聲明

The Group is committed to:

- Providing consistent quality products and services that meet customers' expectations and applicable regulatory requirements;
- Identifying, understanding and meeting the needs and expectations of stakeholders;
- Establishing close partnerships with customers to facilitate the effective delivery of projects;
- Setting clear objectives and targets to effectively meet customer and business requirements;
- Achieving, maintaining and continuously improving the overall performance and capabilities of the Company and its employees, while providing adequate resources and support to employees, subcontractors and their workers to enhance overall performance.

本集團承諾：

- 為客戶提供統一的產品和服務質素以滿足客戶的期望和符合相關的法規要求；
- 辨識、理解和滿足利害相關者的要求和期望；
- 與客戶建立緊密的合作關係，使各方能更有效地完成各項工程；
- 訂立清楚明確的指標和目標，以便有效地滿足客人和企業的要求；
- 實現、維持和持續改善公司和員工的整體表現和能力；及為團隊的員工、分包商及其工友提供足夠的資源和協助，從而帶來更大的績效。

Responsible Governance and Compliance

責任管治與穩健營運

Customer Rights Protection and Privacy Protection

客戶權益保障與私隱保護

The Group fully recognises the importance of conducting business with integrity in maintaining stakeholders' trust and has translated this commitment into stringent internal standards. The Group implements transparent marketing practices and strictly prohibits any form of misleading promotion or false representation, ensuring that all information provided to customers is accurate and truthful. At the same time, the Group has implemented a range of information protection measures to establish a robust data security framework.

本集團深刻理解誠信經營對維繫持份者信任的重要性，並將其轉化為嚴格的內部規範。我們執行透明的營銷政策，嚴禁任何形式的誇大宣傳或虛假陳述，確保向客戶提供的每一項信息均真實準確。同時，我們積極採取各項信息保護措施，構築穩固的數據安全防線。

Information Security Protection Measures

信息安全保護舉措

- Comprehensive control system: The Group adopts a graded management approach for confidential documents to ensure that documents containing commercial secrets and sensitive personal data are accessible only within authorised scopes. Employees are strictly prohibited from removing such information from the workplace or disclosing it to third parties without authorisation.
- Integrated software and hardware protection: For information systems storing customers' personal information, the Group has implemented stringent access control measures, allowing access only to authorised personnel. Management directly investigates any abnormal access or potential data leakage risks and takes appropriate follow-up actions where necessary.
- Cultivating a culture of accountability: The Group actively promotes a culture of privacy protection across its regional offices and requires employees to receive regular training on the handling of confidential information, embedding information security awareness into employees' professional conduct.
- 全面化的管控體系：我們對機密文件實施分級管理，確保包含商業機密與敏感個人資料的文件僅能在授權範圍內流通，且嚴禁任何僱員未經許可將該等資料帶離工作場所或向第三方披露。
- 軟硬體協同防禦：對於儲存客戶個人信息的資訊系統，我們採取了嚴格的權限訪問控制，僅有經授權的員工方可獲取數據。任何異常訪問或潛在的洩漏風險，管理層均會介入進行直接調查並採取必要的後續處理行動。
- 責任制的文化培育：我們在各地區辦事處積極推廣隱私保護文化，要求員工定期接受處理機密信息的專業培訓，將信息安全意識內化為員工的職業操守。

Responsible Governance and Compliance

責任管治與穩健營運

Continuous Service Quality Enhancement

持續提升服務品質

The Group remains customer-oriented and is committed to transforming one-way service delivery into two-way value creation by establishing a comprehensive customer service management mechanism. Through continuously optimising communication channels and enhancing its feedback system, the Group embeds service quality improvement into its daily operations, ensuring that its services consistently meet customer expectations.

本集團始終堅持客戶導向，致力於將單向的服務供應轉變為雙向的價值共創，建立全流程客戶服務管理機制。我們持續透過優化溝通渠道與健全反饋體系，將提升服務品質內化為日常營運的核心驅動力，確保我們的服務持續滿足客戶期待。

Customer Service Management Mechanism

客戶服務管理機制

- End-to-end communication network: During the tendering stage, the Contracts Manager is responsible for communicating customer requirements to ensure the accurate alignment of service requirements and technical specifications. During project implementation, the Project Manager maintains direct communication with customers to ensure efficient coordination throughout the project. The Group has also established dedicated customer hotline and email channels to ensure that customer requests and feedback are captured promptly and incorporated into dynamic adjustments to project plans, thereby facilitating transparent communication throughout the service process.
- Proactive complaint handling and improvement process: In the construction business, the Group adopts a regular meeting mechanism to proactively communicate face-to-face with project owners during the construction period, resolving potential issues at an early stage. In addition, where any non-conforming products or services are identified, the QSHE Department immediately conducts root cause analysis and implements dedicated quality improvement procedures until the project fully complies with contractual and statutory requirements.
- Performance data-driven service enhancement: The Group regards customer satisfaction as one of the key performance indicators for project evaluation. The QSHE Manager is required to collect customer satisfaction survey data upon project completion, providing a basis for optimising the Group's future business strategies and driving the continuous improvement of overall service quality.
- 全週期的溝通網絡：招標階段由合同經理負責需求對接，確保服務條件與技術規範精準銜接；項目實施階段則由項目經理直接與客戶聯繫，保持全程高效對接。我們設有專門的客戶熱線及電子郵件渠道，確保客戶的需求與反饋能在第一時間被捕捉並納入項目計劃的動態調整中，實現服務信息的透明化傳遞。
- 主動式投訴與改進流程：在建築業務中，我們採取定期會議制，在項目施工期內主動與業主面對面溝通，將矛盾化解於萌芽階段。同時，當發現任何不符合預期的非標產品或服務時，QSHE 部門會立即開展根本原因分析，並建立專項的質量改進程序，直至該項目完全符合合約約定與法定要求。
- 以績效數據驅動服務提升：我們將客戶滿意度作為考核項目的關鍵績效指標之一，QSHE 經理必須在工程結算時收集滿意度調查數據，進一步為集團優化未來經營策略提供依據，推動整體服務品質的持續上升。

Responsible Governance and Compliance

責任管治與穩健營運

Responsible Supply Chain 負責任供應鏈

Compliant Procurement

合規採購

The Group has established and implemented the Procurement Management Policy to continuously ensure the cost-effectiveness and quality stability of material supplies, while embedding business ethics and the principles of fair competition throughout the procurement process. To ensure compliance with procurement policies and procedures, the Group strictly adheres to fair competition principles, ensuring that procurement decisions are based on the optimal combination of quality, technical specifications and price. All procurement requests are subject to a rigorous approval process, including purchase requisition, departmental review and approval by the General Manager. Bulk material purchases and contract procurement are managed through centralised and contract-based approaches to ensure openness and transparency. Upon receipt of materials, acceptance inspections are jointly conducted by the procurement, user and requesting departments. Materials that fail to meet technical specifications or quality requirements are rejected under a zero-tolerance policy, supported by well-established return, replacement and claims procedures to safeguard the Group's interests.

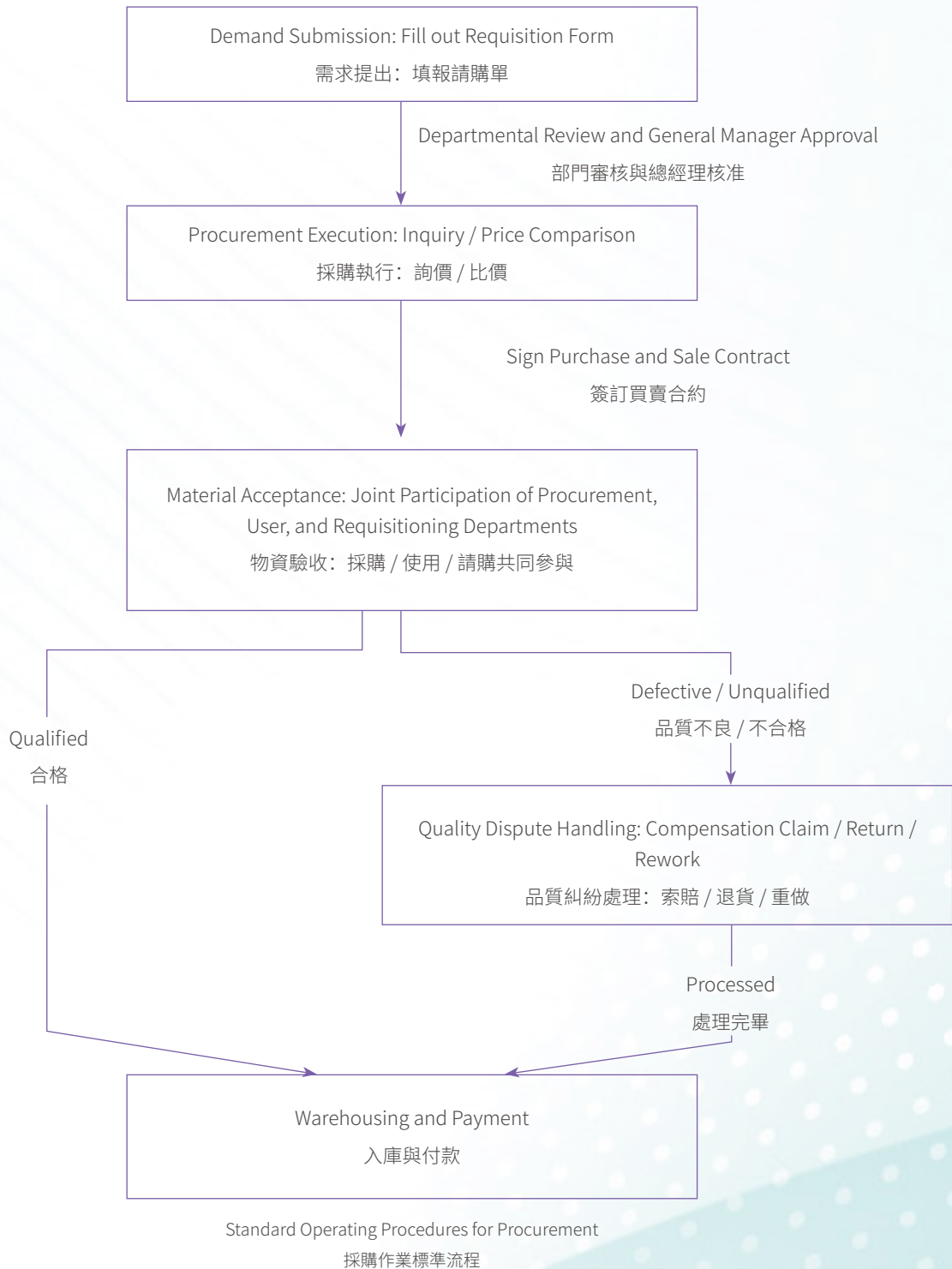
In terms of supplier management and ethical standards, the Group requires suppliers to align with its requirements on quality management, technical standards and compliance practices. Procurement personnel are strictly prohibited from accepting rebates, commissions or any other improper benefits at any stage of the procurement process and are required to perform their duties impartially in the best interests of the Group. At the same time, procurement personnel are encouraged to continuously enhance their professional capabilities through ongoing learning and market intelligence updates, ensuring the timely procurement of materials in the required quantity and quality.

本集團制定並施行《採購管理制度》，持續保障物資供應的成本效益與品質穩定，將商業道德與公平競爭原則深度貫穿於採購流程。在採購制度與流程的合規性方面，我們嚴格遵循公平競爭機制，確保採購決策基於品質、參數及價格的最優組合。所有採購需求均須經過嚴格的請購申請、部門審核及總經理核准流程，針對大宗物料及合約採購則採取集中化與合約化的管理方式，以確保公開透明。物資到貨後由採購、使用及請購部門共同參與驗收，對於不符合技術規格或品質要求的物資，我們執行一票否決制，並建立完善的退換貨與索賠流程，以保障公司利益。

在供應商管理與道德準則方面，我們明確要求供應商在品質管理、技術標準及合規守則方面與集團保持一致。我們嚴禁採購人員在任何環節私下收受回扣或酬金，要求採購人員必須秉公辦事、維護公司利益。同時，我們要求採購人員透過持續學習與資訊更迭提升業務工作能力，以保證及時、保質、保量地做好物資供應工作。

Responsible Governance and Compliance

責任管治與穩健營運



Responsible Governance and Compliance

責任管治與穩健營運

Supplier Admission and Evaluation

供應商准入與評價

The Group is committed to establishing a fair and transparent supplier management system. Through rigorous supplier admission screening and evaluation mechanisms, the Group ensures that its business partners meet its quality and ethical standards. A standardised onboarding process, covering market research through to final selection, has been established to ensure an open and transparent selection process. During supplier evaluation, the Group adopts a comprehensive assessment framework that not only considers traditional criteria such as quality and cost, but also evaluates suppliers' performance in legal compliance, corporate reputation, environmental practices and social responsibility. In addition, the Group conducts ongoing performance monitoring and evaluation of its suppliers as part of its day-to-day supply chain management. Long-term partnerships are strengthened with suppliers demonstrating outstanding performance, while an exit mechanism is implemented for suppliers that fail to meet the Group's standards, thereby maintaining the overall quality and compliance of the supply chain.

本集團致力於建立公平、透明的供應商管理體系，透過嚴格的准入篩選與評價機制，確保合作夥伴符合我們的品質與道德標準。我們制定從市場調研到最終決策的標準化導入程序，確保選拔過程公開透明。在供應商評審階段，我們採用全方位的評審框架，不僅關注傳統的品質與成本，更深入評估其在法律合規、企業信譽、環保實踐及社會責任上的表現。此外，在日常供應鏈管理過程中，我們對供應商開展持續的績效追蹤與評定。針對評級優良的供應商，我們持續深化合作關係；對於表現不符合標準的供應商，則啟動退出機制，以維持供應鏈的整體品質與合規性。

Market Research and Preliminary Selection 市場調研與初選

The Procurement Department is responsible for market research, and a list of 5-10 candidate suppliers must be proposed for each category of materials.

由採購部負責市場調研，各類物料需提出 5-10 家候選供應商名單。

Establish an Evaluation Team 組建評選小組

A cross-departmental evaluation team is formed within the company, covering the procurement, quality control, and technical departments.

由公司內部組成跨部門評選小組，涵蓋採購、質管及技術部門。

On-site Investigation and Evaluation 實地調查與評估

After the initial review by the evaluation team, the Procurement Department conducts an on-site investigation, and both parties collaboratively fill out the investigation form.

評選小組進行初審後，由採購部進行實地調查，雙方協同填寫調查表。

Scoring and Decision-making 打分與決策

After scoring each candidate supplier line by line against the criteria and calculating the ranking based on total scores, the final selection is determined according to the results.

