



# 泛亞環保集團有限公司 Pan Asia Environmental Protection Group Limited

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代號 : 00556.HK



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

# 2025



# Environmental, Social and Governance Report 環境、社會及管治報告

## 1. ABOUT THE REPORT

Pan Asia Environmental Protection Group Limited (“the Company”) and its subsidiaries (together, the “Group” or “we”) are pleased to present our Environmental, Social and Governance Report (the “ESG Report” or the “Report”). The report concerns environmental and social impacts, policies and initiatives of the Group to demonstrate our long-term commitment to ensure that our activities, at all levels, are economically, socially and environmentally sustainable to stakeholders. Additional information in relation to the Group’s corporate governance and financial performance can be referred to our annual report for the year ended 31 December 2025.

### 1.1 Reporting Scope

The scope of the ESG Report covers the environmental, social and governance of the principal operating activities of the Group, which includes the operating plants and offices in Yixing, Jiangsu Province, the People Republic of China (“PRC”) and the headquarters in Hong Kong, spanning over the period from 1 January 2025 to 31 December 2025 (the “Reporting Period” or “FY2025”). Part of the content may look back upon the performance of the Group in past years with a view to presenting the report in a more informative and comparable manner. The reporting boundary includes the operating entities in Hong Kong and the PRC.

### 1.2 Reporting Guidelines

The “Environmental, Social and Governance Reporting Guide” (the “ESG Reporting Guide”) which is set out in Appendix C2 of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “HKEX”) serves as the reporting guidelines of this report.

## 1. 關於本報告

泛亞環保集團有限公司(「本公司」)及其附屬公司(「本集團」或「我們」)欣然提呈我們的環境、社會及管治報告(「環境、社會及管治報告」或「本報告」)。該報告涉及本集團環境及社會影響、政策及計劃，以顯示我們就確保業務活動在各方面達至經濟、社會及環境可持續發展之長期承諾。有關本集團企業管治及財務表現之其他資料，可參閱我們截至二零二五年十二月三十一日止年度的年報。

### 1.1 報告範圍

環境、社會及管治報告範疇涵蓋本集團主要經營活動(包括於中華人民共和國(「中國」)江蘇省宜興市經營的廠房及辦公室以及香港總部)自二零二五年一月一日至二零二五年十二月三十一日期間(「報告期」或「二零二五財政年度」)的環境、社會及管治表現。部分內容可能會回顧本集團過去幾年的表現為本報告基礎，以更具資料性作出可比較的方式呈列報告。報告範圍包括香港和中國的業務實體。

### 1.2 報告準則

香港聯合交易所有限公司(「香港聯交所」)證券上市規則附錄C2所載的「環境、社會及管治報告指引」(「環境、社會及管治報告指引」)乃本報告的報告框架。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 1.3 Reporting Principles

Principle of “materiality”: Key stakeholders and their ESG issues of concern have been identified in the preparation of this Report and targeted disclosures have been made in this Report based on the relative importance of their issues of concern.

Principle of “quantitative”: This Report presents the Key Performance Indicators (“KPI”) relating to environmental and social aspects using quantitative information. The measurement, methodologies, assumptions and/or calculation tools and sources of conversion factors used for the key performance indicators in this Report have been illustrated where appropriate.

Principle of “balance”: This Report presents the Company’s performance in an unbiased manner, avoiding choices, omissions or presentation formats that might inappropriately influence the decisions or judgments of the readers of the report, and presenting an objective view of the Company’s ESG performance and current state of management.

Principle of “consistency”: This Report uses consistent data statistics methods comparable to that in the Company’s Environmental, Social and Governance Report 2024.

The Group is determined to be a responsible enterprise and is committed to perfecting its business and improving the local community. In order to determine what issues are relevant and material to our business with respect to sustainability, the Group is aware that the key is to understand what issues that our stakeholders concerned most. We define our stakeholders as people who affect our business or who are affected by our business. In our daily business, we actively exchange information with our stakeholders through our transparent platform while we are devoted to continuous improvement of our communication system. In addition, we are committed to maintaining a long-term partnership with our stakeholders and are actively engaged in addressing their concerns with timely follow-up actions. The Group is working to create a sustainable growth for the benefit of all our stakeholders.

### 1.3 報告原則

「重要性」原則：本報告已在編製過程中識別主要持份者及其關注的環境、社會及管治議題，並根據其關注議題的相對重要程度，在本報告中做有針對性的披露。

「量化」原則：本報告採用量化資料的方式展現環境與社會層面的關鍵績效指標（「關鍵績效指標」）。有關本報告中關鍵績效指標的計量標準、方法、假設及／或計算工具、以及使用的轉換系數來源，均已在相應位置進行了說明。

「平衡」原則：本報告不偏不倚地呈現本公司的表現，避免可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或呈報格式，客觀呈現本公司的環境、社會及管治表現及管理現狀。

「一致性」原則：本報告與本公司《2024年環境、社會及管治報告》使用一致的數據統計方法。

本集團立志做一個負責任的企業，致力完善我們的業務，並改善地方社區。為了確定哪些問題與我們的可持續發展業務相關和重要，本集團意識到關鍵是了解哪些是我們的持份者最關心的議題。我們將持份者定義為影響我們業務或受我們業務影響的人。在日常業務中，我們通過透明的平台積極與持份者交流信息，同時我們致力於持續改進我們的溝通系統。此外，我們致力於與我們的持份者保持長期合作夥伴關係，並通過及時的後續行動積極參與解決他們的問題。本集團正在努力為所有持份者的利益創造可持續增長。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 1.4 Reporting Framework

With reference to the ESG Reporting Guide and the Group's business operation, the presentation of our ESG Report divides the relevant aspects and KPI, which are considered to be relevant and material to the Group, into four subject areas: Environmental Protection, Employment and Labour Practices, Operating Practices and Community Investments.

A complete index in compliance with the ESG Reporting Guide is also available at the end of this report for reference. Except for provisions that the Group considers are inapplicable to its operations, for which explanations have been given on the rightmost column in the said index, this report is complied with all the "comply or explain" provisions set out in the ESG Reporting Guide.

### 1.5 Board Statement on Governance Structure

The Board of Directors (the "Board") of the Company are committed to the long-term sustainability of the environment and communities in which the Group operates, and continuously enhance the investment value of stakeholders throughout the operation through appropriate and effective internal control systems and ESG risk management measures. The Board considers ESG-related risks and opportunities as part of the Group's overall strategic planning, and daily operations and business activities often have a significant impact on ESG. The Board has been monitoring ESG issues and identifying and assessing relevant issues, and confirms that, to the best of their knowledge, this report covers material issues related to the Group's operations and fairly presents its ESG performance and impact. The Board's management approach and strategy for material ESG-related issues.

### 1.4 報告架構

參考環境、社會及管治報告指引和本集團的業務營運，我們的環境、社會及管治報告的匯報按被視為與本集團相關且重要的相關方面和關鍵績效指標劃分為環境保護、僱傭和勞工常規、營運常規和社區資源投放四個主題領域。

本報告最後的部分還提供了符合環境、社會及管治報告指引的完整索引，以供參考。除本集團認為不適用於其業務的規則(已對該指數的最右側欄目作出解釋)外，本報告均符合環境、社會及管治報告指引中規定的所有「不遵守就解釋」條文。

### 1.5 董事會關於管治架構的聲明

本公司董事會(「董事會」)致力於本集團經營所在地的環境及社區的長遠可持續發展，並透過適當及有效的內部監控系統和環境、社會及管治風險管理措施於整個營運過程中不斷提升持份者的投資價值。董事會視環境、社會及管治相關風險和機遇為本集團整體戰略規劃的其中一環，而日常營運和業務活動往往對環境、社會及管治構成重大影響。董事會一直監察環境、社會及管治問題及識別和評估有關問題，並確認就其所知，本報告涵蓋與本集團營運相關的重大議題，並公平地呈現其環境、社會及管治表現和影響。董事會對重大環境、社會及管治相關事宜的管理方法及策略。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

The Board has appointed the management of the Group (the “Management”) to oversee the Group’s ESG-related issues and works. The management of the Group is responsible for monitoring and reviewing the compliance with local laws and regulations on ESG-related issues. To better understand the opinions and expectations of different stakeholders on ESG matters, the Group conducts materiality assessment annually. The Group ensures that various platforms and communication channels are used to reach, listen and respond to its key stakeholders. Through comprehensive communication with stakeholders, the Group is able to understand the expectations and concerns of its stakeholders. The feedbacks obtained allow the Group to make more informed decisions and to better assess and manage the impact of these business decisions. The Board’s review progress against ESG-related objectives and targets.

The Board has appointed the management of the Group to set ESG-related goals, develop sustainable development strategies, policies and measures, and regularly review the implementation progress. If the progress does not meet the expected targets or the operating conditions change, we will strengthen the communication with stakeholders and adjust the sustainable development strategies.

#### 1.6 Stakeholders Engagement

The Group values the opinion of our stakeholders and believes that it lays a strong foundation for the long-term growth and success of the Group. The Group opens up communication with its stakeholders, including shareholder & investors, government, employees and consumers, through utilizing different channels as listed the table below. Through the stakeholders’ engagement, the Group understands the expectations and concerns of stakeholders. The feedbacks obtained through these channels allow the Group to further formulate the sustainable development strategy.

