

滙隆控股有限公司 WLS Holdings Limited

股份代號 Stock Code : 8021

(於開曼群島成立並於百慕達存續之有限公司)
(Incorporated in Cayman Islands and continued in
Bermuda with limited liability)

2026

Environmental, Social and
Governance Report

環境、社會及管治報告



目錄 CONTENTS

關於滙隆控股有限公司	About WLS Holdings Limited	2
關於本報告	About This Report	4
環境、社會及管治方面的管理	ESG Governance	6
利益相關人士參與	Stakeholder Engagement	8
重要性評估	Materiality Assessment	10
A 部分：環境	Section A: Environmental	12
A.1 排放物	A.1 Emissions	12
A.2 資源使用	A.2 Use of Resources	16
A.3 環境及自然資源	A.3 The Environment And Natural Resources	20
A.4 氣候變化	A.4 Climate Change	21
B 部分：社會	Section B: Social	26
B.1 僱傭	B.1 Employment	26
B.2 健康與安全	B.2 Health And Safety	31
B.3 發展與培訓	B.3 Development And Training	32
B.4 勞工準則	B.4 Labour Standards	34
B.5 供應鏈管理	B.5 Supply Chain Management	35
B.6 產品及服務責任	B.6 Product And Service Responsibility	36
B.7 反貪污	B.7 Anti-Corruption	38
B.8 社區投資	B.8 Community Investment	39
香港交易所環境、社會及管治報告守則 內容索引	HKEX ESG Reporting Code Content Index	40

關於滙隆控股有限公司

ABOUT WLS HOLDINGS LIMITED

我們的業務

滙隆控股有限公司（「本公司」或「滙隆」，連同其附屬公司統稱為「本集團」）於香港聯合交易所有限公司GEM上市（「聯交所」）。本集團主要業務如下：

- (i) 為建築及建造工程提供棚架搭建、精裝修及其他輔助服務；
- (ii) 借貸業務；及
- (iii) 證券投資業務。

憑藉卓越服務的競爭優勢，本集團於市場保持領先地位。

願景

本集團旨在成為商標蘊意卓越創新及安全導向型企業集團領導者。

使命

本集團致力於透過積極進取的僱員滿足客戶需求，及不斷自我提升改善售後服務，從而建立良好的市場聲譽。滙隆踐行並宣導「天圓地方」的概念，營運的各環節強調靈活彈性之餘更嚴格遵守業內的每項法例法規及限制。

OUR BUSINESS

WLS Holdings Limited (the “Company” or “WLS”, together with its subsidiaries, the “Group”) is listed on GEM of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The principal activities of the Group are as follows:

- (i) provision of scaffolding, fitting out and other auxiliary services for construction and building works;
- (ii) money lending business; and
- (iii) securities investment business.

With the competitive advantage of service excellence, the Group maintains a leading position in the market.

VISION

The Group aims to be an innovative and safety-oriented leading corporate conglomerate whose trademark is a guarantee of excellence.

MISSION

The Group is committed to satisfying customers’ needs through motivated employees and promoting continuous improvement and after-sales services thereby establishing a good reputation in the market. WLS practises and preaches the theory of “Circle and Square” by integrating flexibility into every step of its operations as well as abiding by every legal regulation and restriction.

關於滙隆控股有限公司(續) ABOUT WLS HOLDINGS LIMITED (Continued)

董事會(「董事會」)

於本報告日期，董事會包括：

執行董事

李振興先生
馬彬輝先生

獨立非執行董事

盧家麒先生
龔秋雲女士
陳嘉怡女士

董事會明白其對本集團的環境、社會及管治策略及報告負有整體責任。本集團將繼續查找不足，改善相關的範疇，並與其利益相關人士保持密切溝通，分享想法，從而提升本集團對環境、社會及管治的管理。

BOARD OF DIRECTORS (THE “BOARD”)

As of the date of this Report, the Board consists of:

Executive Director

Mr. Li Zhenxing
Mr. Ma Pun Fai

Independent Non-executive Directors

Mr. Lo Ka Ki
Ms. Gong Qiuyun
Ms. Chan Ka Yee

The Board understands that it has overall responsibility for the Group’s ESG strategy and reporting. The Group is committed to continuously identifying areas of improvement for the concerned aspects and keeping close communication with its stakeholders to share ideas for advancing the Group’s ESG management.

關於本報告

ABOUT THIS REPORT

本環境、社會及管治報告（「**本報告**」）旨在敘述滙隆自二零二五年五月一日至二零二六年四月三十日（「**本報告年度**」）以來於社會責任及可持續發展方面的努力及成就。本報告分為兩個部分，第一部分以本集團進行的環保活動為重點，第二部分則詳述本集團所帶來的社會影響。本報告呈列滙隆為其股東及其他利益相關人士創造持續價值的進展。其允許我們進行全面的表現檢討及評估以提升未來表現。

本環境、社會及管治報告所載相關資料乃根據GEM上市規則附錄C2之環境、社會及管治報告守則（「**環境、社會及管治報告守則**」）而編製及呈報。本公司編製本報告以符合強制披露規定及「不遵守就解釋」條文，當中披露強制性關鍵績效指標（「**關鍵績效指標**」）。鑒於本集團業務的性質及規模，本集團亦已自願參照環境、社會及管治報告守則D部納入氣候相關披露。本環境、社會及管治報告乃基於四項報告原則（包括重要性、量化、平衡及一致性）編製。

1. **重要性：**本報告須載列對投資者及其他利益相關人士有重要影響的環境、社會及管治議題。
2. **量化：**如有訂立關鍵績效指標，該等指標須可予以計量並於適當情況下作出有效對比，而所訂立的指標亦須闡述有關量化信息的目的及影響。
3. **平衡：**本報告須不偏不倚地呈報本公司在環境、社會及管治方面的表現，以及避免可能不恰當地誤導讀者決策或判斷的選擇、遺漏或呈報格式。
4. **一致性：**本報告應使用一致的統計方法，使相關數據日後可作有意義的比較。若所用方法有所變更，亦須在本報告中註明。

在應用該等報告原則時，本集團已透過考慮氣候相關風險及機遇對本集團短期、中期及長期的營運、現金流量、融資渠道及資金成本的潛在影響，識別有關風險及機遇。本集團已就相關環境指標使用可得的內部營運記錄及合理估計方法。在存在數據限制或估計不確定性的情況下，本集團將於其氣候相關報告能力發展的過程中，持續改進其數據收集流程。

This Environmental, Social and Governance Report (the “**Report**”) communicates WLS’s efforts and achievements in social responsibility and sustainable development from 1 May 2025 to 30 April 2026 (the “**Reporting Year**”). The Report is divided into two parts. The first part highlights the environmental initiatives carried out by the Group. The latter part elaborates on the social impact brought by the Group. It presents WLS’s progress in its way toward creating sustainable value for its shareholders and other stakeholders. It allows us to conduct thorough performance reviews and evaluations for performance enhancement in the future.

The preparation and presentation of related information in this ESG Report have been prepared in accordance with the Environmental, Social and Governance Reporting Code (the “**ESG Reporting Code**”) as set out in Appendix C2 to the GEM Listing Rules. The Company has prepared this Report to meet the mandatory disclosure requirements and the “Comply or Explain” provisions, of which mandatory Key Performance Indicators (“**KPIs**”) are disclosed. Having regard to the nature and scale of its operations, the Group has also voluntarily included climate-related disclosures with reference to Part D of the ESG Reporting Code. The ESG Report has been prepared based on four reporting principles, including materiality, quantitativeness, balance and consistency.

1. **Materiality:** ESG issues that have major impacts on investors and other stakeholders must be set out in this Report.
2. **Quantitative:** If the KPIs have been established, they must be measurable and applicable to valid comparisons under appropriate conditions. They must also be able to describe the purpose and impacts of quantitative information.
3. **Balance:** This Report must provide an unbiased picture of the ESG performance of the Company. It should avoid selecting, omitting, or presenting formats that may inappropriately influence a decision or judgement by the reader.
4. **Consistency:** This Report should use consistent statistical methodologies to allow meaningful comparisons of related data over time. Any changes to the methods used must be specified in the Report.

In applying these reporting principles, the Group has identified climate-related risks and opportunities by considering their potential effects on the Group’s operations, cash flows, access to finance and cost of capital over the short, medium and long term. The Group has used available internal operational records and reasonable estimation methodologies for the relevant environmental metrics. Where data limitations or estimation uncertainty exist, the Group will continue to improve its data collection processes as its climate-related reporting capability develops.

關於本報告(續) ABOUT THIS REPORT (Continued)

本報告所載資料乃摘錄自本集團內部管理系統及統計資料，以及過往年度收集的部份資料。除另有說明外，本報告以港元為功能貨幣。本報告中、英文版本將上載至本集團網站及聯交所網站(www.hkexnews.hk)並在該等網站登載。中、英文版本如有任何歧義，概以英文版本為準。

報告範疇

本報告詳述了本集團的可持續發展願景、戰略及核心能力。除此之外，本報告亦評估滙隆在香港所開展主要業務活動的日常營運中的環境、社會及管治表現。

報告範圍涵蓋本集團於本報告年度內在營運控制下的香港業務，包括其主要辦事處、倉庫以及相關棚架搭建、精裝修及其他輔助服務業務。借貸及證券投資業務於相關情況下納入敘述披露。環境數據主要涉及辦公室、倉庫及棚架搭建業務所用的本集團自有汽車，因該等為本集團環境影響的主要來源。除本報告另有說明外，報告範圍與二零二五年環境、社會及管治報告所採用者大致一致。

為促進戰略制定，本集團定期與其利益相關人士進行溝通以確定相關可持續發展事宜。基於所收到的反饋，所確定的重大環境、社會及管治事宜為對以下各項產生或可能產生重大影響的事宜：

- 香港建造業；
- 當前或未來的環境或社會；
- 我們的財務表現或營運；或
- 我們利益相關人士的評估、決策及行動。

儘管本集團面臨諸多不明朗因素，其將繼續鞏固現有的監督及報告制度，加強其對可持續發展的承諾。

反饋

隨時歡迎對滙隆的環境、社會及管治表現提出意見及建議，且可通過滙隆的公司網站(www.wls.com.hk)發送。

Data in this Report are extracted from the Group's internal management system and statistics, and part of the data collected in previous years. Unless otherwise stated, HKD is used in this Report as its functional currency. This Report shall be uploaded and published both in Chinese and English on the websites of the Group and the Stock Exchange at www.hkexnews.hk. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

SCOPE OF THE REPORT

This Report describes in detail the sustainable development vision, strategy and core competency of the Group. Apart from that, it evaluates WLS's ESG performance in its daily operations of its principal business activities conducted in Hong Kong.

The reporting boundary covers the Group's operations in Hong Kong that are under the Group's operational control during the Reporting Year, including its principal office, warehouse and relevant scaffolding, fitting out and other auxiliary service operations. The money lending and securities investment businesses are included in the narrative disclosures where relevant. Environmental data mainly relate to the office, warehouse and Group-owned vehicles used in the scaffolding business, as these are the principal sources of the Group's environmental impacts. The reporting boundary is substantially consistent with that adopted in the 2025 ESG Report, unless otherwise stated in this Report.

To facilitate strategy formulation, the Group communicates with its stakeholders regularly to identify associated sustainability issues. Based on the feedback received, the material ESG issues identified are those which have or may have a significant impact on:

- The construction industry in Hong Kong;
- The current or future environment or society;
- Our financial performance or operations; or
- Our stakeholders' assessments, decisions and actions.

Amidst all the uncertainties the Group may face, it will continue to strengthen the existing monitoring and reporting system to reinforce our commitment to sustainable development.

FEEDBACK

Comments and suggestions regarding the ESG performance of WLS are always welcome and can be sent via WLS's Company Website (www.wls.com.hk).

環境、社會及管治方面的管理

ESG GOVERNANCE

滙隆秉持公正原則，致力於改善業務表現，最大化利益相關人士的價值，而不會對環境及社會造成損害，並希望對本集團及社區均帶來正面影響。

滙隆關注可能會在短期、中期或長期對本集團聲譽造成影響或令其面臨風險的事宜。對於利益相關人士屬重要的事宜（如環境保護、產品責任及供應鏈管理），對於滙隆而言同樣至關重要。本集團在積極尋求機遇的同時亦注重全面遵守職業道德，確保持續成功及發展。此舉將為本集團的供應商、消費者及環境帶來裨益。

本集團強調業務需求、社會需求及環境問題之間的平衡。本集團在業務策略及日常營運中融入可持續發展的觀念乃為必由之路。為有效處理相關事宜，當務之急是了解其僱員、消費者及利益相關人士並與彼等進行互動。

滙隆認為，悉心管理環境、社會及管治事宜，乃為在瞬息萬變的環境中取得長遠成功的重要一環。董事會旨在建立有效的環境、社會及管治風險管理機制及內部控制系統。作為本集團的最高決策層，董事會（肩負責任，透過制定本集團的環境、社會及管治策略及每年審閱各年度環境、社會及管治報告的內容及質量，監督本集團的環境、社會及管治方面的管理。

為保持卓越的環境、社會及管治方面的管理，董事會授權財務總監及環境、社會及管治工作組從運營層面制定及執行環境、社會及管治政策及措施。環境、社會及管治工作組由各部門的代表組成，旨在制定和協調本公司內部的環境、社會及管治計劃。

該工作組有助協調我們環境、社會及管治策略的日常執行，並受高級管理層成員的監督。環境、社會及管治工作組在董事會會議或定期討論期間定期向董事會匯報，以確保在可持續發展的議題上能適當執行及進行風險管理。

董事會亦將氣候相關風險及機遇納入其對環境、社會及管治事宜的監督範圍內。董事會透過財務總監及環境、社會及管治工作小組提交的報告及與其進行的討論，獲悉重大氣候相關事宜，且至少每年進行有關報告及討論，倘出現重大發展，則會更加頻繁。在履行此職責時，董事會考慮本集團內部是否具備合適的技能及能力，或應從外部顧問取得相

With integrity and purpose, WLS is committed to improving business performance to maximize stakeholders' value without compromising the environmental and social aspects, in the hope that it can bring positive impacts on both the Group and the community.