經對各候選廠家逐條對照打分，計算總分排序後，依據結果決定最終取捨。

Supplier Selection and Admission Process
供應商選擇與准入流程

Responsible Governance and Compliance

責任管治與穩健營運

Supplier Evaluation Criteria

供應商評價標準

Evaluation Dimension 評價維度	Evaluation Criteria 評價標準
Quality 品質	Defect rate: Measures the proportion of non-conforming products or services provided by the supplier. Return rate: Measures the proportion of products returned to the supplier. Inspection results: Assesses whether the supplier's products comply with the required specifications. Quality management system: Evaluates the effectiveness of the supplier's quality management system, including whether it is certified to ISO 9001. 不良率：計算供應商提供的產品或服務中，不合格品所占的比例。 退貨率：統計供應商提供的產品被退回的比例。 檢驗結果：對供應商的產品進行檢驗，評估其是否符合規格要求。 品質管理體系：評估供應商的品質管理體系是否完善，例如是否通過 ISO 9001 認證。
Price 價格	Quotation: Compares suppliers' quotations to assess price competitiveness. Cost structure: Reviews the supplier's cost structure to determine whether its pricing is competitive. Negotiation capability: Assesses the supplier's level of cooperation during price negotiations. 報價：比較供應商的報價，評估其價格是否合理。 成本結構：了解供應商的成本結構，判斷其報價是否具有競爭力。 議價能力：評估供應商在價格談判中的配合度。
Risk Management 風險管理	Supply chain risk: Assesses supply chain risks, including supply disruption and natural disaster risks. Political risk: Assesses the political risks in the supplier's operating region. Legal risk: Assesses the supplier's compliance with applicable laws, regulations and industry standards (e.g. intellectual property risks and compliance risks). Emergency response capability: Assesses the supplier's ability to respond to and manage unexpected incidents. Financial condition: Assesses the supplier's financial stability to reduce the risk of supply chain disruption. 供應鏈風險：評估供應商的供應鏈風險，包括斷料風險、自然災害風險等。 政治風險：評估供應商所處地區的政治風險。 法律風險：評估供應商是否符合相關的法律法規和行業標準（例如知識產權風險、合規風險等）。 應對突發事件能力：評估供應商在面對突發事件時的應變能力和處理能力。 財務狀況：評估供應商的財務穩定性，降低供應鏈中斷的風險。

Responsible Governance and Compliance

責任管治與穩健營運

Evaluation Dimension 評價維度	Evaluation Criteria 評價標準
Corporate Reputation 企業信譽	Customer feedback: Collects customer evaluations and feedback on the supplier.
	Industry reputation: Assesses the supplier's reputation and standing within the industry.
	Business relationships: Reviews the supplier's cooperation history and experience with other customers.
	客戶評價：收集客戶對供應商的評價和反饋。
	行業口碑：了解供應商在行業內的聲譽和口碑。
Environmental Protection 環境保護	合作關係：了解供應商與其他客戶之間的合作關係和合作經驗。
	Environmental awareness: Assesses whether the supplier places importance on environmental protection and has implemented relevant environmental measures.
Social Responsibility 社會責任	環保意識：評估供應商是否重視環保，並採取環保措施。
	Community engagement: Assesses whether the supplier fulfils its social responsibilities, such as protecting employee rights and interests and participating in community development initiatives.
	參與社區：評估供應商是否履行社會責任，例如關心員工權益、參與社區建設等。

ESG Risk Management in the Supply Chain

供應鏈 ESG 風險管理

The Group attaches great importance to the management of environmental, social and governance (ESG) risks within its supply chain and continues to strengthen its supplier management framework to foster long-term, stable and responsible partnerships with suppliers. In view of potential risks arising from supplier selection, ethical conduct, market demand fluctuations and contractual performance uncertainties, the Group continues to enhance supply chain resilience and sustainability by implementing the Supplier Code of Conduct, strengthening supply chain information exchange and reinforcing day-to-day risk management. During the reporting period, the Group was not aware of any material non-compliance by suppliers that had a significant adverse impact on the environment or society.

本集團高度重視供應鏈中的環境、社會及管治（ESG）風險管理，持續完善供應商管理機制，致力與供應商建立長期、穩定及負責任的合作關係。鑑於供應鏈運作過程中可能存在合作夥伴選擇、道德風險、市場需求波動及履約不確定性等風險因素，本集團透過建立《供應商行為紀律守則》、加強供應鏈信息交流及風險日常管理，持續提升供應鏈韌性及可持續發展水平。於報告期內，本集團未發現供應商存在對環境及社會造成重大負面影響的重大違規事件。

Responsible Governance and Compliance

責任管治與穩健營運

ESG Risk Management Requirements for Suppliers

供應商 ESG 風險管理要求

- Business ethics and compliance: Suppliers are required to comply with applicable laws and regulations and are strictly prohibited from engaging in bribery, corruption, fraud, anti-competitive practices or conflicts of interest in any form. Suppliers are also encouraged to establish appropriate anti-corruption policies and whistleblowing mechanisms.
- Environmental responsibility: Suppliers are required to identify the environmental impacts of their operations, actively manage greenhouse gas emissions, energy consumption, waste generation and resource efficiency, and implement measures to prevent pollution and protect biodiversity.
- Occupational health and safety management: Suppliers are required to provide employees with a safe and healthy working environment and the necessary training. Contractors engaged in engineering activities are also required to undergo regular safety and compliance reviews to minimise occupational health and safety risks.
- Labour and human rights protection: Suppliers are required to prohibit child labour, forced labour and human trafficking, safeguard the legitimate rights and interests of employees, eliminate all forms of discrimination, and comply with applicable legal requirements relating to wages, benefits and working hours.
- Ongoing risk monitoring and emergency management: By strengthening information exchange and collaboration with suppliers, the Group establishes risk early warning and routine risk management mechanisms, and develops emergency response measures to enhance the supply chain's ability to respond to potential environmental and social risk events.
- 商業道德與合規經營：要求供應商遵守適用法律法規，嚴禁任何形式的賄賂、貪污、欺詐、反競爭及利益衝突行為，並鼓勵建立相應的反貪污政策及舉報機制。
- 環境責任管理：要求供應商識別其營運活動對環境造成的影響，積極管理溫室氣體排放、能源消耗、廢棄物及資源利用效率，採取措施預防污染並保護生物多樣性。
- 職業健康與安全管理：要求供應商為員工提供安全健康的工作環境及必要培訓，並對涉及工程作業的承辦商開展定期安全合規審查，以降低職業健康與安全風險。
- 勞工及人權保障：要求供應商禁止童工、強迫勞動及人口販賣行為，保障員工合法權益，避免任何形式的歧視，並遵守有關工資、福利及工時的法律要求。
- 持續風險監察與應急管理：透過加強與供應商的信息交流及合作，建立風險預警與日常管理機制，並制定應急處理措施，以提升供應鏈對潛在環境及社會風險事件的應對能力。

Talent Development and Employee Well-being

人才發展與員工福祉

Employment Management

僱傭管理

Compliant Employment

合規僱傭

The Group strictly complies with applicable laws and regulations in its places of operation, including the *Labour Law of the People's Republic of China*, the *Labour Contract Law of the People's Republic of China*, and the *Employment Ordinance* (Chapter 57 of the Laws of Hong Kong). The Group has established management policies such as the *Recruitment and Employment Management Policy* and the *Employee Separation Management Policy* to ensure lawful and compliant employment practices³. The Group adopts a labour contract system for all employees. Prior to formal onboarding, each employee is required to have lawfully terminated his or her employment relationship with any previous employer to mitigate potential employment risks. For retired personnel and student interns, the Group also enters into employment agreements or internship agreements, as appropriate, to ensure that all forms of employment are governed by applicable requirements. Throughout the process of contract amendment and termination, the Group adheres to the principles of equality, voluntariness and mutual agreement. Clear written procedures are established for contract renewal, job transfers and employee separation to effectively safeguard the legitimate rights and interests of employees.

本集團嚴格遵守《中華人民共和國勞動法》《中華人民共和國勞動合同法》及香港《僱傭條例》（香港法例第 57 章）等運營所在地相關法律法規，制訂《招聘及录用管理制度》《離職管理制度》等管理制度，確保勞動關係的合法合規³。我們實施全員勞動合同制，在正式入職前，確保每一位元員工已結束與前單位的勞動關係，規避潛在用工風險。針對退休人員及在校實習生，我們亦依規簽訂聘用協議或實習協議，確保各類用工形式均有法可依。在契約變更與終止過程中，我們堅持平等自願與協商一致的原則，並針對合同的續簽、崗位異動以及離職手續辦理等設有清晰的書面流程，切實維護員工的合法權益。

Labour Standards

勞工準則

The Group is committed to fostering harmonious and respectful labour relations while upholding the highest standards of labour rights protection. Adhering to the principles of fairness, impartiality and openness in recruitment, the Group strictly prohibits the employment of child labour and the use of forced labour, and regards the prevention of such risks as a fundamental principle of its human resources governance. To ensure compliance, the Group implements rigorous verification procedures during recruitment. All applicants must be at least 18 years of age, and their identity and qualifications are verified to ensure consistency between their identity documents and submitted credentials. Throughout the employment relationship, the Group strictly prohibits any form of restriction on personal freedom, retention of identity documents, deception or forced labour. All employment arrangements are based on employees' free will, and employees are fully informed of key employment terms, including working hours, job responsibilities, remuneration and benefits.

本集團致力於構建和諧、文明的勞工關係，始終恪守對勞工權益的最高承諾。我們堅持公平、公正、公開的招聘原則，明確拒絕童工及強制勞工，並將防範此類風險視為人力資源治理的紅線。為確保合規，我們在招聘過程中採取嚴格的核查機制，所有應聘者均須年滿 18 周歲，並經身份與資格審查確保人證一致。在整個勞動關係存續期間，我們嚴禁任何形式的限制人身自由、扣押證件、欺詐或強迫勞動行為。我們確保所有僱傭行為均建立在員工自願的基礎上，並保障員工充分知曉工作時間、內容、薪酬及福利等關鍵信息。

³For a list of laws and regulations related to employment and labour standards that have a material impact on the Group's business operations, please refer to the section headed Appendix "List of Relevant Laws and Regulations".

³有關對本集團業務營運有重大影響的僱傭及勞工準則相關法律及法規列表，請參閱附錄「重要法律及法規列表」一節。

Talent Development and Employee Well-being

人才發展與員工福祉

To ensure the sustainable protection of labour rights, the Group has established a comprehensive grievance mechanism. Employees who believe they have been treated unfairly or subjected to forced labour may submit complaints at any time, either verbally or in writing. The Group is committed to handling all grievances promptly and impartially, while ensuring that employees are protected from any form of retaliation or discrimination throughout the grievance process, thereby fostering a transparent, safe and trustworthy workplace.

為了實現勞工權益的可持續保障，我們建立健全的申訴機制。任何員工如認為受到不公平對待或面臨強迫性工作，均可隨時透過口頭或書面形式進行申訴。我們承諾所有申訴得到及時且公正的處理，同時申訴過程不受任何形式的報復或歧視，致力於營造一個透明、安全且值得信賴的職場環境。

Equality, Diversity and Anti-discrimination

平等、多元與反歧視

The Group firmly believes that an inclusive culture and diverse perspectives are key drivers of innovation and long-term competitiveness. The Group is committed to providing employees with equal employment opportunities and a safe workplace free from harassment. The Group strictly prohibits any form of discrimination or harassment based on gender, sexual orientation, disability, age, race, colour, nationality or ethnicity, family status, or any other protected characteristic recognised in the jurisdictions where it operates, ensuring that every employee is able to realise his or her full potential on an equal basis. In recruitment and selection, the Group gives priority to the alignment between candidates' competencies and job requirements, and adopts a combination of written assessments and interviews to ensure an objective recruitment process. At the same time, the Group places great emphasis on internal talent development and encourages internal transfers and training opportunities to provide employees with equal opportunities for career development.

本集團堅信，包容的文化與多元的視角是推動企業創新與持續競爭力的核心要素。我們致力為僱員提供平等的就業機會，以及安全且免受騷擾的工作環境。我們嚴禁一切基於性別、性取向、殘疾、年齡、種族、膚色、國籍或人種、家庭崗位，或在營運地區內其他受保障特質的歧視或騷擾行為，確保每一位員工都能在平等的前提下發揮潛能。在招聘與選拔中，我們優先考量能力與職位的匹配度，通過筆試與面試相結合的方式，確保人才選拔的客觀性。同時，我們高度重視人才的內部發展，鼓勵通過內部調整與培訓，為員工提供職業發展的平等機會。

Any employee who engages in discrimination, defamation, sexual harassment or other inappropriate conduct will be subject to disciplinary action. Employees who experience or witness any form of discrimination or harassment may report the matter to their department supervisor or the Human Resources Department. All complaints will be handled in strict confidence.

任何僱員如參與或作出歧視、中傷或性騷擾等行為，將受到紀律處分。如遇或目擊任何形式的歧視或騷擾行為，員工可向部門主管或人事部匯報，所有投訴將在絕對保密的情況下處理。

Talent Development and Employee Well-being

人才發展與員工福祉

Employee Remuneration and Benefits

員工薪酬與福利

The Group adheres to the remuneration management principles of fairness, motivation, value, competitiveness and affordability, and is committed to establishing a competitive remuneration system that links employees' remuneration to their job responsibilities, performance and market value, thereby ensuring fair and incentive-based remuneration. The Group adopts a structured remuneration framework comprising basic salary, performance-based pay, position-based pay, allowances and bonuses, with refined management measures implemented according to different job grades. At the same time, the Group promotes transparent remuneration principles through open communication of its value-driven remuneration philosophy. The Group has also established a comprehensive employee benefits system to continuously strengthen organisational cohesion and attract talent.

本集團堅持「公平、激勵、價值、競爭、經濟」薪酬管理原則，致力於構建具行業競爭力的薪酬體系，將員工的薪酬與其崗位責任、績效表現及市場價值掛鉤，確保薪酬分配的合理性與激勵性。我們實施結構化的薪酬模式，包含基本工資、績效工資、崗位工資、津貼、獎金等，並根據崗位層級差異，實施精細化管理。同時，我們透過公開的價值導向宣導，確保薪酬分配原則的透明度。我們亦建立全面的福利支持體系，持續增強組織凝聚力並吸引人才。



Talent Development and Employee Well-being

人才發展與員工福祉

**Fairness**
公平原則

Ensure that the remuneration distribution among various departments and positions possesses strong rationality, and is proportional to the contribution made by employees to the enterprise.

確保各部門、各崗位之間的薪酬分配具有較強的合理性，與員工對企業做出的貢獻成正比。

**Incentive**
激勵原則

Possess dynamic management where remuneration fluctuates with positions (meaning both ascending and descending), differentiate labor differences and performance differences, determine remuneration where more work yields more rewards, and fully mobilize employees' proactiveness and sense of responsibility.

具有薪隨崗變，即上升和下降的動態管理，區分勞動差別、績效差別，確定多勞多得報酬，充分調動員工的積極性和責任心。

**Value**
價值原則

Determine remuneration based on the relative value of the position within the company and the person-job fit of the position incumbent, embodying the principle of determining salary based on position and determining salary based on responsibility.

根據崗位在公司的相對價值和崗位任職者的人崗匹配情況確定薪酬，體現以崗定薪、以責定薪。

**Competitiveness**
競爭原則

Take the external market remuneration level as the foundation for the company to formulate its remuneration policy, so that the company as a whole maintains a highly competitive remuneration level within the industry, aligns with the market position in various regions, satisfies the requirements of the company's development strategy, and ensures the rationalization of the company's human resources costs.

以外部市場薪酬水平作為公司制定薪酬政策的基礎，使公司整體在行業內保持富有競爭力的薪酬水平，與在各地的市場地位相一致，能夠滿足公司發展戰略的要求，確保公司人力資源成本合理化。

**Economy**
經濟原則

Establish a distribution system with distribution according to labor and distribution according to efficiency as the mainstay. It adheres to the principles that the growth rate of total wages does not exceed the growth rate of the company's economic benefits, and the growth rate of employees' average income does not exceed the growth rate of the company's labor productivity.

