



INVESTECH HOLDINGS LIMITED 威訊控股有限公司

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)
(於開曼群島註冊成立並於百慕達存續的有限公司)

Stock Code 股份代號: 1087

2025 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告



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ABOUT THIS REPORT

InvesTech Holdings Limited (the “Company”) is delighted to publish its annual Environmental, Social and Governance (“ESG”) report (the “Report”), summarising the ESG management approach, strategies and performance of the Company and its subsidiaries (referred to as the “Group” or “we”) in accordance with the ESG Reporting Code (“ESG Reporting Code”), as outlined in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

Reporting Standard and Principles

This Report is prepared in accordance with the ESG Reporting Code. Regarding Corporate Governance disclosures, these are presented separately in the “Corporate Governance Report,” which will be included in the Company’s Annual Report for the year ended 31 December 2025, scheduled for publication by the end of April 2026.

In preparing this Report, the Group strictly adheres to the following fundamental reporting principles outlined in the ESG Reporting Code:

關於本報告

威訊控股有限公司(「本公司」)欣然發佈其年度環境、社會及管治(「ESG」)報告(「本報告」)，概述本公司及其附屬公司(統稱「本集團」或「我們」)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《ESG報告守則》(「ESG報告守則」)所載，概述本公司及其附屬公司(統稱「本集團」或「我們」)的ESG管理方法、策略及表現。

報告準則及原則

本報告按照《ESG報告準則》編製。企業管治事項將另行載於《企業管治報告》中，該報告將納入本公司截至二零二五年十二月三十一日止年度的年度報告內，預計於二零二六年四月底發佈。

在編製本報告時，本集團嚴格遵循《ESG報告準則》中概述的以下基本報告原則：

Reporting Principles 報告原則	Definition 定義	Response from the Group 本集團回應
Materiality 重要性	The ESG Report should disclose the issues that have significant impacts on the economy, environment, and society, as well as the assessment and decisions of stakeholders of the Group. 環境、社會及管治報告應披露對經濟、環境及社會具有重大影響的議題，以及本集團各持份者方的評估與決策。	Materiality assessments have been carried out to identify material environmental and social issues that have major impacts on investors and other stakeholders. The result of the materiality assessment was reviewed and confirmed by the Board. For further details, please refer to the sections headed “Stakeholder Engagement” and “Materiality Assessment” in the Report. 已進行重要性評估，以識別對投資者及其他持份者產生重大影響的重要環境與社會議題。 重要性評估的結果已經董事會審閱並確認。有關進一步詳情，請參閱本報告中標題為「持份者參與」及「重要性評估」的章節。
Quantitative 量化	Key performance indicators (“KPIs”) in the ESG Report should be measurable to provide comparative data where appropriate. 《環境、社會及管治報告》中的關鍵績效指標應具可量化性，以便在適當情況下提供比較數據。	Comparative and quantitative KPIs information has been disclosed in this Report, whenever feasible. 本報告已於可行範圍內披露了具比較性及量化的關鍵績效指標資訊。
Balance 平衡性	Both positive and negative information should be presented in the ESG Report to provide an unbiased and objective picture of the Group’s performance. 環境、社會及管治報告應同時呈現正面與負面的資訊，以客觀、公正地反映本集團的表現。	This Report has disclosed both achievements and challenges of the Group in an objective way. 本報告已客觀地披露了本集團的成就與挑戰。

ABOUT THIS REPORT (continued)
Reporting Standard and Principles (continued)

關於本報告 (續)
報告準則及原則 (續)

Reporting Principles 報告原則	Definition 定義	Response from the Group 本集團回應
Consistency 一致性	Consistent method should be adopted in the preparation of the ESG report to enable stakeholders to compare the Group's ESG performance year on year. 編製環境、社會及管治報告時應採用一致的方法，以便持份者能比較本集團各年度的環境、社會及管治表現。	Consistent statistical methodologies and presentation of KPIs have been used to allow meaningful comparisons of related data over time. 我們採用了一致的統計方法及關鍵績效指標呈現方式，以便對相關數據進行有意義的跨年度比較。

Reporting Period and Scope

The Report covers the ESG performance of our core business segment, which is the provision of network system integration, including the provision of network infrastructure solutions, network professional services and smart office software solutions, and the network equipment rental business, for the period from 1 January 2025 to 31 December 2025 (the "Reporting Period"). The Report covers the offices in the People's Republic of China (the "PRC"), Hong Kong and Vietnam. There is no change in reporting scope from the 2024 ESG report.

Feedback

The Group welcomes stakeholders' feedback on our ESG approach and sustainability performance. Please share your views and comments with us by post at: Room 02-03, 18/F, AIA Financial Centre, 712 Prince Edward Road East, San Po Kong, Kowloon, Hong Kong.

BOARD STATEMENT

The Board of Directors (the "Board") holds ultimate responsibility for overseeing the Group's climate-related strategy and monitoring its progress in managing climate-related risks and opportunities. This includes ensuring strategic alignment with sustainability goals, establishing a robust ESG risk management framework, and maintaining an effective internal control system.

To ensure appropriate skills and competencies for overseeing climate-related risks and opportunities, the Board and ESG working group continuously develop relevant capabilities by accessing and studying those online resources and educational materials provided by the ESG Academy of the Stock Exchange.

報告範圍

本報告涵蓋我們的核心業務分部，即提供網絡系統整合，包括提供網絡基礎建設解決方案、網絡專業服務及智能辦公軟件解決方案、以及網絡設備租賃業務於二零二五年一月一日至二零二五年十二月三十一日期間(「報告期間」)的環境、社會及管治方面的表現。本報告涵蓋中華人民共和國(「中國」)、香港和越南的辦事處。與二零二四年環境、社會及管治報告相比，報告範圍並無變動。

反饋

本集團歡迎持份者對我們的環境、社會及管治方針及可持續發展表現的反饋。請透過郵寄方式與我們分享閣下的觀點及意見：香港九龍新蒲崗太子道東712號友邦九龍金融中心18樓02-03室。

董事會聲明

董事會(「董事會」)負有最終責任，負責監督本集團的氣候相關策略，並監察本集團在管理氣候相關風險與機遇方面的進展。這包括確保策略與可持續發展目標保持一致、建立健全的環境、社會及管治風險管理框架，以及維持有效的內部控制系統。

為確保具備監督氣候相關風險與機遇所需的適當技能及能力，董事會與環境、社會及管治工作小組透過查閱及研讀香港交易所ESG Academy提供的線上資源及教育材料，持續提升相關能力。

SUSTAINABILITY GOVERNANCE

The Group is committed to embedding ESG considerations into its business operations to create sustainable value for stakeholders and uphold its commitment as a responsible corporate citizen. Our ESG governance is implemented at three levels: the Board, ESG working group and department managers.

The Board receives regular updates on material climate-related risks and opportunities through structured risk identification and prioritisation processes, and periodically reviews progress against climate-related targets with the support of the ESG working group. The major responsibilities of the ESG working group include:

- Assisting in formulating specific ESG targets for the Group;
- Providing regular updates to the Board to facilitate high-level oversight;
- Ensuring that ESG-related risks (including climate-related risks and business opportunities) are continuously identified, monitored and reported to the Board;
- Tracking performance against established ESG-related targets;
- Evaluating significant ESG issues and their prioritisation;
- Ensuring the effective operation of ESG practices and integration with our internal control systems; and
- Assisting in the preparation of the annual ESG report.

STAKEHOLDER ENGAGEMENT

The Group prioritises robust stakeholder relations to drive long-term sustainability. Consequently, we employ diverse communication channels and platforms to engage with both internal and external stakeholders in order to understand their opinions and expectations. This feedback loop is essential for the continuous assessment and improvement of our sustainable development initiatives.

