彼岸
PEIPORT

彼岸控股有限公司
Peiport Holdings Ltd.

(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 : 2885

2025

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

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

ABOUT THE GROUP

Peiport Holdings Ltd. (the "Company"), and its subsidiaries (collectively the "Group") principally engages in the provision of thermal imaging products and services, self-stabilised imaging products and service, and general aviation products and services in Chinese mainland and Hong Kong.

關於本集團

彼岸控股有限公司(「本公司」)及其附屬公司(統稱「本集團」)主要從事於中國內地及香港提供熱成像產品及服務、自穩定成像產品及服務，及通用航空產品及服務。

Our Vision

Adhering to its vision of sustainability, the Company is dedicated to the principle of self, family, business and society, which generates maximum value for our shareholders as well as balancing interests from the environment and society to promote harmony to different stakeholders.

Aligning with our motto of "Continuous striving; Cultivating self, Harmonious Peiport family; Caring for our staff; Contributing to the society; Creating return for our shareholders", we will continue to place more emphasis on areas of environmental, social and governance ("ESG"), and encourage every individual, business partners and peer to take part in the implementation of our ESG strategy.

我們的願景

本公司遵循可持續發展理念，致力於促進自我、家庭、企業及社會，為股東創造最大價值，平衡環境與社會的利益，促進不同持份者共融。

秉承「自強不息，修身齊家，關愛員工，回饋社會，回報股東」的宗旨，我們將持續將更多注意力投放於環境、社會及管治(「ESG」)領域，鼓勵每一位個人、商業夥伴及同行參與ESG戰略的實施。

ABOUT THE REPORT

This ESG report (the "ESG Report" or "Report") serves as a summary of the ESG strategy, policies and achievements. Unless otherwise stated, this ESG Report should be read in conjunction with the 2025 annual report (the "2025 Annual Report") of the Company, in particular the Corporate Governance Report contained therein.

關於本報告

本ESG報告(「ESG報告」或「報告」)為ESG戰略、政策及成果的摘要。除另有所指者外，本ESG報告應與本公司的2025年年報(「2025年年報」)，特別是當中所載企業管治報告一併閱覽。

ABOUT THE REPORT (Continued)

關於本報告(續)

Reporting Reference and Reporting Principles

This ESG Report has been prepared in accordance with the requirements of Environment, Social and Governance Reporting Code (the "Code") as set out in Appendix C2 under the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"). Information as contained in this Report is derived from the statistics, questionnaires, records and analytical results of the Group. An ESG Reporting Code Index is set out in Appendix I of this Report. The Report is published in English and Chinese. In case of any conflicts between the two versions, the English version shall prevail.

With the aim to offer stakeholders a fair view of the Group's effort in ESG, this Report, in its preparation, strictly adhered to the following principles:

報告參考及報告原則

本ESG報告乃根據香港聯合交易所有限公司(「聯交所」)證券上市規則附錄C2所載的《環境、社會及管治報告守則》(「守則」)的規定編製。本報告所含資料來源於本集團的統計數據、調查問卷、記錄及分析結果。ESG報告守則索引載於本報告附錄一。本報告以英文及中文刊載。兩種版本如有衝突，以英文版本為準。

為了向持份者公平反映本集團於ESG方面所作努力，本報告在編製過程中嚴格遵守以下準則：

Materiality
重要性

Materiality was assessed based on the results obtained from stakeholder engagement. The material issues identified were verified by the board (the "Board") of directors (the "Directors") of the Company.
重要性乃根據持份者參與所得結果進行評估。本公司董事(「董事」)會(「董事會」)已核實所識別的重大問題。

Quantitative
量化

We used quantitative methods to measure and disclose applicable key performance indicators ("KPIs"). The methodologies, assumption or calculation have been explained in the corresponding context, where applicable.
我們使用量化方法計量及披露適用的關鍵績效指標(「關鍵績效指標」)。有關方法、假設或計算已於相應內文(如適用)解釋。

Balance
平衡

We disclosed both positive and negative information objectively to ensure an unbiased picture of the Company's ESG performance during the from 1 January 2025 to 31 December 2025 (the "Reporting Period").
我們客觀披露正面及負面信息，以確保不偏不倚地呈報本公司於2025年1月1日至2025年12月31日(「報告期」)的ESG表現。

Consistency
一致性

Consistent methodologies are used to prepare and present ESG data provided in the Report. Where applicable, changes to the methods or KPIs used have been explained in the corresponding section.

本報告使用一致的方法編製及呈列ESG數據。在適用情況下，所用方法或關鍵績效指標的變動已於相應章節解釋。

ABOUT THE REPORT (Continued)

關於本報告(續)

Reporting Scope and Extent

All information provided in this Report covers the Reporting Period, which is consistent with the financial year of the Company's 2025 Annual Report. The data set out in this Report cover the major operations of the Group including the subsidiaries with their names and the principal activities listed below:

報告涵蓋時間及範圍

本報告於報告期中提供的所有資料，與本公司2025年年度報告的財政年度一致。本報告所載的數據涵蓋本集團(包括附屬公司，連同其名稱及主要業務)的主要業務列示如下：

Name of subsidiaries 附屬公司名稱	Principal activities 主要業務
Peiport Scientific Aero Limited 彼岸科航有限公司	Provision of (i) thermal imaging products and services; (ii) self-stabilised imaging products and services; and (iii) general aviation products and services 提供(i)熱成像產品及服務；(ii)自穩定成像產品及服務；及(iii)通用航空產品及服務
Peiport Industries Limited 彼岸實業有限公司	Provision of (i) thermal imaging products and services; (ii) self-stabilised imaging products and services; and (iii) general aviation products and services 提供(i)熱成像產品及服務；(ii)自穩定成像產品及服務；及(iii)通用航空產品及服務
Guangzhou Peiport Sijing Optoelectronics System Limited 廣州彼岸思精光電系統有限公司	Provision of (i) thermal imaging products and services; (ii) self-stabilised imaging products and services; and (iii) general aviation products and services 提供(i)熱成像產品及服務；(ii)自穩定成像產品及服務；及(iii)通用航空產品及服務
Beijing Peiport Jingdu Technology Limited 北京彼岸京都科技有限公司	Provision of (i) thermal imaging products and services; (ii) self-stabilised imaging products and services; and (iii) general aviation products and services 提供(i)熱成像產品及服務；(ii)自穩定成像產品及服務；及(iii)通用航空產品及服務
Peiport (Shanghai) Optoelectronics Technology Limited 彼岸(上海)光電科技有限公司	Provision of (i) thermal imaging products and services; (ii) self-stabilised imaging products and services; and (iii) general aviation products and services 提供(i)熱成像產品及服務；(ii)自穩定成像產品及服務；及(iii)通用航空產品及服務
Peiport (Zhuhai) Air Equipment Manufacturing Limited 彼岸(珠海)航空器材製造有限公司	Provision of general aviation products and services 提供通用航空產品及服務
DNL Optoelec Systems Limited 識卓光電系統有限公司	Provision of thermal imaging products and services 提供熱成像產品及服務

GOVERNANCE STRUCTURE

The Group is governed by the Board. The Board holds the ultimate responsibility in overseeing the Group's strategic approach, direction and policies that effectively deliver its sustainability-related initiatives. The Board takes on the overall responsibility for overseeing and reviewing the Group's sustainability strategy, including climate-related risks and opportunities, and their respective policies. It also reviews the Group's performance and progress against corresponding targets and objectives at least annually.

The Board delegates day-to-day management of all operational ESG issues to the ESG working group. The ESG working group is comprised of one executive director, the deputy chief executive officer, the company secretary and financial controller and one senior management. The ESG working group is responsible for developing, implementing, and evaluating the Group's ESG strategy and policies. It also tracks ESG-related goals, set up short and long term targets to achieve these goals, and directly report to the Board periodically. All departments of the Group shall, based on their own functions, take charge of the implementation of ESG work and report ESG performance annually.

管治架構

本集團受董事會規管。董事會在監督本集團的戰略方針、方向及政策承擔最終責任，以有效實施可持續發展相關舉措。董事會全面負責監督及審查本集團的可持續發展策略，包括氣候相關風險與機遇，以及相關政策。董事會亦至少每年檢討本集團在相應目標及指標方面的表現及進度。

董事會委派ESG工作小組負責管理所有日常營運中有關ESG的議題。ESG工作小組由一名執行董事、副行政總裁、公司秘書兼財務總監及一名高級管理人員組成。ESG工作小組負責制定、執行及評估本集團的ESG策略及政策。該小組亦負責追蹤ESG相關目標，制定短期及長期目標以達成該等目標，並定期直接向董事會匯報。本集團各部門根據自身職能，負責ESG工作的實施，並每年匯報ESG表現。

The ESG Report provides detailed information on the progress and effectiveness regarding the Group's ESG efforts and was reviewed and approved by the Board. To the best of its knowledge, this Report addresses all relevant material issues and fairly presents the ESG performance of the Group.

ESG報告提供本集團ESG工作進展及成效的詳細資料，已經董事會審閱及批准。據其所知，本報告闡述了所有相關的重大問題，並公正地介紹了本集團的ESG績效。

GOVERNANCE STRUCTURE (Continued)

Feedback on this Report

The Group values the opinion of different stakeholders. If you have any questions or suggestions regarding the content or format of the Report, you may submit your feedback to us at: esg@peiport.com.hk.

ESG POLICY

We set the ESG policy of the Company (the "ESG Policy") which governs our business and operational decisions to consider our economic, environmental and social implications, in addition to ensuring that we fully comply with laws and regulations. Our ESG Policy is being reviewed regularly to ensure the relevance and appropriateness to our business and in order to meet our stakeholders' expectations. The ESG Policy has been approved by the Board.

The objectives of our ESG Policy are:

- To adhere to the highest standards of corporate governance and integrity in our operations;
- To ensure a safe and working environment for our people and build a first-class development opportunity to grow with the Group;
- To make meaningful contributions to the communities we serve;
- To promote a green working and operational environment;
- To request our supply chain to comply with our requirements with regard to corporate social sustainability; and
- To continuously improve our sustainability performance.