建立按勞與按效率分配為主體的分配體系，工資增長幅度不超過公司經濟效益增長幅度，員工平均收入增長幅度不超過公司勞動生產率增長幅度的原則。



Remuneration Management Principles

薪酬管理原則

Talent Development and Employee Well-being

人才發展與員工福祉

Employee Benefits Framework

員工福利體系

- Statutory Protection and Housing Benefits: The Group strictly complies with applicable laws and regulations, including the Labour Law of the People's Republic of China and the Social Insurance Law of the People's Republic of China, and makes full statutory contributions to social insurance and the Housing Provident Fund for eligible employees. In addition, the Group enrolls eligible employees in the Mandatory Provident Fund (MPF) Scheme in accordance with applicable regulations, providing retirement protection.
- Work Allowances and Employee Support: The Group provides a wide range of allowances, including meal, transportation, communication and seasonal high-temperature allowances, to ensure employees receive appropriate support under different working conditions. A night shift allowance is also provided for frontline production employees to safeguard their interests. For designated positions, the Group has established clear overtime management requirements to ensure that overtime allowances are granted in compliance with applicable regulations.
- Leave Management: Employees are entitled to statutory public holidays, annual leave, marriage leave, breastfeeding leave, maternity leave, paternity leave and bereavement leave. Additional leave benefits are also provided for specific occasions, such as International Women's Day and Children's Day, to support employees in balancing their personal lives and work commitments.
- Employee Care and Support: The Group continues to foster a caring workplace culture by providing a range of employee care benefits, including birthday gifts, wedding gifts, childbirth gifts, hospital visitation allowances and bereavement assistance, demonstrating its care and support for employees and their families.
- Festival Celebrations: During traditional festivals, such as the Chinese New Year, Dragon Boat Festival and Mid-Autumn Festival, the Group distributes festive gifts to employees, enabling them to experience the warmth and care of the Group.
- 法定保障與住房福利：我們嚴格遵守《中華人民共和國勞動法》及《中華人民共和國社會保險法》等相關法規，為員工依法足額繳納各項社會保險及住房公積金。此外，我們亦依法為符合條件的僱員參加強制性公積金計劃，為員工提供退休保障。
- 工作津貼與關懷補助：我們提供多元化的津貼項目，包括伙食、交通、通訊及季節性高溫補貼，使員工在不同工作環境下均能獲得適當支援。針對一線生產人員，集團亦設立夜班補貼制度，充分保障夜班崗位員工的權益。對於部分崗位，我們明確超時工作相關規定，確保加班津貼發放的合規性。
- 假期管理：員工享有國家法定節假日、年假、婚假、哺乳假、產假、男士侍產假及喪假等多項假期，並針對特定節日（如婦女節、兒童節）享有專屬假期福利，以平衡員工個人生活與公司營運需求。
- 關懷與慰問機制：我們持續深化人文關懷，設置生日禮金、新婚賀儀、生育賀儀、住院探望及親屬喪葬慰問等多項專項津貼，以傳達對員工及其家庭的深切慰問。
- 節日氛圍營造：逢傳統節日（如春節、端午、中秋），我們統一發放節日慰問禮品，確保員工能感受到來自企業的溫暖。

Talent Development and Employee Well-being

人才發展與員工福祉



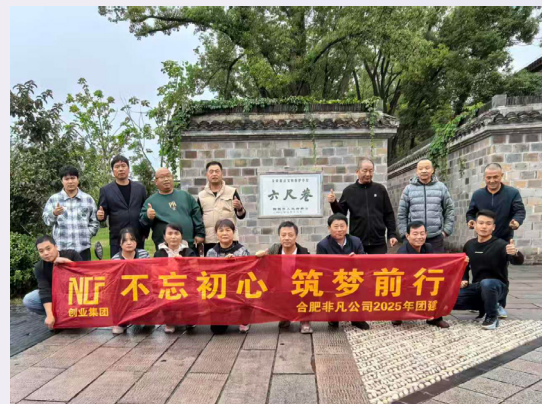
International Women's Day Celebration
三八婦女節福利活動



Summer Heat Relief Campaign
夏日送清凉活動



Employee Birthday Celebration
員工生日會



Employee Team-building Activities
員工團建

Talent Development and Employee Well-being

人才發展與員工福祉

Talent Development and Career Development

人才培育與職業發展

The Group places great importance on the continuous development of human capital and is committed to establishing a systematic and multi-level training and development framework to support employee growth and enhance its core competitiveness. The Group has established the Training Management Policy to standardise training management and ensure the effective allocation and implementation of training resources. Under the training management framework, the General Administration Department is responsible for training implementation, effectiveness evaluation and performance assessment, as well as monitoring execution and reporting progress. The Administration Department serves as the primary department responsible for training planning, the establishment and revision of training policies, the review and consolidation of training budgets, and the maintenance of training records and documentation. Individual functional departments are responsible for identifying business-specific training needs, developing professional training programmes, and actively supporting the selection of internal trainers and the implementation of training activities. In addition, the Group has established a dedicated training fund to support the procurement of training equipment and related training expenditures.

本集團高度重視人力資本的持續積累與提升，致力於構建系統化、多層次的培訓與發展體系，以支持員工成長並提升企業核心競爭力。我們制定《培訓管理制度》，對培訓相關工作進行規範化管理，確保培訓資源的有效配置與執行。培訓管理架構方面，由綜合管理部負責培訓實施、效果反饋及評價考核等工作，並對執行情況負有督導呈報的責任；培訓規劃、制度訂立與修改、培訓費用預算審查及彙總呈報、培訓記錄登記與資料存檔等事宜，以行政部為主要權責單位；各職能部門則負責識別業務端的培訓需求、制定專業課程大綱，並積極配合內部講師選拔與培訓實施工作。此外，為保障培訓工作的常態化開展，我們設有專項教育經費，專款專用於教學設備購置及培訓支出。

Diversified Training Programmes

多元培訓方案

- New Employee Induction Training: Designed to help new employees quickly adapt to the working environment and corporate culture, covering topics such as the Group's development history, internal policies, remuneration and incentive mechanisms, and awareness of cost management and workplace safety.
- On-the-job Training: Delivered through flexible formats such as seminars, workshops and knowledge-sharing sessions, focusing on management systems, execution capabilities, professional skills and the cultivation of positive values. The Group encourages internal knowledge sharing to foster a collaborative learning organisation.
- External Professional Training: Employees in key positions and technical roles are sponsored to attend external training programmes or receive instruction from external experts, ensuring that they remain up to date with industry developments and leadership practices.
- 新員工入職培訓：旨在協助新進人員儘快適應工作環境與企業文化，培訓內容涵蓋公司發展史、規章制度、薪酬激勵機制及成本安全意識等。
- 在職員工培訓：採取機動靈活的講座、研討會或交流會形式，聚焦於管理體系、執行力、職業技能及積極價值觀的培養，鼓勵內部資源共享，營造互幫互助的學習型組織氛圍。
- 外部專業培訓：針對重要崗位及關鍵技術人才，委派其參加外部公開課或引入外部專家授課，確保員工掌握行業前沿的專業知識與領導技能。

Talent Development and Employee Well-being

人才發展與員工福祉

To ensure training effectiveness, the Group implements a rigorous performance evaluation mechanism. Each employee is required to complete at least 24 training hours annually, covering internal training, external courses and self-development activities. Training performance is assessed primarily through quantitative evaluation, supplemented by qualitative assessment, and the results serve as an important reference for salary adjustments and promotions. To continuously monitor training outcomes, the Group maintains an Employee Training Record to systematically document training records, training materials and effectiveness evaluations.

為確保培訓成效，我們實行嚴格的績效考核機制。每位員工每年須完成至少 24 學時的培訓，範圍涵蓋公司內部培訓、外部課程及自我能力提升活動。同時，培訓考核採取定量考核為主、定性考核為輔的方式，考核結果將作為員工提薪、晉升的重要參考依據。為持續追蹤員工培訓效果，我們建立《全員培訓檔案》，對培訓記錄、教材資料及效果評估進行系統化存檔。

Occupational Health and Safety

職業健康與安全

Safety Management

安全管理

The Group consistently regards occupational health and safety as the cornerstone of its sustainable development. Aligning with the ISO 45001 standard, the Group continues to enhance its occupational health and safety management system and implements differentiated management measures to address the characteristics of its various business segments.

本集團始終將職業健康與安全視為企業永續發展的生命線。我們與國際 ISO 45001 標準接軌，持續完善職業健康與安全管理體系，因應不同業務板塊的特性實施分類管理。

- Construction Business: In accordance with the IMS Manual, the Group formulates project-specific occupational health and safety policies and establishes dedicated Safety Committees for individual projects. This mechanism not only oversees the implementation of safety measures but also extends protection to subcontractors' workers, strengthening occupational health and safety across the workforce.
- Environmental Operations: The Group has established a comprehensive *Work Safety Accountability System* and, through its *Safety Management System* and *Safety Operation Guidelines*, clearly defines the organisational structure for safety management and the responsibilities of personnel at different levels, ensuring the effective implementation of safety responsibilities.

- 建築業務領域：我們依據 IMS 手冊，針對不同項目特別制定安全與健康政策，並設立專項安全委員會。這一機制不僅統籌各項安全措施的落實，更將保障範圍延伸至分包商工人，築牢全員安全防線。
- 環保業務領域：我們建立嚴密的《安全生產責任制度》，通過《安全管理體系》及《安全操作指引》，明確安全管理組織架構及不同人員的職責範圍，確保安全責任有效落實。

Talent Development and Employee Well-being

人才發展與員工福祉

In response to environmental emergencies such as natural disasters, the Group has established clear emergency response guidelines. When a Black Rainstorm Warning Signal or Typhoon Signal No. 8 or above is issued during working hours, the Group implements appropriate measures to arrange work or facilitate the orderly departure of employees, with employee safety as the top priority. Where severe weather prevents employees from leaving the workplace safely, suitable areas within the workplace are made available for temporary shelter until conditions improve. In addition, flexible communication and contingency arrangements are in place for employees who are delayed due to transport disruptions or flooding, reflecting the Group's unwavering commitment to protecting employees' health and safety.

On this basis, the Group provides eligible employees with group medical insurance coverage and organises regular health examinations to proactively prevent occupational health risks. At the same time, the Group grants paid sick leave in strict accordance with applicable labour legislation, ensuring that employees receive the necessary medical protection and financial support during periods of illness. During the reporting period, the Group was not aware of any material non-compliance with laws and regulations relating to occupational health and safety.

針對自然災害等突發環境風險，我們制定明確的應變指引。若在工作期間發出黑色暴雨警告或八號以上颱風信號，我們會採取相應措施，在確保員工安全的前提下安排工作或讓員工有序離去。當惡劣天氣導致員工無法及時離去時，我們會開放工作場所內合適的區域，供員工暫避風雨，直至情況好轉；同時，對於受交通水浸影響而遲到的員工，我們亦設有靈活的溝通與備案機制，體現對員工生命安全的最高重視。

在此基礎上，我們為滿足相關條件的員工提供團體醫療保險保障，並定期組織健康體檢，主動預防職業風險。同時，我們嚴格按照相關勞工條例支付有薪病假，確保員工在患病期間獲得必要的醫療保障與經濟支持。於報告期間，本集團未發生任何嚴重違反職業健康與安全相關法律法規的情況。

Health and Safety Policy Statement

安全健康政策聲明

The Group recognises that occupational health and safety is fundamental to its sound operations and sustainable development. The Group is committed to providing a safe and healthy working environment for employees, contractors and other relevant parties. Occupational health and safety management is integrated into the Group's daily operations and business decision-making processes, enabling the continuous enhancement of health and safety performance while pursuing business growth.

The Group has established a management-led health and safety governance structure, under which the Safety Committee coordinates and oversees occupational health and safety matters to ensure the effective implementation of relevant measures. The Group is committed to:

本集團深明職業安全與健康是企業穩健營運及可持續發展的重要基礎，致力為員工、承包商及其他相關方提供安全、健康的工作環境。我們將安全健康管理融入日常營運及業務決策過程，在追求業務發展的同時，持續提升安全健康管理水平。

本集團建立由管理層主導的安全管理架構，透過安全委員會統籌及監督安全健康事務，推動各項安全措施有效落實。我們承諾：

Talent Development and Employee Well-being

人才發展與員工福祉

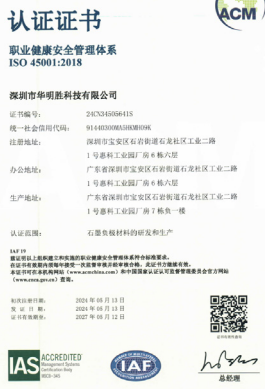
- Strictly complying with applicable occupational health and safety laws, regulations and other relevant requirements;
- Establishing a comprehensive health and safety management system and accountability framework with clearly defined responsibilities at all levels;
- Regularly identifying, assessing and managing health and safety risks to continuously improve health and safety performance;
- Providing the necessary safety training, information and personal protective equipment to enhance safety awareness and risk prevention capabilities;
- Strengthening communication and engagement with employees and other relevant parties to foster a positive safety culture;
- Conducting regular safety inspections and management system reviews to drive continual improvement; and
- Striving to prevent workplace accidents and safeguard employees' occupational health and safety.
- 嚴格遵守適用的職業安全與健康法律法規及相關要求;
- 建立完善的安全管理制度及責任體系, 明確各級人員職責;
- 定期識別、評估及管控安全風險, 持續提升安全績效;
- 提供必要的安全培訓、資訊及個人防護裝備, 提高安全意識及風險防範能力;
- 加強與員工及其他相關方的溝通與參與, 共同營造良好的安全文化;
- 定期開展安全檢查及管理體系審查, 推動持續改進;
- 致力預防事故發生, 保障員工職業健康與安全。

The Group will regularly review the applicability and effectiveness of this policy and continuously enhance its occupational health and safety management practices in response to business development needs and applicable regulatory requirements, thereby promoting a safe, healthy and sustainable operating environment.

本集團將定期檢討本政策的適用性及有效性, 並根據業務發展需要及相關法規要求持續完善安全健康管理工作, 推動安全、健康及可持續的營運環境。

Talent Development and Employee Well-being

人才發展與員工福祉



Shenzhen
Huamingsheng
Technology Limited
obtained ISO 45001
Occupational
Health and Safety
Management System
Certification

深圳華明勝獲得 ISO
45001 職業健康安全管
理體系認證



The construction
business obtained ISO
45001 Occupational
Health and Safety
Management System
Certification

建築業務獲得 ISO 45001
職業健康安全管理體系
認證

Enhancing Safety Capabilities

提升安全能力

The Group continues to increase its investment in safety training and strengthens its safety foundation through a multi-level and comprehensive training approach.

本集團持續加大在安全培訓領域的資源投入，透過多層次、多維度的培訓策略，全面夯實安全根基。

Tailored Training Programmes: Based on the risk profiles of different business operations, the Group develops job-specific safety training programmes to ensure that employees not only possess the necessary operational skills but also acquire professional knowledge for managing various workplace hazards.

差異化培訓體系：根據業務的風險特徵，我們為不同崗位特點定制安全課程，確保員工不僅具備操作技能，更能掌握應對各類危險源的專業知識。

Strengthening the On-site Safety Culture: At construction sites, the Group promotes safety awareness through the extensive display of safety guidelines and warning posters, and has established a Site Safety Worker Award to translate safety requirements into practical actions and encourage workers to adopt safe working practices.

強化現場安全文化：在建築工地，我們通過廣泛張貼安全指引、海報警示，並設置工地安全工人獎，將安全條例轉化為具體的實踐行動，有效激發工人的自我防護意識。

Talent Development and Employee Well-being

人才發展與員工福祉

Practical Emergency Drills: The Group regularly organises emergency response drills to enhance employees' emergency handling capabilities through simulated scenarios. Regular safety inspections are also conducted, and adequate personal protective equipment is provided to establish a strong physical barrier for employee protection.

實戰化應急演習：我們定期組織安全演習，讓員工在模擬場景中掌握應急處理技巧；同時，定期進行安全視察並配置足夠的個人防護裝備，為員工築起堅實的物理防護屏障。

Office Workplace Safety: For office environments, the Group implements the Environmental and Occupational Health Management Manual to standardise the management of equipment operation, fire safety and emergency response mechanisms, creating a safe and healthy workplace.

辦公環境保障：針對辦公室場景，我們執行《環境及職業健康管理手冊》，對設備運行、消防安全及應急機制進行規範化管理，致力於營造安全、健康的辦公環境。



Safety Knowledge and Production Skills Training
安全知識及生產技能培訓



Special Operations Safety Management Training
特種作業安全管理培訓

Talent Development and Employee Well-being

人才發展與員工福祉

Case Conducting a Heatstroke Emergency Response Drill to Strengthen Occupational Health and Safety

案例 開展高溫中暑應急救援演練，築牢職業健康安全防線

In July 2025, Hefei Feifan Bio Technology Co., Ltd. organised a dedicated emergency response drill for heatstroke incidents to better protect the occupational health of frontline employees during the summer. The drill involved multiple specialised teams responsible for incident response, medical rescue, emergency coordination and logistics support, simulating a workplace scenario in which an employee suffered heatstroke during operations. Throughout the exercise, each team responded promptly and demonstrated standard pre-hospital emergency procedures, including site isolation, appropriate physical cooling measures, the administration of heatstroke medication and the transfer of severe cases for further medical treatment. Emergency equipment, including heatstroke prevention supplies and stretchers, was readily available. The drill effectively tested the operability of the emergency response plan and further strengthened the Group's occupational health and safety preparedness for summer operations.