WLS considers issues that may pose reputational impact or risk to the Group in the short, medium or long term. Issues that are important to the stakeholders, such as environmental conservation, product responsibility and supply chain management, are also crucial to WLS. The Group actively explores opportunities with a focus on a comprehensive work ethic to ensure the continued success and growth that will benefit suppliers, consumers and the environment of the Group.

The Group emphasizes the balance between business needs, social demand and environmental concerns. The integration of sustainability into the Group's business strategy as well as daily operations is a must. To deal with issues effectively, understanding and interacting with its employees, consumers and stakeholders are of the highest priority.

WLS believes that the thoughtful management of ESG issues is an essential part of long-term success in a rapidly changing world. The Board aims at establishing an effective ESG risk management mechanism and internal control system. As the highest decision-making level of the Group, the Board shoulders the responsibility of supervising the Group's ESG governance by determining the Group's ESG strategies and reviewing the content and quality of each year's ESG Report annually.

To maintain excellent ESG governance, the Board delegates authority to the Financial Controller and ESG Working Group for the formulation and execution of ESG policies and measures on an operational level. The ESG Working Group comprises representatives from various departments and has been established to plan and coordinate ESG initiatives within the Company.

This working group helps to coordinate the day-to-day execution of our ESG strategy and is supervised by members of the senior management. The ESG Working Group regularly reports to the Board during Board meetings or regular discussions to ensure appropriate execution and risk management on sustainability.

The Board also oversees climate-related risks and opportunities as part of its oversight of ESG matters. The Board is informed of material climate-related matters through reports and discussions with the Financial Controller and ESG Working Group at least annually, and more frequently where material developments arise. In discharging this responsibility, the Board considers whether appropriate skills and competencies are available within the Group or should be obtained from external advisers. The Board considers climate-related matters, where relevant, in the Group's strategy, major operational

環境、社會及管治方面的管理(續) ESG GOVERNANCE (Continued)

關支援。董事會在制定本集團策略、重大營運決策、風險管理流程，以及制定及檢討氣候相關目標時，會考慮氣候相關事宜（如適用）。目前，氣候相關表現指標並未與董事或僱員的薪酬掛鉤。董事會將因應本集團的業務需要及其環境、社會及管治管理框架的發展，持續檢討此方針。

隨著為深入用心地了解環境、社會及管治風險及機遇，滙隆能夠憑藉其資源及能力推動業務成功。此外，滙隆相信，其專長、資本、能力及所有權模式乃為應對全球社區當前正面臨的若干挑戰（如廢棄物管理及人力資源管理）的解決方案中的一部分。滙隆認為，成功的關鍵在於對環境、社會及管治事宜經過深思熟慮後作出知情決策。可持續發展策略方法有助於本集團實現下列目標：

1. 實現環境的可持續發展。
2. 尊重人權及社會文化。
3. 與利益相關人士溝通。
4. 培養僱員並促進僱員成長。
5. 維持與地方社區的關係。

為更好地管理本集團的重大環境、社會及管治事宜及本集團在該等方面的表現，本集團已就溫室氣體排放、廢棄物管理、能源消耗及水資源管理制定環境目標。本集團將繼續努力實現該等目標。本集團管理層將至少每年檢討該等目標的進展情況、相關基礎數據及所採納行動的成效，並將檢討結果及任何建議的補救措施向董事會匯報。該等目標主要適用於辦公室、倉庫及棚架業務所使用的本集團自有車輛，而該等業務及資產為本集團經計量的環境影響的主要來源。

本集團不時密切檢討環境、社會及管治目標實施進度以及目的與目標的環境、社會及管治表現。倘進度未達預期，則可能需要作出糾正。與主要利益相關人士就目的與目標流程進行有效溝通至關重要，因為為此舉令彼等可參與實施過程，並使彼等可感受本身為本集團矢志實現變革的一環。

decisions, risk management processes and the setting and review of climate-related targets. Climate-related performance metrics are not currently linked to Directors' or employees' remuneration. The Board will keep this approach under review in light of the Group's business needs and the development of its ESG management framework.

With a careful and better understanding of ESG risks and opportunities, WLS can leverage its resources and capability to drive business success. In addition, WLS believes that its expertise, capital, capabilities and ownership model can be part of the solution to some of the challenges that communities around the world are already facing, such as waste management and human resource management. WLS believes the key to success is to make informed decisions by thoroughly and carefully considering ESG issues. The sustainability strategy approaches help the Group to achieve the following goals:

1. To achieve environmental sustainability.
2. To respect human rights and social culture.
3. To engage with stakeholders.
4. To nurture and empower our employees.
5. To sustain local communities.

In order to better govern the material ESG issues of the Group and the Group's performance in these aspects, the Group has set environmental targets for greenhouse gas emissions, waste management, energy consumption and water management. The Group will continue to strive towards achieving these targets. The Group's management will review progress against these targets, the underlying data and the effectiveness of actions taken at least annually, and will report the results and any proposed remedial measures to the Board. The targets are primarily applicable to the office, warehouse and Group-owned vehicles used in the scaffolding business, which are the principal sources of the Group's measured environmental impacts.

The progress of ESG target implementation and the ESG performance of the goals and targets should be closely reviewed from time to time. Rectification may be needed if the progress falls short of expectation. Effective communication about the goals and target process with key stakeholders is essential, as this enables them to be engaged in the implementation process, and to feel they are part of the change that the Group aspires to achieve.

利益相關人士參與 STAKEHOLDER ENGAGEMENT

滙隆一直盡力達成利益相關人士的期望且認為利益相關人士在業務持續取得成功方面發揮至關重要的作用。為促進相互理解，本集團已建立先進的通訊系統以與不同的利益相關人士進行溝通。

基於利益相關人士的見解，本集團相應制定政策及業務策略，最大化利益相關人士的價值。本集團期望持續改進我們的溝通系統，以積極促進思想交流及知識共享。

WLS always strives to meet the expectation of our stakeholders and believes that stakeholders play a crucial role in sustaining our business success. In order to promote mutual understanding, the Group has established a sophisticated communication system to engage with different stakeholders.

Building on the insight gained from the stakeholders, the Group formulates policies and business strategies accordingly to maximize stakeholders' value. The Group expects continuous improvement of our communication system, to proactively facilitate idea exchange and knowledge sharing.

利益相關人士 Stakeholders	潛在相關事宜 Possible concerned issues	溝通渠道 Communication channels
聯交所 The Stock Exchange	• 遵守上市規則 • Compliance with listing rules • 及時而準確地刊發公告 • Timely and accurate announcements	• 會議 • Meetings • 培訓 • Training • 路演 • Roadshows • 工作坊 • Workshops • 計劃 • Programmes • 網站更新 • Website updates • 公告 • Announcements
政府及監管機構 Government and regulators	• 遵守法律法規 • Compliance with laws and regulations • 防止逃稅 • Prevention of tax evasion • 社會福利 • Social welfare	• 互動及拜訪 • Interaction and visits • 政府視察 • Government inspections • 提交報稅表及文件 • Submission of tax returns and documents
總承建商／供應商 Main contractors/suppliers	• 付款計劃 • Payment schedule • 穩定需求 • Stable demand	• 實地考察 • Site visits • 供應商評估 • Supplier assessment
投資者 Investors	• 企業管治制度 • Corporate governance system • 業務策略 • Business strategies • 表現以及投資回報 • Performance and investment returns	• 研討會 • Seminars • 股東大會 • Shareholders' meetings • 為投資者刊發財務報告及營運報告 • Issuance of financial reports and operation reports for investors • 媒體 • Media • 分析師 • Analysts

利益相關人士參與(續) STAKEHOLDER ENGAGEMENT (Continued)

利益相關人士 Stakeholders	潛在相關事宜 Possible concerned issues	溝通渠道 Communication channels
媒體及公眾 Media and public	• 企業管治 • Corporate governance • 環保 • Environmental protection • 人權 • Human rights	• 於本公司網站發佈通訊稿 • Issuance of newsletters on the Company's website
客戶 Customers	• 產品及服務質量 • Product and service quality • 交付時間 • Delivery times • 合理價格 • Reasonable prices • 勞工保護 • Labour protection • 工作安全 • Work safety	• 實地考察 • Site visits • 售後服務 • After-sales services
僱員 Employees	• 權利與福利 • Rights and benefits • 僱員報酬 • Employee compensation • 培訓與發展 • Training and development • 工作時間 • Work hours • 工作環境 • Work environment	• 工會活動 • Union activities • 培訓 • Training • 員工手冊 • Employee handbooks • 內部備忘錄 • Internal memos • 僱員意見箱 • Employee suggestion boxes
社區 Community	• 周邊環境 • Neighbourhood environment • 社區發展 • Community development • 社會福利 • Social welfare	• 社區活動 • Community activities • 僱員義工活動 • Employee voluntary activities • 社區福利補貼 • Community welfare subsidies • 慈善捐贈 • Charitable donations

重要性評估

MATERIALITY ASSESSMENT

與本集團及其持份者相關的環境、社會及管治問題通過重要性評估來識別，此乃制定可持續發展戰略的關鍵步驟。重大議題被定義為本集團業務對運營及持份者具有最大影響的任何事宜，該等事宜可能對我們的長期商業及運營可行性以及將可持續發展議程納入其業務發展策略產生重大影響。為能識別潛在的重大議題以便在本報告中披露，我們參考環境、社會及管治報告守則並設定可能的議題以供評估。下表列示本集團的重大議題。

層面

Aspects

A. 環境層面

A. Environmental Aspect

A1. 排放物

A1. Emissions

A2. 資源使用

A2. Use of Resources

A3. 環境及自然資源

A3. The Environment and Natural Resources

A4. 氣候變化

A4. Climate Change

B. 社會層面

B. Social Aspect

B1. 僱傭

B1. Employment

B2. 健康與安全

B2. Health and Safety

ESG issues that are pertinent to the Group and its stakeholders are identified through materiality assessment, which is a crucial step in developing the sustainability strategy. Material topics are defined as any issues in which the Group's businesses have the most impact and influence on the operations and stakeholders. They may substantially affect our long-term commercial and operational viability and the inclusion of sustainability agenda into its business development strategy. To identify potential material topics for disclosure in the Report, we took reference to the ESG Reporting Code and set possible topics for assessment. The table below depicts the Group's material topics.

重要環境、社會及管治問題

Material ESG Issues

- 廢氣排放
- Air emissions
- 溫室氣體排放
- Greenhouse gas emissions
- 能源消耗及效率
- Energy consumption and efficiency
- 耗水及效率
- Water consumption and efficiency
- 有效使用原材料
- Efficient use of raw materials
- 環保措施
- Environmental protection measures
- 與氣候相關的風險及機遇
- Climate-related risks and opportunities
- 僱員福利
- Employee welfare
- 包容與機會均等
- Inclusion and equal opportunities
- 吸引及挽留人才
- Talent attraction and retention
- 職業健康與安全
- Occupational health and safety

重要性評估(續) MATERIALITY ASSESSMENT (Continued)

層面

Aspects

B3. 發展及培訓
B3. Development and Training

B4. 勞工準則
B4. Labour Standards

B5. 供應鏈管理
B5. Supply Chain Management

B6. 產品責任
B6. Product Responsibility

B7. 反貪污
B7. Anti-corruption

重要環境、社會及管治問題

Material ESG Issues

- 發展及培訓
- Development and training

- 防止童工及強制勞工
- Prevention of child and forced labour

- 供應鏈管理
- Supply chain management
- 供應鏈勞工準則
- Labour standards in the supply chain
- 供應鏈中的環境及社會風險
- Environmental and social risks in supply chain

- 質量保證
- Quality assurance
- 知識產權保護
- Protection of intellectual property rights
- 顧客滿意度
- Customer satisfaction
- 顧客資料保護
- Consumer data protection

- 企業管治
- Corporate governance
- 反貪污
- Anti-corruption

A部分：環境

SECTION A: ENVIRONMENTAL

滙隆致力於維持高品質的服務標準，同時亦對其員工、社區及環境負責。正如滙隆所認為，這不僅是一種道德責任，其亦為通向業務成功的大門。因此，滙隆竭力把可持續發展的理念融入業務核心中。除遵守法規外，滙隆採納「避免、減少及重複利用」原則，管理及盡量減少對環境的影響。為減少碳排放，滙隆已在辦公室及地盤項目推出一系列環保舉措。

截至二零二六年四月三十日止年度，本集團並不知悉任何嚴重違反環境相關法律及法規的事件，包括廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生，包括但不限於《空氣污染管制條例》（香港法例第311章）、《廢物處置條例》（香港法例第354章）、《水污染管制條例》（香港法例第358章）及《噪音管制條例》（香港法例第400章）。

A.1 排放物

滙隆已實施環保措施，以減少業務營運中的碳排放，並於可行的情況下優化資源使用。

於本報告年度，滙隆在元朗擁有倉庫及在黃竹坑擁有一間總辦公室。在倉庫，本集團三輛卡車在向各個以人力為基礎的項目地點運送建築材料的過程中產生相對多的廢氣排放及溫室氣體排放。同時，其僱員在倉庫及辦公室的用電及用水亦構成範圍2及範圍3溫室氣體排放的組成。

WLS focuses on upholding high service quality standards while being responsible to its people, the community and the environment. As WLS believes that it is not just an ethical obligation, it is also a gateway to business success. Therefore, WLS makes every effort to integrate sustainability into the core of its business. Beyond regulatory compliance, WLS has adopted the principle of “Avoidance, Reduction and Reuse” to manage and minimize environmental impacts. A series of green initiatives have been rolled out in both the office and the site projects to lower carbon footprint.

For the year ended 30 April 2026, the Group was not aware of any material non-compliance issue with relevant laws and regulations related to the environment, including air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste, including but not limited to Air Pollution Control Ordinance (Chapter 311, Laws of Hong Kong), Waste Disposal Ordinance (Chapter 354, Laws of Hong Kong), Water Pollution Control Ordinance (Chapter 358, Laws of Hong Kong) and Noise Control Ordinance (Chapter 400, Laws of Hong Kong).