管治架構(續)

對本報告的反饋

本集團重視不同持份者的意見。如果 閣下對本報告的內容或格式有任何疑問或建議， 閣下可以通過以下電子郵件向我們提交反饋意見：esg@peiport.com.hk。

ESG政策

我們已制定本公司ESG政策(「ESG政策」)，用於管治我們的業務及營運決策，以考慮我們的經濟、環境和社會影響，同時確保我們完全遵守法律及規例。我們定期審查ESG政策，以確保其與我們的業務具有相關性及適當性，並達到持份者的預期。ESG政策已獲董事會批准。

我們的ESG政策的目標是：

- 堅持公司管治及誠信經營的最高標準；
- 確保員工享有安全的工作環境，為員工與本集團一起成長創造一流的發展機遇；
- 為我們服務的社區作出有意義的貢獻；
- 促進綠色工作及營運環境；
- 要求我們的供應鏈滿足公司社會可持續發展方面的要求；以及
- 持續改進我們的可持續發展績效。

STAKEHOLDER ENGAGEMENT

The Group recognises the responsibility and accountability of all our stakeholders. To understand and address their key concerns, the Group has maintained close communication with its key stakeholders. The Group takes stakeholders' expectations into consideration in formulating its businesses and ESG strategies by utilising various engagement methods and communication channels. Their opinions are reflected to the ESG report. The following table illustrates the ways we communicate with them:

持份者參與

本集團深知其全體持份者承擔的責任及問責。本集團一直與主要持份者保持密切溝通，以了解及解決其主要關注事項。本集團利用不同參與方式及溝通渠道，在制訂業務及ESG戰略時考慮持份者的預期。本ESG報告反映他們的意見。下表列示與他們溝通的方式：

Stakeholders **持份者**	**Communication channels** **溝通方式**
Government/Regulatory bodies 政府／監管機構	• Annual and interim reports, announcements and circulars 年度及中期報告、公告及通函 • Verbal and written communications on a need basis 有需要時口頭及書面溝通
Shareholders/Investors/Media 股東／投資者／媒體	• Shareholders' meeting and notices 股東會議及通告 • Annual and interim reports, announcements and circulars 年度及中期報告、公告及通函 • Direct communication via a designated email address 通過指定的電郵地址進行直接通訊 • Press releases 新聞稿 • Investor meetings and responses to phone and written enquiries on a need basis 有需要時召開投資者會議並回覆電話及書面查詢
Employees 僱員	• Regular all-staff communication 與定期全體員工溝通 • Internal notice and staff trainings 內部通知和員工培訓 • Conferences 會議 • Employee activities 僱員活動 • Questionnaires 調查問卷

STAKEHOLDER ENGAGEMENT (Continued) 持份者參與(續)

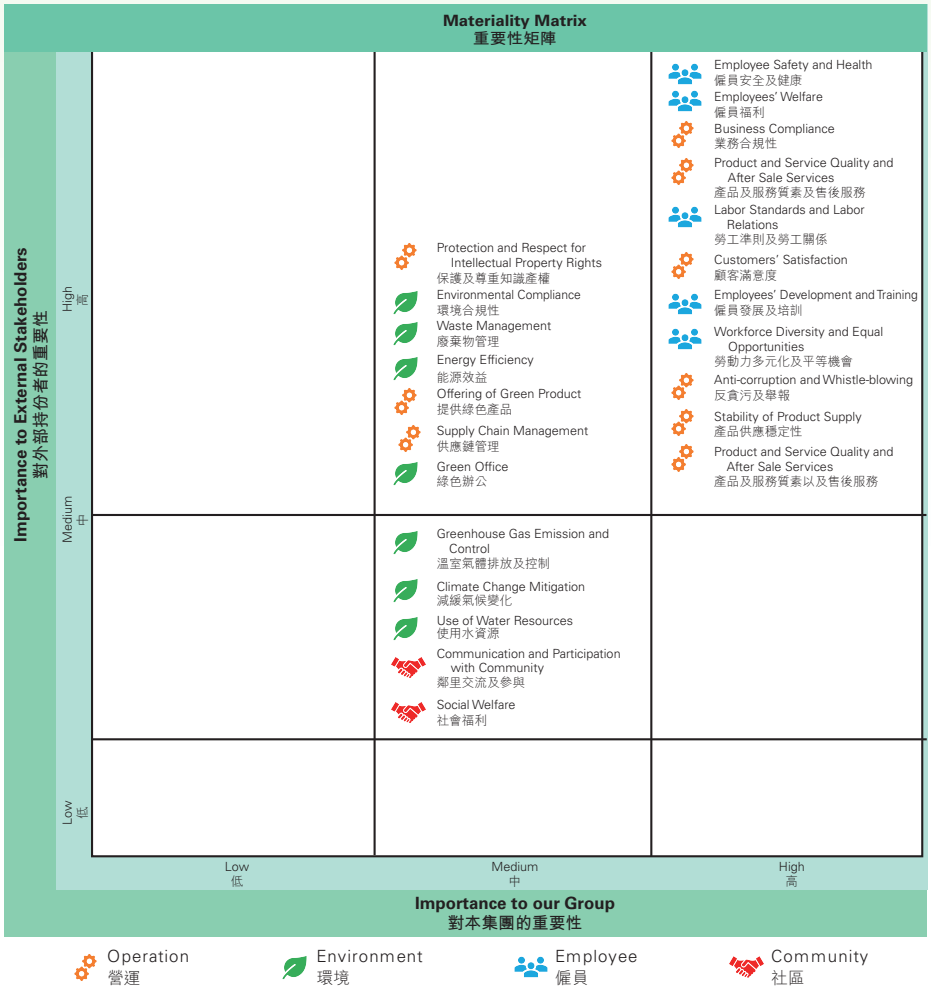
Stakeholders **持份者**	**Communication channels** **溝通方式**
Customers 客戶	• Daily communication 日常溝通 • Corporate website 公司網站 • Questionnaires 調查問卷 • Customer meetings 客戶會議 • On-site visits 實地考察 • After sales services 售後服務 • Jobs to customers' satisfaction 滿足客戶要求
Suppliers 供應商	• Supplier management system 供應商管理系統 • Regular meetings 定期會議 • On-site visits 實地考察 • Review and assessments 審查及評估 • Questionnaires 調查問卷
Community 社區	• Community events 社區活動 • Press releases 新聞稿

MATERIALITY MATRIX

We continue to conduct annual ESG materiality surveys, reaching out to different stakeholder groups on a rotational basis. During the Reporting Period, we conducted a materiality assessment that included an in-depth interview and a total of 90 surveys with stakeholders, including employees, customers, contractors, suppliers, shareholders and communities to clarify what sustainability issues are important to them. These engagements enable us to map issues that are of greatest importance to our business, our stakeholders, and the environment, and to determine the key issues for discussion in our sustainability reporting. Based on the result of the materiality assessment, the following materiality matrix reflects the findings of our ESG materiality assessment:

重要性矩陣

我們繼續進行年度ESG重要性調查，輪流接觸不同持份者群組。在報告期內，我們進行了重要性評估，包括對持份者(包括僱員、客戶、分包商、供應商、股東及社區)進行一次深入訪談及合共90份調查，釐清對他們而言屬重要的可持續發展議題。該等工作使我們勾勒出對業務、持份者及環境而言最重要的議題及釐定可持續發展報告討論的關鍵議題。基於重要性評估的結果，下列重要性矩陣反映了ESG重要性評估的發現：



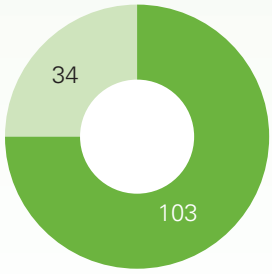
OUR PEOPLE

We strive to be the employer of choice for our staff. As at 31 December 2025, the Group had a total of 137 employees (31 December 2024: 142 employees) (including our executive Directors), of which 33 employees (31 December 2024: 34 employees) are from Hong Kong and the remaining 104 employees (31 December 2024: 108 employees) are from Chinese mainland. All of our employees are full time staff. The Board comprised 6 directors of which 67% were male and 33% were female. Excluding our executive Directors, 33% (31 December 2024: 50%) of employees at senior management level were male and 67% (31 December 2024: 50%) were female, in which formed an even distribution by gender at both directors and senior management level. We are firmly committed to gender equality. 58% (31 December 2024: 57%) of our employees with an university degree.

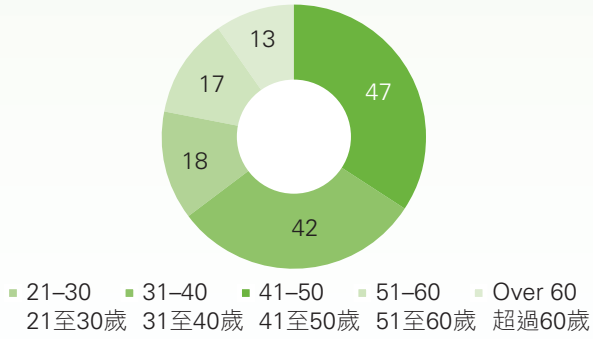
我們的員工

我們致力成為員工心中的理想僱主。截至2025年12月31日，本集團共有137名僱員(2024年12月31日：142名僱員)(包括執行董事)，其中33僱員(2024年12月31日：34名僱員)來自香港地區，其餘104名僱員(2024年12月31日：108名僱員)來自中國內地。全體僱員均為全職員工。董事會由6名董事組成，其中67%為男性及33%為女性。不包括執行董事，高級管理層僱員中33%(2024年12月31日：50%)為男性及67%(2024年12月31日：50%)為女性，董事及高級管理職位按性別劃分達到平均分配。我們秉持性別平等的原則。我們58%(2024年12月31日：57%)的僱員擁有大學學位。

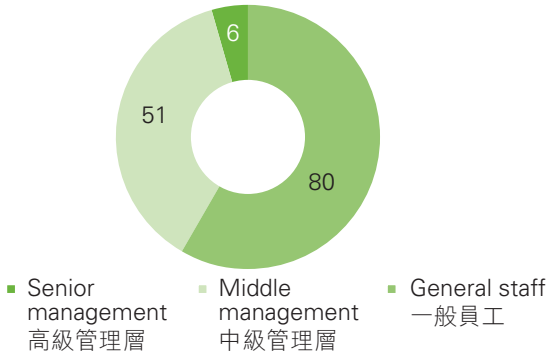
Total employees by gender
按性別劃分的僱員總數



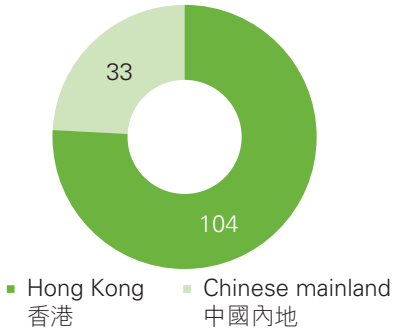
Total employees by age
按年齡劃分的僱員總數



Total employees by category
按類別劃分的僱員總數



Total employees by geographical location
按地區劃分的僱員總數



OUR PEOPLE (Continued)

Regarding the recruitment and promotion processes, we always emphasise on equal opportunity and anti-discrimination. Selection and/or promotion criteria have been based solely on the candidates' and/or employees' qualifications, experiences and abilities, regardless of their gender, colour, race, age, religious, sexual orientation or family status. The Group has also established staff handbooks to demonstrate its emphasis on creating an encouraging, fair, safe and healthy working environment.