董事會已委任本集團管理層（「管理層」）監督本集團的環境、社會及管治相關問題和工作。本集團管理層負責監控和審查對當地有關環境、社會及管治相關問題的法例和法規的遵守情況。為更好地了解不同持份者對環境、社會及管治事宜的意見及期望，本集團每年進行重要性評估。本集團確保使用各種平台及溝通渠道來接觸、聆聽及回應其主要持份者。通過與持份者進行全面溝通，本集團得以了解其持份者的期望及關注。所獲得的反饋意見使本集團能夠作出更明智的決策，並更好地評估及管理該等商業決策產生的影響。董事會審查對照環境、社會及管治相關目的及目標的進展。

董事會已委任本集團管理層設定有關環境、社會及管治的目標，制定可持續發展戰略、政策和措施，並定期檢討實施進度。倘若進度未達預期目標或營運狀況有改變，本集團會加強與持份者的溝通，並調整可持續發展策略。

#### 1.6 持份者參與

本集團重視持份者的意見並深信此舉為本集團的長期增長及成功奠定穩固基石。本集團通過利用下表所列的不同渠道與其持份者（包括股東及投資者、政府、僱員及消費者）展開溝通。通過持份者參與，本集團可了解持份者的期望及顧慮。通過該等渠道獲得的反饋使本集團可進一步制定可持續發展策略。

## Environmental, Social and Governance Report 環境、社會及管治報告

Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measures 措施
Shareholders & Investors 股東及投資者	<ul style="list-style-type: none"> <li>- Low risk</li> <li>- Return on the investment</li> <li>- Information disclosure and transparency</li> <li>- Protection of interests and fair treatment of shareholders</li> </ul>	<ul style="list-style-type: none"> <li>- Annual general meeting and other shareholders' meetings</li> <li>- Annual reports, circulars and announcements</li> <li>- Meeting with investors and analysts</li> </ul>	<ul style="list-style-type: none"> <li>- Issued notices of general meetings and proposed resolutions according to laws and regulations</li> <li>- Disclosed company's information by publishing announcements/circulars and periodic reports during the year</li> <li>- Carried out different forms of investor activities with an aim to improve investors' recognition</li> <li>- Disclosed company contact details on website and in reports and ensured all communication channels are available and effective</li> </ul>
	<ul style="list-style-type: none"> <li>- 低風險</li> <li>- 投資回報</li> <li>- 資料披露及透明度</li> <li>- 保障權益及公平對待股東</li> </ul>	<ul style="list-style-type: none"> <li>- 股東週年大會及其他股東會議</li> <li>- 年報、通函及公告</li> <li>- 與投資者及分析師會面</li> </ul>	<ul style="list-style-type: none"> <li>- 根據法律及法規發出股東大會通告及提出決議案</li> <li>- 於年內通過刊發公告／通函及定期報告披露公司資料</li> <li>- 進行不同形式的投資者活動，以期提升投資者的認可</li> <li>- 於網站及報告中披露公司聯繫資料詳情並確保所有溝通渠道可用及有效</li> </ul>
Government 政府	<ul style="list-style-type: none"> <li>- To comply with the laws</li> <li>- Proper tax payment</li> <li>- Promote regional economic development and employment</li> </ul>	<ul style="list-style-type: none"> <li>- On-site inspections and checks</li> <li>- Research and discussion through work conferences, work reports preparation and submission for approval</li> <li>- Annual reports</li> <li>- Website</li> </ul>	<ul style="list-style-type: none"> <li>- Operated, managed and paid taxes according to laws and regulations</li> <li>- Strengthened safety management</li> <li>- Accepted the Government's supervision, inspection and evaluation</li> <li>- Actively undertook social responsibilities</li> </ul>
	<ul style="list-style-type: none"> <li>- 遵守法律</li> <li>- 妥善繳付稅項</li> <li>- 推動地區經濟發展及就業</li> </ul>	<ul style="list-style-type: none"> <li>- 實地視察及檢查</li> <li>- 通過工作會議進行研究及討論、編製工作報告及提交作批准</li> <li>- 年報</li> <li>- 網站</li> </ul>	<ul style="list-style-type: none"> <li>- 根據法律及法規進行經營、管理及繳付稅項</li> <li>- 加強安全管理</li> <li>- 接受政府監督、檢查及評估</li> <li>- 積極履行社會責任</li> </ul>

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### 環境、社會及管治報告

Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measures 措施
Employees 僱員	<ul style="list-style-type: none"> <li>- Safeguard the rights and interests of employees</li> <li>- Working environment</li> <li>- Career development opportunities</li> <li>- Self-actualization</li> <li>- Health and safety</li> </ul> <ul style="list-style-type: none"> <li>- 保障僱員權利及權益</li> <li>- 工作環境</li> <li>- 職業發展機會</li> <li>- 自我實現</li> <li>- 健康及安全</li> </ul>	<ul style="list-style-type: none"> <li>- Conference</li> <li>- Training, seminars and briefing sessions</li> <li>- Intranet and emails</li> </ul> <ul style="list-style-type: none"> <li>- 會議</li> <li>- 培訓、研討會及簡報會</li> <li>- 內聯網及電郵</li> </ul>	<ul style="list-style-type: none"> <li>- Provided a healthy and safe working environment</li> <li>- Developed a fair mechanism for promotion</li> <li>- Established labor unions at all levels to provide communication platforms for employees</li> <li>- Cared for employees by helping those in need</li> <li>- Organising employee activities</li> </ul> <ul style="list-style-type: none"> <li>- 提供健康及安全的工作環境</li> <li>- 建立公平的晉升機制</li> <li>- 成立各級工會為僱員提供溝通平台</li> <li>- 關心及幫助有需要的僱員</li> <li>- 組織僱員活動</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>- Safe and high-quality products</li> <li>- Stable relationship</li> <li>- Information transparency</li> <li>- Integrity</li> <li>- Business ethics</li> <li>- 安全及優質產品</li> <li>- 穩定關係</li> <li>- 資料透明度</li> <li>- 廉潔</li> <li>- 商業道德</li> </ul>	<ul style="list-style-type: none"> <li>- Website and annual reports</li> <li>- Email and customer service hotline</li> <li>- Regular meetings</li> </ul> <ul style="list-style-type: none"> <li>- 網站及年報</li> <li>- 電郵及客戶服務熱線</li> <li>- 定期會議</li> </ul>	<ul style="list-style-type: none"> <li>- Strengthened quality management to ensure stable production and smooth transportation</li> <li>- Entered into long-term strategic cooperation agreements</li> </ul> <ul style="list-style-type: none"> <li>- 加強質量管理以確保穩定生產及順暢運輸</li> <li>- 訂立長期戰略合作協議</li> </ul>

# Environmental, Social and Governance Report 環境、社會及管治報告

## 1.7 Materiality Assessment

The Group performs materiality analysis annually to identify the key ESG issues that are material to our business operations. ESG issues were identified and considered as relevant to the Group with reference to the ESG Guide and peer benchmarking results. The result of peer benchmarking and stakeholder engagement exercise were analyzed and consolidated in terms of their importance to stakeholders and the Group's business developments to derive the overall materiality level to each ESG issues. The results were then reviewed and approved by the Board.

ESG issues that are considered material to our stakeholders and the Group are listed in the following table:

Aspects 層面	ESG issues 環境、社會及管治議題
Our ESG Strategy 我們的環境、社會及管治的策略	Climate Change Impacts 氣候變化影響
Environmental Protection 環境保護	Exhaust Gas Emissions 廢氣排放 Use of Resources 資源使用
Employment and Labour Practices 僱傭及勞工常規	Occupational Health and Safety 職業健康與安全
Operating Practices 日常營運	Product Responsibility 產品責任 Anti-corruption 反貪污

## 1.8 Data Collection

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.

## 1.7 重要性評估

本集團每年進行重要性評估，以識別對我們業務營運而言屬重大的環境、社會及管治議題。經參考環境、社會及管治指引及同業結果，已識別認為與本集團相關的環境、社會及管治議題。我們對同業基準及持份者參與活動的結果進行分析，並綜合其對持份者及本集團業務發展的重要性，以得出各環境、社會及管治議題的整體重要性水平。有關結果其後由董事會審閱及批准。

下表列出被視為對我們的持份者及本集團而言屬重大的環境、社會及管治議題：

## 1.8 資料收集

本報告中的數據摘自本集團的內部管理系統和統計數據，以及前幾年收集的部分數據。除非另有說明，否則本報告將以港幣作為其功能貨幣。

## Environmental, Social and Governance Report

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#### 1.9 Report Availability

In addition to inclusion in the Group's Annual Report, this report is also accessible in electronic version from <http://www.paep.com.cn/>.

#### 1.10 Stakeholders' Feedback

We welcome all sorts of comments and suggestions from our stakeholders with respect to this ESG Report or our sustainability performance. Comments or views can be sent to fax no. 852-37479047.

## 2. OUR ESG STRATEGY

#### 2.1 "GO GREEN" Business

The Group is principally engaged in the sales of environmental protection ("EP") products and equipment, and undertaking of EP construction engineering services in the People's Republic of China (the "PRC"), and investment holding. The Group is dedicated to assisting its clients in achieving their goals of significant reduction of greenhouse gases and other pollutants. As China transitions from the "Fourteen Five-Year Plan" to the "Fifteen Five-Year Plan" period, the Group has recalibrated its strategic focus to align with the nation's evolving environmental priorities, including the "Dual Carbon" strategy, namely carbon peaking and carbon neutrality and the "Beautiful China" initiative. Since the EP industry remains one of the strategic emerging industries, the Group, as a pioneer service provider in the EP industry, believes that these strategies will accelerate the development of the EP industry in the PRC and create substantial opportunities for the Group.

While the Central Government has placed a high priority on EP and green building materials accompanied with continuous active dissemination, the Group is devoted to building a sustainable future together with its clients.

#### 1.9 獲取報告途徑

除了列入本集團年報外，本報告的電子版本已上載於 <http://www.paep.com.cn/> 以供瀏覽。

#### 1.10 持份者回應

我們歡迎持份者對本環境、社會及管治報告或我們的可持續發展計劃提供意見及建議。有關意見或看法可以傳真到 852-37479047。

## 2. 我們的環境、社會及管治的策略

#### 2.1 「綠色先行」業務

本集團主要從事環保產品及設備的銷售，以及於中華人民共和國（「中國」）提供環保建設工程服務及投資控股。本集團致力協助客戶達致顯著降低溫室氣體及其他污染物之目標。隨著中國由「第十四個五年計劃」邁向「第十五個五年計劃」，本集團已重新審視其戰略重點，以配合國家不斷演變的環境優先事項，包括「雙碳」戰略（即碳達峰與碳中和）以及「美麗中國」建設。由於環保產業仍屬戰略性新興產業之一，本集團作為環保產業的先驅服務供應商，認為該等戰略將加速環保產業在中國的發展，並為本集團創造重大機遇。

在中央政府已將環保及綠色建材擺在重要優先位置並不斷積極推廣的背景下，本集團致力於與客戶打造可持續發展的未來。

## Environmental, Social and Governance Report 環境、社會及管治報告

The year 2025 was a year of significant transition for the Group. The Group responded prudently to the complex and evolving macroeconomic environment and intensifying industry competition by leveraging its established experience and technical capabilities in the environmental engineering sector. The Group is also strategically positioning itself to capitalize on emerging opportunities arising from the “Fifteen Five-Year Plan” and the nationwide push for comprehensive green transformation. Key policy initiatives are reshaping the EP landscape in China: the government plans to establish approximately 100 national-level zero-carbon industrial parks during the 2026–2030 period, the green and low-carbon industry sector which is currently valued at approximately RMB11 trillion, is expected to double over the next five years, and the new “dual-control” system for carbon emissions has formally replaced the previous energy consumption control regime. These developments are expected to generate significant demand for advanced EP solutions across multiple industrial sectors.

Looking ahead, the Group will continue to focus on its core environmental engineering business while exploring strategic diversification to enhance shareholder value. Subject to market conditions and policy developments, the Group expects to benefit from opportunities arising from national policies and the accelerated pace of green and low-carbon transformation across the PRC economy. The Group will also continue to explore the integration of digital and intelligent technologies into its EP service offerings, with a view to enhancing operational efficiency and service capabilities. The Group will maintain a prudent business approach, strengthen its technical expertise, and seek to deliver sustainable value to shareholders while contributing meaningfully to environmental protection and sustainable development.