2025年7月，為切實保障一線員工的夏季職業健康，合肥非凡生物科技有限公司組織開展高溫中暑事故應急救援專項演練。演練聯動事故處理、醫療救護、警戒聯絡及後勤保障等多個專業小組，模擬生產現場員工突發中暑的緊急情境。演練過程中，各小組迅速響應，精準演示了現場隔離、科學物理降溫、防暑藥物使用及重症轉送的標準院前急救流程，防暑物資與擔架等應急器材配置到位。本次演練有效檢驗了應急預案的可操作性，進一步築牢了夏季安全生產防線。



Talent Development and Employee Well-being

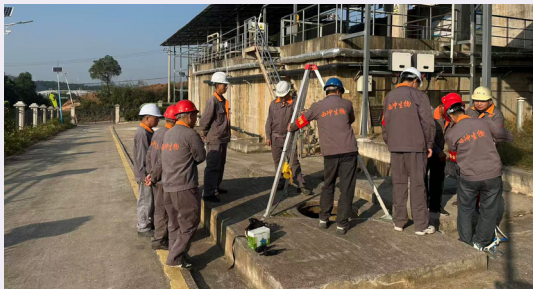
人才發展與員工福祉

Case Conducting a Boiler Emergency Response Drill to Strengthen Special Equipment Safety Management

案例 開展鍋爐突發事故應急演練，深化特種設備安全管理

In November 2025, Hefei Feifan Bio Technology Co., Ltd. conducted a practical emergency response drill in its boiler house to effectively manage the operational risks associated with special equipment and safeguard stable production. The drill simulated two high-risk emergency scenarios: boiler low-water conditions and boiler overpressure. Upon detecting abnormal conditions, the response team reacted promptly and carried out standard emergency procedures, including emergency boiler shutdown, switching to the standby pump, controlled manual pressure relief, and simulated emergency treatment of an injured person, followed by evacuation procedures. The drill comprehensively verified the effectiveness of the emergency response plan for special equipment and reinforced the practical implementation of the Group's work safety emergency management measures.

2025 年 11 月，為有效應對特種設備運行風險並保障生產秩序穩定，合肥非凡生物科技有限公司於鍋爐房組織開展鍋爐突發事故應急實戰模擬演練。本次演練嚴格模擬了「鍋爐缺水」與「鍋爐超壓」兩種高風險突發情景；面對異常跡象，參演團隊迅速響應，精準執行了緊急停爐、備用泵切換、手動穩步泄壓及模擬受傷人員緊急救治等標準處置與疏散流程。本次演練全面檢驗了特種設備應急預案的科學性，將安全生產應急管理落到實處。



Confined Space Rescue Drill
開展有限空間救援演習



Flood Prevention and Drought Response Drill
開展防汛抗旱安全演習

Environmental Management and Green Operations

環境管理與綠色營運

Environmental Management System

環境管理體系

The Group consistently upholds sustainable development as a core business philosophy and is committed to establishing a comprehensive environmental management system covering its entire value chain by integrating environmental management into its strategic priorities. The Group strictly complies with applicable environmental laws and regulations, including the Environmental Protection Law of the People's Republic of China, and has established policies such as the Environmental Operation Control Management Measures and the Environmental Safety Hazard Identification and Rectification Management Policy. Through the implementation of an environmental accountability system, waste management measures and resource optimisation mechanisms, the Group exercises refined control over environmental protection facilities and emissions⁴. In its construction business, the Group actively adopts internationally recognised standards, including ISO 14001 and ISO 50001, and implements mitigation measures from the project planning stage through a systematic environmental impact assessment mechanism. In its environmental operations, the Group has established a responsive environmental risk prevention framework through its Corporate Environmental Responsibility System, supported by environmental risk monitoring and emergency response plans. Building on its ongoing efforts in energy conservation and emissions reduction across daily operations, the Group continues to invest in environmental technologies to advance green development through practical actions. During the reporting period, the Group was not aware of any material environmental violations.

本集團始終秉持可持續發展的經營理念，致力於構築覆蓋全業務鏈的環境治理體系，將環境管理納入戰略核心。我們嚴格遵守《中華人民共和國環境保護法》等環保法規，制定《環境運行控制管理辦法》《環境安全隱患排查治理制度》等制度文件，通過建立環境責任制、廢棄物管理及資源優化配置機制，實現對環保設施與排放行為的精細化管控⁴。在建築業務領域，我們積極導入 ISO 14001 與 ISO 50001 等國際認證標準，依託科學的環境影響評估機制，從項目源頭落實緩解措施；在環保業務領域，我們通過《企業環境責任系統》與配套的環境風險監測及應急預案，建立起靈敏的應對與防範網絡。在日常營運節能減排的基礎上，我們持續投入環保技術研發，致力於以實際行動推動綠色發展。於報告期內，本集團未發生重大環境違規事件。

⁴ For a list of environmental laws and regulations that have a material impact on the Group's business operations, please refer to the section headed Appendix "List of Relevant Laws and Regulations".

⁴ 有關對本集團業務營運有重大影響的環境相關法律及法規列表，請參閱附錄「重要法律及法規列表」一節。

Environmental Management and Green Operations

環境管理與綠色營運

Green Development Goals

綠色發展目標

Indicator 指標	Goal Category 目標類別	Goal Description 目標描述	Our Actions 我們的行動
Air Pollutant Emissions 空氣污染物排放	Source Emission Reduction 源頭減排	Continuously optimise energy use and equipment management to control pollutants at source and maintain emission performance in line with applicable environmental standards. 持續優化能源使用及設備管理措施，從源頭控制污染物產生，維持排放表現符合相關環境標準。	During the Reporting Period, we implemented the Environmental Operation Control Management Measures and related environmental management systems, established an environmental accountability system and an emission-behaviour control mechanism, and reduced the environmental impact of operating activities through environmental impact assessments and source-management measures. 報告期內，我們落實《環境運行控制管理辦法》及相關環境管理制度，建立環境責任制及排放行為管控機制，並透過環境影響評估及源頭管理措施減少營運活動對環境造成的影響。
Waste Gas Emissions 廢氣排放	Process Control 過程控制	Continuously improve the operation and monitoring of waste gas treatment facilities, strengthen pollution prevention measures and reduce the environmental impact of operating processes. 持續提升廢氣處理設施運行及監測水平，強化污染防治措施，降低營運過程對環境的影響。	During the Reporting Period, we implemented pollution prevention measures, strengthened the supervision and management of emissions through the environmental accountability system and the environmental facility management mechanism, and ensured that operating processes complied with applicable environmental protection requirements. 報告期內，我們推行污染防治措施，透過環境責任制及環保設施管理機制，加強對排放行為的監察及管理，確保營運過程符合相關環保要求。
Greenhouse Gas (GHG) Emissions 溫室氣體排放	Decarbonisation Roadmap 減碳路線	Build on the GHG inventory to progressively advance energy conservation and emission reduction, improve energy efficiency and strengthen low-carbon management. 以溫室氣體盤查為基礎，逐步推進節能減排工作，提升能源使用效率及低碳管理水平。	During the Reporting Period, we incorporated climate change into the strategic and risk management framework, continued to advance energy conservation and emission reduction, and assessed low-carbon transition opportunities and related risks by monitoring policy trends, technological changes and market demand. 報告期內，我們將氣候變化納入戰略管理及風險管理框架，持續推進節能減排工作，並透過監測政策趨勢、技術變革及市場需求，評估低碳轉型機遇及相關風險。

Environmental Management and Green Operations

環境管理與綠色營運

Indicator 指標	Goal Category 目標類別	Goal Description 目標描述	Our Actions 我們的行動
Waste Reduction 廢物減量	Resource Recycling 資源循環	Promote waste reduction, source separation and recycling, and enhance resource recycling performance and waste management standards. 推動廢物減量、分類回收及資源化利用，提升資源循環效益及廢物管理水平。	During the Reporting Period, we promoted waste minimisation, resource utilisation and recycling, and properly handled waste generated during operations — including the reuse of fallen trees — to improve resource recycling outcomes. 報告期內，我們推動廢棄物減量化、資源化及循環利用，並透過適當方式處理營運過程產生的廢棄物，包括對倒下樹木進行再利用，以提升資源循環效益。
Wastewater Management 污水管理	Pollution Prevention 污染防治	Continuously improve wastewater treatment and monitoring mechanisms, strengthen the operation of wastewater treatment facilities, and ensure that discharges comply with applicable laws, regulations and standards. 持續完善污水處理及監測機制，加強污水處理設施運行管理，確保排放符合相關法規及標準要求。	During the Reporting Period, we implemented the environmental management system and pollution prevention measures, and incorporated wastewater discharge management into the scope of environmental governance to minimise the impact of business activities on the surrounding environment. 報告期內，我們落實環境管理制度及污染防治措施，並將廢水排放管理納入環境治理範疇，致力減少業務活動對周邊環境造成的影響。
Water Efficiency 用水效率	Water-Saving Programme 節水工程	Deepen the implementation of water-saving and water management measures, optimise the operation of water equipment and improve water-use efficiency. 深化節水及用水管理措施實施，優化用水設備運行，提升水資源利用效率。	During the Reporting Period, we implemented the environmental management system and pollution prevention measures, and incorporated wastewater discharge management into the scope of environmental governance to minimise the impact of business activities on the surrounding environment. 報告期內，我們落實環境管理制度及污染防治措施，並將廢水排放管理納入環境治理範疇，致力減少業務活動對周邊環境造成的影響。

Environmental Management and Green Operations

環境管理與綠色營運

Indicator 指標	Goal Category 目標類別	Goal Description 目標描述	Our Actions 我們的行動
Clean Energy 清潔能源	Energy Transition 能源轉型	Steadily optimise the energy consumption structure, and gradually increase the proportion of clean energy used in the production process by increasing the integration of renewable energy and technological upgrading. 穩步優化能源消費結構，通過增加再生能源接入與技術升級，逐步提升生產過程中的清潔能源利用占比。	During the Reporting Period, we continued to strengthen energy management, advanced energy conservation and emission reduction measures, and supported green and low-carbon development by improving energy-use efficiency. 報告期內，我們持續加強能源管理，推動節能減排措施落實，並透過提升能源使用效率支持綠色低碳發展。

Environmental Policy Statement

環保政策聲明

The Group is committed to strictly complying with applicable environmental laws and regulations, contractual requirements and other environmental standards, while continuously reducing the environmental impacts arising from its business activities, including air pollution, noise, waste generation and wastewater discharge. The Group actively promotes a sustainable environmental management system covering waste management, resource circularity, green construction and energy management, with the aim of achieving balanced progress between environmental protection and business development.

The Group is committed to:

- Strictly complying with applicable environmental laws, regulations and emission standards, and obtaining and renewing relevant environmental permits and licences in a timely manner;
- Adopting best practicable technologies and management measures in its business operations to minimise environmental pollution and impacts on the surrounding environment;

本集團致力於嚴格遵守適用的環境相關法律法規、合約要求及其他環保標準，並持續減少業務活動對環境所造成的影響，包括空氣污染、噪音、廢棄物及廢水排放等方面的環境滋擾。我們積極推動可持續環境管理體系，涵蓋廢棄物管理、資源循環利用、綠色施工及能源管理，以實現環境保護與業務發展的協調並進。

本集團承諾：

- 嚴格遵守適用的環境法規及排放標準，並適時獲取及更新相關環保許可證及牌照；
- 在業務活動中採用可行的最佳技術與管理措施，減少環境污染及對周邊環境的影響；

Environmental Management and Green Operations

環境管理與綠色營運

- Promoting waste reduction, resource recovery and recycling to improve resource utilisation efficiency;
 - Properly managing waste generated during operations, including the reuse of felled trees, to facilitate resource circularity;
 - Strengthening energy management to prevent energy wastage and improve energy efficiency;
 - Providing relevant employees with adequate environmental training, resources and facilities to enhance environmental awareness and implementation capabilities;
 - Maintaining communication and collaboration with employees, suppliers and subcontractors to jointly fulfil environmental responsibilities;
 - Continuously monitoring and improving environmental performance to enhance environmental management standards;
 - Ensuring that the environmental policy is documented, effectively implemented, maintained and appropriately communicated to relevant stakeholders; and
 - Regularly reviewing and updating this policy to ensure its continued relevance and alignment with the latest regulatory requirements and business needs.
- 推動廢棄物減量化、資源化及循環利用，提升資源使用效率；
 - 透過適當方式處理營運過程中產生的廢棄物，例如對倒下樹木進行再利用，實現資源循環；
 - 加強能源管理，防止能源浪費，提升能源使用效率；
 - 為相關員工提供充足的環保培訓、資源及設施，提升環保意識與執行能力；
 - 與員工、供應商及分包商保持溝通與協作，共同履行環境責任；
 - 持續監察及改善環境表現，不斷提升環境管理水平；
 - 確保環境政策文件化、有效實施、維護及向相關方適當公開；
 - 定期檢討及更新本政策，以確保其持續適用及符合最新法規與業務需求。



Shenzhen
Huamingsheng
Technology Limited
obtained ISO 14001
Environmental
Management System
Certification

深圳華明勝獲得 ISO
14001 環境管理體系認證



The construction
business obtained ISO
14001 Environmental
Management System
Certification

建築業務獲得 ISO 14001
環境管理體系認證

Environmental Management and Green Operations

環境管理與綠色營運

Climate Change Response

應對氣候變化

Governance

治理

The Group recognises the far-reaching impacts of climate change on the economy and society. To ensure that climate-related risks and opportunities are incorporated into the Group's core decision-making framework, climate change response has been elevated to a strategic management priority. Under the leadership of the Board, the ESG Working Group coordinates and oversees climate-related initiatives with clearly defined roles and responsibilities, ensuring continuous oversight and adequate resource allocation for the formulation of climate-related policies, the implementation of risk mitigation strategies and the assessment of adaptation measures. The Group is committed to progressively integrating climate resilience considerations into all aspects of its business operations, enabling it to effectively identify and proactively respond to the challenges arising from policy changes and market transition while advancing its sustainable development journey.

本集團深知氣候變化對經濟與社會帶來的深遠影響，為確保氣候風險與機遇納入集團核心決策體系，我們已將應對氣候變化提升至公司戰略管理高度。在董事會的領導下，我們通過 ESG 工作小組統籌協調，明確應對氣候變化的權責分工，確保氣候相關政策的制定、風險緩解策略的執行以及適應性措施的評估均能得到持續的監督與資源配置。我們致力於將氣候韌性考量逐步融入業務運作的各個環節，確保集團在實現可持續發展路徑中，能有效識別並積極回應政策變革與市場轉型帶來的挑戰。

Strategy

策略

Climate-related Risks and Opportunities

氣候風險與機遇

The Group continuously monitors domestic and international policy developments, technological advancements and market trends to assess the potential impacts of climate-related physical and transition risks across its various business segments, ensuring that climate-related considerations are fully integrated into its risk management framework. At the same time, the Group actively explores market opportunities arising from the low-carbon transition and evaluates how climate-related opportunities can support business optimisation. This enables the Group to formulate forward-looking strategies that strengthen its long-term resilience and sustainable competitiveness amid the evolving climate landscape.