The number of employees' turnover during the years ended 31 December 2025, 2024 and 2023 is illustrated below:

我們的員工(續)

有關招聘及晉升流程，我們一直強調平等機會及反歧視。選拔及／或晉升標準僅基於候選人及／或僱員的資格、經驗及能力，而不論其性別、膚色、種族、年齡、宗教信仰、性取向或家庭狀況如何。本集團亦已設立員工手冊以表明其重視創造激勵、公平、安全及健康的工作環境。

截至2025年、2024年及2023年12月31日止年度，僱員流失數量列示如下：

Year **年度**		**2025** **2025年**	2024 2024年	2023 2023年
Employees turnover by geographical location 按地區劃分的僱員流失	Hong Kong 香港	**3**	3	3
	Chinese mainland 中國內地	**4**	10	1
Employees turnover by gender 按性別劃分的僱員流失	Male 男性	**6**	9	2
	Female 女性	**1**	4	2
Employees turnover by age group 按年齡組別劃分的僱員流失	21–30 21至30歲	**5**	3	1
	31–40 31至40歲	**1**	4	1
	41–50 41至50歲	**–**	4	1
	51–60 51至60歲	**–**	2	1
	Over 60 超過60歲	**1**	–	–

OUR PEOPLE (Continued)

During the Reporting Period, the monthly turnover rate of the employees was 0.42% (2024: 0.73%). All our employment contracts are voluntarily entered and strictly comply with the applicable employment laws and regulations and we forbid all types of forced labour. The Group carefully monitors the employee working time and working schedule to ensure they work voluntarily. Also, the Group does not employ any child labour. The human resource department would inspect the identification documents of candidates during the recruitment process to prevent recruiting child labour.

During the Reporting Period, we are not aware of any non-compliance cases in relation to applicable employment laws and regulations, including the Labour Law of the People's Republic of China (the "PRC"), Labour Contract Law of the PRC, the Provisions on the Prohibition of Using Child Labour of the PRC, and the Employment Ordinance (Cap. 57) of Hong Kong.

Compensation

We reward our staff based on their performance. We follow our ESG Policy which specifies fair and equal opportunity for all employees. We have performance appraisals annually and adjust the salaries of our employees based on their responsibilities, qualifications, performance, experience and seniority.

Training and Development

We attach great importance to the career development of our employees and continuously invest in them by providing a range of training programs, networking, and learning opportunities. We offer orientation programmes and introductory courses for new employees to familiarise them with the general working culture and basic knowledge of our products, and also on-the-job training for employees to equip them with the updated skill and knowledge relevant to their respective job scope and to enhance their awareness of the relevant regulatory requirements and the latest industry developments.

我們的員工(續)

在報告期內，僱員的月流失率為0.42%(2024年：0.73%)。我們的所有僱傭合約均自願訂立及嚴格遵守適用的僱傭法例及法規，我們亦禁止一切形式的強制工作。本集團謹慎監察僱員工時及工作時間表，確保他們自願工作。同時，本集團並不僱傭任何童工，人力資源部於招聘環節檢查候選人的身份證明文件，嚴禁招聘童工。

於報告期內，我們未發現與適用僱傭法律及規例有關的任何不合規情況，包括《中華人民共和國(「中國」)勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國禁止使用童工規定》及香港法例第57章《僱傭條例》。

報酬

我們根據員工的表現提供報酬。我們遵循ESG政策，規定所有僱員的公平及均等機會。我們會每年進行表現評估，並根據僱員的職責、資歷、表現、經驗及年資調整僱員的工資。

培訓及發展

我們高度重視僱員的職業發展，並通過提供一系列培訓計劃、網絡及學習機會持續投資於僱員。我們為新僱員提供入職培訓方案及入門課程，使其熟悉我們的總體工作文化及產品基本知識，並為僱員提供在職培訓，使其具備與各自工作範圍相關的最新技能與知識，並增強其對相關監管要求及最新行業發展的認識。

OUR PEOPLE (Continued)

我們的員工(續)

Training and Development (Continued)

培訓及發展(續)

In addition, we also sponsor some of our employees to attend external training courses as needed, such as overseas training courses and mandatory courses designated by our suppliers, to solidify and enhance their technical skills and know-hows, and to provide them with updates with regards to industry quality standards and latest development.

此外，我們亦贊助部分僱員根據需要參加外部培訓課程，如海外培訓課程及供應商指定的必修課程，以鞏固及提高其技能及技藝，並向僱員提供有關行業品質標準及最近發展的最新資訊。

The percentage of employees trained and average training hours completed per employee by gender and employee category during the years ended 31 December 2025, 2024 and 2023 are illustrated below:

截至2025年、2024年及2023年12月31日止年度，按性別和僱員類別劃分的受訓僱員百分比及每名僱員完成的平均培訓時數列示如下：

Year 年度		**2025 2025年**		2024 2024年		2023 2023年	
Employee category 僱員類別	**Gender 性別**	**Percentage of employees trained 受訓僱員百分比**	**Average training hours 平均培訓時數**	Percentage of employees trained 受訓僱員百分比	Average training hours 平均培訓時數	Percentage of employees trained 受訓僱員百分比	Average training hours 平均培訓時數
Senior management 高級管理層	Male 男性	**2.19%**	**27**	2.82%	36	2.60%	34
	Female 女性	**2.19%**	**32**	2.11%	55	1.95%	49
Middle management 中級管理層	Male 男性	**24.82%**	**12**	24.65%	27	22.73%	15
	Female 女性	**10.95%**	**29**	8.45%	18	7.79%	26
General staff 普通員工	Male 男性	**44.52%**	**9**	43.66%	10	40.26%	9
	Female 女性	**10.95%**	**26**	9.86%	12	9.09%	21

OUR PEOPLE (Continued)

我們的員工(續)

Occupational Health and Work Safety

職業健康及工作安全

We are subject to the Law on Production Safety of the PRC, the Labour Law of the PRC, the Implementation Regulations of the Labour Contract Law of the PRC, Occupational Safety and Health Ordinance (Cap. 509) in Hong Kong and other relevant laws, administrative regulations, national standards and industrial standards in the Chinese mainland and Hong Kong which stipulate the requirements to maintain safe production conditions and to protect the occupational health of employees.

我們遵守《中華人民共和國安全生產法》、《中華人民共和國勞動法》、《中華人民共和國勞動合同法實施條例》、香港法例第509章《職業安全及健康條例》，以及中國內地及香港地區其他相關法律、行政規例、國家標準及行業標準，當中訂明維護安全生產及保護僱員的職業健康的規定。

We are committed to providing a safe and healthy working environment for our employees. In order to enhance the working environment, we have established work safety policies and operating procedures to ensure that our operations are comply with applicable work safety laws and regulations.

我們致力於為僱員提供安全健康的工作環境。為改善工作環境，我們制定了安全生產政策及操作規程，以確保我們的操作符合適用的安全生產法律及規例。

To maintain high occupational health and work safety standard, production safety education and training programs are provided to all our employees. The design, manufacture, installation, use, inspection and maintenance of production facilities and equipment are conformed to applicable national or industrial standards in the Chinese mainland and Hong Kong.

為達致高標準的職業健康及工作安全，本公司向全體僱員提供生產安全教育及培訓課程。生產設施及設備的設計、製造、安裝、使用、檢查及維護符合中國內地及香港地區的適用國家標準或工業標準。

During the Reporting Period, we did not experience any material or prolonged stoppages of operation due to equipment failure and we did not experience any severe accidents in the course of our operations, or any personal or property damages and compensation paid to employees arising from such accidents.

在報告期內，本公司未發生因設備故障導致的重大或長期停工事件，在營運過程中亦未發生重大事故，也未發生因事故對僱員造成的人身、財產損失及賠償。

Year 年度		Work-related fatalities 工作傷亡事故	Number of lost days due to work injury 因工傷損失的天數
2025	2025年	0	0
2024	2024年	0	0
2023	2023年	0	0

OPERATING PRACTICES

Supply Chain Management

Collaborating with suppliers who share the same value regarding the quality and environmental substantiality is vital to us. By sourcing the components of our products from global suppliers, our Group extends our commitment to maintain a high quality standard of global supply chain management by continuously monitoring the procurement process, the suppliers' selection as well as the selection criteria. We have implemented our quality management system which is certified with ISO 9001:2015 standards in our procurement process.

The Group have established a supplier evaluation system when selecting suppliers. The Group has maintained a list of qualified suppliers under this system. We select suppliers according to their industrial ranking and credibility, quality of products, market shares, pricing and customer's specified requests.

Our measures to engages suppliers to comply with our ESG Policy include:

- Inclusion of evaluation of suppliers' environment performance in our supplier selection process;
- Require our approved suppliers to sign an integrity statement;
- Regular site visits of suppliers to monitor their ESG performance are consistent with our understanding.

Our administrative department is responsible for assessing and selecting suppliers. Our technical department will provide feedback to our administrative department of any material defects encountered with a particular product or supplier.

營運慣例

供應鏈管理

與在質量及環境重要性方面秉持與我們價值觀一致的供應商合作對我們而言至關重要。通過從全球供應商採購產品的部件，本集團將致力通過持續監控採購過程、供應商選擇及選擇標準，實現高品質標準的全球供應鏈管理。我們已於採購程序中實施質量管制體系，該體系通過了ISO 9001:2015標準認證。

本集團已就選擇供應商制定供應商評估系統，並根據該系統維持合資格供應商名單。我們選擇供應商乃基於供應商的行業排名及聲譽、產品品質、市場份額、定價及客戶的具體要求。

我們促使供應商遵守ESG政策的措施包括：

- 將供應商的環境績效評估納入我們的供應商甄選流程；
- 要求我們核准的供應商簽署誠信聲明；
- 定期對供應商進行實地考察以監察其ESG績效，確保與我們的理解一致。

我們的行政部門負責評估並選擇供應商。技術部門將向行政部門反饋某個產品或某個供應商出現的任何嚴重缺陷。

OPERATING PRACTICES (Continued)

營運慣例(續)

Supply Chain Management (Continued)

供應鏈管理(續)

Our Supplier Code of Conduct mandates that all suppliers strictly abide by our requirements and meet our expectations. The code of conduct details our requirements in areas such as legal compliance, business ethics, anti-bribery, anti-corruption and anti-competition, human and labour rights, occupational health and safety, product safety and quality, environment protection and data privacy and security. During the Reporting Period, we had 144 (2024: 151) qualified suppliers, mainly from the Chinese mainland, Hong Kong, Austria, France, the Czech Republic, Germany, the United States of America, Korea, Finland and the Netherlands.