A.1 EMISSIONS

WLS has implemented eco-friendly measures to reduce the carbon footprint during business operations and optimise the use of resources whenever possible.

During the Reporting Year, WLS had a warehouse in Yuen Long and a principal office in Wong Chuk Hang. In the warehouse, 3 trucks of the Group contributed to most of the air emissions and greenhouse gas emissions while transporting construction materials to each of the project sites which were manpower-based. Meanwhile, the use of electricity and water consumed by its employees in both the warehouse and the office constituted the composition of Scope 2 and Scope 3 greenhouse gas emissions.

A部分：環境(續) SECTION A: ENVIRONMENTAL (Continued)

氣體排放

排放數據顯示空氣污染物及溫室氣體的排放量。空氣污染物(包括氮氧化物、硫氧化物及可吸入懸浮粒子)排放主要因卡車運輸建築材料而產生。於本報告年度的空氣污染物排放情況列示如下：

氣體排放	Air Emissions	二零二六年 2026	二零二五年 2025	單位 Unit
氮氧化物	Nitrogen oxides (NO _x)	643.4	499.0	千克 Kg
硫氧化物	Sulphur oxides (SO _x)	0.4	0.3	千克 Kg
可吸入懸浮粒子	Respirable suspended particles (RSP)	41.8	30.2	千克 Kg

於本報告年度，本集團產生的氮氧化物、硫氧化物及可吸入懸浮粒子排放量分別為643.4千克、0.4千克及41.8千克。未來，本集團將定期密切監控運輸效率及其影響。滙隆將繼續制定環保政策，例如使用更潔淨的燃料，以減輕對環境的影響。

溫室氣體排放

鑒於滙隆的業務性質(主要從事建築及建造工程業務)，本集團碳排放的最大源頭為使用卡車運輸建築材料產生的燃料消耗。此外，透過宣傳及加強節能教育，提升僱員減少不必要的電力消耗的意識。

本集團的溫室氣體(「溫室氣體」)排放主要產生自燃料消耗、電力消耗、用水，以及水務署及渠務署淡水及污水處理的間接用電。於本報告年度，滙隆產生113.3噸溫室氣體排放。於本報告年度，溫室氣體排放密度為每百萬港元收益1.15噸二氧化碳當量(「二氧化碳當量」)。

範圍1排放與公司自有汽車使用燃料呈正相關。於本報告年度，範圍1排放為75.4噸二氧化碳當量。

範圍2排放與電力消耗產生之間接溫室氣體排放直接相關。滙隆之倉庫及總部辦公室電力消耗所佔比例較大。有鑒於此，本公司於辦公室採取一系列措施減輕所帶來的影響。

Air Emissions

The emission data indicates both the emissions of air pollutants and greenhouse gases. The emissions of air pollutants, which include nitrogen oxides (“NO_x”), sulphur oxides (“SO_x”) and respirable suspended particles (“RSP”) were mainly generated by trucks during the transportation of construction materials. The emissions of air pollutants for the Reporting Year were illustrated below:

During the Reporting Year, the emissions of NO_x, SO_x and RSP produced by the Group amounted to 643.4 kg, 0.4 kg and 41.8 kg respectively. In the future, the Group will closely monitor the efficiency and the impacts arising from transportation on a regular basis. WLS will continue to strategize environmental-friendly policies, such as using cleaner sources of fuel to alleviate environmental impacts.

Greenhouse Gas Emissions

Given the nature of WLS, which is principally engaged in construction and building works, the largest contributor to the Group’s carbon emissions is fuel usage by trucks for transporting construction materials. Besides, through promotion and education on energy saving, employees’ awareness is strengthened to lower unnecessary electricity consumption.

The greenhouse gas (“GHG”) emissions by the Group were mainly produced from fuel consumption, electricity consumption, water usage, and indirect electricity used for freshwater and sewage processing by the Water Supplies Department and Drainage Services Department. WLS produced 113.3 tonnes of greenhouse gas emissions in the Reporting Year. The GHG emission intensity in the Reporting Year was 1.15 tonnes carbon dioxide equivalent (“CO₂-e”) per million HKD revenue.

Scope 1 emissions were positively correlated to the usage of fuel by company-owned vehicles. The Scope 1 emissions in the Reporting Year were 75.4 tonnes CO₂-e.

Scope 2 emissions were directly associated with the indirect greenhouse gas emissions generated by electricity consumption. WLS comprised a greater proportion of electricity consumption in the warehouse and headquarters office. In light of that, a series of initiatives had been carried out in the office to alleviate the impact brought.

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

環境政策規定：

- 僱員於會議或下班後應關閉不必要的照明設備及空調。
- 空調溫度應設定在25°C。
- 下班後關閉電腦及監控。
- 將所有電腦及影印機自動設置為節能模式。
- 逐步安裝節能電器及電燈泡。

所有微小的努力累積便能成功促進節能。本集團致力培養員工的環保思維，促進辦公室及倉庫節能。於本報告年度，辦公室及倉庫電力消耗之溫室氣體排放量（範圍2排放）達37.9噸二氧化碳當量。

此外，位於元朗的倉庫正儲存建築材料且僅有少數幾名僱員，因此，與辦公室的需求相比，該倉庫的燈光及空調需求較少。然而，滙隆始終致力於減少倉庫及辦公室的用電量。減少電力消耗對進一步抑止溫室效應一直舉足輕重。未來幾年，滙隆將繼續探索辦公室及倉庫節能的可行方法。

範圍3排放因食水及污水處理間接產生，因本集團業務性質，所佔溫室氣體排放總量的比例最小。於本報告年度，範圍3排放為0.1噸二氧化碳當量，其主要來自用水及污水處理用電產生的間接溫室氣體排放。於過往年度，水管洩漏導致出現多次用水量高的情況。自此，本集團已密切監控及定期檢查水管，預防不必要的水流失及相應的排放。未來幾年，本集團管理層致力於在減少排放方面取得顯著成效。

The environmental policies stated that:

- Employees were required to switch off unnecessary lights and air-conditioners after meetings or after work.
- Temperature of air-conditioners should always be set at 25 °C.
- Computers and monitors should be switched off after work.
- Energy-saving mode is auto-set for all computers and photocopiers.
- Energy-efficient electronic appliances and light bulbs are installed progressively.

All the tiny efforts added up to the success of energy conservation. The Group cultivated a green mindset for our employees and promoted energy conservation in the office and warehouse. During the Reporting Year, the greenhouse gas emissions from electricity consumption (Scope 2 emissions) for the office and the warehouse amounted to 37.9 tonnes CO₂-e.

Besides, the warehouse in Yuen Long stored construction materials, with only a few employees. Therefore, the needs for lighting and air-conditioning were less demanding compared with the needs in the office. Nevertheless, WLS always concerns about reducing the usage of electricity in the warehouse and office. Reducing electricity consumption always plays an important role in further curbing the greenhouse effect. In the coming years, WLS will continue to explore possible ways to conserve energy in both the office and warehouse.

Scope 3 emissions, generated indirectly due to the freshwater processed and sewage treated, comprised the least contribution to the total greenhouse gas emissions due to the business nature of the Group. The Scope 3 emissions in the Reporting Year were 0.1 tonnes CO₂-e, which were mainly generated by the indirect greenhouse gas emissions from the use of electricity for water and sewage processing. There have been cases of high water consumption caused by water pipe leakage in previous years. Since then, the Group has conducted close monitoring and regular checks on the water pipes, preventing unnecessary water wastage and the corresponding emissions. In the coming years, the management of the Group targets to achieve an outstanding result in reducing emissions.

A部分：環境(續) SECTION A: ENVIRONMENTAL (Continued)

為秉持可持續發展原則，本集團已提出到二零二八年範圍1及範圍2的排放密度較基準年二零二三年（每百萬港元收益1.1噸二氧化碳當量）減少5%的目標。滙隆將繼續探索以創新方式支持環境保護的策略。下表列示滙隆於本報告年度之溫室氣體排放總量：

To uphold the principles of sustainable development, the Group has initiated a target of 5% emission reduction in terms of intensity in Scope 1 and Scope 2 by 2028, compared with the baseline year of 2023 (1.1 tonnes CO₂-e per million HKD revenue). WLS will continue to explore strategies to support environmental conservation in innovative ways. The following table indicates the total GHG emissions of WLS for the Reporting Year:

溫室氣體排放	GHG Emissions	二零二六年 2026	二零二五年 2025	單位 Unit
範圍1排放	Scope 1 emissions	75.4	61.5	噸二氧化碳當量 Tonnes CO ₂ -e
範圍2排放	Scope 2 emissions	37.9	29.8	噸二氧化碳當量 Tonnes CO ₂ -e
範圍3排放	Scope 3 emissions	0.1	0.1	噸二氧化碳當量 Tonnes CO ₂ -e
溫室氣體排放總量	Total greenhouse gas emissions	113.4	91.4	噸二氧化碳當量 Tonnes CO ₂ -e
密度（按收益）	Intensity (by revenue)	1.2	1.2	噸二氧化碳當量／ 百萬港元收益 Tonnes CO ₂ -e/Million HKD Revenue

廢棄物管理

對於廢棄物的管理，本集團積極提倡節約材料並已於整個業務活動中實施從源頭減少廢棄物產生的政策。滙隆鼓勵僱員通過評估營運盡量減少廢棄物及確保盡可能高效地使用材料。由於本集團的業務活動，本報告年度並無產生大量有害廢棄物。

根據從源頭減少廢棄物產生的良好規劃及慣例，滙隆檢討及追蹤無害廢棄物處理，確保將廢棄物產生量保持最低水平。於本報告年度，本集團產生的無害廢棄物微乎其微且本集團並無產生任何類型的有害廢棄物。

Waste Management

For waste management, the Group actively promoted material conservation and has implemented policies to reduce waste at source throughout its business activities. WLS encouraged its employees to minimise waste by evaluating operations and ensuring that they were used as efficiently as possible. Due to the business activities of the Group, no significant amount of hazardous waste was produced during the Reporting Year.

Following good planning and practices to reduce waste production at source, WLS reviewed and kept track of its non-hazardous waste disposal to ensure that the waste production level was kept to the minimum. During the Reporting Year, the amount of non-hazardous waste generated by the Group was immaterial and the Group did not generate any type of hazardous waste.

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

建築工地所使用的建築材料通常為鐵通及竹材。自一九九九年，滙隆已推出竹通混合棚。竹通混合棚較竹製或金屬棚架擁有諸多優點。由於鐵竹混合結構穩定性更佳、更耐用且不容易被建築工地的現場工人損壞，因此產生的建築廢棄物更少，更有利於保護環境。與此同時，在可預見的未來，丟棄的竹材將仍被視為無害廢棄物。

本集團已設定自二零二三年起未來五年保持不產生有害廢棄物的目標。該目標乃透過本集團之廢物記錄及定期營運檢討進行監察。

廢水

除水務署已使用淡水產生的廢水外，倉庫及辦公室並無產生其他污水。

A.2 資源使用

綠色和低碳生產是社會可持續發展的唯一途徑。本集團一直致力於成為資源節約型及環境友好型企業，以促進環境保護。作為一個綠色建築公司，滙隆一直積極加強節能措施以減少排放，並堅持減少能耗。

本集團透過其業務活動推廣及採用綠色常規致力於環境保護及可持續發展。本集團之基本目標之一為以最環保之方式組織施工作業，同時將能源消耗維持於最低水平。

同時，本集團亦於本集團內實施提升資源效率之措施，包括但不限於透過雙面打印及分離可回收紙減少廢棄物、透過避免單次使用一次性物品及使用附有香港政府機電工程署頒佈之能源標籤之辦公設備進行綠色採購，及透過關閉閒置電子設備減少能源。本集團將持續檢討其環保常規以將環境、健康及安全管理及合規考慮事項納入營運程序。

The construction materials used in the construction sites were usually metal tubes and bamboo. WLS has introduced the Metal-Bamboo Matrix System Scaffold (“MBMSS”) since 1999. MBMSS has many advantages compared to bamboo or metal scaffolding. As the mixed metal and bamboo tubes are much more stable, durable and not easily damaged by on-site workers in the construction sites, fewer construction wastes are generated to protect the environment. Meanwhile, the disposal of bamboo will still be considered as non-hazardous waste in the foreseeable future.

The Group has set a target to maintain zero generation of hazardous waste in the five years from 2023. The target is monitored through the Group’s waste records and periodic operational review.

Wastewater

In addition to the wastewater generated from the used freshwater by the Water Supplies Department, no other sewage was produced from the warehouse and office.

A.2 USE OF RESOURCES

Green and low-carbon production is the only way to the sustainable development of our society. The Group had committed to becoming a resource-saving and environment-friendly enterprise to promote environmental protection. WLS had actively strengthened the energy-saving procedures in order to reduce emissions, and adhered to reducing energy consumption as a green construction company.

The Group is devoted to environmental protection and sustainable development through promoting and adopting green practices in its business activities. One of the essential goals of the Group is to organise construction operations in the most environmental-friendly manner while keeping energy consumption at minimum.

Meanwhile, the Group also implemented initiatives enhancing resource efficiency within the Group including, but not limited to, waste reduction by double-sided printing and separating recyclable paper, green procurement by avoiding single-use disposable items and using office equipment with Energy Label issued by the Electrical and Mechanical Services Department of the Hong Kong Government, and energy reduction by switching off idle electronic appliances. The Group will continually review its green practices to integrate environmental, health and safety management and compliance considerations into operational processes.