本集團通過持續監測國內外政策動向、技術變革及市場需求趨勢，深入分析氣候相關物理風險與轉型風險對集團不同業務板塊的潛在影響，確保氣候相關要素能全面融入風險管理框架之中。同時，我們主動挖掘低碳轉型中的市場價值，評估氣候機遇如何助力業務優化，從而制定出具前瞻性的戰略方針，為集團在氣候演變的趨勢下建立持久的抗風險能力與可持續發展競爭力奠定基礎。

Environmental Management and Green Operations

環境管理與綠色營運

Climate-related Risks

氣候風險

Risk Category 風險類別	Risk Description 風險描述	Impact Period 影響周期	Response Measures 應對措施
Physical Risk 物理風險	Acute Risk 急性風險 The frequency and intensity of extreme weather events such as super typhoons, torrential rain and flooding have risen markedly. Such events may directly damage the physical structure of the Group's operating facilities, destroy engineering equipment or disrupt underground works. Extreme weather will also cause supply-chain logistics disruption, on-site construction stoppages, and pose direct threats to the occupational health and safety of frontline employees. If protective measures cannot respond in time, repair costs and insurance claim expenses will increase significantly. 超級颱風、特大暴雨及洪水等極端氣候事件的頻率與強度顯著增加。此類事件可能直接導致本集團營運設施的實體結構受損、工程設備毀損或地下工程受阻。此外，極端惡劣天氣將引發供應鏈物流中斷、現場施工停滯，並直接威脅前線雇員的職業健康與生命安全。若防護設施無法即時應對，亦將推高維修成本並導致保險賠償費用大幅上升。	Short to Long Term 短期至長期	Establish standardised site flood-control inspection procedures; refine the production-incident emergency response plan and conduct regular practical drills; explore business interruption insurance to mitigate financial losses. 建立標準化工地防汛檢查程序；完善生產事故應急預案並定期開展實戰演練；探討業務中斷保險以抵禦財務損失。
	Chronic Risk 慢性風險 Long-term shifts in weather patterns driven by global warming, such as persistent extreme heat and rising sea levels. Prolonged heat will substantially increase the air-conditioning and ventilation load at operating sites, pushing up operating costs, and may cause overheating, malfunction or damage of critical production equipment. Extended exposure to high temperatures places heavy physical strain on employees, raising the risk of occupational health issues and affecting workforce productivity and talent retention. 全球氣候變暖引發的天氣模式長期轉變，如持續性的極端高溫與海平面上升趨勢。長期高溫不僅會大幅增加營運場地的空調與通風電力負荷，導致運行成本攀升，還可能造成關鍵生產設備過熱而發生故障或損壞。此外，長期處於高溫環境對雇員的體力消耗極大，將增加職業健康疾病風險，影響勞動力效率及人才留存。	Medium to Long Term 中期至長期	Optimise the efficiency of air-conditioning and ventilation systems; provide cooling supplies and preventive medication for workers operating in high-temperature environments; develop business continuity plans to ensure the recovery of critical operations. 優化空調與通風系統效能；為高溫作業人員配備降溫物資與預防藥品；制定業務連續性計劃以確保關鍵業務復原。

Environmental Management and Green Operations

環境管理與綠色營運

Risk Category 風險類別	Risk Description 風險描述	Impact Period 影響周期	Response Measures 應對措施
Transition Risk 轉型風險	The continued advancement of the national 'Dual Carbon' strategic objectives is driving the Government to progressively tighten carbon-emission standards and environmental protection regulations. The Group may face more stringent energy supply policies, additional carbon tax costs, or be required to make significant investments in technical upgrades and green transformation of production machinery in the short term. Failure to meet the Stock Exchange's latest climate-related disclosure requirements and international compliance standards in a timely manner may expose the Group to penalties, litigation risks and reputational damage. 國家「雙碳」戰略目標的持續推進，促使政府不斷收緊碳排放標準及環境保護法規。本集團可能面臨更為嚴苛的能源供應政策、新增的碳稅成本，或需在短期內對生產機械進行高額的技術升級與綠色轉型投資。若無法及時滿足聯交所最新的氣候相關披露要求及國際合規標準，企業可能面臨罰款、訴訟風險及聲譽受損的危機。	Medium to Long Term 中期至長期	Continuously track regulatory developments in the industry to ensure management systems adapt in a timely manner; provide compliance training to employees and suppliers; and implement the Stock Exchange's climate disclosure requirements in phases. 持續跟蹤行業規管動向，確保管理體系及時調適；為員工及供應商提供合規培訓；分階段落實聯交所相關氣候披露要求。
	The global transition to a low-carbon economy is accelerating, and market preferences are clearly shifting towards energy-efficient, environmentally certified green products and services. Customers are increasingly demanding low-carbon materials and environmentally responsible design in supply-chain procurement. If the Group fails to complete its low-carbon transition in step with the market, it will not only lose its competitive advantage but may also lose key customers unable to meet the demand for sustainable sourcing, directly leading to a narrower revenue mix and a long-term erosion of market share. 全球低碳經濟轉型加速，市場偏好已明顯轉向節能、具環保認證的綠色產品與服務。客戶在供應鏈採購中對低碳材料與環保設計的需求日益增加。若本集團未能同步完成低碳轉型，不僅會喪失競爭優勢，還可能因無法迎合市場對於可持續採購的需求而流失關鍵客戶，直接導致收入結構收窄與市場份額的長期流失。	Short to Long Term 短期至長期	Actively promote the clean energy transition; reduce the carbon footprint of offices and operations by replacing high-energy-consumption equipment and implementing refined electricity-saving management; and strengthen communication with stakeholders on the value of low-carbon products. 積極推動清潔能源轉型；通過更換高能耗設備及實施精細化節電管理，減低辦公與營運碳足跡；加強與持份者溝通低碳產品價值。

Environmental Management and Green Operations

環境管理與綠色營運

Climate Opportunities

气候机遇

Opportunity Type 機遇類型	Risk Description 風險描述	Impact Period 影響周期	Response Measures 應對措施
Policy Opportunity 政策機遇	To deliver the carbon neutrality goal, the Government is comprehensively increasing financial support and tax incentives for the circular economy, waste-resource utilisation and new energy materials industries. Through access to dedicated government subsidies and green-credit preferential policies, the Group's existing environmental protection business segments can accelerate scale-up and take the lead in green infrastructure construction amid policy-driven market competition. 為落實碳中和目標，政府正全面加大對循環經濟、廢棄物資源化處理及新能源材料產業的資金支持與稅收激勵。本集團現有的環保業務板塊透過獲取政府專項補助、綠色信貸優惠，可加速擴大業務規模，並在政策驅動的市場競爭中優先搶佔綠色基礎設施的建設主導權。	Medium to Long Term 中期至長期	Plan and develop biogas power generation projects to replace municipal electricity; implement wastewater and rainwater collection and utilisation projects to enhance the overall resource utilisation rate. 規劃建設沼氣發電項目以替代市政電力；開展廢水與雨水收集利用工程，提升資源綜合利用率。
Market Opportunity 市場機遇	The climate change agenda has built broader social consensus on sustainable development, and the market's valuation premium for green products and energy-efficient technologies continues to grow. By proactively developing and applying energy-efficient technologies and low-carbon materials, the Group can meet downstream enterprises' requirements for supply-chain green certification and strengthen its brand influence. In addition, leveraging the geographical advantages of its production bases to deploy wind, solar and hydro power projects to replace coal-based electricity can significantly reduce energy costs and translate into a low-carbon competitive product advantage, attracting customers who place weight on ESG performance. 氣候變化議題提升了全社會對可持續發展的共識，市場對綠色產品與節能技術的估值溢價日益凸顯。本集團通過主動研發與應用節能技術、低碳材料，能夠滿足下游企業對於供應鏈綠色證書的要求，增強品牌影響力。此外，利用生產基地的地理優勢佈局風能、太陽能及水能替代煤電的項目，可顯著降低能源成本，並轉化為具備低碳競爭力的產品優勢，吸引看重 ESG 績效的客戶。	Short to Long Term 短期至長期	Explore the business potential of the environmental protection and new energy materials segments; quantify the product carbon footprint through Life Cycle Assessment (LCA) to enhance product market competitiveness; and fully leverage the advantages of the bases to deploy green energy generation. 挖掘環保及新能源材料板塊的業務潛力；通過 LCA（生命週期評估）量化產品碳足跡以增強產品市場競爭力；充分利用基地優勢佈局綠色能源發電。

Environmental Management and Green Operations

環境管理與綠色營運

Climate Scenario Analysis

氣候情景分析

The Group adopts two Representative Concentration Pathway (RCP) scenarios published by the Intergovernmental Panel on Climate Change (IPCC) as the analytical framework to prospectively assess the resilience of its business strategy under different climate trajectories. These two scenarios simulate, respectively, a global pathway towards net-zero emissions driven by proactive decarbonisation efforts and an extreme warming scenario resulting from delayed climate policy action. The analysis is intended to systematically identify the potential business and financial impacts on the Group and to evaluate the resilience of its existing strategies under different climate scenarios.

我們採用聯合國政府間氣候變化專門委員會 (IPCC) 所發布的兩組代表性濃度路徑作為分析框架，前瞻性評估本集團業務策略於不同氣候軌跡下的韌性。該兩組情景分別模擬全球積極減碳達致淨零排放，以及氣候政策滯後致暖化加劇的極端狀況，旨在系統性識別本集團可能受到的潛在業務及財務影響，並據此審視現有策略的適應能力。

Climate Scenario 氣候情景	Scenario Description 情景描述	Potential Business and Financial Impact 潛在業務及財務影響
Low-Carbon Scenario SSP1-2.6 低碳情景	The world adopts extremely aggressive decarbonisation policies with comprehensive regulatory tightening. Carbon-pricing mechanisms mature and fossil fuels are heavily restricted. Physical climate change (such as extreme rainfall) is effectively controlled in the medium to long term, but corporates face enormous transition-compliance pressure and technology-change challenges. 全球採取極其激進的減碳政策，法規全面收緊。碳定價機制成熟，化石燃料受到嚴格限制。實體氣候變化（如極端暴雨）在中長期得到有效控制，但企業面臨巨大的轉型合規壓力和技術變革挑戰。	Higher construction business costs: Tightening carbon-tax or clean-energy regulations in Hong Kong and Mainland China will increase the indirect costs of procuring traditional high-energy-consumption building materials (such as conventional cement and steel) for the Group. At the same time, non-road mobile machinery (such as piling rigs and excavators) used in Hong Kong foundation and civil engineering works will face more pressing pressure to upgrade or replace with low-carbon technology. Rising compliance and disclosure costs: The Stock Exchange's audit and compliance requirements for climate disclosure will reach the highest standard, increasing the Group's governance and administrative costs. Promising outlook for new energy materials: Global demand for energy storage and power batteries will surge, and the Group's self-developed graphene-based anode materials may command significant market premiums and order growth. Policy advantage in the environmental protection industry: Government subsidies for the circular economy and waste-resource utilisation will expand, making it easier for projects such as the Group's kitchen waste treatment and biogas collection and combustion utilisation to obtain dedicated subsidies. 建築業務成本上升：香港及內地碳稅或清潔能源法規收緊，集團採購傳統高能耗建材（如傳統水泥、鋼材）的間接成本增加。同時，香港地基及土木工程中使用的非道路移動機械（如打樁機、挖掘機）面臨更迫切的低碳技術升級或更換壓力。 合規披露成本上升：港交所對氣候披露的審計和合規要求達到最高標準，增加集團的管治行政成本。 新能源材料前景向好：全球對儲能、動力電池的需求激增，集團自主研發的石墨烯基負極材料可能獲得極大的市場溢價和訂單增長。 環保產業政策優勢：政府對循環經濟和廢棄物資源化補貼力度加大，集團的餐廚垃圾處理、沼氣收集與燃燒利用等項目更易獲得專項補助。

Environmental Management and Green Operations

環境管理與綠色營運

Climate Scenario 氣候情景	Scenario Description 情景描述	Potential Business and Financial Impact 潛在業務及財務影響
High-Carbon Scenario 高碳情景	SSP5-8.5 Countries fail to effectively control carbon emissions, and global climate policy stalls. Global warming intensifies, sea levels rise markedly, and the frequency and intensity of extreme weather (such as super typhoons, sudden torrential rain and persistent extreme heat) grow exponentially. Transition risks are relatively low, but physical damage risks reach a peak. 各國未能有效控制排碳，全球氣候政策停滯。全球暖化嚴重，海平面顯著上升，極端天氣（如超級颱風、突發性特大暴雨、持續性極端高溫）的頻率與強度呈現幾何級數增加。轉型風險較低，但實體破壞性風險達到峰值。	Construction progress disruption and asset damage: As a coastal city, Hong Kong will see super typhoons and torrential rain directly cause widespread on-site construction stoppages. Underground works face safety hazards such as flooding and landslides; construction equipment may be damaged, leading to project delays, contract breaches and high repair costs. Supply-chain and logistics disruption: Extreme weather will cause transport disruption, leading to supply-chain interruption. Environmental facility operating interruption: Kitchen waste treatment facilities hit by extreme flooding may face sudden environmental incident risks (such as wastewater leakage). Workforce efficiency decline and health risks: Persistent extreme heat will significantly drain frontline construction workers and environmental park operators, raising the risk of heatstroke and other occupational health issues, potentially increasing lost-time injury days and reducing productivity. Operating energy consumption and cost increase: Prolonged high temperatures will cause the air-conditioning and ventilation electricity load at operating sites to surge sharply. Combined with the high cost of traditionally purchased electricity, this will affect the Group's operating costs, and Scope 2 emissions will rise accordingly. 建築工程進度受阻與資產受損：香港作為沿海城市，超級颱風與特大暴雨將直接導致現場施工大面積停滯。地下工程面臨水淹、塌方等安全隱患，施工設備可能毀損，進而引發項目延期違約及高昂的維修成本。 供應鏈及物流中斷：極端天氣引發交通中斷，將導致供應鏈中斷。 環保設施運營中斷：餐廚垃圾處理設施若遭遇極端洪澇，可能面臨突發環境事件風險（如廢水外洩）。 勞動力效率下降與健康風險：持續的極端高溫將大幅消耗一線建築工人和環保園區操作人員的體力，增加中暑等職業健康疾病風險，可能導致工傷日數增加，生產效率下降。 營運能耗與成本攀升：長期高溫將導致運營場所空調與通風電力負荷大幅飆升，在傳統外購電力成本高企的情況下，將影響集團的營運成本，範圍二排放亦會隨之上升。

Environmental Management and Green Operations

環境管理與綠色營運

Risk and Opportunity Management

風險與機遇管理

To ensure the long-term competitiveness of its business, the Group adopts a prudent and forward-looking approach to managing climate-related risks and opportunities. The Group actively supports China's "Dual Carbon" goals by exploring the application of clean energy and promoting innovation in energy-saving technologies. Through the systematic enhancement of resource utilisation efficiency, the Group seeks to minimise the potential environmental impacts of its operations. At the same time, the Group continuously monitors developments in relevant laws and regulations and further integrates climate resilience measures across its business segments. Through practical initiatives, the Group is advancing its transition towards a low-carbon and efficient operating model, thereby maintaining resilient and sustainable growth amid the evolving environmental and market landscape.

為確保業務的可持續競爭力，本集團始終採取審慎且前瞻的態度應對氣候相關風險與機遇。我們主動響應國家「雙碳」發展目標，積極探索清潔能源應用與節能技術創新，通過系統性提升資源運用效率，降低運營對環境的潛在影響。同時，我們持續監測相關法律規管動向，在各業務板塊深化落實氣候韌性措施，以務實的行動方案驅動業務向低碳、高效模式轉型，確保在不斷變化的環境與市場挑戰中保持穩健發展。

Metrics and Performance

指標與績效

Indicator 指標	Unit 單位	2026 2026 年
Greenhouse gas emissions (Scope 1) 溫室氣體排放 (範圍一)	tCO ₂ e	261.90
Greenhouse gas emissions (Scope 2) 溫室氣體排放 (範圍二)	tCO ₂ e	4,468.89
Greenhouse gas emissions (Scope 3) 溫室氣體排放 (範圍三)	tCO ₂ e	23.31
Total greenhouse gas emissions 溫室氣體排放總計	tCO ₂ e	4,754.10
Greenhouse gas emissions intensity 溫室氣體排放強度	tCO ₂ e/HK\$ million 百萬港幣	6.45

Environmental Management and Green Operations

環境管理與綠色營運

Energy and Resource Utilisation

能源與資源使用

The Group recognises that improving energy efficiency is a key approach to promoting low-carbon operations and reducing environmental impacts. To this end, the Group continues to integrate energy-saving principles into its daily operations and project management. It has established and implemented management policies, including the *Energy Use Management Policy*, to reduce the environmental impacts associated with energy consumption through enhanced management mechanisms, optimised operational processes and the promotion of energy-saving measures.

To strengthen the management of energy and resource utilisation, the Group has established an environmental operational control mechanism that incorporates the consumption of electricity, water resources, fuels and construction materials into its routine management framework. Clear management responsibilities have been assigned to individual departments to continuously promote resource conservation and improve energy and resource efficiency. Through the implementation of an energy management system, the Group standardises processes covering energy planning, implementation, inspection and management review to ensure the continual improvement of energy performance. The General Management Department is responsible for organising and overseeing energy management in office areas, while the Engineering Management Department is responsible for formulating, implementing and inspecting energy and resource control measures at construction sites to ensure the effective implementation of energy-saving initiatives. At the same time, the Group clearly defines energy management responsibilities at all management levels. Senior management is responsible for establishing the Group's energy policy and providing the necessary resources, while designated management representatives monitor the effectiveness of the system to ensure that energy objectives and targets remain aligned with the Group's overall business development objectives.

本集團深明提升能源使用效率是推動低碳營運及減少環境影響的重要途徑。為此，我們持續將節能理念融入日常營運及項目管理之中，制定並實施《能源使用管理規定》等管理制度，透過完善管理機制、優化作業流程及推廣節能措施，減少能源消耗所產生的環境影響。

為規範能源及資源使用管理，我們建立環境運行控制機制，將電力、水資源、燃料及建築材料等資源消耗納入日常管理範圍，明確各部門管理責任，持續推動能源資源節約及使用效率提升。我們透過設立能源管理系統，規範能源規劃、實施、檢查及管理評審等流程，確保能源績效的持續改進。綜合管理部負責組織及監督辦公區域能源管理工作，工程管理部則負責施工現場能源及資源消耗控制措施的制定、實施及檢查，確保相關節能措施有效落實。同時，我們明確各級管理人員的能源管理職責，由高層管理人員負責確立能源方針及提供必要的資源支持，並指定管理代表監控系統有效性，確保能源目標與指標與集團整體業務發展目標一致。

Environmental Management and Green Operations

環境管理與綠色營運



Design and Project Managers: Responsible for controlling design activities and preparing project quality plans.