我們的供應商行為準則要求所有供應商嚴格遵守我們的要求及達致我們的期望。行為準則詳細說明我們在法律合規、商業道德、反賄賂、反貪污及反競爭、人權及勞工權利、職業健康與安全、產品安全和質量、環境保護以及數據隱私及安全等領域的要求。在報告期內，我們有144家(2024年：151家)合資格的供應商，主要來自中國內地、香港、奧地利、法國、捷克共和國、德國、美利堅合眾國、韓國、芬蘭及荷蘭。

The number of suppliers by geographical region during the years ended 31 December 2025, 2024 and 2023 is illustrated below:

截至2025年、2024年及2023年12月31日止年度，按地區劃分的供應商數目列示如下：

Year **年度** **Geographical region** **地區**		**2025** **2025年** **Number** **數目**	2024 2024年 Number 數目	2023 2023年 Number 數目
Chinese mainland	中國內地	**103**	114	126
Hong Kong	香港	**20**	14	19
Others	其他	**21**	23	35

During the Reporting Period, we did not experience any material shortage or delay of supply due to defaults of our suppliers. In addition, we were not aware that any of our key suppliers had any significant actual and potential negative impacts on business ethics, anti-corruption, environmental protection, human rights and labour practices, nor any non-compliance issues in respect of these areas.

在報告期內，本公司未發生因供應商違約造成的材料短缺或供貨延誤。此外，我們並不知悉任何主要供應商在商業道德、反貪污、環境保護、人權及勞工慣例方面有任何重大實際及潛在的負面影響，且於該等領域亦無任何不合規事宜。

OPERATING PRACTICES (Continued)

營運慣例(續)

Product Responsibility

產品責任

Our Group believes that product quality and after-sales services are the important elements for sustaining customer relationships. To achieve our goal, we have implemented our quality management system which is certified with ISO 9001:2015 standards and with the key objectives including (i) prompt response to customers' orders for products and services; (ii) completion of jobs to customers' satisfaction (timeliness and proper execution of job schedule); and (iii) continual improvements to our quality management system.

本集團相信，產品質素及售後服務是維持客戶關係的重要因素。為實現我們的目標，本集團已實施質量管制體系，該體系通過了ISO 9001:2015標準認證，其主要目標包括：(i)迅速回應客戶的產品及服務訂單；(ii)完成工作，令客戶滿意(工作進度的及時性以及妥善執行)；以及(iii)持續改進我們的質量管理體系。

We are committed to delivering high quality products and services to our customers in order to satisfy their expectations and requirements. To maintain the high quality products, every product is subject to in-plant testing, which is a quality control process focusing on products' specification, quality and performance. Third-party institutions are engaged to perform environmental testing on waterproof ability, durability under different temperature, and the ability to resist electromagnetic interference for every product model. We would also perform the installation test after the installation of our products to our customers to determine if the product is operating in accordance with its specification. Relevant training may be provided by our technical staff according to the customers' needs.

我們致力為客戶提供高品質的產品及服務，以滿足他們的期望及要求。為保持高質產品，每一件產品都要接受工廠測試，該測試是一項以產品規格、品質及性能為中心的質量控制過程。第三方機構負責對每件產品模型進行防水能力、不同溫度下的耐久性及抗電磁干擾能力的環境測試。我們亦為客戶安裝好產品之後進行安裝測試，以確定產品是否按照規範運行。我們的技術人員可能根據客戶的需要向客戶提供相關的培訓。

In terms of customer services, we provide warranties to our customers and maintain timely communication with them. We would also offer technical supports including problem diagnostics, re-testing in our plant, technical advice, and parts replacement to our customers in an on-going basis to ensure our products are in order. To have a better understanding in their expectations and needs, our Group encourages the customers to provide feedback and our technical support team would response to the comments in a timely and effective manner.

在客戶服務方面，我們為客戶提供保修，並與客戶保持及時溝通。我們亦將持續為客戶提供技術支援，包括問題診斷、二次工廠測試、技術建議及零件更換，以確保我們的產品處於正常狀態。為更好地理解客戶期望及需求，本集團鼓勵客戶提供反饋，我們的技術支援團隊將及時有效地回應客戶的評論。

During the Reporting Period, we did not receive any request for any material refund and did not have any product liability claims resulting from the sale of defective products. We did not have any material return to suppliers or any material return from customers. In addition, we did not receive any complaints which could have a significant impact on the Group.

在報告期內，我們無接獲任何重大的退款請求，也無任何因銷售有缺陷產品而提出的產品責任索賠。我們未發生向供應商的重大退貨，亦無接獲來自客戶的重大退貨。此外，我們無接獲任何可對本集團產生重大影響的投訴。

OPERATING PRACTICES (Continued)

營運慣例(續)

Driving Innovation

We are committed to technological innovation and maintaining a sound intellectual property protection system. We considered that research and development is one of our core competitive strengths. We have complied with related laws and regulations for intellectual property and implemented comprehensive measures on intellectual property protection and registration. We perform thorough market analysis before commencing any development project to determine whether the products and services are commercially viable and are able to achieve widespread acceptance in the marketplace.

As at 31 December 2025, the Company had a total of 4 registered patents, 16 computer software copyrights, 9 registered trademarks as well as 3 domain names.

During the Reporting Period, we did not have any material disputes or any other pending legal proceedings of intellectual property rights with third parties.

推動創新

我們致力於技術創新及維護良好的知識產權保護體系。我們認為研發是我們的核心競爭力之一。我們遵守有關知識產權的法律及規例，實施全面的知識產權保護及登記措施。在開始任何開發項目之前，我們會進行全面的市場分析，以確定產品及服務是否具有商業可行性，是否能夠在市場上獲得廣泛認可。

於2025年12月31日，本公司共擁有4項註冊專利、16項電腦軟件著作權、9項註冊商標以及3個域名。

在報告期內，我們未與第三方發生任何知識產權方面的重大爭議或其他未決的法律訴訟。

Data Protection and Security

The Group acknowledges the importance of safeguarding privacy information for our customers, suppliers as well as other business partner. We implement strict control in protecting the privacy data to gain the trust from our customers and other stakeholders.

The Code of Conduct (the "Code") is in place which covers policies to require all employees to keep all internal information such as consumer data and employee data confidential. Only authorised staff on a need to know basis are allowed to access and process the data and they have the obligations to protect the information from unauthorised disclosure or misuse. Access to data without authorisation is strictly prohibited.

During the Reporting Period, we were not aware of any incidents of non-compliance with laws and regulations that have a significant impact on the Company relating to information security.

資料保護及安全

本集團知悉為客戶、供應商及其他業務合作夥伴保護私隱資料的重要性。我們在保護私隱資料方面實施嚴格控制，以獲得客戶及其他持份者的信任。

本公司已制定行為守則(「守則」)，當中涵蓋有關要求所有僱員對消費者資料和僱員資料等所有內部資訊保密的政策。僅有按需知密並獲得授權的員工能讀取及處理資料，他們有義務保護資訊不受未經授權的披露或濫用。嚴禁未經授權讀取資料。

在報告期內，我們未發現任何對本公司資訊安全有重大影響的不符合法律及規例的事件。

OPERATING PRACTICES (Continued)

營運慣例(續)

Anti-Corruption

反貪污

Our Group regards honesty, integrity and fair play as our core values. To prevent bribery and corruption within our Group, we have formulated the Code in order to set out the basic standard of conduct expected of all Directors and staff, and the Company's policy on acceptance of advantage and handling of conflict of interest when dealing with the Company's business. Under the Code, all Directors and staff are prohibited from offering, promising, giving or authorising, directly or indirectly, any bribe or rebate or facilitation payment to or for the benefit of any person in order to obtain any improper business or other advantage for the Group. Any director or staff in breach of this Code will be subject to disciplinary action, including termination of appointment.

本集團以誠實、正直、公平作為核心價值觀。為防止本集團內部的賄賂及貪污，我們已制定守則，以規定所有董事及員工的預期基本行為標準，並已制定政策，規定處理本公司業務時接受利益及處理利益衝突的要求。根據守則，所有董事及員工不得直接或間接向任何人或為任何人的利益提供、承諾、給予或授權任何賄賂、回扣或小額疏通費，以從本集團獲得任何不當業務或其他利益。任何違反本守則的董事或員工將受到紀律處分，包括終止任命。

Whistle-blowing policy has been set up to report on grievances, misconducts or violations. Formal reporting channel is established to protect the identification of whistle-blower. If there is any suspected misconduct or malpractice within the Group, we encourage our employees, customers, suppliers and other stakeholders to come forward and voice those concerns. Upon the receipt of any reporting, the Company will handle in a timely manner to determine whether a full investigation is necessary. The audit committee of the Company reviews the effectiveness of the policy regularly and ensures proper arrangements are in place for a fair and independent investigation.

本公司已制定舉報政策，以舉報不公事件、不當行為或違規行為。建立正式的舉報渠道，保護舉報者的身份。若本集團內有任何可疑的不當行為，我們鼓勵僱員、客戶、供應商及其他持份者提出並表達這些擔憂。一旦接獲任何報告，本公司將及時處理，以確定是否需要進行全面調查。本公司審核委員會定期審查政策的有效性，並確保為公平及獨立的調查作出適當安排。

The Group regularly communicates with employees on the importance of integrity. Employees are required to declare any matter that raises a conflict with their duties and particulars of any pecuniary or other personal interest that they have in the matter of conflict.

本集團定期與僱員強調誠信的重要性。僱員須申報與其職務構成衝突的任何事項，以及他們在衝突事項中擁有的任何金錢或其他個人利益的詳情。

OPERATING PRACTICES (Continued)

Anti-Corruption (Continued)

We continually review our anti-corruption policies and practices which we convey to our staff via regular training. During the Reporting Period, all of our staff in Hong Kong completed anti-corruption training to strengthen their anti-bribery and anti-corruption awareness. All of the Directors received anti-corruption training in the past three years.

During the Reporting Period, we are not aware of any material non-compliance with the Criminal Law of the PRC, the Criminal Procedure Law of the PRC, the Anti-Unfair Competition Law of the PRC, the Anti-money Laundering Law of the PRC, the Supervision Law of the PRC, the Prevention of Bribery Ordinance (Cap. 201) of Hong Kong and other relevant laws and regulations relating to bribery, extortion, fraud and money laundering and there were no confirmed incidents or public legal cases regarding corruption in relation to the Group or its employees.

營運慣例(續)

反貪污(續)

我們持續審視透過定期培訓向員工傳達的反貪污政策及慣例。在報告期內，所有香港員工已完成反貪污培訓，以提升反賄賂及反貪污意識。全體董事已於過去三年接受反貪污培訓。

在報告期內，我們未發現任何賄賂、敲詐、欺詐及洗錢方面有不符合《中華人民共和國刑法》、《中華人民共和國刑事訴訟法》、《中華人民共和國反不正當競爭法》、《中華人民共和國反洗錢法》、《中華人民共和國監察法》、香港法例第201章《防止賄賂條例》以及其他相關法律及規例的情況，並且未出現與本集團或其員工有關的已確認的貪污事件或公共法律案件。

ENVIRONMENT

Climate Change

We recognise the increasing frequency and severity of extreme weather events, rising sea levels, and shifting climate patterns. All of these present significant threats and can disrupt our operations, damage our infrastructure, and increase financial and operational risks.