A部分：環境(續) SECTION A: ENVIRONMENTAL (Continued)

能源消耗

滙隆重視減少能源消耗及建立綠色低碳的形象。本集團已制定節約用電及使用打印機的節能政策。本集團要求員工在下班後關掉相關辦公室或工作區的辦公電子設備，如照明、營業和電腦設備。此外，本集團鼓勵員工將空調系統的溫度設定在最佳溫度水平，並在晚上離開工作區或辦公室時關掉所有燈具。

於本報告年度，辦公室及倉庫的總能耗為1,527.6吉焦。這一成功有賴於僱員節約能源的環保意識提高以及採用高能效電器，本集團管理層對此感到滿意。於本報告年度，能源消耗密度為每百萬港元收益15.5吉焦。本集團的目標是到二零二八年營運的能源消耗密度較二零二三年基準年的每百萬港元收益13.7吉焦降低5%。

Energy Consumption

WLS places great emphasis on reducing energy consumption and building a green and low-carbon image. The Group has established policies for energy saving on electricity consumption and the use of printers. The Group requires employees to switch off office electronic facilities, such as lighting, business and computer equipment, during unattended hours in the relevant office or work areas. Furthermore, it encourages employees to set the temperature of the air-conditioning systems at an optimal temperature level and turn off all the lights when leaving the work areas or the office at night.

The total energy consumption for the office and the warehouse in the Reporting Year was 1,527.6 GJ. The management of the Group was pleased that the success lay in the improved environmental mindset of employees to conserve energy and the energy-efficient machines. The energy consumption intensity in the Reporting Year was 15.5 GJ per million HKD revenue. The Group aims at reducing energy consumption intensity in our operations by 5% by 2028 against the 2023 baseline of 13.7 GJ per million HKD revenue.

能源消耗	Energy consumption	二零二六年 2026	二零二五年 2025	單位 Unit
直接能耗	Direct energy consumption	1,296.5	1,102.15	吉焦GJ
間接能耗	Indirect energy consumption	231.1	195.10	吉焦GJ
總能耗	Total energy consumption	1,527.6	1,297.25	吉焦GJ
密度 (按收益)	Intensity (by revenue)	15.5	16.4	吉焦／百萬港元收益 GJ/Million HKD Revenue

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

水消耗

有關棚架搭建、精裝修及吊船工作台服務的建築及建造工程因業務性質使然，用水量並不大且建築工地用水更少。

本集團於本報告年度的用水量為670.2立方米，用水密度為每百萬港元收益6.8立方米。由於相關政府機構向我們供水，因此並無遇到供水問題。

本集團鼓勵節約用水並提醒員工盡可能減少浪費。本集團亦定期評估其公用設施服務。尤其是，本集團定期檢查出現漏水或破裂的水管。倘發現有關問題，本集團將確保及時更換和維修出現漏水或破裂的缺陷部分。

基於有效使用水資源的前瞻性計劃，滙隆仍保持樂觀態度並致力於進一步降低用水量。本集團致力節約水資源，並已設定五年用水效益目標，即與二零二三年基準年的百萬港元收益3.7立方米相比，用水密度減少5%。

Water Consumption

The construction and building works for scaffolding, fitting out and gondola services were not particularly water-intensive due to the nature of the business and less water was consumed on the construction sites.

The water consumption of the Group during the Reporting Year was 670.2 m³ and the water consumption intensity per million HKD revenue was 6.8 m³. Water was sourced from the relevant governmental bodies, thus there was no water supply issue encountered.

The Group encourages water conservation and reminds staff to reduce water wastage whenever possible. The Group also engages in regular assessments of its utility services. In particular, the Group regularly checks for water seepage or leaking pipelines. If such problems are identified, the Group will ensure that the defective parts causing the seepage or leakage are replaced and repaired on a timely basis.

With the forward-looking plans to use water efficiently, WLS is still optimistic and committed to further reducing water consumption. The Group endeavours to conserve water resources and has set up a 5-year water efficiency target of reducing water consumption intensity by 5%, compared to the 2023 baseline of 3.7 m³ per million HKD revenue.

耗水	Water consumption	二零二六年 2026	二零二五年 2025	單位 Unit
總耗水量	Total water consumption	670.2	550.1	立方米 m ³
密度 (按收益)	Intensity (by revenue)	6.8	7.0	立方米／百萬港元 收益 m ³ /Million HKD Revenue

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

竹材消耗

對於棚架搭建業務，滙隆使用三種竹材，即：3至7英尺短竹、長竹及毛竹。於本報告年度，竹材消耗總量為102,120支。由於本公司建築業務的性質使然，棚架搭建活動消耗的竹材93.4%為長竹，2.9%為3至7英尺短竹，3.7%為毛竹。建築工地的月均竹材使用量為8,510支。

Bamboo Consumption

For the scaffolding business, there were three categories of bamboo that WLS used, namely Short Bamboo (3–7 feet), Long Bamboo and Mao Bamboo. During the Reporting Year, the total consumption of bamboo was 102,120. Due to the nature of the construction of the Company, 93.4% of bamboo consumed was Long Bamboo for scaffolding activities, and 2.9% of bamboo consumed was Short Bamboo (3–7 feet). 3.7% of Mao Bamboo was consumed. The monthly average number of bamboos used in construction sites was 8,510.

竹材組成	Bamboo composition	二零二六年 2026	二零二五年 2025	單位 Unit
3至7英尺短竹	Short Bamboo (3–7 feet)	2,952	2,500	支 Unit
長竹	Long Bamboo	95,436	85,300	支 Unit
毛竹	Mao Bamboo	3,732	3,300	支 Unit
竹材消耗總量	Total bamboo consumption	102,120	91,100	支 Unit

鐵通消耗量

除竹材外，滙隆亦使用兩類鐵通，即：1米至3米鐵通及3米至6米鐵通。於本報告年度，鐵通總消耗量為17,153支。由於鐵通在建築工地的使用頻率高及需求高，故該兩類鐵通中，1米至3米鐵通及3米至6米鐵通的耗用分別佔63.5%及37.5%。於本報告年度，鐵通的月均使用量為1,429支。

Metal Tube Consumption

Apart from bamboo, WLS also used two categories of metal tubes, namely Metal Tubes (1m–3m) and Metal Tubes (3m–6m). During the Reporting Year, the total number of metal tubes used was 17,153. Due to the frequent usage and high demand at construction sites, the consumption of these two categories of metal tubes accounted for 63.5% and 37.5% for Metal Tubes (1m–3m) and Metal Tubes (3m–6m), respectively. The monthly average number of metal tubes used in the Reporting Year was 1,429.

鐵通組成	Metal tubes composition	二零二六年 2026	二零二五年 2025	單位 Unit
1米至3米鐵通	Metal Tubes (1m–3m)	10,890	7,500	支 Unit
3米至6米鐵通	Metal Tubes (3m–6m)	6,263	4,303	支 Unit
鐵通總消耗量	Total metal tube consumption	17,153	11,803	支 Unit

包裝材料

由於本集團的主要活動專注於為建築及建造工程提供棚架搭建、精裝修及其他輔助服務、借貸業務及證券投資業務，故於本報告年度並無發現本集團重大包裝材料消耗。

Packaging Material

Since the Group's principal activities focused on the provision of scaffolding, fitting out and other auxiliary services for construction and building works, money lending business and securities investment business, there was no significant consumption of packaging materials identified by the Group during the Reporting Year.

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

A.3 環境及自然資源

滙隆認為，本公司應在經濟發展與社會及環境發展之間取得平衡。為實現可持續發展，所有上述方面均應予以充分考慮，而不損及各方利益。總而言之，包括供應商、客戶及不同利益相關人士在內的所有各方應當共同努力實現這一長遠目標。

材料重複利用

由於建築材料主要頻繁用於棚架搭建業務，本集團大力鼓勵重複利用材料。通過重複利用有用材料亦可減少廢棄物的產生。一旦項目完成，於檢查其質量後，不同建築工地的可用竹材及鐵通會被送回倉庫以供重複利用。

未來，本集團將緊密監控材料使用效率並對重複利用建築材料作出實際改進。

節約用紙

本集團於其日常營運中提倡及採用節約用紙措施，以減少用紙及廢紙：

- 使用再生紙進行內部起草及打印。
- 採用雙面打印。
- 將雙面打印設置為印表機的默認模式。
- 倘並非必要，使用黑白打印代替彩色打印及影印。
- 採用可重複使用的產品，如信封。

A.3 THE ENVIRONMENT AND NATURAL RESOURCES

WLS believes that an organization should strike a balance between economic development and social and environmental development. To achieve sustainability, all the above aspects should be considered thoroughly without compromising each other. To conclude, all parties, including suppliers, customers and different stakeholders should work hand in hand towards this long-term goal.

Reuse of Materials

With the frequent usage of construction materials mainly in the scaffolding business, the effort of reusing materials was highly encouraged by the Group. Waste generation can also be reduced by reusing useful materials. When projects were completed, usable bamboo and metal tubes from different construction sites will be sent back to the warehouse for reuse after quality checks.

In the future, the Group will closely monitor the efficiency of material usage and make meaningful improvements to the reuse of construction materials.

Paper Saving

Paper-saving initiatives are promoted and adopted by the Group in its daily operations to reduce paper usage and waste:

- Use recycled paper for internal drafting and printing.
- Adopt duplex printing.
- Set duplex printing as the default mode in printers.
- Use black-and-white printing instead of colour printing and photocopying if not necessary.
- Adopt reusable products, such as envelopes.

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

A.4 氣候變化

滙隆深知氣候變化可能為業務運營帶來潛在風險及機遇。本集團已制定風險管理政策以識別及減輕氣候相關風險。經考慮其業務的性質、規模及複雜程度後，本集團已根據環境、社會及管治報告守則D部自願作出以下氣候相關披露。

治理

董事會已對氣候相關風險及機遇進行整體監督。與我們的環境、社會及管治治理架構類似，在我們財務總監及環境、社會及管治工作組支持下，董事會在董事會會議期間監督與氣候相關的事宜和風險並定期討論，確保將相關事宜和風險納入本集團策略。董事會作為最終負責者，對風險管理提出指引並做出決策，並監督本集團與環境相關的政策、計劃和表現，當中包括氣候變化。

環境、社會及管治工作小組由相關部門代表組成，透過協調環境數據收集、監察相關政策及措施的實施、識別重大氣候相關事宜以及向高級管理層及董事會報告相關發現，為董事會提供支持。環境、社會及管治工作小組至少每年向董事會報告一次重大氣候相關風險及機遇，如有重大發展則須更為頻密的報告。董事會會考慮是否具備適當技能及能力以監督氣候相關事宜，並會在適當時候尋求外部顧問支持。

董事會在監督本集團業務策略、重大運營決策、風險管理流程及相關政策時，會考慮氣候相關風險及機遇（如相關）。董事會亦監督氣候相關目標的設定，並監察其達成進度。氣候相關績效指標目前並未納入薪酬政策。本集團將隨氣候相關管治及數據能力的發展檢討此做法。

A.4 CLIMATE CHANGE

WLS recognizes that climate change may bring about potential risks and opportunities to our business operations. The Group has established risk management policy in identifying and mitigating climate-related risks. Having regard to the nature, scale and complexity of its operations, the Group has voluntarily made the following climate-related disclosures with reference to Part D of the ESG Reporting Code.

Governance

The Board has overall oversight of climate-related risks and opportunities. Similar to our ESG governance structure, supported by our Financial Controller and ESG Working Group, the Board oversees climate-related issues and risks during Board meetings and regular discussions and ensures that they are incorporated into the Group's strategy where relevant. The Board, as the ultimate responsible body, provides guidance and makes decisions on risk management, overseeing the Group's policies, programmes and performance relating to the environment, including climate change.

The ESG Working Group, comprising representatives from relevant departments, supports the Board by coordinating the collection of environmental data, monitoring the implementation of relevant policies and measures, identifying material climate-related matters and reporting relevant findings to senior management and the Board. The Board is informed of material climate-related risks and opportunities at least annually, or more frequently where material developments arise. The Board considers the availability of appropriate skills and competencies for overseeing climate-related matters and may seek support from external advisers when appropriate.

Climate-related risks and opportunities are considered, where relevant, when the Board oversees the Group's business strategy, material operational decisions, risk management processes and related policies. The Board also oversees the setting of climate-related targets and monitors progress against them. Climate-related performance metrics are not currently incorporated into remuneration policies. The Group will review this approach as its climate-related governance and data capabilities develop.

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

策略

本集團按下列時間範圍考慮氣候相關風險及機遇，該等時間範圍與本集團的運營計劃及業務情況保持一致：

時間範圍	本集團所採用的定義
短期	不超過12個月
中期	超過1年且不超過3年
長期	超過3年

本集團已識別實體風險為與其棚架搭建、精裝修及其他建築及樓宇工程輔助服務最相關的氣候相關事宜。颱風、暴雨、極端酷熱、洪水及其他惡劣天氣狀況可能中斷施工計劃、限制進入工地、損壞或影響棚架及儲存材料的安全，並增加僱員及分包商所面對的健康及安全風險。該等事件可能導致項目延誤、額外交外安全及維修成本、人力及設備使用率下降，並可能影響現金流量。

由於香港氣候潮濕多雨，竹棚更容易嚴重變形，若搭設不當，可能會造成工傷事故。本集團研發的「霹靂棚架」全部由鋼材製成，較傳統竹棚更堅固耐用，其可與樓梯及工作台相連，使建築工人工作時更安全。本集團將進一步研究及開發更好的棚架系統，如竹通混合棚及鋼材棚架，以適應更炎熱及更極端的天氣條件。本集團亦已就颱風、暴雨及超強颱風後之極端情況下之工作安排制定內部指引，保障僱員安全及為營運連續性提供支持。

本集團亦已識別潛在的轉型相關風險及機遇。客戶對安全、環境或採購期望的轉變、不斷演變的監管規定，以及對低碳排放或更耐用建築方案的需求，均可能影響本集團的運營常規、採購選擇及競爭地位。相反，本集團認為，其持續開發及使用可重複使用的棚架材料、竹通混合棚及鋼棚架解決方案、節能措施及高效物流，可支持運營韌性，並為滿足不斷變化的市場需求創造機遇。

Strategy

The Group considers climate-related risks and opportunities over the following time horizons, which are aligned with its operational planning and business context:

Time horizon	Definition used by the Group
Short term	Up to 12 months
Medium term	More than 1 year and up to 3 years
Long term	More than 3 years

The Group has identified physical risks as the climate-related matters most relevant to its scaffolding, fitting out and other auxiliary services for construction and building works. Typhoons, rainstorms, extreme heat, flooding and other severe weather conditions may disrupt construction schedules, restrict access to work sites, damage or affect the safety of scaffolding and stored materials, and increase the health and safety risks faced by employees and subcontractors. Such events may lead to project delays, additional safety and repair costs, reduced utilisation of labour and equipment, and possible effects on cash flows.