Tendering Manager: Responsible for tender review.

Site Representatives: Directly responsible for the implementation of the energy management system at the project site, ensuring that construction operations comply with procedures.

設計與項目經理：負責控制設計活動、準備項目質量計劃。

投標經理：負責標書評審。

地盤代表：直接負責項目現場的能源管理系統實施，確保施工操作符合程序。

Energy Governance Framework
能源治理架構

Environmental Management and Green Operations

環境管理與綠色營運

In the construction business, we fully consider energy consumption factors during project planning and construction in accordance with relevant environmental management requirements, and give priority to the use of non-road mobile machinery and equipment bearing labels approved by the relevant environmental authorities. We also conduct regular inspection and maintenance of machinery and equipment to minimise energy waste caused by abnormal equipment operation. In addition, energy performance is incorporated into the equipment procurement evaluation criteria, and opportunities to improve energy performance are proactively explored during the project design stage to enhance energy efficiency from the source.

In the environmental business, we continue to optimise our production processes and implement energy management measures. We enhance waste gas treatment capacity and improve energy utilisation efficiency by optimising food waste treatment processes and waste cooking oil extraction processes. At the same time, we plan to install rooftop solar photovoltaic panels at our facilities to increase the use of renewable energy. During production, we implement energy-saving measures such as switching off equipment when operators leave, shutting down machinery upon completion of production, and turning off lights when equipment is idle to reduce unnecessary energy consumption. On this basis, we regularly monitor, measure and analyse energy performance, and conduct in-depth reviews of significant energy use areas to ensure the accuracy and traceability of energy consumption data.

In addition, we actively promote an energy conservation culture by displaying energy-saving reminders, conducting regular inspections of electrical equipment, implementing power-off measures after working hours, and strengthening energy conservation awareness through internal publicity. These initiatives encourage employees to develop energy-saving habits and put energy conservation into practice through their daily actions.

在建築業務方面，我們依據相關環境管理要求，於項目規劃及施工階段充分考慮能源消耗因素，並優先採用獲環保主管部門核准標籤的非道路移動機械及設備。同時，我們定期檢查及維護機械設備，以減少因設備異常運行造成的能源浪費。此外，我們在設備採購階段已將能源績效納入評估標準，並在項目設計過程中主動尋求能源績效改善機會，從源頭提升能效表現。

在環保業務方面，我們持續推動生產工藝優化及能源管理措施。我們透過改進餐廚垃圾處理工藝及廢食用油提取工藝，提高廢氣處理能力及能源利用效率；同時規劃利用廠房屋頂安裝太陽能光伏板，以增加可再生能源應用。生產過程中，我們落實人走機停、料完機停、停機關燈等管理措施，減少不必要的能源消耗。在此基礎上，我們定期對能源績效進行監測、測量與分析，針對顯著能源使用領域進行深入審查，確保能耗數據的準確性與可追溯性。

此外，我們積極推動節能文化建設，透過張貼節能標識、定期檢查電器設備運行情況、落實下班斷電管理及加強節能宣傳等措施，引導員工養成節約能源習慣，以實際行動落實能源節約。

Environmental Management and Green Operations

環境管理與綠色營運

Energy Policy Statement

能源政策聲明

The Group is committed to:

- Providing a framework for establishing and reviewing energy objectives and targets;
- Ensuring that relevant information and the necessary resources are made available to achieve the established objectives and targets;
- Complying with applicable laws and other requirements relating to energy use, energy consumption and energy efficiency;
- Continuously improving energy performance and the energy management system;
- Supporting the procurement of energy-efficient products and designs that contribute to improved energy performance;
- Ensuring the efficient use of energy and other raw materials; and
- Promoting energy conservation awareness among all employees and subcontractors.

本集團承諾：

- 提供制定和檢討能源目的和目標的框架；
- 確保提供資訊和必要資源以實現目的和目標；
- 遵守有關能源使用、消耗及效率的法例和其他要求；
- 對能源效益和能源管理系統持續改善；
- 支持採購高效節能的產品及為改善能源表現而設計；
- 確保有效地使用能源及其他原材料；
- 向所有員工及分判商推廣節約能源意識。



Environmental Management and Green Operations

環境管理與綠色營運

Water Resource Management

水資源管理

The Group upholds the principles of water conservation and efficient water use. We have established management measures, including the Water and Electricity Resource Conservation Management Regulations, to continuously promote water conservation by integrating water-saving requirements into operational planning, project design, and daily management. Water used in our offices, construction sites, and food waste treatment facilities is primarily supplied by the municipal water supply system. To improve water use efficiency, we conduct water demand planning and assessments before project commencement and prioritise the adoption of water-efficient equipment and technologies during project design and operations to minimise unnecessary water consumption.

At the same time, we encourage our operating locations to promote water recycling wherever practicable and in compliance with applicable requirements, while continuously optimising water conservation measures through water consumption monitoring and data analysis. In our offices, we implement various water-saving initiatives, including promptly repairing leaking taps, strengthening the inspection and maintenance of water supply systems, shutting off water supply systems outside working hours, and promoting water conservation awareness among employees. For landscaping and cleaning purposes, we advocate prioritising the use of reclaimed water wherever practicable and in accordance with operational requirements, thereby reducing the consumption of potable water and improving overall water use efficiency.

本集團秉持珍惜水資源及提升用水效率的理念，制定《水電資源節約管理規定》等管理規定，持續推動節水管理工作，將節水要求融入營運規劃、工程設計及日常管理之中。本集團辦公室、施工現場及餐廚垃圾處理設施所使用的水資源主要來自市政供水系統。為提升用水效益，我們於項目開展前進行用水規劃及需求評估，並在工程設計及營運過程中優先考慮節水設備及工藝，減少不必要的水資源消耗。

同時，我們鼓勵各營運場所在符合實際需要及相關要求的前提下推動水資源循環利用，並透過用水監測及記錄分析持續優化節水措施。我們於辦公場所推行多項節水措施，包括及時維修滴漏水龍頭、加強供水系統巡檢與維護、於非工作時間關閉供水系統，以及向員工宣導節約用水理念，進一步提升全員節水意識。對於綠化及清潔用水，我們提倡優先使用可再利用水源，在符合實際情況及管理要求的前提下減少自來水消耗，提升水資源利用效率。

Environmental Management and Green Operations

環境管理與綠色營運

Green Office

綠色辦公

The Group actively promotes a green office culture by encouraging employees to incorporate environmentally responsible practices into their daily work, thereby reducing resource consumption and minimising the environmental impacts arising from our operations. In terms of energy use, we give priority to equipment and machinery bearing recognised energy efficiency labels, and encourage employees to switch off lighting, electronic devices and other energy-consuming facilities after work to avoid unnecessary energy consumption from idle equipment. We also set office air-conditioning temperatures at reasonable levels according to seasonal conditions and avoid carrying out energy-intensive activities during peak electricity demand periods.

To promote low-carbon office practices, we encourage the use of electronic communication methods, such as telephone and video conferences, to reduce unnecessary business travel, and advocate the use of public transport for business trips wherever practicable, thereby reducing transport-related energy consumption and emissions. In addition, we continue to promote paperless office practices by communicating information through emails and electronic notices whenever possible, while setting printers to double-sided printing mode by default. We also encourage employees to reuse single-sided paper for printing internal documents, thereby reducing paper consumption and waste generation.

本集團積極推動綠色辦公文化，鼓勵員工於日常工作中實踐環保理念，減少資源消耗及營運過程產生的環境影響。在能源使用方面，我們優先選用具備能源效益標籤的設備及機械，並鼓勵員工於工作結束後關閉照明、電子設備及其他耗能設施，避免設備閒置耗能。同時，我們根據季節合理調節辦公室空調溫度設定，並避免於用電高峰時段進行高耗能作業。

在低碳辦公方面，我們提倡使用電話會議等電子溝通方式，以減少不必要的差旅需求，並鼓勵員工於公務出行時優先選擇公共交通工具，降低交通相關能源消耗及排放。此外，我們持續推動無紙化辦公，盡可能以電子郵件及電子公告方式傳遞資訊，並將打印設備預設為雙面列印模式。我們鼓勵重複使用單面紙張列印內部文件，以減少紙張消耗及廢棄物產生。

Environmental Management and Green Operations

環境管理與綠色營運

Emissions Management and Pollution Control

排放管理與污染控制

Waste Management

廢棄物管理

In accordance with its waste management policies and procedures, the Group adopts an integrated approach combining waste segregation, resource recovery and compliant disposal. Through waste reduction at source, waste segregation, recycling and compliant transportation and disposal, we continuously enhance the resource utilisation of solid waste and strengthen our waste management practices, with the aim of minimising the environmental impacts of our operations.

For the construction business, we implement waste segregation and disposal in accordance with relevant waste management requirements and adopt the waste management hierarchy of avoidance, reduction and disposal. Prior to project commencement, we assess the anticipated volume of waste to facilitate resource recovery and reuse planning. During construction, designated waste segregation areas are established to separately collect recyclable materials such as scrap metal, timber and inert construction waste, thereby improving resource utilisation efficiency. General waste and chemical waste are handled and disposed of by qualified recycling companies or licensed waste management contractors.

For the environmental business, we have established management procedures for hazardous waste and general solid waste to regulate the collection, segregation, recycling and disposal of waste. Hazardous waste listed in the *National Catalogue of Hazardous Wastes* is entrusted to the relevant government authorities or licensed recycling contractors for safe disposal. Recyclable waste is collected through waste segregation to enhance resource recovery and reuse. In addition, we actively promote the principles of the circular economy by recycling materials such as scrap metal, waste plastics, waste glass and waste paper. Residues generated from the food waste treatment process are also reused as raw materials for fertiliser production, further improving the resource recovery rate of solid waste.

本集团依据废物管理相关制度，实施分类收集、资源回收及合规处置相结合的管理方式，通过源头减量、分类回收及合规转运处理，持续提升固体废弃物资源化利用水平及规范化处置能力，致力降低營運活動對環境造成的影響。

針對建築業務，我們按照相關廢棄物管理要求落實廢棄物分類及處置工作，並採取「避免、減少及處理」的減廢策略。於項目開展前，我們評估預計產生的廢棄物數量，以便制定資源回收及再利用安排；施工期間則設置分類區，將廢金屬、木材及惰性建築廢物等可回收物料分類收集，以提高資源利用效率。對於一般廢棄物及化學廢棄物，我們均交由具備資質的回收商或處理機構進行處置。

在環保業務方面，我們制定有害廢棄物及一般固體廢棄物管理程序，規範廢棄物的收集、分類、回收及處置流程。對於列入《國家危險廢物名錄》的有害廢棄物，我們委託相關政府部門或持牌回收商進行安全處置；對於可回收廢棄物，則透過分類回收方式提升資源再利用水平。此外，我們積極推動循環經濟理念，回收利用廢鐵、廢塑膠、廢玻璃及廢紙等物料。我們亦將餐廚垃圾處理後產生的殘渣作為化肥原料再利用，進一步提升固體廢棄物資源化水平。

Environmental Management and Green Operations

環境管理與綠色營運

Wastewater Management

廢水管理

The Group attaches great importance to wastewater management throughout its operations. In strict compliance with applicable laws and regulations, we have established the *Water Pollution Control Management Policy* to minimise the environmental impacts of wastewater discharge through systematic management, facility controls, and monitoring mechanisms. In accordance with relevant wastewater management requirements, we have established wastewater treatment and discharge management procedures to ensure that wastewater generated at construction sites is properly treated before being discharged. All construction projects are required to obtain the necessary discharge permits in accordance with applicable regulations prior to wastewater discharge, and to establish appropriate wastewater treatment facilities and management measures to ensure compliance with the prescribed discharge standards. At the same time, we conduct regular self-inspections and monitoring of wastewater discharges, while maintaining drainage facilities to prevent wastewater leakage and abnormal discharge incidents. Dedicated personnel are assigned to manage and maintain wastewater treatment facilities on a routine basis, and the relevant facilities are cleaned periodically according to operational needs to ensure treatment effectiveness and compliance with discharge requirements.

本集團重視營運過程中的廢水管理工作，嚴格遵守相關法律法規要求，制定《水污染控制管理制度》，透過制度管理、設施管控及監測機制，降低廢水排放對環境造成的影響。我們按照污水管理相關要求建立污水處理及排放管理機制，確保施工現場產生的污水經適當處理後方可排放。各施工項目於排放污水前須依法取得相關排放許可，並建立污水處理設施及管理措施，以確保排放符合規定標準。同時，我們定期開展污水排放自查及監測工作，持續維護排水設施正常運作，避免污水洩漏或排放異常情況發生。對於污水處理設施，我們安排專責人員負責日常管理及維護，並根據實際情況定期清理相關設施，以保障處理效果及排放合規性。

Air Emissions Management

廢氣管理

The Group continues to strengthen the management of air emissions by implementing the *Air Pollution Control Management Policy* and adopting measures such as equipment upgrades, process optimisation and emissions monitoring to reduce air pollutant and greenhouse gas emissions arising from our operations. In the environmental business, we have established air pollution prevention and environmental emergency management mechanisms, and have installed treatment facilities such as scrubbers, flare systems and desulphurisation systems for emission-generating processes to reduce pollutant emissions. We have also installed monitoring equipment and engage independent third-party organisations to conduct regular emissions testing to ensure compliance with applicable emission standards. In the construction business, we reduce emissions of air pollutants, including nitrogen oxides (NOx), sulphur oxides (SOx) and particulate matter (PM), through the use of approved-labelled non-road mobile machinery, regular equipment inspections and the use of ultra-low sulphur diesel. In addition, we strictly comply with the *Air Pollution Control (Construction Dust) Regulation* of Hong Kong by implementing dust suppression measures such as water spraying, covering dust-generating materials, and washing vehicles before they leave construction sites to minimise dust emissions during construction activities.

本集團持續加強廢氣排放管理，制定《大氣污染控制管理制度》，透過設備升級、工藝優化及排放監測等措施，減少營運活動產生的大氣污染物及溫室氣體排放。在環保業務方面，我們建立相關大氣污染防治及環境應急管理機制，並於產生廢氣的工序配置洗滌塔、火炬系統及脫硫系統等處理設施，以降低污染物排放水平。同時，我們安裝監測設備並委託第三方機構定期開展檢測工作，確保相關排放符合適用標準要求。在建築業務方面，我們透過使用獲核准標籤的非道路移動機械、定期檢查設備及採用超低硫柴油等措施，減少氮氧化物、硫氧化物及懸浮粒子等空氣污染物排放。此外，我們嚴格遵循香港《空氣污染管制（建造工程塵埃）規例》，實施灑水抑塵、覆蓋易揚塵物料及清洗出場車輛等措施，以降低施工過程產生的揚塵影響。

Environmental Management and Green Operations

環境管理與綠色營運

Noise Management

噪音管理

The Group places great importance on mitigating the potential impact of noise generated from its operations on surrounding communities and the environment. We continue to enhance our noise management measures to minimise noise nuisance arising from operational activities. We have identified potential noise sources in office premises and construction sites, including vehicle operations, office equipment, piling activities, air compressors, concrete vibrators, and other construction machinery, and have established corresponding control measures for different operating scenarios. We give priority to procuring equipment bearing recognised quality-powered mechanical equipment labels and encourage construction sites to minimise the simultaneous operation of equipment and promptly switch off idle machinery, thereby controlling noise generation at the source. At the same time, we obtain the necessary construction noise permits in accordance with applicable regulatory requirements and strictly comply with all permit conditions by carrying out relevant works only during designated hours. In addition, we conduct regular monitoring of noise levels at construction site boundaries and implement mitigation measures such as noise barriers to reduce the transmission of noise to surrounding areas, thereby minimising impacts on nearby residents. For food waste treatment facilities, we continuously monitor boundary noise levels and implement noise reduction, sound insulation, and vibration isolation measures for selected equipment to ensure that noise emissions comply with the relevant standards.