While the Group has not yet developed climate-related transition plan, to cope with the climate change challenges, the Group is committed to prioritising actions that address climate change, including saving energy, reducing greenhouse gas ("GHG") emissions and supporting the transition to a cleaner and more sustainable business structure. During the year, we participated in the "Earth Hour 2025", which was organised by World Wildlife Fund Hong Kong to increase the awareness of our staff for energy saving.

環境

氣候變化

我們意識到極端天氣事件的發生頻率及嚴重程度日益增加，海平面持續上升，以及氣候模式不斷變化。該等現象均構成重大威脅，可能擾亂我們的營運、損毀基礎設施，並增加財務及營運風險。

雖然本集團尚未制定氣候變遷相關轉型計劃，為應對氣候變化的挑戰，本集團致力優先採取行動應對氣候變化，包括節能、減少溫室氣體(「溫室氣體」)排放，以及支持轉型至更清潔及更可持續的業務結構。於年內，我們參與由世界自然基金會香港分會舉行的「2025年地球一小時」活動，以提高員工的節能意識。

ENVIRONMENT (Continued)

Climate Change (Continued)

Climate scenario analysis enables robust assessment of potential climate pathways and their implications. We utilised the shared socio-economic pathways (SSP1-2.6, SSP5-8.5) from the Intergovernmental Panel on Climate Change ("IPCC") to simulate the potential impacts under different global average temperature increases and conduct climate scenario analyses. We have identified climate-related risks and opportunities, reviewed their impact and assessed the potential financial and non-financial implications where applicable. The climate-related risks and opportunities across the time horizons of short-term (1–3 years), medium-term (4–5 years) and long-term (beyond 5 years) are set out in the following tables:

環境(續)

氣候變化(續)

氣候情境分析有助於對潛在的氣候發展路徑及其影響進行縝密評估。我們採用政府間氣候變化專門委員會(「IPCC」)提出的共享社會經濟路徑(SSP1-2.6、SSP5-8.5),以模擬不同全球平均氣溫上升情境下的潛在影響,並進行氣候情境分析。我們已識別出與氣候相關風險與機遇,檢視其影響,並在適用情況下評估潛在的財務及非財務影響。下表列出短期(1至3年)、中期(4至5年)及長期(5年以上)各時間跨度內的氣候相關風險與機遇:

Type 類型	Climate-related Risks 氣候相關風險	Time horizon 時間跨度	Potential Impacts 潛在影響
Transition Risks **轉型風險**			
Policy and Legal 政策和法規	• Increased pricing of GHG emissions 溫室氣體排放價格上升 • Enhanced emissions reporting obligations 排放報告責任提高 • Mandates on and regulation of existing products and services 現有產品及服務指令及規管	Short to medium term 短期至中期	• Increased operating costs, such as higher compliance cost and increased insurance premiums 合規成本上升及保費增加導致營運成本增加 • Asset impairment and write-off of existing assets due to policy changes 政策變動導致資產減值及現有資產撇銷

ENVIRONMENT (Continued) 環境(續)

Climate Change (Continued) 氣候變化(續)

Type 類型	Climate-related Risks 氣候相關風險	Time horizon 時間跨度	Potential Impacts 潛在影響
Market and Technology 市場及科技	• Substitution of existing products and services with lower emissions options 較低排放替代選項替代現有產品及服務 • Unsuccessful investment in new technologies 未能成功投資新科技 • Costs to transition to lower emissions technology 轉型至低排放科技的成本 • Changing customer behaviour and aiming to lower emissions technology 客戶行為轉變及轉向低排放科技	Short to medium term 短期至中期	• Research and development expenditures in new and alternative technologies and lower emissions technology 新替代科技及低排放科技的研發開支 • Reduced demand for goods and services 產品及服務需求下降 • Increased production costs due to changing input prices (e.g. energy, water) and output requirements (e.g. waste treatment) 投入價格(如能源、水)及排放規定(如廢棄物處理)改變導致生產成本增加

ENVIRONMENT (Continued) 環境(續)

Climate Change (Continued) 氣候變化(續)

Type 類型	Climate-related Risks 氣候相關風險	Time horizon 時間跨度	Potential Impacts 潛在影響
Reputation 聲譽	• Shifts in consumer preferences 消費者喜好轉變 • Increased stakeholders concern or negative stakeholder feedback 持份者關注或負面持份者反饋增加	Short to medium term 短期至中期	• Reduced revenue from decreased demand for services 服務需求下降導致收益減少 • Negative impacts on workforce management, such as employee attraction and retention 對人力資源管理(如招聘及留聘僱員)造成負面影響 • Reduction in capital availability 降低資金可用性
Physical Risks **實體風險**			
Acute Risk 立即性風險	• Increased severity of extreme weather events such as typhoons and floods 颱風及洪水等極端天氣事件嚴重性提高	Short to medium term 短期至中期	• Decreased production capacity from transport difficulties and supply chain interruptions 運輸困難及供應鏈中斷導致生產力下降 • Increased insurance premiums 保費增加
Chronic Risk 長期性風險	• Changes in precipitation patterns and extreme variability in weather patterns 降水模式改變及天氣模式極端而多變 • Rising mean temperatures 平均氣溫上升 • Rising sea levels 海平面上升	Long term 長期	• Higher electricity consumption and operating cost for cooling system in our offices 辦公室降溫系統耗電量及營運成本增加

ENVIRONMENT (Continued) 環境(續)

Climate Change (Continued) 氣候變化(續)

Type 類型	Climate-related Opportunity 氣候相關機遇	Time horizon 時間跨度	Potential Impacts 潛在影響
Opportunities **機遇**			
Resource Efficiency 資源效率	• Move to more efficient buildings 遷至更高效的建築物 • Reduced water usage and consumption 減少用水及耗水	Medium to long term 中期至長期	• Reduced operating costs through efficiency gains and cost reductions 透過提升效率及降低成本減少營運成本 • Benefits to workforce management by improved health and safety and employee satisfaction 透過提升健康及安全及僱員滿意度令員工管理獲益
Energy Source 能源	• Use of lower-emission sources of energy 使用低排放能源 • Use of supportive policy incentives 使用支持性激勵政策 • Use of new technologies 使用新科技	Short to medium term 短期至中期	• Reduced operational costs through use of lowest cost abatement 透過使用最低減排成本減少營運成本 • Returns on investment in low-emission technology 低排放科技投資回報 • Reputational benefits 聲譽受益
Products and Services 產品及服務	• Development of new services through research and development and innovation 透過研發與創新發展新服務 • Shift in consumer preferences 消費者喜好轉變	Short to medium term 短期至中期	• Increase in demand for lower emissions services 低排放服務需求增加 • Better competitive position to reflect shifting consumer preferences 反映消費者喜好轉變方面更具競爭優勢

ENVIRONMENT (Continued)

環境(續)

Climate Change (Continued)

氣候變化(續)

Our Plan 我們的計劃
• Assess insurance coverage and evaluate potential capital investment plans for high-risk assets 評估保險保障範圍，並評估高風險資產的潛在資本投資計劃
• Prepare disaster recovery plans to handle unexpected emergencies 制定災難復原計劃，以應對突發緊急狀況
• Explore dual sourcing to strengthen supplier resilience against extreme climate events 探索雙重採購策略，以增強供應商面對極端氣候事件時的韌性
• Review existing policies to safeguard well-being of staff in times of extreme weather 檢視現行政策，以確保員工在極端天氣期間的福祉
• Integrate eco-friendly materials into product design to minimise environmental impact 將環保材料融入產品設計，以盡量減少對環境的影響
• Consider implementing additional energy-saving technologies, particularly in facilities with higher energy intensity 考慮採用額外的節能技術，特別是在能源密集度較高的設施中

Neither climate-related physical risks nor transition risks have, to date, had a materially significant impact on the Company's financial position. At the same time, the Company acknowledges the inherent uncertainty regarding the future frequency and intensity of both physical and transition risks, as well as the opportunities they may present. To strengthen resilience, the Company will continue conducting climate scenario analyses and progressively enhance our climate-responsive management framework.

迄今為止，無論是氣候相關實體風險或轉型風險，均未對本公司財務狀況造成重大影響。同時，本公司認知到實體及轉型風險在未來發生頻率及強度方面存在固有不確定性，亦意識到該等風險可能帶來的機遇。為增強韌性，本公司將持續進行氣候情境分析，並逐步完善我們的氣候應對管理框架。

Risk Management

We have incorporated climate-related risks into the Group's Enterprise Risk Management, utilising a systematic approach and consistent risk assessment criteria to identify and manage risks. Risk prioritisation has been carried out using matrices that assess both the likelihood of occurrence and the potential level of impact. Our mitigation and adaptation strategies for climate-related risks will continue to evolve as new indicators and assessment tools become available.

風險管理

我們已將氣候相關風險納入本集團的企業風險管理，並採用系統化方法及一致的風險評估標準來識別及管理風險。我們透過評估發生可能性與潛在影響程度的矩陣，對風險進行優先級排序。隨著新指標及評估工具的推出，我們針對氣候相關風險的緩解及適應策略將持續演進。

ENVIRONMENT (Continued)

環境(續)

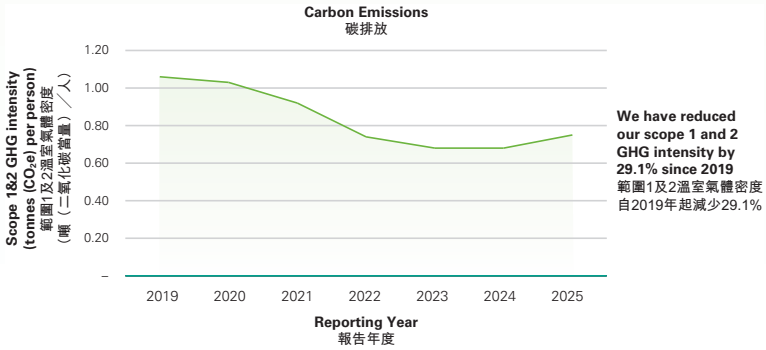
Climate Strategy and Decision-making

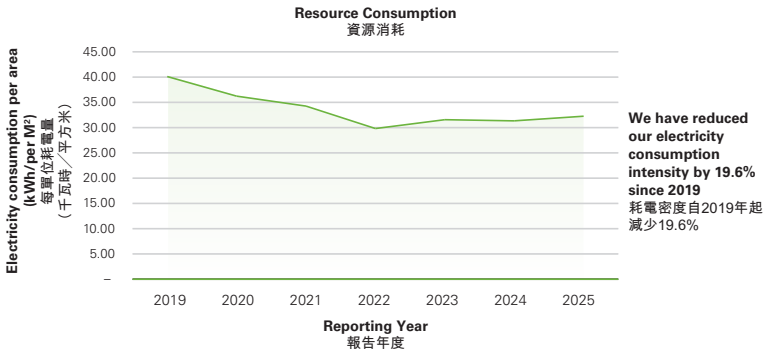
Risk management is a critical component of the Group's overall ESG strategy, ensuring resilience and long-term value creation. To align with Hong Kong government's Climate Action Plan 2050 to achieve carbon neutrality before 2050, the Group has formulated environment-related metrics and targets to facilitate the monitoring and improvement of environmental performance. We appointed an external consultant to review the environmental performance of the Group. The detailed goals and our progress are as follows:

氣候策略及決策

風險管理是本集團整體ESG策略的關鍵組成部分，旨在確保企業具備韌性並創造長期價值。為配合香港政府《香港氣候行動藍圖2050》中於2050年前實現碳中和的目標，本集團已制定相關環境指標及目標，以促進環境表現的監測及改善。我們委聘外部顧問對本集團的環境表現進行審查。具體目標及進展如下：

Category 類別	Objective 目標	2025 targets as compared with 2019 base year 與2019年基準年相比，2025年的目標
Carbon Emissions 碳排放	Reduction of scope 1 and 2 GHG intensity 降低範圍1及2溫室氣體密度	10%
Resource Consumption 資源消耗	Reduction of electricity consumption per area 減少單位面積耗電量	10%





ENVIRONMENT (Continued)

Sustainability Initiative

We are committed to continuously improving the sustainability of environmental protection to our business operations and we actively promote green office. Accordingly, we follow strictly our ESG Policy to uphold environmentally responsible business practices. We have set up various environmental protection measures to improve the overall energy efficiency and to reduce wastage. These activities include:

1. Go paperless: to reduce the wastage of paper, our Group efficiently uses information technology support to reduce the frequency of printing and faxing paper materials. We also promote the use of recycled paper and double-sided paper for printing and copying.

2. Minimise the use of energy: our Group believes that daily management of energy consumption can improve the resources usage efficiency. We use timers, temperature controls and motion sensors for lighting and air conditioning.

3. Green travel: our Group encourages the use of video conferencing, telephone conferencing as well as email communication employees to avoid unnecessary business trips. For the unavoidable business trips, public transportations are encouraged to be used to reduce the emission of greenhouse gases and air pollution to our society.

4. Plant in office: to reduce the carbon footprint of the Group, we keep plants in our office. We also encourage our employees to have their own desk plant. Planting in office does not only provide a pleasant working environment, it also absorbs indoor air pollution and increases the flow of oxygen, thus enhancing the health of our employees.

5. Elimination of disposable cups: the Group encourages employees to bring their own bottles in the meeting to consume less bottled water and disposable cups.

6. Use of light emitting diode ("LED"): the Group used the LED lights to replace the use of fluorescent tubes in the new research and development centre and offices.

環境(續)

可持續發展舉措

本集團繼續致力於改善環境保護對我們業務營運的可持續性，並積極推動綠色辦公室的發展。因此，我們嚴格遵守ESG政策，堅持對環境負責的業務慣例。我們已制定多項環保措施，以提高整體能源效率及減少廢棄物。該等活動包括：

1. 無紙化：為減少紙張浪費，本集團有效利用資訊科技支援，減少使用印刷及傳真紙張材料的頻率。我們亦提倡使用回收紙及雙面紙進行印刷及複印。

2. 儘量減少能源使用：本集團認為，日常能源消耗管理可以提高資源利用效率。我們的照明及空調設有定時器、溫度控制器及動態感應器。

3. 綠色出行：本集團鼓勵僱員通過視頻會議、電話會議、電子郵件與員工溝通等方式避免不必要的商務出行。對於確有需要的商務出行，鼓勵利用公共交通，減少溫室氣體排放及大氣污染。

4. 辦公室綠植：為減少本集團的碳足跡，我們在辦公室裏種植。我們亦鼓勵僱員種植自己的桌上植物。辦公室綠植不僅使工作環境愉快，同時吸收室內空氣污染，增加氧氣的流動，從而增進僱員的健康。

5. 不使用即棄紙杯：本集團鼓勵僱員於會議中自備水杯，以減少使用瓶裝水及即棄紙杯。

6. 使用發光二極管(「LED」)燈：本集團將新研發中心及辦公室的光管更換為LED燈。

ENVIRONMENT (Continued)

環境(續)

Emissions

排放物

The majority of GHG emissions are indirectly generated from electricity consumed at the Group's workplace. The following table sets out the data on the greenhouse gas emissions during the years ended 31 December 2025, 2024 and 2023.

大部分溫室氣體排放是由本集團工作場所的電力消耗間接產生。下表載列截至2025年、2024年及2023年12月31日止年度溫室氣體排放數據。

Year **年度** **Type of emissions** (Note 1) **排放類型**(附註1)	**Unit** **單位**	**2025** **2025年** **Emissions** **排放量**	2024 2024年 Emissions 排放量	2023 2023年 Emissions 排放量
Sulphur oxides ("SO_x") 硫氧化物(「硫氧化物」)	kg 公斤	**0.05**	0.05	0.04
Nitrogen oxides ("NO_x") 氮氧化物(「氮氧化物」)	kg 公斤	**23.10**	23.96	20.12
Particulate matter ("PM") 懸浮粒子(「懸浮粒子」)	kg 公斤	**2.15**	2.23	1.87

GHG emissions **溫室氣體排放**	**Unit** **單位**	**Emissions** **排放量**	Emissions 排放量	Emissions 排放量
Scope 1 (Direct GHG emissions) (Note 2, 3) 範圍1(直接溫室氣體排放)(附註2、3)	tonnes(CO_2e) 噸(二氧化碳當量)	**8.25**	8.56	7.19
Scope 2 (Energy indirect GHG emissions) (Note 4) 範圍2(能源間接溫室氣體排放)(附註4)	tonnes(CO_2e) 噸(二氧化碳當量)	**94.40**	96.92	98.05
Total GHG emissions (Scopes 1 & 2) 溫室氣體排放總量(範圍1及2)	tonnes(CO_2e) 噸(二氧化碳當量)	**102.65**	105.48	106.18
GHG intensity 溫室氣體密度	tonnes(CO_2e)/per person 噸(二氧化碳當量)/人	**0.76**	0.69	0.69
	tonnes(CO_2e)/per M^2 噸(二氧化碳當量)/平方米	**0.02**	0.02	0.02

ENVIRONMENT (Continued)

Emissions (Continued)

Notes:

1. Air emissions are generated from diesel fuel combustion in vehicles controlled by the Group. The emission factors are adopted from "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" published by the Stock Exchange.

2. The emission factors are adopted from "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" published by the Stock Exchange.

3. The data covers emissions from combustion of fuels in mobile sources controlled by the Group.

4. The data covers emissions resulting from the generation of the electricity which the Group purchased. The emission factors of Hong Kong subsidiaries are adopted from the latest sustainability reports of the relevant power companies. The emission factors of the Chinese mainland subsidiaries are adopted from "Notice on the Management of Greenhouse Gas Emission Report of Power Generation Industry for 2023–2025" (Huanban Qihou [2023] No.43) issued by Ministry of Ecology and Environment of the PRC.

During the Reporting Period, the Group was not aware of any non-compliance with relevant standards, rules and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that had a significant impact on the Group.

Scope 3 Emissions

We have been collecting data from various stakeholders to consolidate our scope 3 inventory. We identified that the most significant sources of our scope 3 emission are category 1 — purchased goods and services, category 4 — upstream transportation and distribution and category 9 — downstream transportation and distribution. Our objective is to disclose Scope 3 emissions under material categories in the coming year, once sufficient data becomes available.

環境(續)

排放物(續)

附註:

1. 空氣排放由本集團所控制車輛燃燒柴油產生。有關排放系數乃來自聯交所發佈的《如何編備環境、社會及管治報告 — 附錄二:環境關鍵績效指標匯報指引》。

2. 有關排放系數乃來自聯交所發佈的《如何編備環境、社會及管治報告 — 附錄二:環境關鍵績效指標匯報指引》。

3. 數據涵蓋來自本集團所控制移動源燃料燃燒產生的排放。

4. 數據涵蓋本集團所購電力發電產生的排放。香港附屬公司之排放系數乃來自相關電力公司最新的可持續發展報告。中國內地附屬公司之排放系數乃來自中國生態環境部所發佈的《關於做好2023–2025年發電行業企業溫室氣體排放報告管理有關工作的通知》(環辦氣候[2023]43號)。

在報告期內,本集團在廢氣及溫室氣體排放、水及土地排污以及產生有害及無害廢棄物方面未發現任何不符合相關標準、準則及規例對本集團有重大影響。

範圍3排放

我們一直向不同持份者收集數據,以整合我們的範圍3排放數據庫。我們發現範圍3排放的最主要來源是類別1 — 外購商品及服務、類別4 — 上游運輸及配送以及類別9 — 下游運輸及配送。我們的目標是取得足夠數據後,於來年按重大類別披露範圍3排放。

ENVIRONMENT (Continued)

環境(續)

Use of Resources

資源使用

Our Group highly emphasises on the efficient use of resources. In view of the principal business activities of the Group, we do not consume significant amount of resources such as electricity and water. Although both electricity and water consumption are considered minimal, we still encourage saving electricity and water by promoting changes in the workplace.

本集團高度重視資源的有效使用。鑒於本集團的主要業務活動，我們不消耗大量的電與水等資源。雖然電與水的消耗都被視為極少量，我們仍然鼓勵通過改進工作場所來節約用電與用水。

During the years ended 31 December 2025, 2024 and 2023, the major energy consumption of the Group was as follows:

截至2025年、2024年及2023年12月31日止年度，本集團主要能源消耗情況如下：

Year **年度** **Resources** **資源**	**Unit** **單位**	**2025** **2025年** **Consumption** **消耗量**	2024 2024年 Consumption 消耗量	2023 2023年 Consumption 消耗量
Total electricity consumption 總耗電量	kWh 千瓦時	**161,677.17**	159,372.11	160,566.06
Electricity consumption per capita 人均耗電量	kWh/per person 千瓦時／人	**1,180.13**	1,034,88	1,042.64
Electricity consumption per area 每單位耗電量	kWh/per M^2 千瓦時／平方米	**32.26**	31.34	31.57
Total water consumption 總耗水量	M^3 立方米	**618.00**	620.50	674.00
Water consumption per capita 人均耗水量	M^3/per person 立方米／人	**4.51**	4.03	4.38
Water consumption per area 每單位耗水量	M^3/per M^2 立方米／平方米	**0.12**	0.12	0.13

ENVIRONMENT (Continued)

Waste Management

According to the amended Prevention and Control of Environmental Pollution by Solid Waste Law of the PRC, the manufacturers, vendors, importers and users must seek to prevent and control the discharge of solid wastes.