二零二五年對本集團而言是重大轉型的一年。本集團憑藉在環境工程領域積累的經驗及技術能力，審慎應對複雜多變的宏觀經濟環境及日益加劇的行業競爭。本集團亦正進行戰略佈局，以把握「第十五個五年計劃」及全國推動全面綠色轉型所帶來的新興機遇。多項關鍵政策措施正重塑中國的環保產業格局：政府計劃於二零二六年至二零三零年期間設立約一百個國家級零碳產業園區；目前估值約為人民幣十一萬億元的綠色低碳產業，預計在未來五年內規模將擴大一倍；以及新的碳排放「雙控」制度已正式取代先前的能耗控制機制。該等發展預期將在多個工業領域對先進的環保解決方案產生顯著需求。

展望未來，本集團將繼續專注於核心環境工程業務，同時探索戰略性多元化發展以提升股東價值。視乎市場狀況及政策發展，本集團預期將受惠於國家政策及中國經濟綠色低碳轉型加速所帶來的機遇。本集團亦將持續探索將數智技術融入其環保服務方案，以期提升營運效率及服務能力。本集團將維持審慎的業務方針，強化技術專長，致力於為股東創造可持續價值的同時，為環境保護及可持續發展作出有意義的貢獻。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### 2.2 Climate Change

We are highly aware that the impact of climate change is increasingly prominent such that consumers are gradually becoming more sensitive to sustainability issues, such as, ecological and ethical footprint. The change of consumer mentality is progressively transforming the purchasing decisions. Where once customer would rarely question how a product was made or what it was made of, brands are now expected to clearly state where products come from and how the ESG policies inform their choice of processes, materials and deployment of human resources.

While the Group recognizes that the importance of climate change-related issues, we closely track the impacts of climate change, in order to incorporate strategies mitigating climate change impacts into its corporate governance scheme, and adapts measure into our business model for the potential impacts of climate change facing us on our business and operations. We put in place a climate change management system to monitor, manage, and mitigate climate risks.

##### 2.2.1 Governance

The Board acts as the ultimate decision-making body that is responsible for overseeing the climate change management system. Responsibilities and collaborations mechanism between business units is defined to formulate climate change policies and specific targets. The management is appointed by the Board as the overseeing body that is responsible for the implementation of specific ESG strategies and measures as well as the evaluation of the effectiveness.

The ultimate goal for the climate change management system is to establish a greenhouse gas ("GHG") emission management system, an energy management system and a supply chain management system, and a training provision on adaptation to climate change. The performance and implementation of climate change policies and measures will be regularly reviewed to make sure that its targets are met.

#### 2.2 氣候變化

隨著氣候變化的影響越來越大，我們充分意識到，消費者逐漸對可持續性問題變得更加敏感，例如生態和道德所及之議題。消費者心態的變化正在逐步改變其購買決策。以往客戶鮮少會存疑產品是如何製造的，或者是由什麼製成的，現在期望品牌清楚地說明產品的來源以及環境、社會及管治政策披露告知他們選擇流程、物料和人力資源部署。

儘管本集團認識到氣候變化相關問題的重要性，但我們密切跟蹤氣候變化的影響，以將減輕氣候變化影響的策略納入其企業管治計劃，並針對我們面臨的氣候變化對我們業務及營運的潛在影響，將措施納入我們的業務模式。我們建立了氣候變化管理系統，以監控、管理和減輕氣候風險。

##### 2.2.1 管治

董事會為負責監督氣候變化管理系統的最終決策機構。界定業務單位之間的責任及協作機制，以制定氣候變化政策及具體目標。管理層由董事會委任為審核機構，負責具體環境、社會及管治策略及措施的實施及成效評估。

氣候變化管理系統的最終目標為建立溫室氣體排放管理系統、能源管理系統及供應鏈管理系統，以及提供適應氣候變化的培訓。氣候變化政策與措施的績效及實施進度將會進行定期檢討，以確保其目標得以達成。

## Environmental, Social and Governance Report 環境、社會及管治報告

### 2.2.2 Strategy

According to the framework and recommendation of the Task Force on Climate-related Financial Disclosures (TCFD), the Group's climate change strategy identifies and analyses climate change related risks according to both external factors and internal conditions, where the Group take initiatives to adapt and mitigate such risks and use the opportunities to enhance its ability to tackle climate change.

The Management regularly evaluates and integrates climate change risks into our climate change management system, in the aim to ensure awareness of the latest development of physical risks and transition risks and the potential impacts on the Company.

#### Physical Risks

In the event of an extreme weather event, the Group's employees and business operations may be affected and corporate productivity may be decreased. To minimise potential impacts, the Group has put in place contingency measures, including flexible working arrangements and precautionary measures under severe and extreme weather conditions. In respect of natural disasters, an emergency evacuation and rescue plan has been formulated to ensure employees' safety. The Group will continue to improve its response plans to reduce physical risks impacts on operations.

The Group is well aware of the importance of a stable supply chain to the operation of its business, so that the Group selects more stable and sustainable contractors that are less affected by weather conditions, and maintained long-term relationships with those high-quality contractors to minimise the possible impact of extreme weather conditions on our operation.

### 2.2.2 策略

根據氣候相關財務披露工作小組 (TCFD) 的框架及建議，本集團的氣候變化策略根據外部因素及內部條件識別及分析與氣候變化相關的風險，並採取措施以適應及緩解該等風險，同時利用機會增強應對氣候變化的能力。

管理層定期評估氣候變化風險，並將其納入我們的氣候變化管理系統，以確保對實體風險及過渡風險的最新進展以及對本公司的潛在影響有所了解。

#### 實體風險

倘發生極端天氣事件，本集團的員工及業務營運可能會受到影響，企業生產力亦可能下降。為將潛在影響降至最低，本集團已制定應變措施，包括於惡劣及極端天氣情況下實行彈性工作安排及預防措施。於自然災害方面，已制定緊急疏散及救援計劃，以確保員工安全。本集團將繼續完善應變計劃，以減少實體風險對營運的影響。

本集團深知穩定的供應鏈對其業務營運的重要性，因此，本集團選擇較為穩定及可持續發展、受天氣條件影響較少的承包商，並與該等優質承包商保持長期合作關係，以盡量降低極端天氣條件對我們營運可能造成的影響。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Transition Risks

In the transition to a green and sustainable environment, it brings along policy and regulatory changes, technology changes, consumer behavior changes that might trigger transition risks that the Group is facing when it drives to gradually become a more energy-efficient, environmentally-friendly and sustainable enterprise.

To avoid reputation drawback during the transition, the Group will closely monitor the national policy changes. The Group is also taking comprehensive measures to reduce greenhouse gas emissions, and set targets for the Group's energy consumption and saving plan. Through adopting energy-saving technologies and equipment, optimising operation processes, providing employees training, and strengthening internal controls, the Group is committed to continue improving its resource utilization and minimising the possible impacts of future transition risks.

#### 2.2.3 Risk Management

The Group regularly monitors and reviews the climate change management system and how its performance on monitoring and mitigating the potential impacts the physical and transition risks. The assessment results will lead to optimisation and adjustment of the climate change strategy to better address the climate change risks.

#### 2.2.4 Metrics and Targets

The Group understands well-set climate change-related targets lead to enhancement and long-term success of its climate change management system. We will formulate a systematic target for climate change management system in short-term, medium-term and long-term, as the guidelines for the Group in its future roadmap in tackling the challenges of climate risks at different stages.

#### 過渡風險

於向綠色及可持續環境的過渡過程中，政策法规變動、技術變化及消費者行為改變均可能引發本集團於逐步成為更節能、更環保及更可持續發展企業時面臨的過渡風險。

為避免於過渡期間出現聲譽受損的情況，本集團將密切關注國家政策的變化。本集團亦正採取全面措施減少溫室氣體排放，並為本集團的能源消耗及節約計劃訂立目標。透過採用節能技術及設備、優化運作流程、提供員工培訓及加強內部監控，本集團致力於持續提高資源利用率，並將未來過渡風險可能帶來的影響降到最低。

#### 2.2.3 風險管理

本集團定期監控及檢討氣候變化管理系統，以及其於監控及緩解實體及過渡風險的潛在影響方面的表現。評估結果將促進氣候變化策略的優化及調整，從而更好地應對氣候變化風險。

#### 2.2.4 指標與目標

本集團深知，制定完善的氣候變化相關目標有助於氣候變化管理系統的提升及長期成功。我們將為氣候變化管理系統制定短期、中期及長期的系統性目標，作為本集團未來應對不同階段氣候風險挑戰的指引。

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### Short-term target

The Group intends to avoid actual losses caused by natural disasters through closely monitoring the possible direct impact of climate change on its business. We will set up several specific targets, such as GHG emission reduction, energy and resource consumption efficiency, and through monitoring the performance annually to help the implementation of the specific measures, in order to lay the foundation for medium-term and long-term target.

### Medium-term target

In medium term, the Group will rely on research and development of green products, such as supply chain reforms and innovative technology, aiming to further reduce GHG emissions and improve energy and resource consumption efficiency.

### Long-term target

The Group believes that through continuously focusing on achieving short-term and medium-term targets, its long-term target on achieving carbon neutrality and net-zero emission from its business operation is achievable, which also echoes the Paris Agreement's central aim that to strengthen global response to the threat of climate change by keeping a global temperature rise in this century to well below 2 degrees Celsius above pre-industrial levels and to pursue efforts to limit the temperature increase even further to 1.5 degrees Celsius.