本集團重視噪音對周邊社區及環境可能造成的影響，並持續完善噪音管理措施，致力降低營運過程中的噪音滋擾。我們識別辦公區域及施工現場可能產生的噪音源，包括車輛運行、辦公設備、打樁作業、空壓機、混凝土振搗設備及其他施工機械設備，並根據不同作業場景制定相應控制措施。我們優先採購具備優質機動設備標籤的設備，並鼓勵施工現場減少設備同時運作及及時關閉閒置設備，從源頭控制噪音產生。同時，我們按照相關法規要求取得必要的建築噪音許可，並嚴格遵守許可條件，在指定時間內開展相關作業。此外，我們定期監測施工現場邊界噪音水平，並採取隔音屏障等措施減少噪音向周邊環境傳播，以降低對附近居民的影響。對於餐廚垃圾處理設施，我們持續監控廠界噪音水平，並對部分設備採取降噪、隔音及減震措施，以確保噪音排放符合相關標準要求。

Environmental Management and Green Operations

環境管理與綠色營運

Environment and Natural Resources

環境及天然資源

The Group is committed to strengthening the management and protection of the environment and natural resources by implementing proactive prevention mechanisms and robust operational safeguards to ensure that business development coexists in harmony with ecological balance. We conduct comprehensive environmental impact assessments of our operations on a regular basis and outsource the maintenance of our online environmental monitoring system to qualified service providers to ensure the continuity and accuracy of monitoring data. At the same time, we strictly comply with the *Environmental Impact Assessment Law* of the People's Republic of China, engage independent third-party specialists to monitor environmental risks, and obtain the required environmental approvals from the competent authorities to ensure full regulatory compliance in our operations. In terms of environmental protection and emergency preparedness, we have established a dedicated inspection and maintenance system with designated personnel responsible for environmental protection facilities, ensuring that all such facilities remain in efficient operating condition. We have also developed a comprehensive *Emergency Response Plan for Environmental Incidents* and regularly organise emergency drills to strengthen employees' environmental emergency response capabilities, thereby reinforcing a robust environmental safety framework.

本集團致力於深化對環境及天然資源的管理與保護，通過主動性的預警機制與嚴謹的運作保障，確保業務發展與生態平衡共存。我們定期對營運活動進行全面性的環境影響評估，並將在線監測系統的專業維護外包予合資格供應商，確保數據監測的持續性與準確性；同時，我們嚴格遵守《中華人民共和國環境影響評價法》，依託獨立第三方專業力量進行環境風險追蹤，並依法取得主管部門的環保審批許可，確保業務守規經營。在環境防護與應急管理方面，我們建立專人專崗的設備巡檢與維護體系，使各類環保設施時刻處於高效運行狀態；同時，我們制定完善的《突發環境事件應急預案》，並通過組織常態化的事故演練，切實提升全體員工的環境應急處置能力，構築堅實的環境安全防線。

Community Investment

社區投資

The Group has always upheld its responsibilities as a responsible corporate citizen and has established a *Community Engagement Policy*, recognising that actively engaging with and giving back to the communities in which we operate is essential to achieving sustainable development. We continue to strengthen our community engagement mechanisms by leveraging our resources and responding to the practical needs of local communities, thereby fulfilling our responsibility to promote social well-being. Through the establishment of industry-academia-research collaboration initiatives, we actively provide practical learning platforms to support local talent development and facilitate the transfer and application of industry knowledge, contributing to long-term regional development. We are committed to leveraging our expertise and resources while working together with stakeholders to foster an inclusive, harmonious, and resilient society and create long-term shared value.

本集團始終秉持企業公民責任，制定《社區參與政策》，深刻理解積極融入並回饋營運所在地社區對實現可持續發展的重要意義。我們持續完善社區參與機制，透過整合自身資源優勢、回應社區實際需求，切實履行促進社會福祉的責任。透過建立產學研協作機制，我們積極搭建專業實踐平台，推動在地人才培養及產業知識的傳承與應用，為區域發展注入持續動力。我們致力於發揮自身專業及資源優勢，攜手各界持份者，共同構建共融、和諧且具韌性的社會生態，創造長遠共享價值。

Community Engagement Policy

社區參與政策

The Group is committed to:

- Making the communities in which we operate better places to live and conduct business;
- Addressing the cultural, social, and economic needs of local communities;
- Encouraging employees to participate in charitable and community activities;
- Promoting healthy lifestyles among employees; and
- Supporting local charitable organisations and assisting underprivileged groups.

本集團承諾：

- 旨在讓我們工作的社區成為更宜居、更適合經商的地方；
- 致力於關注當地社區的文化、社會與經濟需求；
- 鼓勵員工參與慈善及社區活動；
- 鼓勵員工培養健康的生活方式；
- 鼓勵支持本地慈善機構及幫助弱勢群體。



Established an Industry-Academia-Research Collaboration with Anhui Polytechnic University

與安徽工程大学建立產學研合作關係

Appendix

附錄

Key Performance Indicators

關鍵績效

KPI 關鍵績效指標	2026 2026 年	2025 2025 年	Units 單位
Environmental Performance^{5, 6, 7, 8} 環境績效^{5, 6, 7, 8}			
Exhaust Gases⁹ 廢氣⁹			
NOx 氮氧化物 (NOx)	182.98	54.34	Tonnes 公噸
SOx 硫氧化物 (SOx)	0.03	1.07	Tonnes 公噸
PM 懸浮顆粒 (PM)	6.07	3.52	Tonnes 公噸
Greenhouse Gas⁹ 溫室氣體⁹			
Total Greenhouse Gas Emissions 溫室氣體排放總量	4,754.10	9,868.16	Tonnes of CO ₂ Equivalent 公噸二氧化碳當量

⁵ We optimised our environmental performance statistics during the Reporting Period, and the relevant data cannot be directly compared with last year's figures.

⁶ Totals may not be the exact sum of numbers shown here due to rounding.

⁷ Due to our business nature, no packaging materials have been used.

⁸ Unless otherwise specified, the intensity indicator was calculated by the Group's revenue from its core businesses in Hong Kong and mainland China for each reporting year.

⁹ Our reporting on air emissions and greenhouse gas ("GHG") emissions is mainly based on the requirements set out in "How to prepare an ESG report" published by the Stock Exchange and the "GHG Protocol Corporate Accounting and Reporting Standard (revised edition)" published by the World Business Council for Sustainable Development and the World Resources Institute. Scope 1 (direct emissions) covers greenhouse gas emissions directly generated from business operations owned or controlled by the Group, while Scope 2 (energy indirect emissions) covers greenhouse gas emissions resulting from the Group's consumption of purchased or acquired electricity, heat, cooling and steam. The emission factors adopted primarily refer to the Stock Exchange's "How to prepare an ESG report", the latest sustainability reports of local utility companies (Hong Kong power companies), the "2023 Carbon Dioxide Emission Factor for Electricity" jointly published by the Ministry of Ecology and Environment of the People's Republic of China and the National Bureau of Statistics of the People's Republic of China, the "Technical Guide for Compilation of Emission Inventory of Air Pollutants from Non-road Mobile Sources (Trial)" issued by the Ministry of Ecology and Environment of the People's Republic of China, the EMEP/EEA Air Pollutant Emission Inventory Guidebook 2019 issued by the European Environment Agency, the "IEA Emission Factors" published by the International Energy Agency (available in English only), and the "Greenhouse Gas Inventory Guidance: Direct Emissions from Stationary Combustion Sources" published by the U.S. Environmental Protection Agency (available in English only).

⁵ 我們於報告期間優化環境績效統計方式，相關數據與去年不能直接比較。

⁶ 由於四捨五入的原因，總數未必是此處顯示的數字之確切總和。

⁷ 我們的業務沒有使用包裝材料。

⁸ 除另有說明外，密度指標乃根據各報告年度本集團來自香港及中國內地核心業務的收入計算。

⁹ 有關廢氣及溫室氣體排放的披露，我們乃根據聯交所刊發的《如何準備環境、社會及管治報告》內訂明的要求，以及世界可持續發展工商理事會和世界資源研究所編製的《溫室氣體核算體系：企業核算與報告標準（修訂版）》而披露。範圍 1（直接排放）計算由本集團擁有或控制的業務直接產生的溫室氣體排放，範圍 2（能源間接排放）則計算由本集團內部消耗（購回來的或取得的）電力、熱能、冷凍及蒸汽所引致的能源間接溫室氣體排放。有關排放系數主要參照聯交所刊發的《如何準備環境、社會及管治報告》，同時參考本地公用事業機構最新的可持續發展報告（香港的電力公司）、中華人民共和國生態環境部與國家統計局發佈的《2023 年電力二氧化碳排放因子》、中華人民共和國生態環境部發佈的《非道路移動源大氣污染物排放清單編製技術指南（試行）》、歐洲環境署發佈的《EMEP/EEA 大氣污染物排放清單指南（2019 年版）》、國際能源總署發布的「IEA Emission Factors」（僅提供英文版）、美國環保署的「Greenhouse Gas Inventory Guidance: Direct Emissions from Stationary Combustion Sources」（僅提供英文版）等。

Key Performance Indicators

關鍵績效

KPI 關鍵績效指標	2026 2026 年	2025 2025 年	Units 單位
Direct Greenhouse Gas Emissions (Scope 1) 直接溫室氣體排放量 (範圍 1)	261.90	5,853.11	Tonnes of CO ₂ Equivalent 公噸二氧化碳當量
Energy Indirect Greenhouse Gas Emissions (Scope 2) 能源間接溫室氣體排放量 (範圍 2)	4,468.89	4,015.97	Tonnes of CO ₂ Equivalent 公噸二氧化碳當量
Other Indirect Greenhouse Gas Emissions (Scope 3) 其他間接溫室氣體排放量 (範圍 3)	23.31	/	Tonnes of CO ₂ Equivalent 公噸二氧化碳當量
Total Greenhouse Gas Emissions Intensity 溫室氣體總排放量密度	6.45	10.62 (範圍 1 及範圍 2 溫室 氣體總排放量 密度)	Tonnes of CO ₂ Equivalent/ Revenue in HK\$ Million 公噸二氧化碳當量 / 百萬港幣收入
Waste 廢棄物			
Total Hazardous Waste Generated ¹⁰ 有害廢棄物產生總量 ¹⁰	1.00	2.85	Tonnes 公噸
Hazardous Waste Generation Intensity 有害廢棄物產生總量密度	1.36	3.06	Kilogram/Revenue in HK\$ Million 千克 / 百萬港幣收入
Total Non-hazardous Waste Generated 無害廢棄物產生總量	8,854.88	153,072.55	Tonnes 公噸
Total Food Waste Generated ¹¹ 餐廚廢物產生總量 ¹¹	8,854.48	17,236.53	Tonnes 公噸
Total General Domestic Waste Generated 一般生活廢物產生總量	0.19	45.79	Tonnes 公噸
Total Waste Paper Generated 廢紙產生總量	0.21	0.22	Tonnes 公噸
Food Waste Generation Intensity 餐廚垃圾產生總量密度	0.11	0.15	Tonnes/Kitchen Waste Handling Capacity 公噸 / 餐廚垃圾處理量

¹⁰ We have entrusted licensed professional personnel to further handle all hazardous waste generated in our business operation.

¹¹ Kitchen waste includes non-recyclable solid impurities (large debris) generated during the kitchen waste treatment process.

¹⁰ 我們已委託持牌專業人員進一步處理我們業務運營中產生的所有有害廢物。

¹¹ 餐廚廢物涵蓋在餐廚垃圾處理過程中產生的不可利用固體雜質 (大渣)。

Key Performance Indicators

關鍵績效

KPI 關鍵績效指標	2026 2026 年	2025 2025 年	Units 單位
General Domestic Waste and Waste Paper Generation Intensity 一般生活廢物及廢紙產生總量密度	0.00055	0.05	Tonnes/Revenue in HK\$ Million 公噸 / 百萬港幣收入
Wastewater 廢水			
Total Wastewater Discharged 廢水排放總量	76,718.55	116,685.42	Tonnes 公噸
Wastewater Discharge Intensity 廢水排放總量密度	0.98	1.03	Tonnes/Kitchen Waste Handling Capacity 公噸 / 餐厨垃圾處理量
Water 水			
Total Water Consumption 總耗水量	42,548.00	82,994.00	Cubic Metres 立方米
Water Consumption Intensity 總耗水量密度	57.72	89.31	Cubic Metres/Revenue in HK\$ Million 立方米 / 百萬港幣收入
Energy 能源			
Total Energy Consumption ¹² 總能源消耗 ¹²	16,504.99	29,673.96	MWh 兆瓦時
Direct Energy Consumption 直接能源消耗	7,185.88	22,260.43	MWh 兆瓦時
Diesel Consumption 柴油消耗	493.47	22,045.55	MWh 兆瓦時
Gasoline Consumption 汽油消耗	123.14	78.23	MWh 兆瓦時
Renewable Electricity Generated On-site 場內產生的可再生電力	819.51	113.67	MWh 兆瓦時
Indirect Energy Consumption 間接能源消耗	9,319.10	7,413.53	MWh 兆瓦時

¹² Total energy consumption data includes purchased electricity and fuel (renewable and non-renewable) usage.

¹² 總能源消耗數據包括外購電力及燃料（可再生及不可再生）使用。

Key Performance Indicators

關鍵績效

KPI 關鍵績效指標	2026 2026 年	2025 2025 年	Units 單位
Purchased Electricity 外購電力	2,563.01	7,413.53	MWh 兆瓦時
Total Annual Electricity Consumption 全年總用電量	3,382.52	/	MWh 兆瓦時
Proportion of Clean Energy Electricity 清潔能源電量占比	24.23	/	%
Total Energy Consumption Intensity 總能源消耗密度	22.39	31.93	MWh/Revenue in HK\$ Million 兆瓦時 / 百萬港幣 收入
Kitchen Waste Treatment 餐厨垃圾處理			
Food Waste Treated 已處理餐厨垃圾	78,122.49	113,305.02	Tonnes 公噸
Biogas Collected and Combusted 已收集及燃燒的沼氣量	1,577,900.00	2,672,220.00	Cubic Metres 立方米
Biogas Consumed by Boilers 鍋爐的沼氣燃燒量	1,100,000.00	2,394,763.00	Cubic Metres 立方米
Social Performance 社會績效			
Employment Profile 雇員人數情況			
Total Number of Employees 雇員總數	279	439	Person(s) 人
Total Female Employees 女性雇員總數	60	89	Person(s) 人
Total Male Employees 男性雇員總數	219	350	Person(s) 人
Number of Short-term/Part-time Employees 短期合約 / 兼職雇員人數	7	1	Person(s) 人
Number of Full-time Employees 全職員工人數	272	436	Person(s) 人
Number of Employees in Mainland China 中國大陸雇員工人數	164	177	Person(s) 人

Key Performance Indicators

關鍵績效

KPI 關鍵績效指標	2026 2026 年	2025 2025 年	Units 單位
Number of Employees in Hong Kong 香港員工人數	115	260	Person(s) 人
Total Employees Aged Below 30 (Excluding Age 30) 30 歲以下雇員總數 (不含 30 歲)	23	85	Person(s) 人
Total Employees Aged 30–50 (Including Age 30, Excluding Age 50) 30–50 歲雇員總數 (含 30 歲, 不含 50 歲)	154	172	Person(s) 人
Total Employees Aged 50 or Above (Including Age 50) 50 歲以上雇員總數 (含 50 歲)	102	180	Person(s) 人
Number of Junior Employees 初級雇員人數	156	324	Person(s) 人
Number of Middle-level Employees 中級雇員人數	60	73	Person(s) 人
Number of Senior Management 主要管理層人數	63	40	Person(s) 人
Employee Turnover¹³ 雇員流失情況¹³			
Overall Employee Turnover Rate 雇員總流失比率	40	14	%
Female Employee Turnover Rate 女性雇員流失比率	30	11	%
Male Employee Turnover Rate 男性雇員流失比率	42	14	%
Employee Turnover Rate Below Age 30 (Excluding Age 30) 30 歲以下雇員流失比率 (不含 30 歲)	9	16	%
Employee Turnover Rate Aged 30–50 (Including Age 30, Excluding Age 50) 30–50 歲雇員流失比率 (含 30 歲, 不含 50 歲)	52	13	%
Employee Turnover Rate Aged 50 or Above (Including Age 50) 50 歲以上雇員流失比率 (含 50 歲)	28	13	%

¹³ The calculation method of the turnover rate: Employees in the specified category leaving employment / Number of employees in the specified category at the end of the Reporting Period.