可持續管治

本集團致力於將環境、社會及管治考量融入其業務營運，為持份者創造可持續價值，並恪守作為負責任企業公民的承諾。我們的環境、社會及管治治理機制在三個層級實施：董事會、環境、社會及管治工作小組及部門經理。

董事會透過結構化的風險識別與優先排序流程，定期獲取有關重大氣候相關風險與機遇的最新資訊，並在環境、社會及管治工作小組的協助下，定期檢視氣候相關目標的進展。環境、社會及管治工作小組的主要職責包括：

- 協助制定本集團的具體環境、社會及管治目標；
- 定期向董事會提供最新資訊，以利高層監督；
- 確保持續識別、監控與向董事會報告環境、社會及管治相關風險(包括氣候相關風險及商業機會)；
- 追蹤既定環境、社會及管治相關目標的達成情況；
- 評估重大環境、社會及管治議題及其優先次序；
- 確保環境、社會及管治實務有效運作，並與內部控制系統整合；以及
- 協助編製年度環境、社會及管治報告。

持份者參與

本集團將建立穩固的持份者關係視為首要任務，以推動長期的可持續發展。因此，我們運用多元的溝通管道與平台，與內外部持份者進行互動，以了解他們的意見與期望。此反饋機制對於持續評估及改善我們的可持續發展措施至關重要。

Stakeholders 持份者	Means of communication 溝通途徑	Expectations 期望
Employees 僱員	<ul style="list-style-type: none"> • Performance appraisals • Regular briefing • Training sessions including seminars and workshops • Meeting and discussion on work performance • Online platform • 表現考核 • 定期簡報 • 培訓課程，包括研討會及工作坊 • 工作表現會議及討論 • 線上平台 	<ul style="list-style-type: none"> • Safeguard the interests of employees • Concern for employee occupational health • Ensure workplace safety • Career development • Improvement in employee's remuneration and welfare • 保障僱員利益 • 關注僱員職業健康 • 確保工作場所安全 • 職業發展 • 改善僱員薪酬及福利

Stakeholders 持份者	Means of communication 溝通途徑	Expectations 期望
Customers 客戶	<ul style="list-style-type: none"> Complaint and feedback channels Visits by customer relation personnel Continuous direct communication 投訴及反饋渠道 客戶關係人員造訪 持續直接溝通 	<ul style="list-style-type: none"> Safe and high-quality products and services Meet the diversified customer needs 安全及高質素產品及服務 滿足客戶多元化需求
Suppliers and business partners 供應商和業務夥伴	<ul style="list-style-type: none"> Supplier selection and assessment system Continuous direct communication 供應商評估系統 持續直接溝通 	<ul style="list-style-type: none"> Transparent, fair, and equitable procurement Compliance with contracts to achieve win-win situation with mutual benefits Stable demand and common development Anti-corruption 透明、公平及公正採購 信守合約，互利共贏 需求穩定，共同發展 反貪污
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"> Regular corporate publication including financial reports and results announcements Regular meetings Circular and announcements Corporate website 定期的企業出版刊物，包括財務報告及業績公告 定期會議 通函及公告 公司網站 	<ul style="list-style-type: none"> Operating results improvement Sound corporate governance Timely and complete information disclosure Considerable return on investment 經營業績提升 穩固的企業管治 適時及完整的信息披露 可持續的投資回報
Regulatory authorities 監管機構	<ul style="list-style-type: none"> Statutory filings and notification Ad-hoc enquiries Seminars E-mails 法定申報及通知 臨時查詢 研討會 電郵 	<ul style="list-style-type: none"> Compliance with laws and regulations and the Listing Rule Business integrity 遵守法律法規及上市規則 廉潔從業
Community 社區	<ul style="list-style-type: none"> Donations and voluntary activities Corporate website Social media Mailbox 捐贈及志願活動 公司網站 社交媒體 郵箱 	<ul style="list-style-type: none"> Supporting public welfare activities Improving community environment Career opportunities 支持公共福利活動 改善社區環境 職業機會

STAKEHOLDER ENGAGEMENT (continued)

Materiality Assessment

Sustainable development encompasses a broad spectrum of environmental and social dimensions. To effectively manage associated risks and opportunities, the Group identifies its most material issues through conducting materiality assessment with three-stage process: identification, prioritisation, and validation. This framework ensures that key sustainability topics are managed.

持份者參與(續)

重要性評估

可持續發展涵蓋廣泛的環境與社會層面。為有效管理相關風險與機遇，本集團透過三階段流程(識別、優先排序及驗證)進行重要性評估，藉此釐定最具影響力的議題。此框架確保關鍵可持續發展議題獲得妥善管理。

1. Identification – With reference to the ESG Reporting Code and peers' study, we identified 28 ESG topics related to the Group's operation.

1. 識別議題 – 參照《環境、社會及管治報告準則》及同業研究，我們識別出28項與本集團營運相關的環境、社會及管治議題。

2. Prioritisation – Conducted an online survey and invited internal and external stakeholders to assess the importance of each ESG topic and express their concerns about various issues.

2. 優先順序排序 – 進行了一項線上調查，並邀請內部及外部持份者評估各環境、社會及管治議題的重要性，並就各項議題表達其顧慮。

3. Validation – The material topics were analysed and prioritised based on the survey results. The materiality assessment results were reviewed with the ESG working group and management, thus determining the focus of disclosure and the direction for improving ESG performance in the future. The materiality assessment of all ESG issues was approved by the Board.

3. 驗證 – 根據調查結果，對重大議題進行分析並排序。重要性評估結果經由環境、社會及管治工作小組及管理層審議，據此確定未來的資訊披露重點及改善環境、社會及管治績效的方向。所有環境、社會及管治議題的重要性評估均已獲董事會批准。

STAKEHOLDER ENGAGEMENT (continued)

Materiality Assessment (continued)

During the Reporting Period, a total of 28 relevant ESG topics were identified as below:

持份者參與(續)

重要性評估(續)

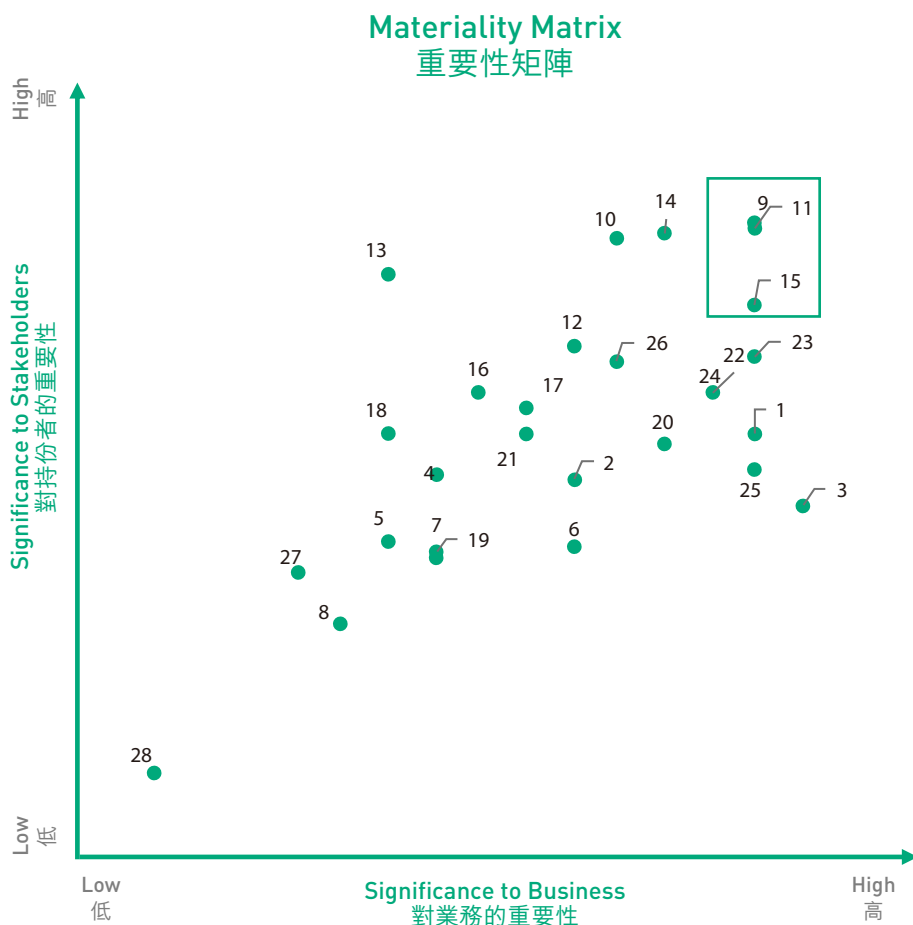
在報告期間，共識別出 28 項相關的環境、社會及管治議題，詳情如下：

Governance 管治		Environmental 環境		Caring for Employees 關懷僱員		Product Responsibility and Operational Practices 產品責任與營運常規		Community Contribution 社區貢獻	
1.	Corporate ESG management	3.	Air, GHG emission, and control	8.	Employment compliance	16.	Supplier management	28.	Charitable donations and community activities
2.	Systemic risk management	4.	Efficient use of energy resources	9.	Employer-employee relations and communication with employees	17.	Environmental and social risks in the supply chain		
		5.	Efficient use of water resources	10.	Attracting talent and retaining employees	18.	Green procurement		
		6.	Optimising non-hazardous waste consumption	11.	Equal opportunity, diversity, anti-discrimination	19.	Product and service quality		
		7.	Climate change risk	12.	Employee benefits	20.	Product and customer safety and health (e.g. content compliance, truthfulness and reliability)		
				13.	Occupational health and safety	21.	Customer communication and satisfaction		
				14.	Employee training and development	22.	Protection of customer information and privacy		
				15.	Prevention of child and forced labour	23.	Complaint handling		
						24.	Intellectual property protection		
						25.	Research and development		
						26.	Advertising and label management		
						27.	Anti-corruption (Including bribery, extortion, fraud and money laundering, etc.)		