### 短期目標

本集團擬透過密切監控氣候變化對業務可能造成的直接影響，以避免自然災害所造成的實際損失。我們將設立溫室氣體減排、能源及資源消耗效率等多個具體目標，並透過每年監控其績效以協助具體措施的實施，為中期及長期目標的實現奠定基礎。

### 中期目標

於中期內，本集團將依賴供應鏈改革及創新技術等綠色產品的研發，旨在進一步減少溫室氣體排放，並提高能源及資源消耗效率。

### 長期目標

本集團相信，透過持續專注於實現短期及中期目標，其可實現業務營運達致碳中和及淨零排放的長期目標，此亦呼應《巴黎協定》的中心目標，即加強全球應對氣候變化的威脅，將本世紀全球溫度升幅控制在工業化前水平以上遠低於攝氏2度，並努力將溫度升幅進一步限制在攝氏1.5度。

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The Group's Scope 1, Scope 2, and Scope 3 GHG emissions are listed as below:

本集團的範圍1、範圍2及範圍3溫室氣體排放如下所示：

	Unit	FY2024	FY2024 (Intensity per employee) 二零二四 財政年度 (每位員工的 排放強度)	FY2025	FY2025 (Intensity per employee) 二零二五 財政年度 (每位員工的 排放強度)
	單位	二零二四 財政年度		二零二五 財政年度	
GHG Emissions	CO <sub>2</sub> e (t)	35.67	0.41	25.66	0.31
溫室氣體排放	二氧化碳當量(噸)				
GHG Emissions – Scope 1	CO <sub>2</sub> e (t)	8.86	0.10	2.63	0.03
溫室氣體排放 – 範圍1	二氧化碳當量(噸)				
GHG Emissions – Scope 2	CO <sub>2</sub> e (t)	26.23	0.31	22.39	0.27
溫室氣體排放 – 範圍2	二氧化碳當量(噸)				
GHG Emissions – Scope 3	CO <sub>2</sub> e (t)	0.58	0.007	0.63	0.008
溫室氣體排放 – 範圍3	二氧化碳當量(噸)				

### 3. ENVIRONMENTAL PROTECTION

#### 3.1 Corporate Environmental Policy

The Group is dedicated to protect this planet and to build a sustainable future for our generations, with an ambition of “Free Harm from Environment” wherever we are involved with. The Group is committed to upholding high environmental standards to fulfil relevant requirements throughout our operation, and continue to devote human and financial resources for environmental conservation, reduction of carbon footprint and environmental compliance as required under applicable laws and regulations.

### 3. 環境保護

#### 3.1 企業環境政策

本集團致力保護地球，無論在任何地方營運，我們決心做好「無害環境」，為我們的下一代建立可持續的未來。本集團致力維持高環保標準，以在營運過程中滿足相關要求，並將繼續根據適用法律法規的要求，投入人力和財力資源用於環境保護，減少碳足跡和環境合規等方面。

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The Group is principally engaged in the business to provide tailor-made EP solutions to customers who have specific requirements of water or air treatment systems based on their industry standards and we do not own any manufacturing operation at the moment and therefore do not generate any hazardous wastes in our operations. Nevertheless, the Group is committed to actively minimizing our adverse impact on our environment, by formulating relevant rules and regulations for a sound and effective management of energy consumption, emission, as well as discharge of domestic waste and sewage and other pollutants, highlighted as below.

- Comply with relevant laws and regulations as required;
- Define appropriate objectives and targets on a regular basis for our ESG management approach;
- Continuously improve the ESG management system and maintain rigorous standards; and
- Promote environmental awareness among the workforce with regular communication.

During the Reporting Period, the Group's operation complied with relevant laws and regulations relating to emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes, such as the Environmental Protection Law, Prevention and Control of Atmospheric Pollution, Prevention and Control of Water Pollution, Prevention and Control of Environmental Pollution by Solid Waste and National Environmental Emergency Response Plan of the PRC.

本集團主要從事為根據行業標準對水或空氣處理系統有特定要求的客戶提供定製環保解決方案的業務，我們目前不擁有任何製造業務，因此我們的營運並不會產生任何有害廢物。儘管如此，本集團承諾盡力減少對環境的不利影響，制定有關規章制度，以對能源消耗，排放以及生活垃圾，污水和其他污染物的排放進行合理有效的管理，重點如下。

- 遵守相關法律法規；
- 定期為我們的環境、社會及管治之管理方針定義適當的目的與目標；
- 不斷改善環境、社會及管治管理體系，並維持嚴格標準；及
- 通過恆常溝通，推動員工的環保意識。

於報告期內，本集團遵守有關排放、水及土地的排污、有害和非有害廢物產生的相關法律法規，例如《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《中華人民共和國水污染防治法》、《中華人民共和國固體廢物防治法》及《國家突發環境事故應急預案》。

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#### 3.2 Energy Efficiency Management

The Group is aware that our emission and energy footprints lie on the electricity consumption of our operations. As such, we are committed to reducing our energy consumption to manage our impact on the environment.

During the Reporting Period, the Group adopted a number of specific energy-saving initiatives and practices to reduce our greenhouse gas emission and to conserve energy usage throughout our operation, including:

- LED lighting systems are widely set up in workplaces;
- Maintaining indoor temperature at an optimal level for comfort;
- Providing on-off and zoning control of lighting and ventilation system in the workplace according to the operation schedule;
- Encouraging employees to switch off machines and devices, such as computers and monitors when not in use;
- Procuring energy efficient electrical appliances (such as those with Grade 1 energy labels) and systems;
- Encouraging employees to make the best use of modern telecommunication system to avoid unnecessary travel arrangement wherever appropriate and possible;
- Placing “Green Message” reminders on office equipment and workplace to further enhance employees’ environmental awareness;
- Organizing training session including case studies to improve energy/GHG saving awareness and engage staff to adopt the energy saving practices together; and
- Continuous replacement of aged air handling unit by more energy efficient ones.

#### 3.2 能源效益管理

本集團意識到，我們的排放及能源足跡關鍵在於我們營運的耗電量。因此，我們致力於降低能源消耗，以管理我們對環境的影響。

於報告期內，本集團採取了多項具體的節能倡議和措施，以減少溫室氣體排放，並在整個營運過程中節約能源使用，包括：

- LED照明系統在工作場所被廣泛使用；
- 室內溫度保持在舒適的最佳水平；
- 根據營運日程表，對工作場所的照明和通風系統進行開關分區控制；
- 鼓勵員工在不使用時關閉機器和設備，如電腦和顯示器；
- 選購節能電器（如帶有1級能源標籤）和系統；
- 鼓勵員工充分利用現代通訊系統，從而盡可能及適當地避免不必要的公幹安排；
- 在辦公設備和工作場所貼上「綠色節能信息」標誌，以進一步增強員工的環保意識；
- 組織培訓課程，包括案例研究，以提高能源／溫室氣體減排的意識，並鼓勵員工一起作出節能的實踐；及
- 持續以更節能的裝置去更換老化的空氣處理裝置。

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The Group believes that the adoption of the above mitigation measures will help change the behaviour of the use of energy in the workplace and finally achieve the target of reducing the emission and protecting our environment.

本集團認為，採取上述緩解措施將有助於改變工作場所使用能源的習慣，最終實現減少排放和環境保護的目標。

### 3.3 Exhaust Gas Emissions

In light of the nature of business and operation, the Group does not directly produce large-scale exhaust gas. However, our daily operation inevitably involves consumption of fossil fuel, which directly or indirectly, releases Nitrogen Oxides (NO<sub>x</sub>), Sulphur Oxides (SO<sub>x</sub>), Carbon Dioxide (CO<sub>2</sub>) and other Particulate Matter into the air. The Group's exhaust gas emissions are mainly due to electricity consumption during the operation at the workplace and the consumption of fuel for using motor vehicles. The Group is highly aware that such emission is one of the major sources of global warming. In accordance with the ESG Reporting Guide set out by HKEX, our environmental performance of "Emissions" during the Reporting Period is tabulated below.

### 3.3 廢氣和排放

鑑於業務經營性質，本集團不會直接產生大規模廢氣。然而，我們的日常營運不可避免地涉及化石燃料的消耗，因而直接或間接地向空氣中釋放出氮氧化物(NO<sub>x</sub>)、硫氧化物(SO<sub>x</sub>)、二氧化碳(CO<sub>2</sub>)和其他懸浮粒。本集團的廢氣排放主要來自工作場所的電力消耗及使用車輛的燃油消耗。本集團深知，此類排放為全球變暖的主要來源之一。根據香港聯交所制定的「環境、社會及管治報告指引」，報告期內我們在「排放」方面的環境績效匯總如下。

Table 1 – Emissions

	Unit	FY2024	FY2024 (Intensity per employee) 二零二四 財政年度 (每位員工的 排放密度)	FY2025	FY2025 (Intensity per employee) 二零二五 財政年度 (每位員工的 排放密度)
	單位	二零二四 財政年度		二零二五 財政年度	
Nitrogen Oxides 氮氧化物	g 克	2,004.9	23.31	580.57	6.91
Sulphur Oxides 硫氧化物	g 克	55.18	0.64	14.33	0.17
Particulate Matter 懸浮粒	g 克	147.61	1.72	42.75	0.51

表1 – 排放

The decrease in Emissions was mainly attributable to the decrease in usage of the motor vehicle of the Group during FY2025. In fact, the Group has sold all its vehicles in the past year. Through the above-mentioned energy saving initiatives and practices, it aims to achieve the goal of maintaining or reducing the total greenhouse gas emission intensity per employee within the next reporting period based on the FY2025 benchmark.

排放量減少主要由於二零二五財政年度本集團汽車使用量減少所致。事實上，本集團已於去年出售所有車輛。通過上述節省能源舉措及實踐，旨在實現以二零二五財政年度為基準，在下個報告期內維持或減少每位員工的溫室氣體排放總密度的目標。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### 3.4 Waste Management

##### *Waste Management Policy*

The Group's principal waste management policy endeavours to achieve a green and paperless operation and a minimal generation of waste during our operation wherever possible and practical. Through the "4-R Principles – Reduce, Reuse, Replace and Recycle", the Group strives to achieve the target of reducing the amount of waste generated and aims at waste management from the source. Our waste management practice is in compliance with laws and regulations relating to environmental protection in the region where we operate.

While educating our employees and business partners the significance of sustainable development, we constantly encourage all employees to reduce paper usage through duplex printing, paper recycle and frequent use of electronic information systems for material sharing or internal administrative documents. We encourage increased use of reusable product, such as envelopes, and better separation of waste streams for recycling, maintaining 100% recycling of used toner cartridges by collecting and returning all used cartridge to recycling agents. We encourage minimal consumption of paper towels in the workplaces.

##### *Hazardous Waste*

Given our business nature, the Group does not directly produce hazardous waste throughout the operation. The Group encourages the development of new technologies and progressive designs to minimize application of hazardous materials in designs and to be complied with the latest regulatory requirements. In addition, we strive to recycle electronic waste throughout our operation wherever practical, ultimately reducing both the monetary and environmental costs involved in disposal of these electrical parts that may become hazardous waste.