¹³ 流失比率的計算方法：指定類別的離職雇員 / 報告期末指定類別的雇員人數。

Key Performance Indicators

關鍵績效

KPI 關鍵績效指標	2026 2026 年	2025 2025 年	Units 單位
Mainland China Employee Turnover Rate 中國大陸雇員流失比率	14	15	%
Hong Kong Employee Turnover Rate 香港雇員流失比率	77	13	%
Occupational Health and Safety 職業健康與安全			
Work-related Fatalities 因工作關係而死亡的人數	0	0	Person(s) 人
Lost Days Due to Work-related Injuries 因工傷損失工作日數	71	291	Days 天
Employee Training^{14, 15} 雇員培訓情況^{14, 15}			
Total Number of Trained Employees 受訓雇員總人數	141	/	Person(s) 人
Percentage of Female Employees Trained 受訓女性雇員百分比	18	25	%
Percentage of Male Employees Trained 受訓男性雇員百分比	82	75	%
Percentage of Junior Employees Trained 受訓初級員工百分比	64	64	%
Percentage of Middle-level Employees Trained 受訓中級員工百分比	30	25	%
Percentage of Senior Management Trained 受訓主要管理層百分比	6	11	%
Total Training Hours 員工培訓總時數	1836	818	Hours 小時
Total Training Hours for Female Employees 女性雇員培訓總時數	578	303	Hours 小時
Total Training Hours for Male Employees 男性雇員培訓總時數	1258	515	Hours 小時

¹⁴ The calculation method of the percentage of employees trained: Employees who took part in training in the specified category / Number of trained employees at the end of the Reporting Period.

¹⁵ The calculation method of average training hours for employees in specified category: Total number of training hours for employees in the specified category / Number of employees in the specified category at the end of the Reporting Period.

¹⁴ 受訓僱員百分比的計算方法：參加指定類別培訓的僱員 / 報告期末受訓僱員人數。

¹⁵ 指定類別僱員平均培訓時長的計算方法：指定類別僱員受訓總時數 / 報告期末指定類別的僱員人數。

Key Performance Indicators

關鍵績效

KPI 關鍵績效指標	2026 2026 年	2025 2025 年	Units 單位
Total Training Hours for Junior Employees 受訓初級員工總時數	980	518	Hours 小時
Total Training Hours for Middle-level Employees 受訓中級員工總時數	496	164	Hours 小時
Total Training Hours for Senior Management 受訓主要管理層總時數	360	136	Hours 小時
Average Training Hours per Employee 員工平均培訓時數	13.02	/	Hours 小時
Average Training Hours per Female Employee 每個女性雇員平均培訓時數	22.23	3.40	Hours 小時
Average Training Hours per Male Employee 每個男性雇員平均培訓時數	10.94	1.48	Hours 小時
Average Training Hours per Junior Employee 每個初級員工平均培訓時數	10.89	1.60	Hours 小時
Average Training Hours per Middle-level Employee 每個中級員工平均培訓時數	11.53	2.25	Hours 小時
Average Training Hours per Senior Management Member 每個主要管理層平均培訓時數	45.00	3.40	Hours 小時
Labour Standards 勞工準則			
Number of Child Labour Cases Identified During the Reporting Period 在報告期內發現童工數目	0	0	Person(s) 人
Number of Forced Labour Cases Identified During the Reporting Period 在報告期內發現強制勞工數目	0	0	Person(s) 人
Anti-corruption Training 反貪污培訓情況			
Total Number of Directors Participating in Anti-corruption Training 董事參與反貪污培訓總數	15	/	Person(s) 人
Total Number of Employees Participating in Anti-corruption Training 雇員參與反貪污培訓總數	50	/	Person(s) 人

Key Performance Indicators

關鍵績效

KPI 關鍵績效指標	2026 2026 年	2025 2025 年	Units 單位
Total Training Hours of Directors on Anti-corruption 董事參與反貪污培訓總時數	4	/	Hours 小時
Total Training Hours of Employees on Anti-corruption 僱員參與反貪污培訓總時數	38	/	Hours 小時
Suppliers and Subcontractors 供應商及分包商			
Number of Suppliers and Subcontractors in Hong Kong 香港供應商及分包商數目	110	133	Number 個
Number of Suppliers and Subcontractors in Mainland China 中國內地供應商及分包商數目	106	35	Number 個
Total Number of Suppliers and Subcontractors 供應商及分包商數目總計	216	168	Number 個
Number of Suppliers Implementing Supplier Management Requirements and Relevant Practices 執行供應商管理規定及有關慣例的供應商數目	36	/	Number 個
Products and Services 產品及服務			
Number of Products Recalled for Safety and Health Reasons 因安全與健康理由而須退回的產品數量	0	0	Case(s) 項
Customer Complaints 客戶投訴	0	0	Case(s) 次
Anti-corruption 反貪污			
Legal Cases Regarding Corruption 有關貪污行為的報告法律案件	0	0	Case(s) 次
Intellectual Property 知識產權			
Intellectual Property Infringement Cases 知識產權違規案件	0	0	Case(s) 次
Community Investment 社區投資			
Total Community Investment Amount 社區投資總金額	200,000.00	/	HK\$ 港幣

HKEX ESG Reporting Code Content Index

香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Part C: “Comply or explain” Provisions C 部分: 「不遵守就解釋」條文		
A.Environmental A. 環境		
Aspect A1: Emissions 層面 A1 排放物		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Advancing Environmental Protection -Emission Management 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Emission Management and Pollution Control 排放管理與污染控制
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Key Performance Indicators 關鍵績效
KPI 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）。	Key Performance Indicators 關鍵績效
KPI 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）。	Key Performance Indicators 關鍵績效
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emission Management and Pollution Control 排放管理與污染控制
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emission Management and Pollution Control 排放管理與污染控制

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect A2: Use of Resources		
層面 A2：資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Energy and Resource Utilisation 能源與資源使用
KPI 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）推動環保－資源使用總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	Key Performance Indicators 關鍵績效
KPI 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）。	Key Performance Indicators 關鍵績效
KPI 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 and Resource Utilisation 能源與資源使用
KPI 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。	Energy and Resource Utilisation 能源與資源使用
KPI 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）不適用每生產單位佔量。	Not applicable 不適用
Aspect A3: The Environment and Natural Resources		
層面 A3：環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environment and Natural Resources 環境及天然資源
KPI 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。	Environment and Natural Resources 環境及天然資源

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B. Social B. 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面 B1: 僱傭		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Compliant Employment 合規僱傭
KPI 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。	Key Performance Indicators 關鍵績效
KPI 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。	Key Performance Indicators 關鍵績效
Aspect B2: Health and Safety 層面 B2: 健康與安全		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Occupational Health and Safety 職業健康與安全

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI 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。	Key Performance Indicators 關鍵績效
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	Key Performance Indicators 關鍵績效
KPI 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。	Occupational Health and Safety 職業健康與安全
Aspect B3: Development and Training 層面 B3: 發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Talent Development and Career Development 人才培育與職業發展
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別 (如高級管理層、中級管理層) 劃分的受訓僱員百分比。	Key Performance Indicators 關鍵績效
KPI 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。	Key Performance Indicators 關鍵績效
Aspect B4: Labour Standards 層面 B4: 勞工準則		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的: (a) 政策; 及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labour Standards 勞工準則
KPI B4.1	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

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI 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
Operating Practices 運營慣例		
Aspect B5: Supply Chain Management 層面 B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Responsible Supply Chain 負責任供應鏈
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Key Performance Indicators 關鍵績效
KPI 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。	Responsible Supply Chain 負責任供應鏈
KPI 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。	Responsible Supply Chain 負責任供應鏈
KPI 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。	Responsible Supply Chain 負責任供應鏈
Aspect B6: Product Responsibility 層面 B6：產品責任		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Quality Management and Service Enhancement 質量管理與服務提升

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI 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。	Quality Management and Service Enhancement 質量管理與服務提升
KPI 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。	Quality Management and Service Enhancement 質量管理與服務提升
KPI 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。	Quality Management and Service Enhancement 質量管理與服務提升
KPI 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。	Quality Management and Service Enhancement 質量管理與服務提升
KPI 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。	Quality Management and Service Enhancement 質量管理與服務提升
Aspect B7: Anti-corruption 層面 B7: 反貪污		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Business Ethics 商業道德

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
KPI 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。	Business Ethics 商業道德
KPI 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。	Business Ethics 商業道德
KPI 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。	Business Ethics 商業道德
Community 社區		
Aspect B8: Community Investment 層面 B8：社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1	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	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment 社區投資

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Part D: Climate-related Disclosures D 部分：氣候相關披露		
Governance 管治	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人。 (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色。	Climate Change Response 應對氣候變化
Strategy 策略	Climate-related risks and opportunities 氣候相關風險和機遇 Business model and value chain 業務模式和價值鏈 Strategy and decision-making 策略和決策 Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量 Climate resilience 氣候韌性	Climate Change Response 應對氣候變化

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Risk Management 風險管理	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks. 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策。 (b) the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate related opportunities). 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）。 (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	Climate Change Response 應對氣候變化

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Metrics and Targets 指標及目標	Greenhouse gas emissions 溫室氣體排放	
	Climate-related transition risks 氣候相關轉型風險	
	Climate-related physical risks 氣候相關物理風險	
	Climate-related opportunities 氣候相關機遇	
	Capital deployment 資本運用	Climate Change Response 應對氣候變化
	Internal carbon prices 內部碳定價	
	Remuneration 薪酬	
	Industry-based metrics 行業指標	
	Climate-related targets 氣候相關目標	

List of Relevant Laws and Regulations

重要法律及法規列表

Main Areas 主要範疇	Significant Laws and Regulations 重要法律及法規	
	Mainland China 中國內地	Hong Kong 香港
A: Environment A: 環境	Regulation on the Administration of Ozone Depleting Substances	Air Pollution Control (Construction Dust) Regulation (Chapter 311R of the Laws of Hong Kong)
	Interim Regulations on the Administration of Carbon Emissions Trading	Air Pollution Control (Non-road Mobile Machinery) (Emission) Regulation (Chapter 311Z of the Laws of Hong Kong)
	Law of the People's Republic of China on Prevention and Control of Water Pollution	Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong)
	Regulations on the Management of Pollution Discharge Permits	Water Pollution Control Ordinance (Chapter 358)
	The Opinion on the Strengthening of the Overhaul of Gutter Oil and Management of Kitchen Wastes issued by the General Office of the State Council	Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong)
	Law of the People's Republic of China on the Prevention and Control of Environmental Pollution Caused by Solid Waste	Waste Disposal (Chemical Waste) (General) Regulation (Section 33 of Chapter 354C of the Laws of Hong Kong)
	Environmental Protection Law of the People's Republic of China	Waste Disposal (Permits, Authorisations and Licences) (Fees) Regulation (Chapter 354D of the Laws of Hong Kong)
	Environmental Impact Assessment Law of the People's Republic of China	Waste Disposal (Charging for Municipal Solid Waste) Ordinance
	Measures for the Administration of Concession for Infrastructure and Public Utilities	Noise Control Ordinance (Chapter 400 of the Laws of Hong Kong)
	Water Law of the People's Republic of China	《空氣污染管制 (建造工程塵埃) 規例》 (香港法例第 311R 章)
	《消耗臭氧層物質管理條例》	《空氣污染管制 (非道路移動機械) (排放) 規例》 (香港法例第 311Z 章)
	《碳排放權交易管理暫行條例》	《空氣污染管制條例》 (香港法例第 311 章)
	《中華人民共和國水污染防治法》	《水污染管制條例》 (香港法例第 358 章)
	《排污許可管理條例》	《廢物處置條例》 (香港法例第 354 章)
	《國務院辦公廳關於加強地溝油整治和餐廚廢棄物管理的意見》	《廢物處置 (化學廢物) (一般) 規例》 (香港法例第 354C 章第 33 條)
	《中華人民共和國固體廢物污染環境防治法》	《廢物處置 (許可證、授權及牌照) (費用) 規例》 (香港法例第 354D 章)
	《中華人民共和國環境保護法》	《廢物處置 (都市固體廢物收費) 條例》
	《中華人民共和國環境影響評價法》	《噪音管制條例》 (香港法例第 400 章)
	《基礎設施和公用事業特許經營管理辦法》	
	《中華人民共和國水法》	

List of Relevant Laws and Regulations

重要法律及法規列表

Main Areas 主要範疇	Significant Laws and Regulations 重要法律及法規	
	Mainland China 中國內地	Hong Kong 香港
B1: Employment B4: Labour Standards B1: 僱傭 B4: 勞工準則	Labour Contract Law of the People's Republic of China Labour Law of the People's Republic of China Provisions on the Prohibition of Child Labour Law of the People's Republic of China 《中華人民共和國勞動合同法》 《中華人民共和國勞動法》 《中華人民共和國禁止使用童工規定》	Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong) Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong) Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong) Sex Discrimination Ordinance (Chapter 480 of the Laws of Hong Kong) Family Status Discrimination Ordinance (Chapter 512 of the Laws of Hong Kong) Disability Discrimination Ordinance (Chapter 487 of the Laws of Hong Kong) Race Discrimination Ordinance (Chapter 602 of the Laws of Hong Kong) Employment of Children Regulations under the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) 《僱員補償條例》(香港法例第 282 章) 《強制性公積金計劃條例》(香港法例第 485 章) 《最低工資條例》(香港法例第 608 章) 《性別歧視條例》(香港法例第 480 章) 《家庭崗位歧視條例》(香港法例第 512 章) 《殘疾歧視條例》(香港法例第 487 章) 《種族歧視條例》(香港法例第 602 章) 《僱傭條例》(香港法例第 57 章) 項下《僱用兒童規例》
B2: Health and Safety B2: 健康與安全	Work Safety Law of the People's Republic of China Prevention and Control of Occupational Diseases Law of the People's Republic of China 《中華人民共和國安全生產法》 《中華人民共和國職業病防治法》	Regulation on Work-Related Injury Insurance Fire Safety (Commercial Premises) Ordinance (Chapter 502 of the Laws of Hong Kong) Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) 《工傷保險條例》 《消防安全 (商業處所) 條例》(香港法例第 502 章) 《職業安全及健康條例》(香港法例第 509 章)

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	Mainland China 中國內地	Hong Kong 香港
B6: Product Responsibility B6: 產品責任	Standardisation Law of the People's Republic of China	
	Energy Conservation Law of the People's Republic of China	
	Product Quality Law of the People's Republic of China	
	Food Safety Law of the People's Republic of China	
	Advertising Law of the People's Republic of China	
	Trademark Law of the People's Republic of China	Building Ordinance (Chapter 123 of the Laws of Hong Kong)
	Law of the People's Republic of China on the Protection of Consumer Rights and Interests	Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong)
	Anti-Unfair Competition Law of the People's Republic of China	《建築物條例》(香港法例第 123 章)
	《中華人民共和國標準化法》	《個人資料 (私隱) 條例》(香港法例第 486 章)
	《中華人民共和國節約能源法》	
	《中華人民共和國產品質量法》	
	《中華人民共和國食品安全法》	
	《中華人民共和國廣告法》	
	《中華人民共和國商標法》	
	《中華人民共和國消費者權益保護法》	
	《中華人民共和國反不正當競爭法》	

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	Mainland China 中國內地	Hong Kong 香港
B7: Anti-corruption B7: 反貪污		Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong)
		Crimes Ordinance (Chapter 200 of the Laws of Hong Kong)
		Section 23 of the Theft Ordinance, Extortion (Section 23 of Chapter 210 of the Laws of Hong Kong)
	Criminal Law of the People's Republic of China	Section 16A of the Theft Ordinance, Fraud (Section 16A of Chapter 210 of the Laws of Hong Kong)
	Securities Law of the People's Republic of China	
	Anti-Money Laundering Law of the People's Republic of China	Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Chapter 615 of the Laws of Hong Kong)
	《中華人民共和國刑法》	《防止賄賂條例》(香港法例第 201 章)
	《中華人民共和國證券法》	《刑事罪行條例》(香港法例第 200 章)
	《中華人民共和國反洗錢法》	《盜竊罪條例》第 23 條《勒索罪》(香港法例第 210 章第 23 條)
		《盜竊罪條例》第 16A 條《欺詐罪》(香港法例第 210 章第 16A 條)
		《打擊洗錢及恐怖分子資金籌集條例》(香港法例第 615 章)



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