Due to the rainy and humid weather in Hong Kong, bamboo sheds are more susceptible to heavy deformation and may cause industrial accidents if they are not erected properly. The “Pik Lik Scaffold” developed by the Group is all made of steel and it is sturdier and more durable compared to traditional bamboo scaffold. It can be attached to stairs and workbenches, making it safer for construction workers to work. The Group will further investigate and develop better scaffold systems, such as MBMSS and steel scaffolds, that adapt to hotter and more extreme weather conditions. The Group has also established internal guidelines on working arrangements in times of typhoons, rainstorms and extreme weather conditions after super typhoons to protect employees’ safety and support the continuity of operations.

The Group has also identified potential transition-related risks and opportunities. Changes in customers’ safety, environmental or procurement expectations, evolving regulatory requirements, and demand for lower-emission or more durable construction solutions may affect the Group’s operating practices, procurement choices and competitive position. Conversely, the Group considers that its continued development and use of reusable scaffolding materials, MBMSS and steel scaffolding solutions, energy-saving practices and efficient logistics may support operational resilience and create opportunities to meet evolving market needs.

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

現階段，本集團並無識別出預期會在上述時間範圍內對其業務模式、策略、現金流量、融資渠道或資本成本產生重大影響的氣候相關風險或機遇。本集團將隨著氣候相關風險評估及數據收集流程的完善，繼續評估相關影響的性質及程度。本集團目前的應對措施主要集中於運營韌性、職業安全、材料的高效及重複使用、節能以及溫室氣體排放監察。

鑒於本集團業務的性質及規模，以及相關內部數據的現時可得性，本集團於本報告年度並無使用氣候情景分析。本集團將隨著其氣候相關披露能力的發展，以及當業務或外部狀況的變化使有關分析對決策有所幫助時，持續檢討氣候情景分析的適當性。

風險管理

氣候相關風險及機遇乃透過本集團現有的環境、社會及管治及風險管理程序進行識別及評估。財務總監及環境、社會及管治工作小組從相關營運部門收集資料，包括有關極端天氣干擾、工作場所安全、車輛燃料消耗、用電及用水、廢棄物管理、供應商常規及監管發展的資料。

在評估氣候相關風險時，本集團考慮其對僱員安全、項目執行、營運持續性、資產、成本、合規及聲譽的潛在可能性及影響程度。可能具有重大影響的風險將上報至高級管理層，並於適當情況下上報至董事會。本集團透過參考其潛在影響及可能性，並考慮現有控制措施及本集團的應對能力，對風險進行優次排列。

本集團透過定期營運溝通、地盤安全巡查、監察相關當局發出的天氣警告、檢討環境表現數據以及定期審閱相關政策及程序，以監察氣候相關風險。緩解措施包括惡劣天氣的工作安排指引、安全入職培訓及巡查、棚架材料的保養及品質檢查、合適竹材及金屬管材經品質檢查後的重複使用、節能常規、監察水管滲漏，以及供應商及分包商評估程序。

At this stage, the Group has not identified climate-related risks or opportunities that are expected to have a material effect on its business model, strategy, cash flows, access to finance or cost of capital over the stated time horizons. The Group will continue to assess the nature and magnitude of relevant effects as its climate-related risk assessment and data collection processes mature. The Group's current response principally focuses on operational resilience, occupational safety, efficient use and reuse of materials, energy conservation and the monitoring of greenhouse gas emissions.

The Group has not used climate scenario analysis in the Reporting Year, given the nature and scale of its operations and the current availability of relevant internal data. The Group will keep the appropriateness of climate scenario analysis under review as its climate-related disclosure capability develops and where changes in its business or external conditions make such analysis useful for decision-making.

Risk Management

Climate-related risks and opportunities are identified and assessed through the Group's existing ESG and risk management processes. The Financial Controller and ESG Working Group gather information from relevant operational departments, including information on extreme-weather disruption, workplace safety, vehicle fuel consumption, electricity and water consumption, waste management, supplier practices and regulatory developments.

In assessing climate-related risks, the Group considers the potential likelihood and severity of impacts on employee safety, project execution, operational continuity, assets, costs, compliance and reputation. Risks that may have a significant impact are escalated to senior management and, where appropriate, to the Board. The Group prioritises risks by reference to their potential impact and likelihood, taking into account existing controls and the Group's ability to respond.

The Group monitors climate-related risks through regular operational communications, site safety inspections, monitoring of weather warnings issued by relevant authorities, review of environmental performance data and periodic review of relevant policies and procedures. Mitigating actions include work-arrangement guidelines for severe weather, safety inductions and inspections, maintenance and quality checks of scaffolding materials, reuse of suitable bamboo and metal tubes after quality checks, energy-saving practices, monitoring of water leakage, and supplier and subcontractor evaluation procedures.

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

氣候相關風險的識別及評估已納入本集團整體風險管理程序。本集團將繼續以與其業務營運相稱的方式，加強其內部數據收集、風險評估及監察程序。

指標及目標

本集團計量及匯報能源消耗及溫室氣體排放，包括絕對數值及密度。本集團的溫室氣體排放主要歸因於用作運輸建築材料的集團自有汽車所消耗的燃料、辦公室及倉庫所購買的電力，以及與供水及污水處理相關的間接排放。

本集團匯報範圍1、範圍2及選定的範圍3溫室氣體排放。範圍1排放包括集團自有汽車燃料燃燒產生的直接排放。範圍2排放包括辦公室及倉庫所購買電力產生的間接排放。目前匯報的範圍3排放與淡水及污水處理所耗電力產生的間接排放有關。其他範圍3類別目前未被計量，原因為本集團尚未具備足夠完整及可靠的活動數據，且本集團認為已匯報的類別與其當前營運邊界最為相關。本集團將繼續評估擴展其範圍3數據收集的相關性及可行性。

本集團於本報告年度並未就其溫室氣體排放取得外部驗證。本集團將繼續提升其環境數據的可靠性及完整性，並將在適當情況下考慮外部驗證。

為秉持可持續發展的原則，本集團已提出到二零二八年，範圍1及範圍2的排放密度較基準年二零二三年（1.1噸二氧化碳當量／百萬港元收益）減少5%的目標。該目標為營運排放密度減排目標，適用於辦公室、倉庫及棚架業務所使用的集團自有汽車。此舉有助於本集團緩解氣候變化。管理層每年監察進度，並由董事會進行檢討。

Climate-related risk identification and assessment are integrated into the Group's overall risk management process. The Group will continue to enhance its internal data collection, risk assessment and monitoring procedures in a manner proportionate to its business operations.

Metrics and Targets

The Group measures and reports energy consumption and greenhouse gas emissions, including both absolute figures and intensities. The Group's greenhouse gas emissions are primarily attributable to fuel consumed by Group-owned vehicles used to transport construction materials, electricity purchased for the office and warehouse, and indirect emissions associated with water supply and sewage processing.

The Group reports Scope 1, Scope 2 and selected Scope 3 greenhouse gas emissions. Scope 1 emissions comprise direct emissions from fuel combustion in Group-owned vehicles. Scope 2 emissions comprise indirect emissions from purchased electricity used at the office and warehouse. The Scope 3 emissions currently reported relate to indirect emissions from electricity used for freshwater and sewage processing. Other Scope 3 categories are not currently measured because the Group does not yet have sufficiently complete and reliable activity data, and because the Group considers the reported categories to be the most relevant to its current operational boundary. The Group will continue to assess the relevance and feasibility of expanding its Scope 3 data collection.

The Group has not obtained external assurance over its greenhouse gas emissions for the Reporting Year. The Group will continue to enhance the reliability and completeness of its environmental data and will consider external assurance where appropriate.

To uphold the principles of sustainable development, the Group has initiated a target of 5% emission reduction in terms of intensity in Scope 1 and Scope 2 by 2028, compared with the baseline year of 2023 (1.1 tonnes CO₂-e per million HKD revenue). The target is an operational emissions-intensity reduction target and is applicable to the office, warehouse and Group-owned vehicles used in the scaffolding business. It supports the Group's climate-change mitigation efforts. Progress is monitored annually by management and reviewed by the Board.

A部分：環境(續)

SECTION A: ENVIRONMENTAL (Continued)

		二零二六年	目標年份	二零二六財政年 進度／狀況 FY2026 progress/status
供應鏈管理	Supply Chain Management	2026	Target year	
範圍1及範圍2溫室氣體 排放密度減少5%	Reduce Scope 1 and Scope 2 GHG emissions intensity by 5%	二零二三年：1.1噸 二氧化碳當量／ 百萬港元收益 2023: 1.1 tonnes CO ₂ -e/ Million HKD revenue	二零二八年 2028	進行中 In progress
能源消耗密度減少5%	Reduce energy-consumption intensity by 5%	二零二三年：13.7吉焦／ 百萬港元收益 2023: 13.7 GJ/Million HKD revenue	二零二八年 2028	進行中 In progress
耗水密度減少5%	Reduce water-consumption intensity by 5%	二零二三年：3.7 立方米／百萬港元 收益 2023: 3.7 m ³ /Million HKD revenue	二零二八年 2028	進行中 In progress
維持有害廢棄物零產生	Maintain zero generation of hazardous waste	二零二三年 2023	二零二八年 2028	進行中 In progress

於本報告年度，本集團並不知悉任何適用法律或法規對其施加的氣候相關目標。本集團將繼續探索以創新及商業上可行的方式支持環境保護的策略。

The Group is not aware of any climate-related target imposed on it by applicable law or regulation during the Reporting Year. The Group will continue to explore strategies to support environmental conservation in innovative and commercially practicable ways.

B部分：社會 SECTION B: SOCIAL

B.1 僱傭

滙隆相信業務的持續成功有賴於僱員的全力奉獻及支持。本集團致力於主張平等機會。本公司根據經驗、培訓及發展潛力招聘僱員。本公司絕不容忍任何基於宗教、年齡、性別、種族或國籍的歧視。滙隆明確表明，確保在每次晉升、加薪、福利、任期及僱傭條件上為僱員提供平等待遇。

於二零二六年四月三十日，本集團擁有43名僱員，其中72%為男性及28%為女性。本集團維持21名前線員工（包括工地員工及支援員工）、16名中層管理人員及6名高層管理人員，從而提供一個健康的 management 層級。本集團致力於維持一個不存在歧視的和諧工作環境。

B.1 EMPLOYMENT

WLS believes that continued business success relies on the full contribution and support of its employees. The Group is dedicated to promoting equal opportunities. All employees are hired on the basis of experience, training and potential for growth. There shall be no discrimination based on religion, age, gender, race or national origin. It is the express intent of WLS to ensure that equal treatment is provided to its employees in all promotions and determination of wages, benefits, terms and conditions of employment.

The Group had 43 employees as at 30 April 2026, of which 72% were male and 28% were female. The Group maintained 21 front-line staff including site workers and supporting staff, 16 middle management and 6 top management, which provided a healthy management hierarchy. The Group was considered to maintain a harmonious workplace with no discrimination.

僱員總數		二零二六年	二零二五年	單位
Total workforce		2026	2025	Unit
僱員總數		43	40	僱員
Total number of employees				Employee
按性別劃分	男性	31	30	僱員
	Male			Employee
By Gender	女性	12	10	僱員
	Female			Employee
按僱傭類型劃分	全職	37	34	僱員
	Full-time			Employee
By employment type	兼職	6	6	僱員
	Part-time			Employee
按年齡組別劃分	25歲或以下	0	0	僱員
	25 years old or below			Employee
By age group	26-35歲	3	2	僱員
	26-35 years old			Employee
	36-45歲	14	10	僱員
	36-45 years old			Employee
	46-55歲	12	10	僱員
	46-55 years old			Employee
	56-65歲	14	12	僱員
	56-65 years old			Employee
	65歲以上	0	0	僱員
	Over 65 years old			Employee

B部分：社會(續)

SECTION B: SOCIAL (Continued)

僱員總數		二零二六年	二零二五年	單位
Total workforce		2026	2025	Unit
按僱員類別劃分	高層管理人員	6	6	僱員
By employee category	Top management			Employee
	中層管理人員	16	14	僱員
	Middle Management			Employee
	前線員工	21	20	僱員
	Front-line staff			Employee
按職能劃分	管理人員	13	11	僱員
By function	Executive			Employee
	技術人員	6	5	僱員
	Technical			Employee
	行政人員	11	11	僱員
	Administrative			Employee
	生產人員	13	13	僱員
	Production			Employee
按地區劃分	香港	32	29	僱員
By geographical region	Hong Kong			Employee
	尼泊爾	11	11	僱員
	Nepal			Employee

B部分：社會(續)

SECTION B: SOCIAL (Continued)

僱員流動率		二零二六年	二零二五年	單位
Employee turnover rate		2026	2025	Unit
總僱員流動率		8	7	%
Total employee turnover rate				
按性別劃分	男性	3	3	%
By Gender	Male			
	女性	20	18	%
	Female			
按僱傭類型劃分	全職	9	8	%
By employment type	Full-time			
	兼職	0	0	%
	Part-time			
按年齡組別劃分	25歲或以下	—	—	%
By age group	25 years old or below			
	26-35歲	50	0	%
	26-35 years old			
	36-45歲	40	10	%
	36-45 years old			
	46-55歲	20	10	%
	46-55 years old			
	56-65歲	17	8	%
	56-65 years old			
	65歲以上	0	0	%
	Over 65 years old			
按僱員類別劃分	高層管理人員	0	0	%
By employee category	Top management			
	中層管理人員	14	13	%
	Middle Management			
	前線員工	5	5	%
	Front-line staff			
按地區劃分	香港	10	10	%
By geographical region	Hong Kong			
	尼泊爾	0	0	%
	Nepal			

B部分：社會(續)

SECTION B: SOCIAL (Continued)

在這個流動性高的行業，滙隆於本報告年度維持8%的僱員流動率。為加深與員工的關係，滙隆經常組織聚會活動，如農曆新年晚會、中秋節派對及聖誕派對，令僱員與管理層建立良好關係及聯繫。

薪酬及解僱

滙隆認為僱員對業務的持續增長而言至關重要，因此，其向僱員提供具競爭力的薪酬待遇，包括強制性退休基金、僱員補償保險、醫療補助及年休。

薪金及工資在規定的工資期內直接支付至僱員的銀行賬戶。本集團於每年二月進行年度考核以審視僱員的表現及調整薪金。此外，根據僱員個人表現向合資格僱員授予酌情花紅。僱員晉升須受定期評估。本集團已就年度表現評估制定客觀表現指標。根據評估結果，本集團將向僱員授予獎勵，以鼓勵其繼續提升。

倘僱員表現不當，如玩忽職守、行為不端、賭博及擅自缺勤，本集團亦保留在無通知期或支付代通知金的情況下立即解僱的權利。

工時及假期

本集團鼓勵僱員在正常工作時間內完成工作。僱員有權享有各種假期，包括年假、病假及產假。

多元化及包容性

本集團致力於主張平等機會。本公司根據經驗及技能招聘所有僱員。本公司絕不容忍任何基於宗教、年齡、性別、種族或國籍的歧視。滙隆明確表明，確保在每次晉升、工資、福利、任期及僱傭條件上為僱員提供平等待遇。

In the highly mobile industry, WLS maintained an employee turnover rate of 8% during the Reporting Year. To strengthen the bonding with employees, WLS often organized gathering events, such as Lunar New Year's Party, Mid-autumn Festival Party and Christmas Party, in order to have a good bonding and connection between the employees and the management.