STAKEHOLDER ENGAGEMENT (continued)
Materiality Assessment (continued)

持份者參與(續)
重要性評估(續)

Governance 管治		Environmental 環境		Caring for Employees 關懷僱員		Product Responsibility and Operational Practices 產品責任與營運常規		Community Contribution 社區貢獻	
1.	企業環境、社會及管治管理	3.	空氣、溫室氣體排放及控制	8.	僱傭合規性	16.	供應商管理	28.	慈善捐贈與公益活動
2.	系統性風險管理	4.	有效使用能源資源	9.	僱傭關係及與僱員溝通	17.	供應鏈中的環境及社會風險		
		5.	有效使用水資源	10.	吸納人才及挽留僱員	18.	綠色採購		
		6.	優化無害廢棄物消耗及回收慣例	11.	平等機會、多元化、反歧視	19.	產品及服務品質		
		7.	氣候變化風險	12.	僱員福利	20.	產品與客戶的安全及健康(例如內容合規、真實可靠)		
				13.	職業健康及安全	21.	客戶溝通及滿意度		
				14.	僱員培訓及發展	22.	保障客戶資料及私隱		
				15.	防止童工及強迫勞動	23.	投訴處理		
						24.	知識產權維護		
						25.	研究及開發		
						26.	廣告及標籤管理		
						27.	反貪腐(包括賄賂、勒索、欺詐及洗黑錢等)		



Based on the above materiality matrix, 3 issues positioned in the upper-right quadrant represent the most significant priorities for both our stakeholders and the Group's sustainable development, it includes:

根據上述重要性矩陣，位於右上象限的3項議題代表了對我們的利害關係人以及本集團永續發展而言最重要的優先事項，其中包括：

Indicator 指標	Identified Material Issues 所識別的重要議題	Relevant Section 相關章節
9	Employer-employee relations and communication with employees 僱傭關係及與僱員溝通	Employer-employee Relationship 僱主與僱員的關係
11	Equal opportunity, diversity, anti-discrimination 平等機會、多元化、反歧視	Diversity and Equal Opportunity 多元化及平等
15	Prevention of child and forced labour 防止童工及強迫勞動	Employment Right 僱傭權益

The Group strives to review these material ESG issues from time to time to achieve continuous improvement and sustainable business development.

本集團致力不時審視該等重大環境、社會及管治議題，以實現持續改進及可持續業務發展。

EMPLOYMENT AND LABOUR PRACTICES

Employer-employee Relationship

The Group values its employees as its greatest assets and resources, recognising them as the driving force behind corporate growth. In line with this, the Group is committed to cultivating a fair, inclusive, and harmonious workplace that attracts and retains talented professionals in a competitive job market. This commitment is essential for sustaining the Group's competitiveness within the industry.

The Group has implemented a comprehensive Human Resources Policy. This policy clearly defines the Group's human resources strategies, including training arrangement, performance evaluations, and the delineation of roles and responsibilities across regional departments. It also establishes robust communication channels for information exchange and feedback, ensuring systematic management of employee recruitment, remuneration, benefits, promotions, work schedules, and terminations.

Furthermore, the Group places a strong emphasis on employee development, offering extensive opportunities for career growth to empower its workforce and align individual aspirations with corporate objectives.

僱傭及勞工常規 僱主與僱員的關係

本集團將僱員視為最寶貴的資產及資源，並深知其為企業發展的驅動力。為此，本集團致力於培養公平、包容及和諧的工作環境，在競爭激烈的就業市場中吸引及留住優秀的專業人才。此舉對於維持本集團在行業內的競爭力至關重要。

本集團已實施一套全面的人力資源政策。該政策明確界定了本集團的人力資源策略，包括培訓安排、績效評估以及各區域部門間職責分工。此外，該政策亦建立了完善的溝通管道以利資訊交流與意見回饋，確保對員工招聘、薪酬、福利晉升、工作排班及解僱事宜進行系統化管理。

此外，本集團非常重視僱員發展，提供廣泛的職業發展機會，以增強其僱員的能力，並使個人願望與企業目標保持一致。

EMPLOYMENT AND LABOUR PRACTICES (continued)

Employer-employee Relationship (continued)

As of 31 December 2025, the Group had 310 (2024: 323) employees. The demographics of the Group's workforce and employee turnover rate as of 31 December 2025 and 2024 are summarised below:

僱傭及勞工常規(續)

僱主與僱員的關係(續)

截至二零二五年十二月三十一日，本集團共有310（二零二四年：323）名僱員。截至二零二五年及二零二四年十二月三十一日，本集團僱員人數及僱員流失率統計資料概述如下：

		2025 二零二五年	2024 二零二四年
Total Number of Employees	僱員總數	310	323
By Gender	按性別分類		
Male	男性	231	223
Female	女性	79	100
By Age Group	按年齡組別分類		
30 or below	30歲或以下	91	108
31-40	31歲至40歲	107	112
41-50	41歲至50歲	77	70
51 or above	51歲或以上	35	33
By Employment Type	按僱員類別分類		
Full-time	全職	306	316
Part-time	兼職	4	7
By Geographical Region	按地區分類		
Hong Kong	香港	60	64
The PRC	中國	246	253
Vietnam	越南	4	6
Employee Turnover Rate¹	僱員流失率¹		
Overall Turnover Rate	整體流失率	32.58%	14.86%
By Gender	按性別分類		
Male	男性	25.11%	17.49%
Female	女性	54.43%	9.00%
By Age Group	按年齡組別分類		
30 or below	30歲或以下	35.16%	9.26%
31-40	31歲至40歲	35.51%	20.54%
41-50	41歲至50歲	15.58%	11.43%
51 or above	51歲或以上	54.29%	21.21%
By Geographical Region	按地區分類		
Hong Kong	香港	73.33%	37.50%
The PRC	中國	22.76%	9.49%
Vietnam	越南	25.00%	—

¹ The employee turnover rate is calculated by number of employees who left during the year divided by the number of employees as of 31 December of the reporting period * 100%.

¹ 員工流動率之計算方式為：本年度離職之員工人數除以報告期間截至12月31日之員工總數再乘以100%。

EMPLOYMENT AND LABOUR PRACTICES (continued)

Employee Benefits

The Group is dedicated to attracting and retaining premier talent by fostering a supportive work environment conducive to professional and business growth. We offer competitive remuneration packages benchmarked against market standards and individual contributions, encompassing discretionary bonuses, comprehensive leave entitlements (annual, sick, and maternity leave), medical insurance, and retirement schemes.

To ensure merit-based career progression, we maintain a structured performance appraisal system conducted on a monthly, quarterly, and annual basis. Exceptional performance is recognised through internal promotions and salary increments, reinforcing the competitiveness and fairness of our compensation framework. Beyond evaluation, the Group utilises the appraisal process as a pivotal engagement platform to understand employee needs and address their concerns. This systematic assessment allows us to identify individual strengths and development areas, which directly inform the design of our future talent empowerment and training initiatives.

Diversity and Equal Opportunity

The Group is steadfast in fostering a fair, harmonious, and inclusive work environment, anchored by the principles of equal opportunity. We ensure that recruitment, remuneration, professional development, and career advancement are conducted solely based on merit, free from any discrimination related to gender, age, ethnicity, religion, or cultural background.

Our talent acquisition process prioritises professional competencies and objective job-related criteria to maintain a fair and unbiased selection framework. Furthermore, the Group upholds a strict zero-tolerance policy against any form of workplace harassment or discrimination. Anyone involved in any sexual harassment or any form of discrimination will be subject to disciplinary action or dismissal.

In addition, the Group places a high priority on workforce diversity as it enables us to attract the top-tier talent, incorporate a broader range of talents, and build more cohesive teams to foster a culture of innovation and bring diverse perspectives to our decision-making processes.

The Group has also implemented a Board Diversity Policy to ensure a multi-dimensional composition at the highest governance level. This policy encompasses a broad spectrum of diversity criteria, including gender, age, cultural and educational background, ethnicity and professional expertise. Further information will be disclosed in the Corporate Governance Report.