Hazardous waste such as battery, fluorescent tube and electronic equipment are managed by approved waste collectors to handle the waste to comply with the relevant environmental laws and regulations. Our operations also produce limited non-hazardous wastes, which are generally office wastes. The wastes generated are collected and managed by the local hygiene and environmental department. We uphold the 4Rs principle, namely reduce, reuse, recycle, and replace, for waste management and strive for resource utilisation.

Use of Packaging Materials

We normally use the original packaging provided by our own suppliers for delivery through third party logistics companies. Our major suppliers are international well-known companies, which also place high attention to the environmental protection issues. Most of their products are packed by materials that can be reused, recycled and naturally degraded to minimise the impact on the natural environment. For products produced by us, we used limited packaging, which was in a negligible amount, whenever possible to minimise waste generation.

COMMUNITY INVESTMENT

The Group understands the importance of community investment and giving back to the community. We always encourage our employees to participate in social welfare affairs and join volunteer activities to serve the society.

During the Reporting Period, the Group participated in "Green Low Carbon Day" on 9 and 10 November 2025, which was organised by the Community Chest of Hong Kong. We also participated in the "Earth Hour 2025" on 22 March 2025, which was organised by World Wildlife Fund Hong Kong.

In the future, our Group will continue its community engagement and promote community investment campaign to our employees and stakeholders.

環境(續)

廢棄物管理

根據《中華人民共和國固體廢物污染環境防治法》修訂，生產商、銷售商、進口商及使用者必須盡力防止及控制固體廢物的排放。

電池、光管及電子設備等有害廢棄物由認可廢棄物收集商管理，以符合相關環境法律及法規的方法處理廢棄物。我們的營運亦產生有限的無害廢棄物，通常為辦公室廢棄物。產生的廢物由當地衛生及環境部門收集及管理。我們在廢棄物管理方面堅持4R原則(即減少使用、重複使用、回收及替代使用)，並致力善用資源。

包裝材料的使用

我們通常使用我們本身供應商提供的原始包裝並透過第三方物流公司交付。我們的主要供應商為國際知名公司，他們也高度重視環境保護問題，其大多數產品都採用可重複使用、回收及自然降解的材料包裝，以儘量減少對自然環境的影響。就我們生產的產品而言，我們在可行情況下有限度地使用極少量包裝，以盡量減少產生廢棄物。

社區投資

本集團了解社區投資及回報社區的重要性。我們一貫鼓勵僱員參與社會福利事業，參加志願者活動，為社會服務。

報告期內，本集團於2025年11月9日及10日參與由香港公益金舉辦的「綠色低碳日」。我們亦於2025年3月22日參與由世界自然基金會香港分會舉行的「2025年地球一小時」活動。

在未來，本集團將繼續其社區參與，並向我們的僱員及持份者推廣社區投資活動。

APPENDIX I — ESG REPORTING CODE INDEX 附錄一：ESG報告守則索引

Subject Area, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosures or Remarks 披露或評述
A. Environmental A. 環境		
Aspect A1: Emissions 層面A1：排放物		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Environment 環境
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emission data. 排放物種類及相關排放數據。	Environment 環境
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生有害廢棄物總量(以噸計算)及(如適用)密度。	Not applicable. The Group did not generate significant hazardous waste. 不適用。本集團並無產生大量有害廢棄物。
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生無害廢棄物總量(以噸計算)及(如適用)密度。	Not applicable. The Group did not generate significant non-hazardous waste. 不適用。本集團並無產生大量無害廢棄物。
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Environment 環境
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，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。	Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued) 附錄一：ESG報告守則索引(續)

Subject Area, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosures or Remarks 披露或評述
Aspect A2: Use of Resources 層面A2：資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Environment 環境
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity. 按類型劃分的直接及／或間接能源總耗量(以千個千瓦時計算)及密度。	Environment 環境
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity. 總耗水量及密度。	Environment 環境
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。	Environment 環境
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。	The Group's operation is not located in water-stressed regions and does not involve intensive water use. The Group did not set water efficiency target as our operations used limited amount of water. 本集團的營運並非位於缺水地區，亦不涉及密集用水。由於我們營運的耗水量有限，故我們並無訂立高效用水目標。
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。	Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued) 附錄一：ESG報告守則索引(續)

Subject Area, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosures or Remarks 披露或評述
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源		
General disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environment 環境
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Environment 環境
B. Social B. 社會		
Aspect B1: Employment 層面B1：僱傭		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Our People 我們的員工
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	Our People 我們的員工
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Our People 我們的員工

APPENDIX I — ESG REPORTING CODE INDEX (Continued) 附錄一：ESG報告守則索引(續)

Subject Area, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosures or Remarks 披露或評述
Aspect B2: Health and Safety 層面B2：健康與安全		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Our People 我們的員工
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Our People 我們的員工
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Our People 我們的員工
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Our People 我們的員工
Aspect B3: Development and Training 層面B3：發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Our People 我們的員工
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category 按性別及僱員類別劃分的受訓僱員百分比。	Our People 我們的員工
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Our People 我們的員工

APPENDIX I — ESG REPORTING CODE INDEX (Continued) 附錄一：ESG報告守則索引(續)

Subject Area, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosures or Remarks 披露或評述
Aspect B4: Labour Standards 層面B4：勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Our People 我們的員工
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Our People 我們的員工
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Not applicable. The Group did not have such issue. 不適用。本集團並無有關問題。
Operating Practices 營運慣例		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈環境及社會風險的政策。	Operating Practices 營運慣例
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 營運慣例
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，以及相關執行及監察方法。	Operating Practices 營運慣例

APPENDIX I — ESG REPORTING CODE INDEX (Continued) 附錄一：ESG報告守則索引(續)

Subject Area, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosures or Remarks 披露或評述
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 營運慣例
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 營運慣例
Aspect B6: Product Responsibility 層面B6：產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Operating Practices 營運慣例
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Operating Practices 營運慣例

APPENDIX I — ESG REPORTING CODE INDEX (Continued) 附錄一：ESG報告守則索引(續)

Subject Area, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosures or Remarks 披露或評述
KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Operating Practices 營運慣例
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 營運慣例
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。	Operating Practices 營運慣例
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 營運慣例
Aspect B7: Anti-corruption 層面B7：反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Operating Practices 營運慣例
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於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。	Operating Practices 營運慣例
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Operating Practices 營運慣例
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Operating Practices 營運慣例

APPENDIX I — ESG REPORTING CODE INDEX (Continued) 附錄一：ESG報告守則索引(續)

Subject Area, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosures or Remarks 披露或評述
Community 社區		
Aspect B8: Community Investment 層面B8：社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解發行人營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution. 專注貢獻範疇。	The Group does not have focus areas of contribution. 本集團並無專注貢獻範疇。
KPI B8.2 關鍵績效指標B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	The Group does not have focus areas of contribution. 本集團並無專注貢獻範疇。

APPENDIX I — ESG REPORTING CODE INDEX (Continued)

附錄一：ESG報告守則索引(續)

Climate-related Disclosures

氣候相關披露事項

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
(I) Governance 管治		
An issuer shall disclose information about: **發行人須披露：**		
The governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 負責監督氣候相關風險與機遇的治理機構或個人的資料。具體而言，發行人須指出有關機構或個人及披露以下資料：		
(i)	how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities 該機構或個人如何釐定是否有或將會建立適當的技能和勝任能力來監督用以應對氣候相關風險與機遇的策略	Governance Structure 管治架構
(ii)	how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities 該機構或個人獲悉氣候相關風險與機遇的方式和頻率	Governance Structure 管治架構
(iii)	how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險與機遇，包括該機構或個人是否有考慮與該等氣候相關風險與機遇相關的權衡評估	Governance Structure 管治架構
(iv)	how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies; and 該機構或個人如何監督有關氣候相關風險與機遇的目標制定並監察達標進度，包括是否將相關績效指標納入薪酬政策以及如何納入；及	We have not incorporated climate-related consideration into remuneration policy. 我們尚未將氣候相關考量納入薪酬政策。
Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 管理層在用以監察、管理及監督氣候相關風險與機遇的管治流程、監控措施及程序中的角色，包括以下資料：		
(i)	whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and 該角色是否被委託給特定的管理層人員或管理層委員會，以及如何對該人員或委員會進行監督；及	Governance Structure 管治架構

APPENDIX I — ESG REPORTING CODE INDEX (Continued) 附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued) 氣候相關披露事項(續)

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
(ii)	whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 管理層可有使用監控措施及程序協助監督氣候相關風險與機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	Governance Structure 管治架構
(II) Strategy 策略		
Climate-related risks and opportunities 氣候相關風險與機遇		
An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 發行人須披露其資料，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險與機遇。具體而言，發行人須：		
(a)	describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險與機遇；	Environment 環境
(b)	explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險為與氣候相關的物理風險或與氣候相關的轉型風險；	Environment 環境
(c)	specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons — short, medium or long term — the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險與機遇，具體說明其合理預期可能影響發行人的時間範圍(短期、中期或長期)；及	Environment 環境
(d)	explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義「短期」、「中期」及「長期」，以及這些定義如何與其策略決定規劃範圍掛鈎。	Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued)

附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)

氣候相關披露事項(續)

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
Business model and value chain **業務模式和價值鏈**		
An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險與機遇對其業務模式和價值鏈的當前和預期影響的資料。具體而言，發行人須作如下披露：		
(a)	a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險與機遇對發行人的業務模式和價值鏈的當前和預期影響；及	Environment 環境
(b)	a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated 描述在發行人的業務模式和價值鏈中，氣候相關風險與機遇集中的地方	Environment 環境
Strategy and decision-making **策略及決策**		
An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險與機遇對其策略和決策的影響的資料。具體而言，發行人須披露：		
(a)	information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險與機遇的資料，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資料： (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 因應氣候相關風險與機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動； (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); 已經或預期將進行的適應或減緩工作(直接或間接)；	Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued)
附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)
氣候相關披露事項(續)

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
	(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and 發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資料，以及該計劃所依賴的因素)，或若發行人並未有氣候相關轉型計劃，則作適當的否定聲明；及 how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)); and 發行人計劃如何實現任何氣候相關目標(包括任何溫室氣體排放目標(如有))；及	
(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed 有關發行人當前及將來計劃如何為披露的行動提供資源	Environment 環境
An issuer shall disclose information about the progress of plans disclosed in previous reporting periods 發行人須披露於過往報告期內披露計劃的進度		Environment 環境
Financial position, financial performance and cash flows **財務狀況、財務表現及現金流量**		
Current financial effect **當前財務影響**		
(a)	An issuer shall disclose qualitative and quantitative information about how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 發行人須披露以下定性和量化資料：氣候相關風險與機遇如何影響發行人在報告期的財務狀況、財務表現及現金流量；及	Since the level of measurement uncertainty involved in estimating those effects is so high, the resulting quantitative information would not be useful, qualitative information is provided. 鑑於估算這些效應所涉及的測量不確定度極高，以致所得量化資料將無實質意義，因此僅提供定性資料。