Compensation and Dismissal

WLS considers its employees as the key to sustainable business growth and hence it offers a competitive remuneration package to its employees, including mandatory retirement funds, employee compensation insurance, medical allowance and annual leave.

Salaries and wages are paid directly to employees' bank accounts within the prescribed wage period. Annual appraisal is conducted to review employees' performance and adjust salary in February each year. Moreover, discretionary bonuses may be granted to eligible employees based on the employees' individual performance. The promotion of the employees is subject to regular review. The Group has established objective performance indicators for annual performance evaluation. Based on the evaluation result, it offers rewards to employees in encouraging continuous improvement.

The Group also reserves the right of summary dismissal without notice period or payment in lieu of notice if the employees perform inappropriately, such as negligence of duty, misbehaviour, gambling and absence without authorization.

Working Hours and Rest Periods

The Group encourages employees to finish their duties during their normal working hours. Employees are entitled to various types of leave, including annual leave, sick leave and maternity leave.

Diversity and Inclusion

The Group is dedicated to promoting equal opportunities. All employees are hired on the basis of experience and skill sets. There shall be no discrimination based on religion, age, sex, race or national origin. It is the express intent of WLS to ensure that equal opportunities were provided to employees in all promotions, wages, benefits, terms and conditions of employment.

B部分：社會(續)

SECTION B: SOCIAL (Continued)

待遇及福利

本集團重視僱員的意見。若僱員對本集團有任何不滿，應直接與人力資源部或高級管理人員會面尋求幫助。本集團須以開放的態度共同解決僱員面臨的任何問題。本公司亦為符合資格的僱員提供門診醫療計劃，於指定名單內的診所提供免費門診服務。

本集團嚴格遵守香港法例第57章《僱傭條例》及香港其他勞工立法，如香港法例第608章《最低工資條例》、香港法例第282章《僱員補償條例》、香港法例第426章《職業退休計劃條例》、香港法例第485章《強制性公積金計劃條例》、香港法例第487章《殘疾歧視條例》、香港法例第480章《性別歧視條例》、香港法例第527章《家庭崗位歧視條例》、香港法例第602章《種族歧視條例》、香港法例第112章《稅務條例》及香港法例第486章《個人資料（私隱）條例》。

本集團採納相關標準作為其勞工保護及福利的最低標準。根據該等規則及法規，有關僱員的個人資料、報酬、解僱、招聘、工時、假期及其他福利等事宜均載於集團員工手冊。

為避免違反強制性公積金計劃條例（香港法例第485章）及稅務局的規定，本集團已及時向強積金受託人及稅務局提交註冊申請。於報告年度內，本集團並無發現任何重大違反有關僱傭的法律及法規。

Benefits and Welfare

The Group values employees' opinions. If employees have any dissatisfaction with the Group, they should directly meet with the Human Resources Department or top management for assistance. The Group must adopt an open attitude to resolve any problems faced by employees collectively. The Company also offers outpatient medical plan to eligible employees to provide free outpatient services in the appointed list of clinics.

The Group strictly complies with the Employment Ordinance (Chapter 57, Laws of Hong Kong) and other labour legislations in Hong Kong, such as Minimum Wage Ordinance (Chapter 608, Laws of Hong Kong), Employees' Compensation Ordinance (Chapter 282, Laws of Hong Kong), Occupational Retirement Schemes Ordinance (Chapter 426, Laws of Hong Kong), Mandatory Provident Fund Schemes Ordinance (Chapter 485, Laws of Hong Kong), Disability Discrimination Ordinance (Chapter 487, Laws of Hong Kong), Sex Discrimination Ordinance (Chapter 480, Laws of Hong Kong), Family Status Discrimination Ordinance (Chapter 527, Laws of Hong Kong), Race Discrimination Ordinance (Chapter 602, Laws of Hong Kong), Inland Revenue Ordinance (Chapter 112, Laws of Hong Kong) and Personal Data (Privacy) Ordinance (Chapter 486, Laws of Hong Kong).

The Group adopts the respective standards as its minimum standards for labour protection and welfare. Based on such rules and regulations, the issues relating to employees' personal information, compensation and dismissal, recruitment, working hours, rest periods and other benefits are all stated in the Group Staff Handbook.

To avoid non-compliance with Mandatory Provident Fund Schemes Ordinance (Chapter 485, Laws of Hong Kong) and requirements of the Inland Revenue Department, enrolments were filed to the MPF trustee and Inland Revenue Department on a timely basis. During the Reporting Year, the Group was not aware of any material non-compliance with laws and regulations in respect of employment.

B.2 健康與安全

本集團致力於為僱員提供健康安全的工作環境。為此，滙隆承諾全面遵守所有適用職業健康安全法規，並已實施高效及安全的工作環境。

於建築工地內，張貼安全警告、橫額及標語。所有辦公室、倉庫及建築工地放置急救箱。本集團僱用地盤代理、主管及安全主管加強監督全部建築工地的安全事宜。彼等須起草安全計劃並遵守各建築工地施工方案所示安全指示。

所有僱員均須遵守公司安全手冊。建築工程動工前，工人須參加安全入門課程，確保彼等熟悉必要的安全程序知識及技能。工人獲提供足夠的安全設備，包括眼罩、耳罩、安全帽、安全帶及其他必要防護設備。安全主管定期進行實地考察並編製安全檢查報告，記錄潛在安全問題。倘發現任何缺陷，將採取後續行動並在報告中註明結果，以便日後保持警惕。本集團內部會定期召開安全會議以討論重大安全問題及補救結果。

此外，滙隆高度重視工地工人招聘程序。每名工地工人須提供由安全主管評估的個人健康記錄，以確保彼等能夠在施工環境工作。於招聘過程中，申請人須提供安全培訓證書及建造業工人註冊證，以確保彼等符合資格於建築領域工作。

此外，我們已於辦公室張貼安全與健康政策，以提醒全體僱員其有責任保障自身及其他人士的安全與健康，以免因工作上的不當行為或疏忽而受到不利影響。

B.2 HEALTH AND SAFETY

The Group strives to provide a healthy and safe work environment for its employees. As such, WLS pledges full compliance with all applicable occupational health and safety legislation and has implemented an effective and safe work environment.

At the construction sites, safety warnings, banners and slogans are put up. First-aid boxes are placed in all offices, warehouse and construction sites. The Group employed Site Agents, Supervisors and Safety Officers to strengthen the oversight of safety matters in all construction sites. They were required to draft the safety plan and follow the safety instruction stated in the Method Statement for each construction site.

All employees are required to comply with the Company Safety Manual. Before the commencement of construction works, workers are required to attend the safety induction session, to ensure that they are familiar with the required knowledge and skills of the safety procedures. Workers are provided with sufficient safety equipment, including eye shields, ear muffs, safety helmets, safety belts and other necessary protective equipment. Safety Officers perform regular site visits and prepare Safety Inspection Reports for recording potential safety issues. If any deficiencies are spotted, follow-up actions will be taken and results will be noted in the report for future alerts. Regular safety meetings are held internally in the Group to discuss the major safety issues and remediation results.

Besides, WLS puts high emphasis on the recruitment procedures of site workers. Personal Health Record with assessment performed by the Site Officer is required from every site worker to ensure that they are able to work in the construction environment. Safety Training Certificate and Construction Worker Registration Card are required from applicants during the recruitment process to ensure that they are qualified to work in the construction field.

Moreover, a Safety and Health Policy has been posted in the office to alert all employees about their responsibilities of upholding the safety and health of themselves and of others who may be adversely affected by their misconduct or negligence at work.

B部分：社會(續)

SECTION B: SOCIAL (Continued)

滙隆嚴格遵守有關提供安全工作環境及保護僱員免受職業危害的有關法律法規。於過去三年（包括本報告年度），本集團並無錄得任何導致死亡或嚴重受傷的重大意外事件，亦無發現任何嚴重違反僱員健康與安全相關法律及法規的情況，包括但不限於香港法例第282章《僱員補償條例》及香港法例第509章《職業安全及健康條例》。

本集團於過去三年（包括本報告年度）錄得零宗因工死亡案例，及於本報告年度錄得7個工傷損失工作日。為防止事故發生，本集團將更為注重提供有效的風險控制措施，解決直接及相關原因。本集團將定期舉行安全會議，以解決潛在原因並提出預防事故的補救措施。

未來，本集團將更加致力於確保其僱員的健康與安全事宜。本集團的最終目標為運營中零事故及零傷害率，使本集團成為質量、安全及效率的典範。

WLS strictly complies with relevant laws and regulations relating to providing a safe work environment and protecting employees from occupational hazards. During the past three years, including the Reporting Year, the Group did not record any accidents that resulted in death or serious physical injury and did not identify any material non-compliance with laws and regulations relevant to the health and safety of employees, including but not limited to the Employees' Compensation Ordinance (Chapter 282, Laws of Hong Kong) and Occupational Safety and Health Ordinance (Chapter 509, Laws of Hong Kong).

The Group recorded zero work-related fatalities during the past three years, including the Reporting Year, and 7 days lost to work injury during the Reporting Year. To prevent the occurrence of accidents, the Group will put more focus on providing effective risk control measures which address the immediate and underlying causes. Regular safety meetings will be held to address the potential causes and suggest remedial steps for the prevention of accidents.

In the future, the Group will focus more on the health and safety issues of its employees. The Group's ultimate objective is targeted at zero accident and zero injury rate during its operations, so as to emulate the Group as the symbol of quality, safety and efficiency.

健康與安全	Health and Safety	二零二六年 2026	二零二五年 2025	二零二四年 2024	單位 Unit
因工死亡人數	Number of work-related fatalities	0	0	0	人 No.
因工死亡比率	Rate of work-related fatalities	0	0	0	%
因工傷損失工作日數	Lost days due to work injury	7	5	194.57	天 No.

B.3 發展與培訓

在激烈的競爭形勢下，持續的員工發展及培訓對提升僱員的能力至關重要。本集團致力為其僱員提供在職教育及培訓，如安全課程及教育講座，以提升僱員的技能及知識。此外，滙隆持續鼓勵員工繼續學習，通過取得適當專業技能或資質認證以提升及維持專業水平。

B.3 DEVELOPMENT AND TRAINING

In the competitive environment, continuing staff development and training are crucial to enhance employees' capability. The Group has committed to providing on-the-job education and training to its employees, such as safety courses and education seminars, in order to enhance their skills and knowledge. Furthermore, WLS continues to encourage its employees to pursue continuing education to enhance and maintain their proficiency by obtaining appropriate certification for their professional skills or qualifications.

B部分：社會(續)

SECTION B: SOCIAL (Continued)

本集團定期為員工提供培訓課程，提升彼等尤其於進行棚架搭建、精裝修及吊船工作台服務過程中的安全意識及技術技能。滙隆鼓勵及資助員工參加工作相關外部培訓或專業資格課程，進一步提高彼等的能力及技能。

Regular training courses are provided to the employees to promote safety awareness and technical skills in particular for the operations of scaffolding, fitting out and gondola services by the Group. WLS encourages and provides subsidies to employees for taking up work-related external training or professional qualification courses to further improve their capabilities and skills.