僱傭及勞工常規(續)

僱員福利

本集團致力於透過營造一個有利於專業發展及業務成長的支援性工作環境，以吸引並留住頂尖人才。我們提供具競爭力的薪酬方案，其標準參照市場行情及個人貢獻而定，內容涵蓋酌情發放的獎金、全面的休假權益(年假、病假及產假)、醫療保險，以及退休計劃。

為確保依績效晉升，我們維持一套結構化的績效考核制度，並於每月、每季及每年進行評估。卓越的表現將透過內部晉升及加薪予以肯定，從而強化我們薪酬架構的競爭力與公平性。除了評估功能外，本集團更將考核流程視為關鍵的互動平台，藉此了解員工需求並回應其關切事項。這套系統化的評估機制使我們能辨識個人的優勢與發展領域，這些資訊將直接作為未來人才賦能與培訓計畫的設計依據。

多元化及平等機會

本集團堅定不移地致力於營造公平、和諧且具包容性的工作環境，並以平等機會原則為根基。我們確保招聘、薪酬、專業發展及職涯晉升均完全基於能力表現，絕不因性別、年齡、種族、宗教或文化背景而有所歧視。

我們的人才招募流程以專業能力及客觀的職務相關標準為優先考量，以維持公平且無偏見的甄選框架。此外，本集團對任何形式的工作場所騷擾或歧視採取嚴格的零容忍政策。任何涉及性騷擾或任何形式歧視者，均將面臨紀律處分或解僱。

此外，本集團高度重視勞動力多樣性，因為這使我們能夠吸引頂尖人才、匯聚更廣泛的人才資源，並建立更具凝聚力的團隊，從而培育創新文化，並為我們的決策過程帶來多元化的觀點。

本集團亦已實施《董事會多元化政策》，以確保最高治理層級具備多維度的組成。該政策涵蓋廣泛的多元化標準，包括性別、年齡、文化及教育背景、種族以及專業知識。更多詳情將於我們的《企業管治報告》中披露。

EMPLOYMENT AND LABOUR PRACTICES (continued)

Diversity and Equal Opportunity (continued)

During the Reporting Period, the Group has not received internal or external complaints regarding equal opportunities employment and have zero non-compliances concerning regulations such as the Sex Discrimination Ordinance, the Disability Discrimination Ordinance and Family Status Discrimination Ordinance.

Employment Right

The Group upholds a zero-tolerance policy against all forms of child labour and forced labour. Identity verification is conducted as part of the recruitment process to ensure compliance with applicable age and employment regulations, and any confirmed incidents involving underage recruitment or forced labour will result in immediate termination of employment. The Group's staff handbook further strengthens its commitment to ethical and responsible employment practices by setting out clear standards on professional ethics and conduct, with strict prohibitions on any fraudulent activities committed by employees internally or externally.

During the Reporting Period, the Group is not aware of any material non-compliance with relevant labour and employment laws and regulations in the PRC, Hong Kong and Vietnam, including but not limited to the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China, the Regulations on Prohibition of Child Labour, the Employment Ordinance (Cap. 57), the Minimum Wage Ordinance (Cap. 608), the Mandatory Provident Fund Schemes Ordinance (Cap. 485) and the Labour Law of Vietnam, which would have a substantial impact on the Group in relation to employment and labour standards.

Occupational Health and Safety

The Group strives to create a secure and pleasant work environment that nurtures talent and fosters team unity. To foster a safe, healthy, and comfortable workplace for our employees, we have implemented key occupational health and safety measures, including regular inspection and replenishment of first-aid kits to ensure essential supplies are available, enforcing a strict smoking ban across all enclosed office areas, and encouraging staff to participate in regular fire drills organised by the relevant building management to familiarise themselves with emergency escape routes.

Throughout the Reporting Period, we have seasonal celebrations like the Chinese New Year Reunion Dinner to promote holistic well-being. These initiatives reflect our commitment to maintaining a vibrant workplace culture and ensuring that our employees remain motivated and connected to the Group's core values.

僱傭及勞工常規(續)

多元化及平等機會(續)

本集團於報告期間並無接獲有關平等就業機會的內部或外部投訴，亦沒有任何觸犯《性別歧視條例》、《殘疾歧視條例》及《家庭崗位歧視條例》的不合規事項。

僱傭權益

本集團對一切形式的童工及強迫勞動採取零容忍政策。作為招聘流程的一部分，我們會進行身份核實，以確保符合適用的年齡及僱傭法規；任何經確認涉及僱用未成年人或強迫勞動的事件，均將導致立即終止僱傭關係。本集團的員工手冊進一步鞏固了對道德及負責任僱傭實務的承諾，其中載明關於專業道德及行為的明確標準，並嚴格禁止員工在內部或外部從事任何欺詐活動。

於報告期內，本集團並無知悉任何重大違反中國、香港及越南相關勞工及僱傭法例及規例之情況，包括但不限於《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《禁止使用童工條例》、《僱傭條例(第57章)》、《最低工資條例》(第608章)、《強制性公積金計劃條例》(第485章)及《越南勞動法》，而該等違規行為將對本集團的僱傭及勞動標準造成重大影響。

職業健康及安全

本集團致力於營造一個安全且舒適的工作環境，以培育人才並促進團隊凝聚力。為員工營造安全、健康、舒適的工作環境，我們已實施多項關鍵的職業健康與安全措施，包括定期檢查及補充急救箱，以確保必要物資隨時可用；在所有封閉式辦公區域嚴格執行禁煙規定；以及鼓勵員工參與由相關大樓管理處舉辦的定期消防演習，以熟悉緊急逃生路線。

於報告期內，我們舉辦了諸如農曆新年團圓飯等季節性慶祝活動，以促進員工的全面福祉。這些舉措體現了我們致力於維持充滿活力的職場文化，並確保員工保持工作動力，同時與本集團的核心價值觀保持緊密連結。

EMPLOYMENT AND LABOUR PRACTICES (continued)

Occupational Health and Safety (continued)

The Group is committed to promoting employee well-being and work-life balance through a variety of wellness and team-building activities. During the Reporting Period, the Group organised a series of themed events including Christmas DIY potted plant workshops and Women's Day floral art sessions, enabling employees to relax, relieve stress and enhance communication in a pleasant atmosphere, thereby fostering a healthy and supportive workplace culture.

We strictly follow laws and regulation about occupational health and safety, including but not limited to the Production Safety Law of the People's Republic of China, the Regulation on Work-Related Injury Insurances and the Occupational Safety and Health Ordinance.

During the Reporting Period, no safety incidents resulting in work-related injuries or fatalities occurred. Furthermore, the Group has not identified material non-compliance with relevant laws and regulations concerning workplace safety or the protection of employees from occupational hazards.

The Group has not suffered any loss in working days due to work-related injuries in the past three reporting years, and the number of work-related fatalities has been zero in each of the past three reporting years.

Employee Trainings and Development

Talent remains our most valuable asset and the engine driving our long-term expansion. We remain committed to maximising human capital by providing structured training systems that empower employees to excel and grow alongside the Group.

To empower our workforce, the Group delivered diverse training initiatives during the Reporting Period. These ranged from foundational new-hire onboarding to advanced technical workshops on AI workplace platforms (VergeSense), building asset data solutions (Akila), and Cisco's professional sales certifications. This multi-faceted approach ensures our team remains at the forefront of the latest AI and technology developments.

To support the onboarding process for new hires, the Group conducts specialised training for employees in sales, marketing, and customer service roles during their probationary period. These sessions focus on equipping them with essential skills and job-related knowledge. At the end of the probationary period, new recruits present their learnings to immediate supervisors and department heads, preparing them to effectively fulfil their responsibilities.

僱傭及勞工常規(續)

職業健康及安全(續)

本集團致力透過各類健康及團隊建設活動，促進員工福祉及工作與生活平衡。於報告期內，本集團舉辦了一系列主題活動，包括聖誕節DIY盆栽工作坊及婦女節花藝課程，讓員工能在愉快的氛圍中放鬆身心、紓解壓力並加強溝通，從而培育健康且互助的工作文化。

我們嚴格遵守有關職業健康及安全相關法律及法規，包括但不限於《中華人民共和國安全生產法》、《工傷保險條例》及《職業安全及健康條例》。

於報告期間，並無發生任何導致出現工傷或死亡的安全事故。此外，本集團並無發現與工作場所安全及保護僱員免受職業危害相關的重大違規的行為。

本集團在過去三個報告年度內，未因工傷事故而導致任何工作日損失，且過去三個報告年度中，工傷致死人數均為零。

僱員培訓及發展

人才始終是我們最寶貴的資產，也是推動我們長期擴張的引擎。我們持續致力於透過提供系統化的培訓體系，充分發揮人力資本的潛能，讓員工能夠在集團的發展中脫穎而出並共同成長。

為賦能員工，本集團於報告期內推行了多元化的培訓計劃。內容涵蓋從新進員工基礎入職培訓，到針對人工智慧工作平台(VergeSense)、資產數據解決方案(Akila)以及思科專業銷售認證等主題的高階技術研討會。此多面向的培訓策略，確保我們的團隊始終站在最新人工智慧與科技發展的最前沿。