APPENDIX I — ESG REPORTING CODE INDEX (Continued)

附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)

氣候相關披露事項(續)

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
(b)	the climate-related risks and opportunities for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 當存在將導致下一報告年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於氣候相關風險與機遇的資訊。	We do not anticipate any significant changes to the carrying amounts of assets and liabilities within the next annual reporting period as a result of climate-related factors. 我們預期在下一年度報告期間內，資產及負債的賬面價值不會因氣候相關因素而發生重大變動。
Anticipated financial effect **預期財務影響**		
(a)	The issuer shall provide qualitative and quantitative disclosures about how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 發行人須披露以下定性和量化資料：發行人基於其管理氣候相關風險與機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將有何變化： (i) its investment and disposal plans; and 其投資及出售計劃；及 (ii) its planned sources of funding to implement its strategy; and 其為實施其策略所需的資金的計劃資金來源；及	Since the level of measurement uncertainty involved in estimating those effects is so high, the resulting quantitative information would not be useful, qualitative information is provided. 鑑於估算這些效應所涉及的測量不確定度極高，以致所得量化資料將無實質意義，因此僅提供定性資料。

APPENDIX I — ESG REPORTING CODE INDEX (Continued)
附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)
氣候相關披露事項(續)

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
(b)	how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 發行人基於其管理氣候相關風險與機遇的策略後，預期其財務業績及現金流量在短期、中期及長期將有何變化。	Since the level of measurement uncertainty involved in estimating those effects is so high, the resulting quantitative information would not be useful, qualitative information is provided. 鑑於估算這些效應所涉及的測量不確定度極高，以致所得量化資料將無實質意義，因此僅提供定性資料。
Climate resilience **氣候韌性**		
An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 在考慮發行人已識別的氣候相關風險與機遇後，發行人須披露資料，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資料時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：		
(a)	the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 發行人截至報告日對其氣候韌性的評估，其有助於了解： (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; 發行人的分析結果對其策略和業務模式的影響(如有)，包括發行人需要如何應對氣候相關情景分析中確定的影響；	Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued)

附錄一：ESG 報告守則索引(續)

Climate-related Disclosures (Continued)

氣候相關披露事項(續)

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
	(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 發行人在氣候韌性評估中考慮的重大不確定因素的範圍；及 (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 發行人根據氣候變化調整其短期、中期和長期策略和業務模式的能力；	
(b)	how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括： (i) information about the inputs used; 有關使用的輸入數據的資料； (ii) the key assumptions the issuer made in the analysis; and 發行人在分析中所作的關鍵假設；及 (iii) the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的報告期。	Environment 環境
(III) Risk Management 風險管理		
(a)	An issuer shall disclose information about the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 發行人須披露以下事項相關的資料：發行人用於識別、評估氣候相關風險，以及確定其中優先次序並監察的流程及相關政策，包括以下方面的資料： (i) the inputs and parameters the issuer uses; 發行人使用的輸入數據及參數； (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 發行人是否以及如何使用氣候相關情景分析來識別氣候相關風險； (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks; 發行人如何評估相關風險影響的性質、可能性及程度；	Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued)
附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)
氣候相關披露事項(續)

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
	(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; 發行人是否以及如何就氣候相關風險相對於其他類型風險進行優先排序； (v) how the issuer monitors climate-related risks; and 發行人如何監察氣候相關風險；及 (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 與上一個報告期相比，發行人是否以及如何改變其使用的流程；	
(b)	the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and 發行人用於識別、評估氣候相關機遇，以及確定其中優先次序並監察的流程(包括發行人是否以及如何使用氣候相關情景分析來確定氣候相關機遇的資料)；及	Environment 環境
(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 氣候相關風險與機遇的識別、評估、優先排序和監察流程是如何融入發行人整體風險管理流程，以及融入的程度如何。	Environment 環境
(IV) Metrics and Targets 指標與目標		
Greenhouse gas emissions 溫室氣體排放		
An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as: 發行人須披露報告期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分類為： (i) Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放 (ii) Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及 (iii) Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。		Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued)

附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)

氣候相關披露事項(續)

Requirements 規定		Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
An issuer shall: 發行人須：		
(a)	measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; 發行人須根據《溫室氣體核算體系：企業核算與報告標准(2004年)》計量其溫室氣體排放，除非監管機構或發行人上市的其他交易所另有要求使用不同方法計量溫室氣體排放；	Environment 環境
(c)	disclose the approach it uses to measure its greenhouse gas emissions including: 披露其用於計量溫室氣體排放的方針，包括： (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; 發行人用於計量其溫室氣體排放的計量方針、輸入數據及假設； (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and 發行人選擇該計量方針、輸入數據及假設計量其溫室氣體排放的原因；及 (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 發行人在報告期對計量方針、輸入數據及假設進行的任何變更以及該等變更的原因；	Environment 環境
(d)	for Scope 2 greenhouse gas emissions disclosed, disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and 就披露的範圍2溫室氣體排放，披露其以地域為基礎的範圍2溫室氣體排放，並提供有助於了解發行人之範圍2溫室氣體排放的任何必要合約文件的資料；及	Environment 環境
(e)	for Scope 3 greenhouse gas emissions disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標准(2011年)》所述的範圍3類別，披露發行人計量範圍3溫室氣體排放中包含的類別。	We are currently collecting data from various stakeholders to consolidate our scope 3 inventory. 我們目前正向各持份者收集資料，以匯整我們的範圍3清單。

APPENDIX I — ESG REPORTING CODE INDEX (Continued)
附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)
氣候相關披露事項(續)

Requirements 規定	Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
Climate-related risks and opportunities **氣候相關風險與機遇**	
An issuer shall disclose the amount and percentage of assets or business activities vulnerable to 發行人須披露容易受以下影響的資產或業務活動的金額及百分比 (i) climate-related transition risks 氣候相關轉型風險 (ii) climate-related physical risks 氣候相關實體風險	Our current research only covers the specified assets and businesses, we will explore the feasibility of expanding the scope of our research in the future. 我們目前的研究僅涵蓋指定的資產及業務，未來將探討擴大研究範圍的可行性。
An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities 發行人須披露符合氣候相關機遇的資產或業務活動的金額及百分比	Our current research only covers the specified assets and businesses, we will explore the feasibility of expanding the scope of our research in the future. 我們目前的研究僅涵蓋指定的資產及業務，未來將探討擴大研究範圍的可行性。
Capital deployment **資本運作**	
An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 發行人須披露用於氣候相關風險與機遇的資本開支、融資或投資的金額。	We are currently developing a robust methodology and disclosure mechanism. 我們目前正制定一套完善的方法及揭露機制。

APPENDIX I — ESG REPORTING CODE INDEX (Continued)

附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)

氣候相關披露事項(續)

Requirements 規定	Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
Internal carbon prices **內部碳定價**	
An issuer shall disclose: 發行人須披露： (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and 闡述發行人是否以及如何在決策中應用碳定價(例如投資決策、轉移定價及情景分析)；及 (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價； or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 或者適當的否定聲明，確認發行人沒有在決策中應用碳定價。	We have not applied a carbon price in decision-making. 我們在決策過程中並未採用碳定價。
Remuneration **薪酬**	
An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。	We have not incorporated climate-related consideration into our remuneration policy. 我們尚未將氣候相關考量納入薪酬政策。
Climate-related targets **氣候相關目標**	
An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 發行人須披露(a)其為監察實現其策略目標的進展而設定的定性及量化氣候相關目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：	Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued)
附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)
氣候相關披露事項(續)

Requirements 規定	Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
(a) the metric used to set the target; 用以設定目標的指標； (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的(例如減緩、適應或以科學為基礎的舉措)； (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標所適用的發行人部份(例如目標是適用於發行人整個集團還是部份(如僅適用於某個業務單位或地理區域))； (d) the period over which the target applies; 目標的適用期間； (e) the base period from which progress is measured; 衡量進度的基準期間； (f) milestones or interim targets (if any); 階段性目標或中期目標(如有)； (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及 (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議(包括該協議產生的司法承諾)如何有助設定目標。	
An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 發行人須披露其設定及審核每項目標的方針，以及其如何監察達標進度，包括： (a) whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證； (b) the issuer's processes for reviewing the target; 發行人審核目標的流程；	Environment 環境

APPENDIX I — ESG REPORTING CODE INDEX (Continued)

附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)

氣候相關披露事項(續)

Requirements 規定	Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
(c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及 (d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	
An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 發行人須披露有關每項氣候相關目標的績效的資料，以及對發行人績效的趨勢或變化分析。	Environment 環境
For each greenhouse gas emissions target disclosed, an issuer shall disclose: 就披露的每一項溫室氣體排放目標，發行人須披露： (a) which greenhouse gases are covered by the target; 目標所涵蓋的溫室氣體； (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 此目標是溫室氣體排放總量目標，還是溫室氣體排放淨額目標。如發行人披露溫室氣體排放淨額目標，發行人亦須另外披露相關的溫室氣體排放總量目標； (d) whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及 (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。於使用碳信用的計劃時，發行人須披露： (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；	Environment 環境 Currently, we do not have the plan to implement carbon credits in our operation. 目前，我們並無計劃在營運中實施碳信用額度。

APPENDIX I — ESG REPORTING CODE INDEX (Continued)

附錄一：ESG報告守則索引(續)

Climate-related Disclosures (Continued)

氣候相關披露事項(續)

Requirements 規定	Disclosures (Comply or Explain) 披露事項 (不遵守就解釋)
(ii) which third-party scheme(s) will verify or certify the carbon credits; 該碳信用將由哪些第三方計劃驗證或認證； (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and 碳信用的類型，包括相關抵消是否是基於自然還是基於科技性碳消除，以及相關抵消是透過減碳還是碳消除實現；及 (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如：對碳抵消效果的假設)。	
Applicability of cross-industry metrics and industry-based metrics **跨行業指標及行業指標的適用性**	
In preparing disclosures to meet the requirements, an issuer shall refer to and consider the applicability of cross-industry metrics and industry-based metrics. 在編製披露內容以符合規定時，發行人須參考及考慮跨行業指標及行業指標並考慮其是否適用。	In preparing disclosures on industry-based metrics, where direct quantitative data was not reasonably available, the Group has referred to potential industry benchmarks and internal estimates, consistent with reasonable information relief provisions. 在編製基於行業指標的披露時，若無法合理取得直接量化數據，本集團參照潛在的行業基準及內部估算，且與合理資料豁免條文一致。

彼岸控股有限公司
Peiport Holdings Ltd.