受訓僱員百分比		二零二六年	二零二五年	單位
Percentage of trained employees		2026	2025	Unit
受訓僱員百分比		81	78	%
Percentage of trained employees				
按性別劃分	男性	84	77	%
By gender	Male			
	女性	75	80	%
	Female			
按僱員類別劃分	高層管理人員	100	100	%
By employment category	Top management			
	中層管理人員	81	71	%
	Middle Management			
	前線員工	76	75	%
	Front-line staff			
按職能劃分	管理人員	100	100	%
By function	Executive			
	技術人員	83	60	%
	Technical			
	行政人員	82	82	%
	Administrative			
	生產人員	62	62	%
	Production			

B部分：社會(續)

SECTION B: SOCIAL (Continued)

每名僱員平均受訓時數		二零二六年	二零二五年	單位
Average training hours per employee		2026	2025	Unit
按性別劃分	男性	1.5	1.3	小時／僱員
	Male			Hour/employee
By gender	女性	1.2	1.3	小時／僱員
	Female			Hour/employee
按僱員類別劃分	高層管理人員	2.2	1.3	小時／僱員
	Top management			Hour/employee
By employment category	中層管理人員	1.6	1.8	小時／僱員
	Middle Management			Hour/employee
	前線員工	0.3	0.1	小時／僱員
	Front-line staff			Hour/employee
按職能劃分	管理人員	1.8	1.4	小時／僱員
	Executive			Hour/employee
By function	技術人員	3.1	3.3	小時／僱員
	Technical			Hour/employee
	行政人員	0.5	0.6	小時／僱員
	Administrative			Hour/employee
	生產人員	1.2	1.3	小時／僱員
	Production			Hour/employee

B.4 勞工準則

滙隆全面遵守勞工法例及禁止童工及強制勞工的相關條例。我們欣然宣佈我們目前並無面臨任何人權及僱傭事宜的重大風險。本集團保證並無僱員被強迫工作、遭受強制勞役或受工作相關脅迫。

本集團嚴禁招聘童工。於加入本集團前，求職者須出示彼等之身份證明文件以證明其達到法定工作年齡。人力資源部將密切監督招聘程序以防出現任何童工或強制勞工情況。透過舉報機制，僱員可為其面臨的任何不公待遇發聲。管理層將對舉報事件進行調查，並於必要時採取跟進措施。

B.4 LABOUR STANDARDS

WLS fully complies with labour laws and relevant legislations that prohibit child labour and forced labour. We are delighted to announce that we have not encountered any major risks in human rights and employment matters so far. The Group guarantees that no employee is made to work against his/her will or work under forced labour, or is subject to coercion related to work.

Recruitment of child labour is strictly prohibited. Before joining the Group, candidates are required to present their identity documents to prove that they have already reached the legal working age. The Human Resources Department will keep a close eye on the recruitment procedures to prevent any cases of child labour or forced labour from occurring. Through the whistle-blowing mechanism, employees can voice out any injustice they face. The management will investigate reported cases and take follow-up actions if necessary.

B部分：社會(續)

SECTION B: SOCIAL (Continued)

於報告年度內，本集團並無違反有關防止童工及強制勞工的相關法例及規例，包括香港法例第57章《僱傭條例》及香港法例第115章《入境條例》。來年，我們將保持對強制勞工及童工的零容忍。

B.5 供應鏈管理

本集團對為本集團的成功做出貢獻的各方（包括分包商及供應商）負責。為明確滙隆可持續發展的願景，其致力於與現有業務合作夥伴建立長期關係。滙隆已建立一套綜合程序系統，用於甄選及評估供應商及分包商，以追求可持續發展目標。

為減輕營運風險，本集團已避免過度依賴少數供應商及分包商。滙隆維持及定期更新其自有認可供應商及分包商名單以確保可持續採購。滙隆就質量及價格對新的潛在供應商及分包商進行初步評估，並僅在彼等擁有令人滿意的初步評估結果時，方會與彼等合作。此外，滙隆每年進行評估程序，根據若干標準，包括但不限於質量、銷售退貨安排、安全規定及交貨條件，對現有供應商及分包商進行評估。本集團於採購前將至少對三家供應商的價格及質量進行對比。本集團優先考慮重視質量及符合本集團安全要求的供應商及分包商。對於不達標的供應商及分包商，本集團會將彼等從認可名單中刪除。

本集團一直視供應商為重要夥伴，堅持以公平、開放的方式與各供應商合作。本集團於香港發展業務時，會優先選用當地供應商合作，為當地居民創造就業機會，履行企業社會責任。本集團亦會選擇承擔環境及社會責任的供應商，例如優先選購可重用及再生產品或採用低排放施工過程的承包商。所有採購材料均為環保及無害材料，可在其棄置時保護土地及水不受污染。

During the Reporting Year, the Group was not found in violation of any relevant laws and regulations in relation to the prevention of child and forced labour, including the Employment Ordinance (Chapter 57, Laws of Hong Kong) and Immigration Ordinance (Chapter 115, Laws of Hong Kong). For the coming year, we will maintain our zero tolerance for forced and child labour.

B.5 SUPPLY CHAIN MANAGEMENT

The responsibility of the Group extends to all parties who have contributed to the success of the Group, which include sub-contractors and suppliers. To express the vision for the sustainability of WLS, it is dedicated to building long-term relationships with existing business partners. WLS has developed a comprehensive system to conduct procedures to select and evaluate suppliers and sub-contractors with the view of pursuing sustainability goals.

To reduce operational risk, the Group has avoided excessive reliance on a small number of suppliers and sub-contractors. WLS maintains and updates its own approved suppliers and sub-contractors list regularly in order to ensure sustainable procurement. WLS conducts initial assessment for new potential suppliers and sub-contractors in terms of quality and price and engages them only if they have a satisfactory initial assessment result. In addition, WLS conducts evaluation procedures annually to assess existing suppliers and sub-contractors based on certain criteria including but not limited to quality, sale return arrangement, safety requirement and delivery condition. The Group will compare the price and quality among at least three suppliers before procurement. Priorities are given to suppliers and sub-contractors who embrace quality and fulfil the Group's safety requirements. For those suppliers and sub-contractors who could not meet the standards, the Group would remove them from the approved list.

The Group always views suppliers as important partners and persists in fair and open measures to cooperate with various suppliers. The Group gives priority to local suppliers when developing businesses in Hong Kong in order to create employment opportunities for local communities and fulfil corporate social responsibility. Preference is also given to environmentally and socially responsible suppliers, such as contractors who prioritise the purchase of reusable and renewable products or adopt low-emission construction processes. All procured materials used were environmentally friendly and non-hazardous, which protect land and water from being contaminated when disposed.

B部分：社會(續)

SECTION B: SOCIAL (Continued)

本集團亦關注供應商的環境及社會風險。本集團著重於從遵守地方政府及機關的所有勞動及環境規例的供應商進行採購。倘供應商未能妥當控制及處理其環境及社會風險，其可能會從本集團供應商的認可名單中剔除。於報告年度間，本集團並無發現其主要供應商有任何重大環境及社會風險。

於本報告年度，本集團持有一份認可供應商及分包商名單，共計15名認可供應商及分包商，其中13名總部設於香港及2名總部設於中國內地。就竹及吊船工作台等若干主要原材料及產品而言，滙隆已持續與若干信譽良好的供應商及分包商建立長期關係。本集團日後將一直物色潛在的優秀供應商及分包商，並維繫與現有供應商及分包商的長期關係。

The Group also focuses on the environmental and social risks of its suppliers. The Group focuses on purchasing from suppliers who comply with all labour and environmental regulations of local government and authorities. If a supplier fails to properly control and address its environmental and social risks, it may not be retained in the approved list of the Group's suppliers. During the Reporting Year, the Group did not notice that its main suppliers had any material environmental and social risks.

During the Reporting Year, the Group maintained an approved supplier and sub-contractor list with 15 approved suppliers and sub-contractors in total, of which 13 were based in Hong Kong and 2 were based in Mainland China. For certain major raw materials and products, such as bamboo and gondolas, WLS continuously develops long-term relationships with several esteemed suppliers and sub-contractors. In future, the Group will always look for potential good suppliers and sub-contractors and maintain long-term relationships with the existing ones.

供應鏈管理		二零二六年	二零二五年	單位
Supply Chain Management		2026	2025	Unit
供應商總數		15	14	供應商
Total number of suppliers				Supplier
按地區劃分	香港	13	12	供應商
By geographical region	Hong Kong			Supplier
按地區劃分	中國內地	2	2	供應商
By geographical region	Mainland China			Supplier

B.6 產品及服務責任

本集團將於一個月內逐例處理並解決該等投訴。投訴將由助理項目經理回覆，並由建築地盤總管跟進。滙隆並無任何重大違反有關健康與安全、廣告、標籤及私隱事宜、所提供產品及服務以及補救方法的相關法律法規，如香港法例第486章《個人資料(私隱)條例》、香港法例第559章《商標條例》、香港法例第514章《專利條例》及香港法例第528章《版權條例》。

B.6 PRODUCT AND SERVICE RESPONSIBILITY

The Group addresses and handles complaint cases on a case-by-case basis within one month. The complaint will be replied to by the Assistant Project Manager and followed up by the Construction Site Manager. WLS did not have any material non-compliance with relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters, products and services provided and methods of redress, such as Personal Data (Privacy) Ordinance (Chapter 486, Laws of Hong Kong), Trade Marks Ordinance (Chapter 559, Laws of Hong Kong), Patents Ordinance (Chapter 514, Laws of Hong Kong) and Copyright Ordinance (Chapter 528, Laws of Hong Kong).

B部分：社會(續) SECTION B: SOCIAL (Continued)

品質保證

滙隆致力於為客戶提供高質量的服務，且滙隆自豪地宣佈其於本報告年度並無發現任何重大事故。本集團設有內部程序及手冊，以確保高水準的產品及服務質量，並取得開展業務活動所需的所有重大許可、證書及批准。

為了企業的可持續發展，本集團極為重視客戶的反應及反饋。本集團一直致力於打造一套良好的產品召回體系及若干客戶反饋渠道，以保護客戶的權利及利益及確保相關部門妥為接獲客戶反饋。滙隆相信客戶的忠誠乃來自於客戶的賞識及認可。

客戶可向建築地盤總管甚至高級管理人員投訴。一旦接獲投訴，必要時地盤總管將進行現場調查及整改工作。本集團行政總裁亦會親自跟進投訴案件，以加強質量控制程序。如「健康與安全」一節所述，我們已定期進行安全視察以保障我們的服務成果質量。於本報告年度，已呈報客戶投訴零例。

產品及服務責任

Product and service responsibility

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

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

接獲關於產品及服務的投訴數目

Number of products and service-related complaints received

Quality Assurance

WLS is committed to delivering high-quality services to its customers and is proud to announce that it was not aware of any major accident during the Reporting Year. The Group has set up internal procedures and manuals to ensure a high level of product and service quality. All material licences, certificates and approvals are obtained for carrying on its business activities.

The Group places significant emphasis on customers' responses and feedback, for the sake of corporate sustainable development. The Group has been committed to building a good product recall system and several customer feedback channels in order to protect the rights and interests of customers and to ensure that customers' feedback is received properly by the relevant departments. WLS believes that customer loyalty comes from customer appreciation and recognition.

Customers could express their complaints to the Construction Site Managers and even top management. Once a complaint has been received, Site Managers will investigate the scenario and carry out rectification work if necessary. The Chief Executive Officer of the Group will also follow up the case in person, to strengthen the quality control procedures. As mentioned in the "Health and Safety" section, regular safety inspection has been carried out to guarantee a promising quality of our service outcome. During the Reporting Year, there were zero case of customer complaints.

二零二六年

2026

不適用

Not applicable

0

二零二五年

2025

不適用

Not applicable

0

單位

Unit

%

宗

Case

此外，滙隆已遵守並符合適用於「竹棚安裝及拆卸工程」的ISO 9001:2015質量管理體系標準。此外，本集團已註冊為職業安全健康局的綠十字會成員，以獲得職業安全的最新更新訊息及標準常規，從而使其常規緊跟最新的安全及質量標準。

Moreover, WLS has complied and been qualified for ISO 9001:2015 quality management system standard which is applicable to "Installation and removal of bamboo scaffolding works". In addition, the Group has registered as a Green Cross Group Member of the Occupational Safety and Health Council to obtain the latest updates and benchmarking practices of occupational safety, to keep its practices up to the latest safety and quality standards.

B部分：社會(續)

SECTION B: SOCIAL (Continued)

客戶私隱保護

本集團已就重要及機密資料（包括財務數據、供應商、客戶及僱員的個人資料）制定標準管理方法並只允許經授權的人士處理相關資料。

保護客戶資料是本集團的首要責任。所有與客戶資料相關的文件均進行加密處理，僅知曉密碼的特定人員可查閱有關資料。未經授權，僱員不得披露或複製本集團的文件或業務資料。

借貸業務的申請表格均由合規主任直接處理。未經合規主任確認，任何人均不可查閱相關文件。另一方面，棚架搭建、精裝修及其他輔助服務的招標文件存放於執行董事辦公室的檔案櫃內。因此，上述措施可有效防止客戶私隱洩露。

知識產權

滙隆以其棚架系統創新發明引以為豪。在本集團的不懈努力下，自二零零零年以來，本集團已成功獲得美國等多個國家及香港的多個棚架工程標準專利認證。本集團已將專利的管理權外判予外部法律顧問，以確保及時更新專利的有效期，並監察是否有任何人侵犯我們的版權。

B.7 反貪污

本集團對賄賂及利益衝突相關的不當行為持高度謹慎態度。本集團堅決禁止腐敗行為。根據員工手冊，所有僱員（包括董事）於收受利益時必須遵守本集團政策。政策規定僱員不得向客戶、供應商、承包商、組織機關等與本集團業務有關之人士或任何其他利益相關人士索取及／或輸送任何利益。

本集團針對借貸業務制訂嚴格的借貸要求，以確保遵守香港反洗錢的規定。本集團已制定「借貸程序手冊」及「借貸指引」，為董事、高級管理層及僱員根據香港法例第163章《洗黑錢條例》處理及／或監察程序提供指引。

Customer Privacy Protection

The Group has standard management approach to handling important and confidential information, including financial data, suppliers', customers' and employees' personal information, by authorised personnel only.

Protecting customers' data was the top priority. All documents related to customer data are encrypted and only specific personnel who know the password can access the information. Employees are not allowed to disclose or copy documents or business information of the Group without authorization.

As for the money lending business, application forms are handled by the Compliance Officer directly. Without acknowledgement of the Compliance Officer, no one is allowed to access the file. On the other hand, tender documents for the scaffolding, fitting out and other auxiliary services are stored in the file cabinets of the Executive Director's room. As a result, the above measures are effective in preventing customer privacy leakage.

Intellectual Property Right

WLS takes pride in innovative inventions in the scaffolding system. With the Group's constant effort, it has successfully certified several standard patents for scaffolding works in different countries including the United States and Hong Kong since 2000. The Group has outsourced patent management to external legal counsel to ensure the expiry dates of patents are updated and to monitor whether anyone infringes our copyrights.