為支持新員工的入職程序，本集團在試用期內為銷售、營銷及客戶服務崗位的僱員進行專業培訓。該等課程重點培養彼等的基本技能及工作相關知識。在試用期結束時，新入職的員工會向直屬上司及部門主管展示彼等的學習成果，為有效履行職責作好準備。

EMPLOYMENT AND LABOUR PRACTICES (continued)

Employee Trainings and Development (continued)

The following table summarises training statistics recorded for the Reporting Period:

僱傭及勞工常規(續)

僱員培訓及發展(續)

下表概述報告期間錄得培訓統計資料：

Percentage of Trained Employees	已接受培訓僱員百分比	2025 二零二五年	2024 二零二四年
Total Percentage of Trained Employees^{2,3}	整體已接受培訓僱員百分比^{2,3}	68.39%	72.14%
By Gender	按性別分類		
Male	男性	75.47%	69.10%
Female	女性	24.53%	30.90%
By Employment Category	按僱員類別分類		
Senior management	高級管理層	5.66%	5.15%
Middle management	中級管理層	13.21%	9.87%
General and technical staff	一般及技術員工	81.13%	84.98%
Employee Training Hours	僱員培訓時數		
Total training hours	總培訓時數	1,562	1,940
Average training hours per employee	每名僱員平均培訓時數	5.04	6.01
By Gender	按性別分類		
Male	男性	5.17	6.29
Female	女性	4.65	5.38
By Employee Category	按僱員類別分類		
Senior management	高級管理層	8.30	8.32
Middle management	中級管理層	4.69	1.00
General and technical staff	一般及技術員工	4.78	6.56

ENVIRONMENTAL RESPONSIBILITIES

As a technology-driven enterprise, our operations have no significant impacts on the environment and natural resources. Our primary resource usage is centered on office-based utilities, with a minimal greenhouse gas (GHG) emissions. Despite this low-impact nature, we integrate environmental considerations into our daily operations through proactive green initiatives. By leveraging digital workflows and promoting resource-conscious behavior among our staff, we strive to enhance resource efficiency and uphold our commitment to sustainable corporate practices.

環境責任

作為一家以科技為導向的企業，我們的營運對環境及自然資源並無顯著影響。本公司主要資源消耗集中於辦公室公用設施，溫室氣體排放量極低。儘管影響甚微，我們仍透過積極的環保措施，將環境考量融入日常營運中。藉由運用數位化工作流程並倡導員工養成資源節約的行為，我們致力於提升資源利用效率，並恪守對永續企業實踐的承諾。

² We made reference to the calculation method of social key performance indicators specified in the "How to prepare an ESG report" published by the Stock Exchange and calculated based on the number of employees at the end of the Reporting Period.

³ Employee training data do not include employees who have left the Group during the Reporting Period.

² 我們參考聯交所刊發的《如何編備環境、社會及管治報告》中所訂明的社會關鍵績效指標計算方式，以報告期間末的僱員人數進行計算。

³ 僱員培訓數據並不包括於報告期間已離職之僱員。

ENVIRONMENTAL RESPONSIBILITIES (continued)

The Group strictly complies with relevant environmental regulations, including the Energy Conservation Law of the People's Republic of China, the Environmental Protection Law of the People's Republic of China, and the Hong Kong Waste Disposal Ordinance. During the Reporting Period, the Group has not identified any instances of non-compliance with environmental regulations or any associated fines or charges.

Energy and GHG Emissions

The Group's major emission source is from purchased electricity for daily office operations. Following the Group's transition to electronic motor vehicles, the Group recorded no Scope 1 emissions and air pollutant emissions for the Reporting Period. The Group has implemented a series of energy-saving initiatives aligned with the Guidelines for Environmental Protection in Offices to optimise operational efficiency. Key measures to reduce our carbon footprint include:

- Utilising high-efficiency LED bulbs;
- Maximisation of natural light utilisation;
- Implementation of dimmers to adjust the lights whenever possible;
- Lighting devices and light bulbs would be kept clean to attain the highest illumination efficiency;
- Turn off lights and air conditioners when they are not in use; and
- Turn off all appliances when appropriate or set to the energy-saving mode.

These initiatives have not only reduced our environmental footprint but have also yielded tangible cost savings for the Group. Moving forward, we are committed to exploring innovative energy-saving strategies and continuously enhancing our energy management practices to promote further sustainability advancements.

Waste Management

The Group's operations do not generate hazardous waste. Our primary non-hazardous waste stream is office paper. To mitigate our environmental impact, we are actively transitioning toward a paperless working environment. By integrating digitalised workflows, we aim to minimise our ecological footprint while simultaneously optimising physical space.

環境責任(續)

本集團嚴格遵守《中華人民共和國節約能源法》、《中華人民共和國環境保護法》和香港《廢物處置條例》等相關環保法規。於報告期間，本集團並未發現任何不符合環保法規或任何相關的罰款或指控的情況。

能源及溫室氣體排放

本集團的主要排放來源為用於日常辦公室運作的購電。隨著本集團轉向使用電動車，本集團於報告期間未產生任何第一類排放及空氣污染物排放。本集團已依據《辦公室環保指引》實施一系列節能措施，以優化營運效率。降低碳足跡的主要措施包括：

- 使用高效益LED燈泡；
- 最大限度地利用自然光；
- 盡可能使用光暗掣調校燈光；
- 保持燈光設備及燈泡潔淨以達致最高照明效益；
- 關閉未在使用的電燈及空調；及
- 適時關閉所有電器，或設定為節能模式。

該等舉措不僅減低我們的環境足跡，亦為本集團帶來切實的成本節約。展望未來，我們致力於探索創新的節能策略，並持續強化我們的能源管理常規，以促進進一步的可持續發展。

廢物管理

本集團的營運過程不會產生有害廢棄物。我們主要的非有害廢棄物為辦公用紙。為減輕對環境的影響，我們正積極轉型為無紙化工作環境。透過整合數位化工作流程，我們旨在將生態足跡降至最低，同時優化實體空間。

ENVIRONMENTAL RESPONSIBILITIES (continued)

Waste Management (continued)

Additionally, the Group actively involves employees in waste management practices and promotes recycling initiatives in the workplace. Furthermore, various measures have been implemented to reduce waste generation at the source. The key initiatives adopted in our offices are outlined below:

- Adopting an electronic office platform for information dissemination to reduce paper consumption.
- Majority of network printers are configured to default to double-sided printing as the standard setting.
- Carefully consider the required number of copies before photocopying to prevent excess printing.
- Providing boxes or trays beside copiers to collect single-sided paper for reuse and double-sided paper for recycling.
- Encouraging employees to utilise both sides of the paper.
- Envelopes and loose minute jackets are reused, and the backs of expired paper pads are repurposed for drafting or printing.
- Sorting wastes before disposal to facilitate recycling.
- Repairing electricity appliances to extend their service lifespan.

Through these comprehensive initiatives, we are not only minimising our environmental impact but also fostering a culture of sustainability and responsible resource management across our organisation.

Water Consumption

Our operational water footprint is primarily driven by domestic usage within our office facilities, maintaining a low overall consumption profile. Due to the absence of independent water meters in most leased locations, our water consumption disclosure currently focuses on the Shanghai office, which recorded a total consumption of 23,460 m³ and an overall intensity of 58.19 m³/m².⁴ for the Reporting Period.

During the Reporting Period, the Group did not encounter issues in sourcing water fit for purpose. While water supply remains stable, we recognise the importance of resource stewardship. To support a sustainable future, we are committed to enhancing water efficiency through promoting water conservation practices among our employees.

⁴ Water intensity was calculated by dividing the total water consumption of the Shanghai office by its corresponding floor area.