#### 3.4 廢棄物管理

##### *廢棄物管理政策*

本集團的主要廢棄物管理政策在於致力在可行情況下實現綠色無紙化運作，並在營運過程中減少產生廢棄物。通過「4-R 原則－減費、重用、更換和回收」，本集團努力實現減少廢棄物產生數量的目標，並從源頭進行廢棄物管理。我們的廢棄物管理的常規符合本集團經營所在地區與環境保護相關的法律和法則。

與此同時，灌輸員工和工作夥伴可持續發展的重要性也是必須的。我們不斷鼓勵所有員工通過雙面打印、紙張回收以及慣常使用電子信息系統進行資訊共享或內部文件檔案管理來減少紙張使用量。我們鼓勵增加對可重複使用產品包裝的使用，例如信封，以及更多廢棄物分類以增加循環再用。本集團將回收所有用過的碳粉盒並將其返回給回收代理商，確保所有用過的碳粉盒回收，並鼓勵在工作場所盡量減少使用抹手紙。

##### *有害廢棄物*

本集團的業務本質上不會直接產生有害廢棄物。本集團鼓勵開發新技術和漸進式設計，以盡量減少有害材料在設計上的應用，並符合最新的法規要求。此外，我們在可行的情況下努力於整個營運過程中回收電子廢物，以最終減少處置這些電子零件所涉及的金錢和環境成本，否則這些電子零件將被報廢並視為有害廢棄物。

## Environmental, Social and Governance Report 環境、社會及管治報告

### Non-hazardous Waste

The non-hazardous wastes generated by the Group are mainly domestic waste including used samples, cardboard, packaging materials and paper from our operations. Aiming at waste management from the source, we encourage to reduce waste generation and to classify waste for recycle and reuse.

**Table 2 – Non-hazardous Waste Discharge**

	Unit 單位	FY2024 二零二四 財政年度	FY2025 二零二五 財政年度
Non-hazardous Waste 無害廢棄物	kg 千克	18,500	18,000

In the aspect of waste management, the Group constantly strives to maintain a high standard of waste reduction, actively encouraging our employees to appreciate the significance of sustainable development through continuous development in skills and knowledge.

### Wastewater Discharge

The Group's operations do not consume a significant amount of water. Our main use of water is for sanitary purposes, with the remainder used in product designing and developing processes. Similarly, most of the wastewater discharged from our facilities is sanitary wastewater. The Group ensures all domestic sewage is properly discharged into the urban sewage pipe network for subsequent sewage treatment.

### 3.5 Use of Resources

In light of finite earth's resources, the Group considers the conservation of natural resources as an indispensable component of our sustainable business. Through actively promoting various environmentally friendly measures, we encourage an efficient use of resources, including energy, paper, water and other raw materials. As such, the Group initiated polices to raise the awareness of electricity conservation and taken energy saving measures throughout our daily operation as elaborated in the section of "Energy Efficiency Management".

### 無害廢棄物

本集團在營運過程中所產生的無害廢棄物主要是生活垃圾，包括用過的樣品、紙板、包裝材料和紙張。我們主張從源頭減廢，並鼓勵減少廢棄物的產生及將廢棄物進行分類以進行回收和重用。

**表2 – 無害廢棄物排放**

	FY2024 二零二四 財政年度	FY2025 二零二五 財政年度
Non-hazardous Waste 無害廢棄物	18,500	18,000

在廢棄物管理方面，本集團努力不懈維持高成效的減少廢棄物為目標，積極鼓勵員工通過技能和知識來不斷發展來實踐可持續發展的重要性。

### 污水排放

本集團的業務不會消耗大量用水，我們主要用水是清潔衛生需要，其餘用於產品設計和開發過程。因此，經設施排放的大部分廢水是清潔衛生使用後的廢水。本集團確保將所有生活污水適當地排入城市污水管網，以進行後續污水處理。

### 3.5 資源使用

鑒於有限的地球資源，本集團認為保護自然資源是我們可持續業務不可或缺的組成部分。通過積極推進各項環保措施，我們鼓勵高效使用資源，包括能源、紙張、水和其他原材料。因此，本集團已啟動政策以提高節電意識，並在日常運作中採取節能措施，詳見「能源效益管理」章節。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Water Consumption

The Group takes a cautious approach to water stewardship, seeking to maximize efficiency and reduce wastes. We strive to engage all employees to develop a habit of conserving water consciously. Water saving devices are installed at water taps in the office wherever possible. Pantry and washrooms are posted with environmental messages to remind employee the importance and urgency of water conservation. The utility facilities are maintained regularly for service to ensure that water seepage or leaking pipelines are replaced or repaired on a timely basis.

#### Packaging Material

Given our business nature, the Group does not have manufacturing facilities and does not consume a significant amount of packaging materials.

#### Environmental Performance

In accordance with the ESG Reporting Guide set out by HKEX, our environmental performance of “Energy Use and Emissions” and “Resources Use” during the Reporting Period are tabulated below.

**Table 3 – Energy and Resources Use**

	Unit	FY2024	FY2024 (Intensity per employee) 二零二四 財政年度 (每位員工的 密度)	FY2025	FY2025 (Intensity per employee) 二零二五 財政年度 (每位員工的 密度)
	單位	二零二四 財政年度		二零二五 財政年度	
Electricity 電力	kWh 千瓦時	36,941	429.5	31,542	375.5
Natural Gas 天然氣	kg 千克	n/a 不適用	n/a 不適用	n/a 不適用	n/a 不適用
Unleaded Petrol 無鉛汽油	L 升	3,754	43.7	975	11.6
Diesel 柴油	L 升	n/a 不適用	n/a 不適用	n/a 不適用	n/a 不適用
Paper 紙	kg 千克	75.54	0.88	132	1.57
Water 水	m <sup>3</sup> 立方米	1,561	18.2	1,579	18.8

#### 耗水量

本集團在水資源管理方面採取謹慎態度，力求最大程度地提高效率和減少浪費。我們努力灌輸所有員工養成自覺節水的習慣。盡可能在辦公室的水龍頭上安裝節水裝置。茶水間和洗手間張貼有環境信息，以提醒員工節約用水的重要性和緊迫性。定期檢查公用設施以進行維修及保養，以確保及時更換或維修滲水或洩漏的管道。

#### 包裝材料

鑑於我們的業務性質，本集團沒有生產設施，因此不用消耗大量包裝材料。

#### 環保績效

根據香港聯交所制定的「環境、社會及管治報告指引」，報告期內我們的「能源使用和排放」及「資源使用」的環境表現列於下表。

**表3—能源和資源使用**

# Environmental, Social and Governance Report 環境、社會及管治報告

## *Environmental Targets*

Due to the above-mentioned measures, the Group has been maintaining a relatively low level of electricity and water consumptions, and such consumption level does not pose significant environmental and social impacts. However, the Group still aims at maintaining or reducing energy and resources consumption intensity per employee in the next reporting period on the basis of FY2025.

## 環境目標

由於採取了上述措施，本集團一直保持相對較低的耗電量及耗水量水平，且該耗量水平並不會對環境及社會造成重大影響。儘管如此，本集團仍旨在實現以二零二五財政年度為基準，在下個報告期內維持或減少每位員工的能源和資源消耗密度的目標。

## 4. EMPLOYMENT AND LABOUR PRACTICES

## 4. 僱傭及勞工常規

### 4.1 Recruitment and Promotion

The Group fully understands that our corporate development and long-term growth are largely driven by the continued quality services delivered by our experienced and competent workforce. As such, it is of paramount importance for us to proactively manage our talent pipeline and career development for the employees. The Group is determined to uphold an open, fair, just and reasonable recruitment and human resource policies, with respect to equal opportunities, diversity and anti-discrimination.

We encourage differences and individuality in employees, with the philosophy that diversity can bring new ideas, dynamics and challenges to our operations. We discourage all forms of discrimination on gender, age, family status, sexual orientation, disability, race and religion. Our employment policy encourages hiring of talented people with physical or mental disabilities. We are committed to supporting our employees to maintain a family-friendly work environment because we respect their roles and responsibilities in their families. We strive to make sure employees and business partners comply with laws and regulations, follow ethical business practices and respect equal opportunity in employment. We bring in new recruits and equip them with necessary skill sets to develop a long-term rewarding career with us.

### 4.1 招聘與晉升

本集團充分理解我們的企業發展及長期增長，很大程度上是由我們經驗豐富而有能力的員工一直提供優質服務所推動。因此，我們當務之急是要主動掌握員工的人才管道和事業發展。在招聘和人力資源方面，本集團堅持以公開、公平、公正、平等機會、多樣性和反歧視為本的政策。

我們鼓勵員工的差異及個性，多元化的理念可以為我們的營運帶來新的想法、動力和挑戰。本集團不容許對性別、年齡、家庭狀況、性取向、殘疾、種族和宗教等任何形式的歧視。就業政策鼓勵僱用有身體或精神殘疾的專才。我們致力於支持員工維持家庭友好的工作環境，尊重他們在家庭中的角色和責任。我們努力確保員工和業務合作夥伴遵守法律法規，保持商業道德慣例，尊重就業中的平等機會。我們聘請新員工並為他們配備必要的技能組合，與我們一同發展長期而具回報的事業生涯。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

During the Reporting Period, we strictly observed the applicable laws and regulations and follow our employment policies relating to recruitment and promotion, compensation and dismissal, working hours, rest periods, equal opportunity, diversity and anti-discrimination. We retain experienced employees with competitive remuneration package, including internal promotion opportunities and performance-based bonus.

#### 4.2 Employment

In order to retain our employees, which are our most valuable assets, the Group offers competitive wages, medical insurance, disability and invalidity coverage, maternity leave and other compensation to our employees. The Group decides the remunerations payable to its staff based on their duties, work experience and the prevailing market practices. Apart from basic remuneration, share options may be granted to eligible employees by reference to the performance of the Group and individual employees.

##### *Hong Kong Region*

In Hong Kong, the Group complied with the Labour Law of Hong Kong and relevant employment laws and regulations throughout the Reporting Period, including the Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong) by participating in the Mandatory Provident Fund retirement benefit scheme for our eligible employees, Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong), Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong).

##### *PRC Region*

In the PRC, we participated in welfare schemes concerning pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the local regulations including the Regulations on the Administration of Housing Provident Funds and the Social Insurance Law and Labour Law of the PRC.

於報告期內，我們嚴格遵守適用法律法規並遵循我們有關招聘及晉升、補償及解僱、工時、休息時間、平等機會、多元化及反歧視等的僱傭政策。我們通過提供有競爭力的薪酬方案，包括內部晉升機會和績效獎金，以留住有經驗的員工。

#### 4.2 僱傭

員工是我們最寶貴的資產，為了留住員工，本集團向員工提供有競爭力的工資、醫療保險、殘疾和殘障保險、產假和其他報酬。本集團根據員工的職責、工作經驗和現行的市場慣例決定員工的薪酬。除基本薪酬外，可參考本集團及個別僱員的表現，向合資格僱員授出購股權。

##### *香港地區*

在香港，本集團於報告期間一直遵守香港《勞工法》及相關僱傭法律及法規，包括香港法例第485章《強制性公積金計劃條例》，為合資格員工參與強制性公積金退休福利計劃、香港法例第608章《最低工資條例》、香港法例第57章《僱傭條例》及香港法例第282章《僱員補償條例》。

##### *中國地區*

在中國，我們根據包括《住房公積金管理條例》、《中華人民共和國社會保險法》及《中華人民共和國勞動法》等的當地法規參與養老保險、失業保險、生育保險、工傷保險及醫療保險等福利計劃。

## Environmental, Social and Governance Report 環境、社會及管治報告

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in respect of human resources. We strictly prohibit discrimination, harassment and bullying at all workplaces. During the Reporting Period, the number of employees of the Group was 84, which was 2 headcounts less than the number as at 31 December 2024. In accordance with the ESG Reporting Guide set out by the HKEX, details of the Group's workforce during the Reporting Period are tabulated as well as presented in the charts below.