B.7 ANTI-CORRUPTION

The Group is highly cautious about misconduct related to bribery and conflict of interest. Corruption practices are prohibited by the Group. According to the Staff Handbook, all employees, including Directors, must follow the policy on acceptance of benefits, under which employees must not receive any advantage from and/or offer any advantage to people who have a stake in our business, such as customers, suppliers, contractors, authorities or any other stakeholders.

For the money lending business, the Group adopts rigorous borrowing requirements in order to comply with anti-money laundering regulations in Hong Kong. The Group has established the "Money Lending Procedure Manual" and "Money Lending Guidelines" to provide guidance to Directors, senior management and employees in handling and/or monitoring procedures pursuant to the Money Lenders Ordinance (Chapter 163, Laws of Hong Kong).

B部分：社會(續) SECTION B: SOCIAL (Continued)

各案件的借款人篩查階段均進行資產核查及法律搜查。合規主任負責處理所有的貸款申請文件。若僱員遇到不適當或可疑的案件，僱員應立即向管理層報告，而高級管理層應密切監察案件並審查其是否遵循放貸程序。

本集團亦為董事及僱員提供反貪污培訓。培訓結束後，本集團定期與僱員進行小組討論，以評估僱員是否清楚了解如何預防及偵查洗錢及恐怖融資活動。

總而言之，本集團的日常經營嚴格禁止賄賂、勒索、欺詐及洗錢等不法行為。本集團重視並歡迎我們的僱員透過各種途徑（如郵箱、電話、公司網站或親身）向管理層舉報任何可疑的不當行為。管理層將立即採取措施調查該事件並於必要時採取跟進措施。

於本報告年度，本集團內部並無呈報已審結的貪污訴訟案件或嚴重違反有關賄賂、勒索、欺詐及洗錢等相關法律法規的情況。

For each case, during borrower screening, assets verification and legal search are performed. The Compliance Officer is responsible for handling all loan application documents. If employees encounter inappropriate or suspected cases, the employee should report to management immediately and senior management should closely monitor the case and review whether it follows the money lending procedures.

The Group provides anti-corruption training to Directors and employees. After the training, the Group has regular group discussions with employees to evaluate whether employees clearly understand prevention and detection of money laundering and terrorist financing activities.

All in all, malpractices of bribery, extortion, fraud and money laundering are strictly prohibited in the Group's daily operations. The Group values and welcomes employees to report any suspected cases of malpractices to management through various channels, i.e., emails, phone calls, website or in person. Management will take immediate actions to investigate the issue and take follow-up actions if necessary.

During the Reporting Year, no concluded legal cases regarding corrupt practices or material non-compliance with relevant laws and regulations relating to bribery, extortion, fraud and money laundering were reported within the Group.

反貪污	Anti-corruption	二零二六年 2026	二零二五年 2025	單位 Unit
已審結的貪污訴訟案件的數目	Number of concluded legal cases regarding corruption	0	0	件 Case

B.8 社區投資

作為一個對社會負責任的企業，滙隆持續參與社區工作，為社區民生做貢獻。本集團多年來透過多種方式（如組織社區活動及作出捐款）在多個方面為社區作出重大貢獻。通過該等活動，本集團更加了解社區的需求。未來，本集團將進一步探索志願服務機會，為解決社區需求貢獻力量。

於本報告年度，本集團並無作出任何金錢捐贈、提供實物捐贈，亦無記錄員工志願服務時數。因此，本集團於本報告年度並無特定的社區投資重點範疇或資源投入可供報告。本集團將繼續考慮合適的社區參與機會，並顧及其業務營運、可動用資源及其營運所在社區的需要。

B.8 COMMUNITY INVESTMENT

As a socially responsible enterprise, WLS engages in ongoing community work to contribute to the well-being of our community. The Group has made a considerable contribution to the community in different aspects over the years through different ways, such as organising community activities and making donations. Through these activities, the Group gets to understand more about the needs of the community. In the future, the Group would further explore opportunities for voluntary services and contribute to solving community needs.

During the Reporting Year, the Group did not make any monetary donations, provide in-kind contributions or record staff volunteering hours. Accordingly, the Group did not have a specific community-investment focus area or resource contribution to report for the Reporting Year. The Group will continue to consider appropriate opportunities for community engagement, having regard to its business operations, available resources and the needs of the communities in which it operates.

香港交易所環境、社會及管治報告守則內容索引

HKEX ESG REPORTING CODE CONTENT INDEX

關鍵績效指標	披露規定	描述	章節
KPIs	Disclosure Requirements	Description	Sections
A. 環境			
A. Environmental			
管治架構			
Governance Structure			
1	管治架構 Governance Structure	披露董事會對環境、社會及管治事宜的監管； Disclosure of the board's oversight of ESG issues; 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程 Board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。 How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	董事會（「董事會」） Board of Directors (the "Board") 董事會（「董事會」） Board of Directors (the "Board") 董事會（「董事會」） Board of Directors (the "Board")
	匯報原則	描述或解釋在編備環境、社會及管治報告時如何應用下列匯報原則（重要性、量化、一致性）	有關本報告
	Reporting Principles	Description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report	About This Report
	匯報範圍	解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因	有關本報告
	Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change	About This Report
層面 A1：排放物			
Aspect A1: Emissions			
A1	一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的政策	排放物
	General Disclosure	Policies 遵守對發行人有重大影響的相關法律及規例。 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.	Emissions 排放物 Emissions
A1.1		排放物種類及相關排放數據。 The types of emissions and respective emissions data.	排放物 Emissions

香港交易所環境、社會及管治報告守則內容索引(續)

HKEX ESG REPORTING CODE CONTENT INDEX (Continued)

關鍵績效指標	披露規定	描述	章節
KPIs	Disclosure Requirements	Description	Sections
A1.2		直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	排放物
		Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions
A1.3		所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	廢棄物管理
		Total hazardous waste produced (in tonnes) and, where appropriate, intensity. (e.g. per unit of production volume, per facility).	Waste Management
A1.4		所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	廢棄物管理
		Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity. (e.g. per unit of production volume, per facility).	Waste Management
A1.5		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。	排放物
		Description of emission target(s) set and steps taken to achieve them.	Emissions
A1.6		描述處理有害及無害廢棄物的方法, 及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	廢棄物管理
		Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Waste Management
層面A2: 資源使用			
Aspect A2: Use of Resources			
A2	一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	能源消耗
	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Energy Consumption
A2.1		按類型劃分的直接及/或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	能源消耗
		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).	Energy Consumption
A2.2		總耗水量及密度(如以每產量單位、每項設施計算)。	水消耗
		Water consumption in total and intensity. (e.g. per unit of production volume, per facility).	Water Consumption
A2.3		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。	能源消耗
		Description of energy use efficiency target(s) set and steps taken to achieve them.	Energy Consumption
A2.4		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。	水消耗
		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.	Water Consumption
A2.5		製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。	包裝材料
		Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging materials

香港交易所環境、社會及管治報告守則內容索引(續)

HKEX ESG REPORTING CODE CONTENT INDEX (Continued)

關鍵績效指標	披露規定	描述	章節
KPIs	Disclosure Requirements	Description	Sections
層面A3：環境及自然資源			
Aspect A3: The Environment and Natural Resources			
A3	一般披露	減低發行人對環境及天然資源造成重大影響的政策。	環境及自然資源
	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environment and Natural Resources
A3.1		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。	環境及自然資源
		Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment and Natural Resources
層面A4：氣候變化			
Aspect A4: Climate Change			
A4	一般披露	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	氣候變化
	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change
A4.1		描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	氣候變化
		Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Climate Change
D 部分：氣候相關披露（自二零二五年一月一日起生效）			
Part D: Climate-Related Disclosures (Effective from 1 January 2025)			
	管治	披露董事會對氣候相關事宜的監督及管理層的角色	氣候變化－管治
	Governance	Disclosure of board oversight and management's role in climate-related matters	Climate Change – Governance
	策略	披露氣候相關風險與機遇、對業務策略的影響、財務影響及氣候韌性	氣候變化－策略
	Strategy	Disclosure of climate-related risks and opportunities, impact on business strategy, financial impact and climate resilience	Climate Change – Strategy
	風險管理	披露識別、評估及管理氣候相關風險的流程	氣候變化－風險管理
	Risk Management	Disclosure of processes for identifying, assessing and managing climate-related risks	Climate Change – Risk Management
	指標及目標	披露氣候相關指標，包括溫室氣體排放（範圍1、2及3）及氣候相關目標	氣候變化－指標及目標
	Metrics and Targets	Disclosure of climate-related metrics including GHG emissions (Scope 1, 2 and 3) and climate-related targets	Climate Change – Metrics and Targets

香港交易所環境、社會及管治報告守則內容索引(續)

HKEX ESG REPORTING CODE CONTENT INDEX (Continued)

關鍵績效指標	披露規定	描述	章節
KPIs	Disclosure Requirements	Description	Sections
B. 社會			
B. Social			
層面 B1：僱傭			
Aspect B1: Employment			
B1	一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策	僱傭及勞工常規
	General Disclosure	Policies	Employment and Labour Practices
		遵守相關法律及規例。	僱傭及勞工常規
		Compliance with relevant laws and regulations relating to compensation and dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Employment and Labour Practices
B1.1		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。	僱傭
		Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	Employment
B1.2		按性別、年齡組別及地區劃分的僱員流失比率。	僱傭
		Employee turnover rate by gender, age group and geographical region.	Employment
層面 B2：健康與安全			
Aspect B2: Health and Safety			
B2	一般披露	政策	健康與安全
	General Disclosure	Policies	Health and Safety
		遵守對發行人有重大影響的相關法律及規例。	健康與安全
		Compliance with relevant laws and regulations that have a significant impact on the issuer.	Health and Safety
B2.1		過去三年（包括匯報年度）每年因工亡故的人數及比率。	健康與安全
		Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
B2.2		因工傷損失工作日數。	健康與安全
		Lost days due to work injury.	Health and Safety
B2.3		描述所採納的職業健康與安全措施，以及相關執行及監察方法。	健康與安全
		Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety

香港交易所環境、社會及管治報告守則內容索引(續)

HKEX ESG REPORTING CODE CONTENT INDEX (Continued)

關鍵績效指標	披露規定	描述	章節
KPIs	Disclosure Requirements	Description	Sections
層面B3：發展與培訓			
Aspect B3: Development and Training			
B3	一般披露	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。	發展與培訓
	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
B3.1		按性別及僱員類別劃分的受訓僱員百分比。	發展與培訓
		The percentage of employees trained by gender and employee category.	Development and Training
B3.2		按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	發展與培訓
		The average training hours completed per employee by gender and employee category.	Development and Training
層面B4：勞工準則			
Aspect B4: Labour Standards			
B4	一般披露	政策及遵守對發行人有重大影響的相關法律及規例	勞工準則
	General Disclosure	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer	Labour Standards
B4.1		描述檢討招聘慣例的措施以避免童工及強制勞工。	勞工準則
		Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
B4.2		描述在發現違規情況時消除有關情況所採取的步驟。	勞工準則
		Description of steps taken to eliminate such practices when discovered.	Labour Standards
層面B5：供應鏈管理			
Aspect B5: Supply Chain Management			
B5	一般披露	管理供應鏈的環境及社會風險政策。	供應鏈管理
	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
B5.1		按地區劃分的供應商數目。	供應鏈管理
		Number of suppliers by geographical region.	Supply Chain Management
B5.2		描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	供應鏈管理
		Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply Chain Management
B5.3		描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	供應鏈管理
		Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management
B5.4		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。	供應鏈管理
		Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management

香港交易所環境、社會及管治報告守則內容索引(續)

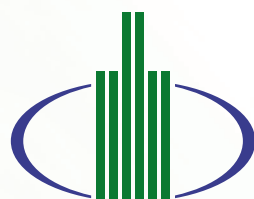
HKEX ESG REPORTING CODE CONTENT INDEX (Continued)

關鍵績效指標	披露規定	描述	章節
KPIs	Disclosure Requirements	Description	Sections
層面B6：產品責任			
Aspect B6: Product Responsibility			
B6	一般披露	政策	產品責任
	General Disclosure	Policies	Product Responsibility
		遵守對發行人有重大影響的相關法律及規例	產品責任
		Compliance with relevant laws and regulations that have a significant impact on the issuer	Product Responsibility
B6.1		已售或已運送產品總數中因安全與健康理由而須回收的百分比。	產品責任
		Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility
B6.2		接獲關於產品及服務的投訴數目以及應對方法。	產品責任
		Number of products and service related complaints received and how they are dealt with.	Product Responsibility
B6.3		描述與維護及保障知識產權有關的慣例。	產品責任
		Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
B6.4		描述質量檢定過程及產品回收程序。	產品責任
		Description of quality assurance process and recall procedures.	Product Responsibility
B6.5		描述消費者資料保障及私隱政策，以及相關執行及監察方法。	產品責任
		Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility

香港交易所環境、社會及管治報告守則內容索引(續)

HKEX ESG REPORTING CODE CONTENT INDEX (Continued)

關鍵績效指標	披露規定	描述	章節
KPIs	Disclosure Requirements	Description	Sections
層面B7：反貪污			
Aspect B7: Anti-corruption			
B7	一般披露	政策	反貪污
	General Disclosure	Policies	Anti-corruption
		遵守相關法律及規例。	反貪污
		Compliance with relevant laws and regulations.	Anti-corruption
B7.1		於報告期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	反貪污
		Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Anti-corruption
B7.2		描述防範措施及舉報程序，以及相關執行及監察方法。	反貪污
		Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption
B7.3		描述向董事及員工提供的反貪污培訓。	反貪污
		Description of anti-corruption training provided to directors and staff.	Anti-corruption
層面B8：社區投資			
Aspect B8: Community Investment			
B8	一般披露	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（如教育、環境事宜、勞工需求、健康、文化、體育）的政策。	社區投資
	General Disclosure	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 (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment
B8.1		專注貢獻範疇。	社區投資
		Focus areas of contribution.	Community Investment
B8.2		在專注範疇所動用資源。	社區投資
		Resources contributed to the focus area.	Community Investment



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WLS Holdings Limited