環境責任(續)

廢物管理(續)

此外，本集團積極鼓勵僱員參與棄置物管理實踐，並於工作場所推廣回收舉措。此外，本集團亦實施各種措施，從源頭減少廢物的產生。我們的辦公室所採取的主要措施概述如下：

- 採納電子辦公平台作資訊傳播以減少紙張消耗。
- 將大部分網絡打印機調校至雙面打印的標準設置。
- 影印前仔細考慮清楚需要複印本的數量防止多印。
- 在複印機旁放置盒或盤，分別收集單面紙以供再用及兩面用過的紙張以供循環再造。
- 鼓勵僱員使用紙張兩面。
- 循環再用信封及活頁紀錄紙夾，並使用過期的信紙簿背面以作草稿或打印之用。
- 在棄置廢物前，將廢物分類，方便循環再造。
- 維修電子設備以延長其服務期。

透過該等全面舉措，我們不僅將對環境的影響降至最低，還在整個組織中營造一種可持續發展及負責任的資源管理文化。

用水

本集團的營運水足跡主要源自辦公設施內的生活用水，整體用水量維持在較低水平。由於多數租賃地點未設置獨立水錶，本集團目前的水耗披露主要聚焦於上海辦公室，該辦公室於報告期內總用水量為23,460立方米，整體用水密度為58.19立方米／平方米。⁴

於報告期間，本集團在取得符合用途之水源方面並未遭遇問題。儘管供水狀況維持穩定，我們仍深知資源管理的重要性。為支持可持續發展的未來，我們致力於透過向員工推廣節水措施，以提升用水效益。

¹ 用水密度是透過將上海辦公室的總用水量除以其對應的樓面面積來計算的。

ENVIRONMENTAL RESPONSIBILITIES (continued)

Smart Office Software Solutions

We have developed a series of “Smart Office Software Solutions”, specifically designed for digital offices, buildings and parks. These innovative solutions revolutionise office resource management by harnessing the power of big data and Internet of Things (IoT) technology, thereby improving resource efficiency and enhancing the productivity of office users. Key components of our Smart Office Software Solutions focus on environmental sustainability:

Smart Workplace

- An automated platform powered by IoT technology to help customers manage both fixed and mobile workspaces, thereby improving energy efficiency and reducing rental costs.
- Comprehensive statistical and usage reports, allowing customers to optimise office capacity and increase workstation utilisation.

Smart Signage Management

- Real-time display of office lighting, air quality, water and electricity consumption, health status and other information to help customers formulating energy-saving strategies and managing energy usage more efficiently.

CLIMATE CHANGE

Climate Change Governance Structure

The Group attaches great importance to the issue of climate change and has established an ESG working group to monitor the impact of climate change on the Group’s business and operations.

環境責任(續)

智能辦公軟件解決方案

我們專門圍繞數位化辦公室、樓宇及園區發展了一系列「智能辦公軟件解決方案」。該等創新的解決方案利用大數據及物聯網技術優化辦公室資源管理，從而提升資源使用的效率及提高辦公室使用者的生產力。我們的智能辦公軟件解決方案的主要組成部分著重於環境的可持續發展：

智能工作空間

- 由物聯網技術驅動的自動化平台，協助客戶管理固定座位和移動工作空間，從而提升能源效率及降低租賃成本。
- 完整的統計報表和使用報告，讓客戶優化辦公空間容量及提高工作空間使用率。

智能空間管理

- 實時顯示辦公室光線照明、空氣品質、水電能耗、健康狀態等資料，從而幫助客戶制定節能策略並實現更高效的能源管理。

氣候變化

氣候變化治理架構

本集團高度重視氣候變化議題，並已成立環境、社會及管治工作小組，以監測氣候變化對本集團業務及營運之影響。

CLIMATE CHANGE (continued)

Metrics and Targets⁵

The Group has established climate-related risk metrics covering greenhouse gas emissions and energy efficiency. We have also set corresponding targets as below:

Metrics 指標	Targets for the next five years 未來五年的目標	Action to achieve targets 達成目標的行動	Progress ⁶ 進度 ⁶
GHG emissions 溫室氣體排放	Reduce total greenhouse gas emission intensity by 1% within 5 years, with the year ended 31 December 2025 as the base year 在5年內將溫室氣體總排放強度降低1%，以二零二五年十二月三十一日為止的年度作為基準年	Please refer to “Energy and GHG Emissions” section for those measures. 有關相關措施，請參閱「能源與溫室氣體排放」章節。	In progress 進行中
Energy efficiency 能源效益	Reduce total purchased energy consumption intensity by 1% within 5 years, with the year ended 31 December 2025 as the base year 將總購電能耗強度在5年內降低1%，以截至二零二五年十二月三十一日的年度為基準年	Please refer to “Energy and GHG Emissions” section for those measures. 有關相關措施，請參閱「能源與溫室氣體排放」章節。	In progress 進行中

Strategy and Risk Management

Climate considerations are gradually being integrated into operational planning. The Group incorporates the identification, assessment, and management of climate-related risks and opportunities into its risk management and internal control systems, thereby conducting systematic oversight of climate risks.

Climate-related risks are classified into two primary categories: physical risks and transition risks. The Group has conducted a thorough analysis to identify various climate-related risks that could impact its business operations. These include acute physical risks, chronic physical risks and transition risks. To assess the potential effects of these climate-related risks and opportunities, the Group has evaluated the likelihood and severity of each risk annually. This assessment enables the Group to gauge the level of risk associated with each identified climate-related concern.

氣候變化(續)

指標與目標⁵

本集團已制定涵蓋溫室氣體排放及能源效率的氣候相關風險指標。我們亦已設定以下相應目標：

策略與風險管理

氣候因素正逐步納入營運規劃之中。本集團將氣候相關風險與機遇的識別、評估及管理納入其風險管理與內部控制體系，藉此對氣候風險進行系統性監管。

氣候相關風險主要分為兩大類：實體風險與轉型風險。本集團已進行深入分析，以識別可能影響其業務營運的各類氣候相關風險。這些風險包括急性實體風險、慢性實體風險及轉型風險。為評估這些氣候相關風險與機遇的潛在影響，本集團每年均會評估各項風險發生的可能性及嚴重程度。此項評估使本集團得以衡量各項已識別氣候相關議題所伴隨的風險程度。

⁵ The target and the methodology for setting the target have yet been validated by external independent party.

⁶ As it is the first year of establishing quantitative targets for the Group, the target progress result will be reported in the next reporting year.

⁵ 該目標及其設定方法尚未經外部獨立機構驗證。

⁶ 由於本集團今年是首次制定量化目標，目標進度結果將於下個報告年度予以呈報。

CLIMATE CHANGE (continued)

Strategy and Risk Management (continued)

Based on the climate change risk assessment exercise, the following key climate-related risks is presented as below:

氣候變化(續)

策略與風險管理(續)

根據氣候變遷風險評估結果，以下列出主要氣候相關風險：

Category 類別	Climate-related risks 氣候相關風險	Potential impact on business model and value chain 對商業模式及價值鏈的潛在影響	Potential financial impact 潛在財務影響	Time horizon ⁷ 時間範圍 ⁷	Mitigation measures 減緩措施
Acute physical risks	Increasingly frequent extreme weather events, such as typhoons, rainstorms	Extreme weather events can result in damage or disrupt critical communication facilities, data centers, transmission equipment, and on-site operational environments and it would endanger staff safety	Increase in the costs to repair damaged offices and equipment Reduced revenue due to business disruptions Increased insurance premiums	Short to medium term	The Group has established operational protocols for extreme weather events, including black rainstorm warnings, flooding, and Typhoon Signal No.8. The Group also deploys backup power supplies and cloud-based backup solutions to maintain service continuity and enable rapid recovery in the event of physical disruptions.
急性實體風險	日益頻繁的極端天氣事件，例如颱風、暴雨	極端天氣事件可能導致關鍵通訊設施、資料中心、傳輸設備以及現場運作環境遭受損壞或中斷，並將危及員工安全	維修受損辦公室及設備的成本增加 因業務中斷導致的收入減少 保險費率上升	短期至中期	本集團已制定針對極端天氣事件的運作指引，包括黑色暴雨警告、水浸及八號颱風信號。 本集團亦部署備用電源及基於雲端的備份解決方案，以維持服務連續性，並確保在發生實體中斷時能迅速恢復運作。

⁷ Definition of impact time horizons for climate risks and opportunities: short term refers to within 1 year; medium term refers to 1 to 5 years; and long term refers to beyond 5 years.