於報告期內，本集團未發現任何涉及人力資源方面的重大法律法規違規情況。我們嚴格禁止在所有工作場所進行歧視，騷擾和霸凌行為。於報告期內，本集團的員工人數為84人，較二零二四年十二月三十一日的人數減少2人。根據香港聯交所制定的「環境、社會及管治報告指引」，本集團在報告期間的僱員詳情如下圖所示。

**Table 4 – Our Workforce**

**表四 – 勞動人數**

		<b>FY2024 二零二四 財政年度</b>	<b>FY2025 二零二五 財政年度</b>
Total Number of Full-Time Employees	全職僱員總數	86	84
Total Number of Part-Time Employees	兼職僱員總數	0	0
Total Number of Employees by Gender	按性別劃分的僱員總數		
Male	男性	66	65
Female	女性	20	19
Total Number of Employees by Age	按年齡劃分的僱員總數		
Under 30 years old	30歲以下僱員	15	15
30–50 years old	30–50歲僱員	54	52
Over 50 years old	50歲以上僱員	17	17
Total Number of Employees by Employment Level	按僱傭等級劃分的員工總數		
Senior Management	高級管理層	14	14
Middle Management	中級管理層	24	23
General Staff	一般員工	48	47
Total Number of Employees by Geographic Region	按地區劃分的僱員總數		
PRC	中國	77	77
Hong Kong	香港	9	7
Total Turnover Rate	總流失率	3.49%	2.33%
Turnover Rate by Gender	按性別劃分的流失率		
Male	男性	4.54%	1.52%
Female	女性	0%	5%
Turnover Rate by Age	按年齡劃分的流失率		
Under 30 years old	30歲以下僱員	0%	0%
30–50 years old	30–50歲僱員	3.77%	3.7%
Over 50 years old	50歲以上僱員	5.88%	0%
Turnover Rate by Geographic Region	按地區劃分的流失率		
PRC	中國	0%	0%
Hong Kong	香港	3.49%	22.22%

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### 4.3 Occupational Health and Safety

The Group is highly aware that employees' health and safety is of paramount importance to our operation and therefore, the Group is determined to attaching great importance to a healthy, comfortable and safe working environment for our employees. The goals of our Occupational Safety and Health ("OSH") policy are highlighted as below.

- The OSH management system defines appropriate objectives and targets on a regular basis;
- Zero tolerance of accidents and injuries;
- Promotion of safety culture among employees;
- Commitment to the provision of a safe and healthy working environment for the employees;
- Commitment to human and financial resources for the OSH management system;
- Communication of our health and safety performance with stakeholders and seek their involvement wherever applicable;
- Regular review of the performance of various OSH measures, so that their effectiveness and reliability can be maintained; and
- Compliance with applicable laws and regulations in relation to occupational safety and health.

#### 4.3 職業健康與安全

本集團高度意識到員工的健康和安全對我們的營運至關重要，因此，本集團決心高度重視為員工提供健康、舒適和安全的工作環境。下面重點介紹我們的職業安全與健康（「OSH」）政策的目標。

- OSH管理系統定期確認適當的目標和指標；
- 對意外和受傷事故零容忍；
- 向員工推廣職安文化；
- 致力為員工提供安全及健康的工作環境；
- 承諾為OSH管理系統提供適當的人力及財務資源；
- 與持份者溝通我們的健康和 safety 績效，並在適當的情況下尋求他們的參與；
- 定期審查各種OSH措施的績效，以保持其有效性和可靠性；及
- 遵守有關職業安全與衛生的現行法律法規。

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To achieve the goals of our OSH policy, the following measures are adopted.

- Formulation of emergency response plans, risk assessment and accident investigation mechanism so as to ensure legal compliance with OSH;
- Organizing of fire drills and emergency evacuation simulations to raise the employees' awareness of fire prevention and to equip employees with appropriate knowledge and skills in the event of emergency;
- Provision of first aid kits and fire extinguishers in workplace;
- Assignment of competent and skilled staff to handle works with critical hazards or impacts related to OSH;
- Promotion of safety culture through various communication channels such as safety campaigns, discussion and sharing sessions;
- Organizing of induction programs and safety training programs to new employees such that they can be familiar with our corporate policies in relation to health and safety matters as quickly as they can;
- Installation of air purifiers in relatively crowded areas such as conference rooms;
- Encourage contractors or sub-contractors to assist in the implementation of policies, procedures and practices related to OSH at work wherever practical;
- Prohibition of smoking and abuse of alcohol and drugs in the workplace;
- Provision of clean and tidy rest area, such as pantry;
- Provision of adjustable chairs and monitors for eye protection; and

為達成我們的OSH政策目標，我們採取了以下措施。

- 制定應急計劃，風險評估和事故調查機制，以確保OSH符合法規；
- 組織消防和緊急疏散模擬演習，以提高員工的防火意識，並在緊急情況下為員工提供適當的知識和技能；
- 在工作場所提供急救箱和滅火器；
- 指派有能力和熟練的員工處理與OSH相關的具有嚴重危害或影響的工作；
- 通過各種宣傳渠道，例如安全運動，研討和分享會，推廣職業安全文化；
- 為新員工組織上崗培訓計劃和安全培訓計劃，以使他們盡快熟悉我們在健康和安全管理方面的公司政策；
- 在會議室等相對人多的地方安裝空氣淨化器；
- 鼓勵承包商或分包商在可行的情況下協助執行與OSH相關的政策、程序和做法；
- 禁止在工作場所吸煙、酗酒和濫藥；
- 提供乾淨整潔的休息區，如茶水間；
- 提供可調節的椅子和顯示器，以保護眼睛；及

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- Set up posters of proper working postures and lifting method accessible on the intranet and at appropriate locations in offices.

During the Reporting Period, the Group complied with the laws and regulations in relation to occupational safety and health in the PRC and Hong Kong, such as the Occupational Safety and Health Ordinance, Safety Production Law of People's Republic of China, Occupational Disease Prevention Law and other laws and regulations to prevent occupational health and safety risks and protect the occupational safety of employees.

During the past three years, including the Reporting Period, 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 health and safety of employees.

#### 4.4 Development and Training

The Group envisions that empowering its people through development and training is the cornerstone of our success in the long-run. The Group listens and responds to our people, striving to create an environment of continuous learning, to facilitate development of careers and to provide knowledge and skills for better fulfilment of roles and responsibilities. Our training programmes are designed not only to meet our business vision and to provide skillset required for the operation, but also for the benefit of society as a whole wherever possible.

Considering that each of the position is of unique professional and technical needs, the Group ensures that every new joiner receives proper orientation training and mentoring in order to help them adapt to the new working environment affirmatively and quickly. Continuous training is committed by the Group in different ways including internal training programs, comprehensive training for specific skill development, and courses for continuous professional development for relevant employees so as to ensure that they possess the appropriate qualities and skill-sets. Implementation of safety training and comprehensive risk assessments are also one of the most important tasks in the Group.

- 在內聯網和辦公室的適當地點張貼告示提示適當工作姿勢和提重型物件的正確方法。

於報告期間，本集團遵守中國及香港的職業安全與健康有關的法律法規，如《職業安全及健康條例》、《中華人民共和國安全生產法》、《職業病防治法》及其他法律法規，以防止職業健康安全隱憂及保護員工職業安全。

於過去三年(包括報告期間)，本集團未發生任何導致死亡或嚴重身體傷害的事故，亦未發現任何涉及員工健康與安全相關法律法規的重大違規情況。

#### 4.4 發展及培訓

本集團展望員工通過個人發展和在職培訓以增值職場能力是我們長遠發展成功的基石。本集團聆聽並回應我們的員工，努力創造一個持續學習的環境，以促進事業發展並提供知識和技能，以更好地履行不同的角色及職責。我們的培訓計劃不僅旨在滿足我們的業務願景並提供營運所需的技能，而且還盡可能地造福整個社會。

考慮到每個職位其獨有的專業和技術需求，本集團確保每名新僱員都接受適當的定向培訓和指導，以幫助他們迅速地適應新的工作環境。本集團以不同方式進行持續培訓，包括內部培訓計劃，專業技能發展的綜合培訓，以及相關僱員持續專業發展的課程，以確保他們具備適當的素質和技能。安全培訓和全面風險評估的實施也是本集團最重要的任務之一。

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### 4.5 Harmonious Corporate Culture

The Group is strongly convinced that a harmonious corporate culture among the employees and management are always the key drivers to the Group's healthy and prosperous growth. To achieve this, we utilize a variety of communication channels, including:

- Open and honest communication platform for all employees and management to share multimedia news;
- Regular all-staff meetings to update on business performance and the development of key projects;
- Annual employee survey which provides a confidential route for employee feedback. Follow up actions ensure that employees' voices are heard and responded to at both corporate and team levels; and
- Festive foods, such as mooncakes and fruit, were delivered to employees during certain traditional festivals (such as Lunar New Year and Mid-Autumn Festival) in recognition of their contributions and dedicated work to the Group. Regular and festival gatherings were organized during the Reporting Period to enhance the harmonious spirit of different levels of staff members throughout the Group.

The Group believes that such a corporate culture and harmonic working environment will naturally achieve a synergistic result to facilitate employee retention and to improve productivity.

### 4.5 和諧企業文化

本集團深信員工與管理層之間的和諧企業文化是本集團健康興旺發展的主要推動力。為此，我們利用多種渠道與員工互動，包括：

- 公開及坦誠的溝通平台，讓所有員工和管理層分享多媒體新聞；
- 定期召開全體員工會議，以更新業務績效和主要項目發展；
- 年度員工調查為員工反饋提供了保密途徑。跟進行動確保員工意見在企業和團隊層面都得到聆聽及回應；及
- 傳統節日（例如農曆新年及中秋節）期間，為員工送上佳節食品，例如月餅和水果，以慰勞他們對本集團的貢獻。於報告期內，我們舉辦定期和節日聚會，以提升本集團各級員工的和諧團體精神。

本集團相信這種企業文化及和諧的工作環境會自然地產生協同效應，有利於留住員工並提高生產力。

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#### 4.6 Labour Standards

Being fully aware that exploitation of child and forced labour violates human rights and international labour conventions, the Group strictly prohibits the employment of any child labour and forced labour in any form. New employees are required to provide true and accurate personal data when they are onboard. Recruiters strictly review the entry documents including medical examination certificates, academic certificates and identity cards. The Group constantly rejects to engage suppliers and contractors, that hire child labour or forced labour in their operations.