⁷ 氣候風險與機遇之影響時間範圍的定義：短期指1年內；中期指1至5年；長期則指5年以上。

Category	Climate-related risks	Potential impact on business model and value chain 對商業模式及價值鏈的潛在影響	Potential financial impact	Time horizon ⁷	Mitigation measures
類別	氣候相關風險		潛在財務影響	時間範圍 ⁷	減緩措施
Chronic physical risks	Increase in temperature	Sustained high temperatures can increase the risk of overheating and performance degradation for network equipment, data centres, communication facilities, and transmission systems	This may lead to higher energy consumption for cooling, reduced operational stability, and an elevated risk of service interruptions, directly affecting the reliability of the Group's network infrastructure solutions	Medium to long term	The Group has adopted energy conservation measures in managing such risk, for details please refer to the subsection of "Energy and Greenhouse Gas Emissions".
慢性實體風險	氣溫上升	持續的高溫可能增加網路設備、資料中心、通訊設施及傳輸系統發生過熱與性能下降的風險	這可能導致製冷能耗增加、運作穩定性下降，以及服務中斷風險升高，直接影響本集團網路基礎設施解決方案的可靠性	中期至長期	本集團已採取節能措施以管理此類風險，詳情請參閱「能源與溫室氣體排放」章節。

Category	Climate-related risks	Potential impact on business model and value chain	Potential financial impact	Time horizon ⁷	Mitigation measures
類別	氣候相關風險	對商業模式及價值鏈的潛在影響	潛在財務影響	時間範圍 ⁷	減緩措施
Transition risks	Tightening climate-related disclosure requirements imposed by regulatory authorities	The tightening of climate related policies has led to increasingly stringent compliance requirements for data management and information disclosure necessitate that enterprises allocate more resources to developing in-house analysis to meet the demand for high-quality disclosure	Increase in compliance costs for preparing additional disclosure information	Short to medium term	Continuously track and understand the latest updates in climate-related disclosure standards to steadily improve disclosure performance, enhance the ability to manage and control climate risks, and identify opportunities.
轉型風險	監管機構對氣候相關資訊披露要求的日趨嚴格	隨著氣候相關政策的收緊，針對資料管理與資訊披露的合規要求日益嚴格，迫使企業必須投入更多資源開發內部分析機制，以滿足高品質資訊披露的需求 若未能遵守相關規定，可能導致合規與資訊披露風險	因準備額外披露資訊而導致的合規成本增加	短期至中期	持續追蹤並掌握氣候相關披露標準的最新動態，以穩步提升披露表現、強化管理與控制氣候風險的能力，並發掘相關機會。

Although the above-mentioned risks do not currently have a material impact on the Group's operations, the Group is committed to closely monitoring developments in local and international policies and the potential effects of these climate-related risks and opportunities. We will continue to strengthen our resilience, support sustainable business growth, and safeguard the long-term stability of our operations. Given our asset-light business, we do not incorporate a carbon price in our decision-making or integrate climate-related performance metrics into our remuneration policy.

儘管上述風險目前尚未對本集團的營運造成重大影響，本集團仍致力於密切關注本地及國際政策的發展，以及這些與氣候相關的風險與機遇所可能產生的影響。我們將持續強化韌性、支持可持續業務增長，並維護營運的長期穩定。鑒於本集團採取輕資產營運模式，我們並未將碳價格納入決策考量，亦未將氣候相關績效指標整合至薪酬政策中。

CLIMATE CHANGE (continued)

Strategy and Risk Management (continued)

And, the Group has not deployed significant capital expenditure or financing for climate-related risks during the Reporting Period.

氣候變化(續)

策略與風險管理(續)

此外，於報告期間內，本集團並未就氣候相關風險投入重大資本支出或融資。

Category	Climate-related opportunities	Potential impact on business model and value chain 對商業模式及價值鏈的潛在影響	Potential financial Impact	Time horizon ⁸	Mitigation measures
類別	氣候相關風險		潛在財務影響	時間範圍 ⁸	減緩措施
Products and services	Development of ESG smart office software solutions	Smart office software help clients to monitor its electricity consumption	Potential increased revenue from ESG smart office product	Short to medium term	ESG smart office has been introduced to facilitate client for environmental management.
產品與服務	開發環境、社會及管治智慧辦公室軟體解決方案	智慧辦公室軟體協助客戶監控其用電量	環境、社會及管治智慧辦公室產品帶來的潛在營收增長	短期至中期	已導入環境、社會及管治智慧辦公室以協助客戶進行環境管理。
Resource efficiency	Efficiency and cost savings	Enhanced management of energy, carbon emissions, waste recycling and utilisation levels can achieve energy conservation, carbon reduction, cost savings and efficiency improvements	Improvement in energy and water conservation levels, leading to cost reductions	Short term	Actively promote green office practices, strengthening energy-saving and emission reduction efforts across all aspects.
資源效率	效率與成本節省	透過加強能源、碳排放、廢棄物回收及利用率的管理，可實現節能、減碳、降低成本及提升效率	提升節能與節水水準，從而降低成本	短期	積極推動綠色辦公實踐，全面加強節能與減排工作。

During the Reporting Period, the Group's business model does not contain concentrations of material climate-related risks or opportunities. As such, the Group has no climate-related transition plan and has not implemented, and does not anticipate implementing, material changes to its business model or resource allocation to address climate-related risks or opportunities, and has not allocated, nor plans to allocate, specific resources to such non-material activities. Additionally, the Group has not identified climate-related risks or opportunities that pose a significant risk of material adjustment to the carrying amounts of its assets or liabilities within the next annual reporting period.

於報告期間，本集團的業務模式並未集中存在重大與氣候相關的風險或機遇。因此，本集團並無與氣候變化相關的轉型計畫，且尚未實施，亦不預期將實施任何重大變更於其業務模式或資源分配，以應對與氣候相關的風險或機遇，且並未分配，亦無計劃分配特定資源至此類非重大活動。此外，本集團亦未識別出任何氣候相關風險或機會，會導致其資產或負債的賬面值在下一年度報告期間內面臨重大調整的顯著風險。

⁸ Definition of impact time horizons for climate risks and opportunities: short term refers to within 1 year; medium term refers to 1 to 5 years; and long term refers to beyond 5 years.

⁸ 氣候風險與機遇之影響時間範圍的定義：短期指1年內；中期指1至5年；長期則指5年以上。

CLIMATE CHANGE (continued)

Strategy and Risk Management (continued)

Nevertheless, the Group continues to monitor the climate-related risks and has implemented relevant measures to minimise the potential physical and transition risks.

During the Reporting Period, the Group has not encountered circumstances requiring the Board to evaluate trade-offs relating to climate-related risks and opportunities

Climate Change Scenario

Climate scenarios are projections of future climate conditions based on varying levels of greenhouse gas emissions. To assess the potential impacts of climate risks, we have initiated a scenario analysis using publicly available models outlined in the *Implementation Guidance for Climate Disclosures under the HKEX ESG reporting framework*. We have prioritised scenarios that focus on physical risks, as these have broader potential impacts, higher availability of external data⁹, and more internal forecast data to support the analysis. This process helps us understand the potential effects of climate-related physical risks on our business and operations under different future pathways, informing our strategies to continuously enhance our climate resilience.

We adopt the low-emission scenario SSP1-2.6¹⁰ and high-emission SSP5-8.5¹¹ scenarios from the Sixth Assessment Report of the Intergovernmental Panel on Climate Change ("IPCC") Using mid-term (Year 2030) and long-term (Year 2050) time horizons, we conducted a qualitative assessment of the expected financial losses from physical risks changes relative to the baseline year (Year 2025) under each scenario.

The results indicate that the frequency and intensity of extreme weather events, together with average temperatures, will increase over time under both scenarios. These changes are more pronounced under the high-emission scenario, presenting potential impacts on our assets and business operations. In response to risks from typhoons, extreme rainstorms, and extreme high temperatures, we have established a risk management mechanism and formulate specific response measures, as detailed in the "Strategy and risk management" section.

⁹ We consider the existing mitigation measures for climate-related physical risks and assume that these measures remain unchanged to assess the impacts of climate risks over different time horizons.

¹⁰ IPCC SSP1-2.6 Low Greenhouse Gas Emission Scenario: the world takes proactive climate actions, achieves a low-carbon transition and limits global warming to within 2°C (above pre-industrial levels). The frequency and intensity of extreme weather events, and the rising average temperature increase but at a relatively moderate rate.

¹¹ IPCC SSP5-8.5 Very High Greenhouse Gas Emission Scenario: global greenhouse gas emissions remain uncontrolled, with economic development relying heavily on fossil fuels, leading to high carbon emissions and severe climate change. The frequency and intensity of extreme weather events, and the rising average temperature increase significantly.