During the Reporting Period, the Group strictly complied with the laws and regulations in relation to prevention of child and forced labour, including the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and Labour Law, Prohibition of Child Labour Provisions, Underage Workers Special Protection Provisions, Prohibition of Forced Labour and Prisoners Labour Policy and Procedures of the PRC as well as relevant legislations in the regions that we operate.

During the Reporting Period, no material non-compliance with the laws and regulations related to the prevention of child labour or forced labour have been found by the Group.

## 5. OPERATING PRACTICES

As an accountable corporate citizen, the Group is dedicated to disseminate the pursuit of sustainability into our core business. In addition, we encourage all business partners to incorporate those sustainability practices and policies into their operation thoroughly in order to work together in our pursuit of sustainable development.

### 5.1 Supply Chain Management

The Group understands that the supply chain management is always one of the key aspects of the Group's operation. Our supply chain management team not only considers economic and commercial benefits during the tendering processes, but also evaluates the suppliers' and contractors' track record with respect to legal and regulatory compliance which include environmental, social and governance aspects.

#### 4.6 勞工準則

充分意識到剝削兒童和強迫勞動侵犯人權和國際勞工公約，本集團制定了嚴格制度杜絕使用童工及任何形式的強制勞工。新員工在上任時必須提供真實準確的個人資料。招聘人員應嚴格審查僱員個人資料，包括體檢證書、學歷證明和身份證。本集團一直謝絕聘用從事童工或強迫勞動的供應商和承包商。

於報告期內，本集團嚴格遵守有關防止童工及強迫勞動的法律及法規，包括香港《僱傭條例》(香港法例第57章)、中國的《勞動法》、《禁止使用童工規定》、《未成年工特殊保護規定》及《禁止強迫勞動政策及管理程序》以及我們所營運地區的所有相關法規。

於報告期內，本集團未發現任何重大違反有關防止童工或強迫勞動的法律法規的情況。

## 5. 營運常規

作為負責任的企業公民，本集團致力於將對可持續發展的追求融入到我們的核心業務中。我們鼓勵所有業務合作夥伴將這些可持續性實踐和政策徹底納入其日常營運中，以共同努力實現可持續發展。

### 5.1 供應鏈管理

本集團了解供應鏈管理一直是我們營運的核心之一。我們的供應鏈管理團隊不僅考慮招標過程中的經濟和商業利益，還評估供應商和承包商在法律和法規(包括環境、社會及管治各方面)合規方面的往績。

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We developed a supplier selection mechanism based on potential suppliers' compliance with all applicable laws and regulations in relation to the safety, environment, forced labor, child labor and other social aspects. Suppliers which can deliver products and services with environmentally friendly and socially responsible features will be given a higher technical score during our assessment process. Inspection and assessments may be conducted by the Group if deemed necessary. We are obliged to terminate the cooperation contract with suppliers if they fail to reach the applicable compliance standard. Every supplier is required to comply with our code of practice, which prohibits offering of gifts, certificates, loans, hospitality, service or favor in an improper manner. In addition, the Group encourages all business partners to develop energy-saving and consumption-reducing policies in order to work together in our pursuit of sustainable development.

During the Reporting Period, the Group had in total two suppliers which were located in the PRC. We believe that, through the above review process, we can minimize the potential environmental and social risks associated with the supply chain management.

### 5.2 Product Responsibility

To be a successful business, we are committed to provide the highest standards of service and product. We also maintain continuous communication with our customers to ensure that we understand and fulfill their needs and expectations. While maintaining strict product quality, we keep track of emerging trends and continue to develop and optimize products that offer the best solutions to our customers.

Staff members carry out the defined quality assurance procedures to make sure that products and services constantly meet customer requirements and legal and safety standards for its intended use and for circumstances of reasonably foreseeable misuse. We perform continuous and regular assessments of the product quality with respect to the hazards associated with the raw materials and the potential exposure of consumers to the finished good.

我們設立供應商選擇的機制，有關機制是建基於潛在供應商在安全、環境、強迫勞動、童工和其他社會方面有關的所適用法律和法規方面的合規性。在我們的評估過程中，供應商可交付具有環保和對社會負責的功能的產品和服務將獲得更高的技術評分。如有必要，本集團可以進行現場檢查和評估。如果供應商未能達到適用的合規標準，我們有責任終止與供應商的合作。每個供應商都必須遵守我們的業務守則，包括禁止以不正當的方式提供禮物、證書、貸款、款待、服務或其他利益輸送。此外，本集團鼓勵所有業務合作夥伴制定節能和減少能耗的政策，共同追求可持續發展。

於報告期內，本集團共有兩家供應商，均位於中國。我們相信，通過上述審核流程，我們可最大限度地降低與供應鏈管理有關的潛在環境及社會風險。

### 5.2 產品責任

為了成為一家成功的企業，我們致力於提供最高標準的服務和產品。我們亦與客戶保持緊密溝通，以確保我們了解並滿足他們的需求和期望。在保持嚴格的產品質量的同時，我們緊貼新興趨勢並不斷開發和優化產品，為我們的客戶提供最佳方案。

工作人員執行規定的質量保證程序，以確保產品和服務在其預期用途和合理可預見的誤用情況下能穩定地滿足客戶要求以及法律和安全標準。我們針對與原材料相關的危險以及製成品對消費者的潛在風險，對產品質量進行持續和定期評估。

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During the Reporting Period, our operation in the PRC complied with relevant laws and regulations in relation to advertising, labelling and consumer protection, such as Consumer Protection Law, Advertising Law, and Product Quality Law of the PRC, by ensuring that there are no false and misleading messages in our advertisements and promotion activities.

During the Reporting Period, the Group did not identify any material non-compliance of the laws and regulations related to the quality of products and services.

#### 5.3 Customer Feedback and Handling

Realizing that our customer needs and expectations should be well addressed, the Group pays attention to the level of satisfaction of customers and their feedback. Regular communication channels and feedback systems, such as telephone hotline, emails, social media and websites, are in place to gather information on satisfaction and suggestions for improvement from our diverse portfolio of customers.

The Group consolidated and comprehensively analysed the customers' feedback in order to identify the issues. Follow-up actions, including internal evaluation and modification of training programs for employees, will be taken to address the issues identified and to continuously improve our service delivered. Feedback will additionally be provided to the customers in a timely manner. There were no cases of product recall nor complaints received against our services or products due to health and safety issues during the Reporting Period.

#### 5.4 Privacy Protection

The Group undertakes to strictly comply with relevant laws and regulations in relation to privacy that have an impact on the Group, to ensure that all data are securely kept in our internal system with access control. The Group sets out data privacy requirements in our corporate policies, under which customer and supplier data would be used exclusively for matters relating to the Group's operation only. We strive to ensure all collected data kept is free of unauthorized or accidental access, processing, erasure or other use.

於報告期內，本集團在中國的經營業務遵守有關廣告、標籤及消費者權益保障的相關法律及法規，如《消費者權益保護法》、《廣告法》及《中華人民共和國產品質量法》，以確保廣告及推廣活動中概無任何虛假及誤導訊息。

於報告期內，本集團未有發現與產品和服務質量相關的法律法規的重大違規情況。

#### 5.3 客戶反饋和處理

本集團意識到我們客戶的需求和期望應該得到妥善處理，因此本集團非常關注客戶的滿意度及其反饋。我們設有定期溝通渠道和反饋系統，例如電話熱線、電子郵件、社交媒體和網站，使我們能夠從多元化的客戶組合中收集有關滿意度的信息和改進建議。

本集團整合並全面分析客戶的反饋意見，從而找出問題所在。將採取後續跟進行動，包括內部評估和修改員工培訓計劃，以解決發現的問題並不斷改進我們提供的服務。此外，還將及時向客戶提供反饋。於報告期內，未發生因健康和 safety 問題而對我們的服務或產品進行產品召回或投訴的情況。

#### 5.4 私隱保障

本集團承諾嚴格遵守對本集團有影響的有關隱私的相關法律法規，以確保所有資料安全地保存在我們的內部系統中，並設有訪問控制。本集團在公司政策中規定了資料隱私要求，根據該規定，客戶和供應商資料將僅用於與本集團營運相關的事項。我們努力確保所有收集的資料不會被未經授權或意外訪問、處理、刪除或以其他方式使用。

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During the Reporting Period, the Group did not receive any complaints from customers regarding the confidentiality of personal information.

於報告期內，本集團未收到客戶對個人信息保密的投訴。

### 5.5 Anti-Corruption

Insisting on the honesty, integrity and fairness in all aspects of our business, and upholding a high standard of business ethics and prohibition of any forms of bribery and corrupt practices, the Group developed a series of policies of anti-fraud and antibribery, which apply to all members of the Group. We also encourage all of our business-related parties, including customers and suppliers to observe those principles of the policies and to proactively report any suspected misconduct issues to the Group.

During the Reporting Period, the Group observed with related laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering, such as the Prevention of Bribery Ordinance (Chapter 201 of the laws of Hong Kong), Criminal Law and the Regulations for Suppression of Corruption of the PRC. Anti-corruption trainings were provided to the Group's staff and management regularly to raise their awareness towards anti-bribery.

The Group did not involve in any cases of violations related to corruption in during the Reporting Period, nor was involved in anti-corruption litigation cases related to the Group and the employees. The Audit Committee identified no complaint from employees during the Reporting Period.

### 5.6 Whistle-blowing

In order to encourage our employees to report illegality, irregularity, malpractice, unethical or inappropriate conducts, which may damage the Group's interests, we established whistle-blowing policy and implement procedures for our employees to report improprieties via a confidential reporting channel to the extent that is made possible to all employees.

### 5.5 反貪污

為於業務各方面堅守真誠、誠信及公平原則、秉持高標準商業道德規範以及禁止任何形式的賄賂及貪污行為，本集團已制定一系列反欺詐及反賄賂政策，而這些政策適用於本集團所有成員。我們還鼓勵包括客戶和供應商在內的所有業務相關方遵守這些政策原則，並主動向本集團報告任何可疑的不當行為問題。

於報告期內，本集團已遵守對本集團有重大影響的有關防止賄賂、勒索、欺詐及洗黑錢的相關法律及法規，例如香港法例第201章《防止賄賂條例》、《中華人民共和國刑法》及《中華人民共和國懲治貪污條例》。本集團員工及管理層定期接受反貪污培訓，以提高他們的反賄賂意識。

於報告期內，本集團不存在與腐敗有關的違法違規案件，也沒有涉及與本集團及其員工有關的反腐敗訴訟案件。審計委員會於報告期內沒有發現員工的投訴。

### 5.6 舉報有法

為鼓勵我們員工舉報可能損害本集團利益的違法、違規、瀆職、不道德或不當行為，我們制定了舉報政策，並實施程序，讓我們的員工通過保密報告渠道報告不當行為，並儘可能向所有員工開放。

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The Group is committed to addressing the “whistleblowers” concerns in a fair and reasonable manner and to handling the reports with due care and conducting a comprehensive and independent investigation for each reasonably established report. All “whistle-blowers” who report in good faith are reasonably protected from retaliation or adverse consequence of their employment regardless of whether the allegation is substantiated.

#### 5.7 Intellectual Property Rights

The Group is committed to compliance with relevant laws of intellectual property right (“IP rights”) by valuing and protecting its intellectual properties through patent fees and periodic trademark renewals.

In order to ensure that the customer’s IP rights of products are properly protected during the outsourcing processes to suppliers, a confidentiality agreement regarding IP rights must be signed before engagement. Internally, we enter into standard employment contracts with our employees which contain provisions on intellectual property rights and confidentiality. Relevant employees of the Group have signed a written confirmation to (i) confirm that all intellectual property rights created or made during their employment with the Group shall belong to us; and (ii) agree not to use or disclose the confidential information relating to the product designs without authorization of the Group.

## 6. COMMUNITY INVESTMENT

The awareness of corporate social responsibility has been increasing in the market. The Group realises the importance of different stakeholders’ expectations. In achieving long term, stable and healthy business prosperity and growth, the Group strives to balance the interests between stakeholders and is committed to improve the community’s well-being.

Going forward, the Group will continue to foster the culture of active participation in community services, encouraging our staff members to be actively engaged in voluntary services and join hands together to disseminate the spirit of services in the community where we all depend on.

本集團致力於以公平合理的方式解決「舉報人」的擔憂，並以應有的謹慎態度處理舉報，並對每份合理成立的舉報進行全面及獨立的調查。不論指控是否成立，所有善意舉報的「舉報人」均受到合理的保護，免受報復或因受僱而造成不利的後果。

#### 5.7 知識產權

本集團透過專利費用及定期重續商標，藉著為其知識產權（「知識產權」）估值及保障其知識產權，致力遵守知識產權的相關法律。

為確保客戶產品的知識產權於外判予供應商的程序中獲得適當的保護，於外判前必須簽署有關知識產權的保密協議。就內部而言，我們與僱員訂立標準的僱傭合約，當中載列有關知識產權和保密條款。本集團相關僱員已簽署確認書，以(i) 確認於受僱本集團期間創造或取得的所有知識產權應屬於本集團；及(ii) 同意在未經本集團授權的情況下不使用或披露有關產品設計的機密資料。

## 6. 社區資源投放

市場上企業社會責任意識不斷增強。本集團意識到不同持份者預期的重要性。為實現長期、穩健的業務繁榮及增長，本集團致力於維持持份者間的利益平衡，並完善社區福利。

展望未來，本集團將繼續培養積極參與社區服務的文化、鼓勵員工積極參與義工服務，在我們依靠的所有社區中攜手宣揚服務精神。

## Environmental, Social and Governance Report 環境、社會及管治報告

### 7. HKEX ESG GUIDE CONTENT INDEX

### 7. 香港聯交所環境、社會及管治指引內容索引

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Relevant sections in the ESG Report 環境、社會及管治報告中的相關章節	Remarks 備註
<b>Aspect A1: Emissions 層面A1：排放物</b>			
General Disclosure 一般披露	Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and nonhazardous waste. 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：	Environmental Protection 環境保護	
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Environmental Protection 環境保護	

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### 環境、社會及管治報告

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Relevant sections in the ESG Report 環境、社會及管治報告中的相關章節	Remarks 備註
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	n/a	The Group has not identified any hazardous waste was produced in our core business.
關鍵績效指標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)。	不適用	本集團未發現任何有害廢物產生於我們的核心業務。
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environmental Protection	
關鍵績效指標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)。	環境保護	
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Environmental Protection	
關鍵績效指標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。	環境保護	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Environmental Protection	
關鍵績效指標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。	環境保護	
<b>Aspect A2: Use of Resources</b>			
<b>層面A2：資源使用</b>			
General Disclosure	Policies on efficient use of resources including energy, water and other raw materials.	Environmental Protection	
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	環境保護	

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Relevant sections in the ESG Report 環境、社會及管治報告中的相關章節	Remarks 備註
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	Environmental Protection 環境保護	
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	Environmental Protection 環境保護	
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Environmental Protection 環境保護	
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	n/a 不適用	Defined to be irrelevant to the Group's operation. 定義為與本集團的經營無關。
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes), and if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	n/a 不適用	Use of packaging material is not applicable to the Group's core operation. 包裝材料的使用不適用於本集團核心業務。

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Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
層面、一般披露及關鍵績效指標	描述	環境、社會及管治報告中的相關章節	備註
<b>Aspect A3: The Environment and Natural Resources</b>			
<b>層面A3：環境及天然資源</b>			
General Disclosure	Policies on minimizing the issuer's significant impact on the environment and natural resources.	Environmental Protection	
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。	環境保護	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and actions taken to manage them.	Environmental Protection	
關鍵績效指標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。	環境保護	
<b>Aspect B1: Employment</b>			
<b>層面B1：僱傭</b>			
General Disclosure	Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Employment and Labour Practices	
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：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例  的資料。	僱傭及勞工常規	

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Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report 環境、社會及管治報告中的相關章節	Remarks 備註
層面、一般披露及關鍵績效指標	描述		
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment and Labour Practices	
關鍵績效指標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。	僱傭及勞工常規	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment and Labour Practices	
關鍵績效指標B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	僱傭及勞工常規	
<b>Aspect B2: Health and Safety</b> 層面B2：健康與安全			
General Disclosure	Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Employment and Labour Practices	
一般披露	relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例  的資料。	僱傭及勞工常規	

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<b>Aspects, General Disclosures and KPIs</b>	<b>Description</b>	<b>Relevant sections in the ESG Report</b>	<b>Remarks</b>
層面、一般披露及關鍵績效指標	描述	環境、社會及管治報告中的相關章節	備註
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Employment and Labour Practices	
關鍵績效指標B2.1	過去三年(包括匯報年度)每年因工作關係而死亡的人數及比率。	僱傭及勞工常規	
KPI B2.2	Lost days due to work injury.	Employment and Labour Practices	
關鍵績效指標B2.2	因工傷損失工作日數。	僱傭及勞工常規	
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Employment and Labour Practices	
關鍵績效指標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。	僱傭及勞工常規	
<b>Aspect B3: Development and Training</b>			
<b>層面B3：發展及培訓</b>			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Employment and Labour Practices	
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。	僱傭及勞工常規	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	n/a	
關鍵績效指標B3.1	按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	不適用	
KPI B3.2	The average training hours completed per employee by gender and employee category.	n/a	
關鍵績效指標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。	不適用	

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Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report 環境、社會及管治報告中的相關章節	Remarks 備註
層面、一般披露及關鍵績效指標	描述		
<b>Aspect B4: Labour Standards</b> 層面B4：勞工準則			
General Disclosure	Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Employment and Labour Practices	
一般披露	relating to preventing child and forced labour. 有關防止童工或強制勞工的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	僱傭及勞工常規	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例以避免童工及強制勞工的措施。	Employment and Labour Practices 僱傭及勞工常規	
關鍵績效指標B4.1			
KPI B4.2	Description of steps taken to eliminate child and forced labour practices when discovered.	n/a	No such incidents were reported during the Reporting Period.
關鍵績效指標B4.2	描述在發現違規情況時消除童工及強制勞工情況所採取的步驟。	不適用	於報告期內並無呈報有關事件。

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<b>Aspects, General Disclosures and KPIs</b>	<b>Description</b>	<b>Relevant sections in the ESG Report</b>	<b>Remarks</b>
<b>層面、一般披露及關鍵績效指標</b>	<b>描述</b>	<b>環境、社會及管治報告中的相關章節</b>	<b>備註</b>
<b>Aspect B5: Supply Chain Management</b>			
<b>層面B5：供應鏈管理</b>			
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Operating Practices 營運常規	
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Operating Practices 營運常規	
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及有關慣例的執行及監察方法。	Operating Practices 營運常規	
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Operating Practices 營運常規	
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Operating Practices 營運常規	

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Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report 環境、社會及管治報告中的相關章節	Remarks 備註
層面、一般披露及關鍵績效指標	描述		
<b>Aspect B6: Product Responsibility</b> 層面B6：產品責任			
General Disclosure	Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Operating Practices	
一般披露	relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例  的資料。	營運常規	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	n/a	Not applicable to the Group's core operation. 不適用於本集團核心業務。
關鍵績效指標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。	不適用	
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Operating Practices	No products and service related complaints received during the Reporting Period.
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	營運常規	報告期內未收到任何與產品和服務相關的投訴。

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<b>Aspects, General Disclosures and KPIs</b>	<b>Description</b>	<b>Relevant sections in the ESG Report</b>	<b>Remarks</b>
層面、一般披露及關鍵績效指標	描述	環境、社會及管治報告中的相關章節	備註
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Operating Practices 營運常規	
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	n/a 不適用	Not applicable to the Group's core operation. 不適用於本集團核心業務。
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Operating Practices 營運常規	
<b>Aspect B7: Anti-corruption</b>			
<b>層面B7：反貪污</b>			
General Disclosure 一般披露	Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的：	Operating Practices 營運常規	
	(a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例  的資料。		

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Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report 環境、社會及管治報告中的相關章節	Remarks 備註
層面、一般披露及關鍵績效指標	描述		
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Operating Practices	The Group did not involve in any cases of violations related to corruption during the Reporting Period, nor was involved in anti-corruption litigation cases related to the Group and the employees during the Reporting Period.
關鍵績效指標B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	營運常規	於報告期內，本集團不存在任何與貪污有關的違法違規案件，也沒有涉及與本集團及其僱員有關的反貪污訴訟案件。
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Operating Practices	
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	營運常規	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Operating Practices	
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	營運常規	

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<b>Aspects, General Disclosures and KPIs</b>	<b>Description</b>	<b>Relevant sections in the ESG Report</b>	<b>Remarks</b>
層面、一般披露及關鍵績效指標	描述	環境、社會及管治報告中的相關章節	備註
<b>Aspect B8: Community Investment</b>			
<b>層面B8：社區投資</b>			
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities takes into consideration communities' interests.	Community Investment	
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的政策。	社區投資	
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	n/a	
關鍵績效指標B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	不適用	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	n/a	
關鍵績效指標B8.2	在專注範疇所動用資源(如金錢或時間)。	不適用	



泛亞環保集團有限公司  
Pan Asia Environmental Protection Group Limited