氣候變化(續)

策略與風險管理(續)

儘管如此，本集團仍持續監控與氣候相關的風險，並已實施相關措施以盡量降低潛在的實體風險及轉型風險。

於報告期間，本集團並未遭遇任何需由董事會評估與氣候相關風險及機遇之間權衡取舍的情況。

氣候變化情境

氣候情境是根據不同溫室氣體排放水平對未來氣候條件所作的預測。為評估氣候風險的潛在影響，我們已根據香港交易所環境、社會及管治報告框架下的《氣候披露實施指引》所述，採用公開可用的模型展開情境分析。我們優先考量聚焦於物理風險的情境，因該類風險具有更廣泛的潛在影響、外部數據⁹的可用性更高，且擁有更多內部預測數據以支持分析。此過程有助我們理解在不同未來路徑下，氣候相關物理風險對本公司業務及營運的潛在影響，並據此制定策略以持續提升我們的氣候韌性。

我們採用政府間氣候變化專門委員會("IPCC")第六次評估報告中的低排放情境SSP1-2.6¹⁰及高排放情境SSP5-8.5¹¹，並以中期(二零三零年)及長期(二零五零年)時間框架，針對各情境下相較於基準年(二零二五年)所預期因實體風險變化所導致的財務損失，進行了定性評估。

結果顯示，在兩種情境下，極端天氣事件的發生頻率與強度，以及平均氣溫，都將隨時間推移而上升。這些變化在高排放情境下更為顯著，可能對我們的資產及業務營運造成潛在影響。為應對颱風、極端暴雨及極端高溫帶來的風險，我們已建立風險管理機制並制定具體應對措施，詳情載於「策略與風險管理」章節。

⁹ 我們考量了針對氣候相關物理風險的現有減緩措施，並假設這些措施維持不變，以評估氣候風險在不同時間框架下的影響。

¹⁰ IPCC SSP1-2.6 低溫室氣體排放情境：全球採取積極的氣候行動，實現低碳轉型，並將全球暖化控制在2°C內(相較於工業化前水平)。極端天氣事件的頻率與強度，以及平均氣溫上升幅度雖持續增加，但增幅相對溫和。

¹¹ IPCC SSP5-8.5 極高溫室氣體排放情境：全球溫室氣體排放持續失控，經濟發展高度依賴化石燃料，導致高碳排放及嚴重的氣候變化。極端天氣事件的發生頻率與強度，以及平均氣溫的上升幅度均顯著增加。

CLIMATE CHANGE (continued)

Climate Change Scenario (continued)

We recognise that the future frequency and intensity of physical climate risks remain uncertain. In the long run, extreme weather events and rising temperatures could disrupt operations, compromise asset security, and threaten personnel safety. We will therefore continuously update our scenario analysis and enhance our risk response strategies to build a more resilient management system that strengthen our operational resilience against climate-related impacts.

氣候變化(續)

氣候變化情境(續)

我們認知到，未來氣候物理風險的發生頻率與強度仍存在不確定性。長遠而言，極端天氣事件與氣溫上升可能干擾營運、危及資產安全，並威脅人員安全。因此，我們將持續更新情境分析並強化風險應對策略，以建立更具韌性的管理體系，從而增強我們面對氣候相關影響的營運韌性。

Environmental Performance Data Overview¹²

環境表現數據概覽¹²

Key Environmental Indicators	關鍵環境指標	Unit	單位	2025 二零二五年	2024 二零二四年
GHG Emissions^{13, 14}	溫室氣體排放 ^{13, 14}				
Scope 1 – Direct emissions	範圍一—直接排放				
Mobile combustion and fugitive emission	移動燃燒及無組織排放	tonnes of CO ₂ e	噸二氧化碳	- ¹⁵	4.64
Scope 2 – Indirect emissions (location -based)	範圍二—間接排放(基於位置) 外購電力	tonnes of CO ₂ e	噸二氧化碳	117.05	125.11
Scope 3 – Other indirect emissions	範圍三—其他間接排放				
Business air travel (Category 6)	業務航空差旅(類別六)	tonnes of CO ₂ e	噸二氧化碳	35.34	26.62
Total GHG emissions	溫室氣體總排放總量	tonnes of CO ₂ e	噸二氧化碳	152.39	156.37
GHG emissions intensity	溫室氣體排放密度	tonnes of CO ₂ e/m ²	噸二氧化碳/平方米	0.05	0.04
Air pollutant emissions¹⁵	空氣污染物排放 ¹⁵				
Nitrogen oxides (NO _x)	氮氧化物(NO _x)	g	克	-	1,977.08
Sulphur oxides (SO _x)	硫氧化物(SO _x)	g	克	-	25.55
Particulate matters (PM)	懸浮顆粒物(PM)	g	克	-	145.57
Energy Consumption	能源消耗				
Unleaded petrol ¹⁵	無鉛汽油 ¹⁵	MWh	兆瓦時	-	16.84
Purchased electricity	外購電力	MWh	兆瓦時	232.33	232.89
Total energy consumption	能源總消耗量	MWh	兆瓦時	232.33	249.73
Energy consumption intensity	能源消耗密度	MWh/m ²	兆瓦時/平方米	0.07	0.07
Non-hazardous wastes	無害廢棄物				
Total non-hazardous wastes generation¹⁶	無害廢物總量 ¹⁶	tonnes	噸	3.98	0.11
Non-hazardous wastes intensity	無害廢物密度	kg/m ²	公斤/平方米	1.24	0.032

¹² The environmental data included offices in Hong Kong, Shanghai, Beijing, Xi'an, Guangzhou, Chengdu, and Shenzhen.

¹³ Scope 1 direct emissions covered GHG emissions directly from operations owned or controlled by the Group, while Scope 2 indirect emissions covered GHG emissions from "indirect energy" resulting from the Group's internal consumption of (purchased or acquired) electricity. Scope 3 other indirect emissions covered GHG emissions from business air travel.

¹⁴ Boundary has been set using GHG Protocol's financial control approach and air pollutant and greenhouse gas emission data are calculated based on the latest version of the "How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs" published by the Stock Exchange, the emission factor published by the CLP Sustainability Report 2024 and the Ministry of Ecology and Environment of People's Republic of China (MEE).

¹⁵ During 2024, the vehicle was powered by unleaded petrol. Starting in 2025, the vehicle was replaced with an electric model, which eliminated all unleaded petrol use and resulted in the complete removal of scope 1 emission and air pollutant emissions.

¹⁶ The non-hazardous waste generated consisted of paper usage and other general refuse.

¹² 環境數據涵蓋了位於香港、上海、北京、西安、廣州、成都及深圳的辦公室。

¹³ 範圍一直接排放涵蓋本集團擁有或控制的營運活動所產生的溫室氣體直接排放，而範圍二間接排放則涵蓋因本集團內部消耗(購買或取得)電力所產生的「間接能源」所導致的溫室氣體排放。範圍三其他間接排放涵蓋因商務航空旅行所產生的溫室氣體排放。

¹⁴ 邊界範圍乃採用《溫室氣體盤查議定書》的財務控制法界定，而空氣污染物及溫室氣體排放數據則基於聯交所發佈的最新版《如何編製環境、社會及管治報告—附錄2：環境關鍵績效指標匯報指引》、中電《二零二四年可持續發展報告》所載的排放系數，以及中華人民共和國生態環境部(生態環境部)發佈的排放系數計算得出。

¹⁵ 於二零二四年，車輛使用無鉛汽油作為燃料。自二零二五年起，車輛更換為電動車，此舉不僅完全淘汰了無鉛汽油的使用，更徹底消除了範圍一排放及空氣污染物排放。

¹⁶ 產生的無害廢棄物包括紙張使用及其他一般垃圾。

OPERATION PRACTICES

Supply Chain Management

The Group is committed to fostering collaborative value creation with its partners while strictly complying with applicable laws and regulations.

To support sustainable development, our procurement policy emphasises transparency, fairness, and equity procurement, prioritising the Group's best interests. We actively advocate for responsible sourcing practices to mitigate environmental and social risks throughout the supply chain. To deliver top-quality goods and services to our customers, we have formulated the Supplier Management Policy to oversee the supplier management process. When selecting suppliers or contractors, we consider various factors, including product quality, technical proficiency, delivery time, service quality, cooperation, information security, and other critical areas. Only suppliers that meet our criteria are included in the approved suppliers' list. For unqualified suppliers, we will terminate the relationship with them, remove them from the Qualified Supplier List and downgrade them to candidate suppliers or disqualified suppliers. This approach helps mitigate environmental and social risks across the entire supply chain.

營運常規

供應鏈管理

本集團在嚴格遵守適用法律法規的同時，致力促進與其合作夥伴共創價值。

為支持可持續發展，我們的採購政策強調透明、公平、公正採購，優先考慮本集團的最佳利益。我們積極倡導責任採購常規，以減低供應鏈對環境及社會的風險的影響。為了向客戶提供最優質貨品及服務，我們制定了《供應商管理制度》以監督供應商管理流程。我們選擇供應商或承包商時會考慮多種因素，包括貨品品質、技術力量、交貨時間、服務質量、配合度、資訊安全等其他重要範疇。只有符合我們標準的供應商才可登錄於認可供應商名單內。對於評審不合格的供應商，我們則會與彼等終止合作關係，並將彼等從《合格供應商名錄》中剔除，並降級為候選供應商或不合格供應商。這一做法有助於降低對整個供應鏈的環境及社會風險。

Number of Suppliers	供應商數量	2025 二零二五年	2024 二零二四年
By Geographical Region	按地區分類		
The PRC	中國	8	13
Hong Kong	香港	5	5

Service Responsibility

The Group is committed to delivering a high-quality product experience for our customers. To ensure the stability of new product operations and meet market requirements, we have implemented the Software Engineering Control System Policy, rigorously overseeing the planning and processes of product design and development.

Our commitment to technological excellence was marked by three major awards during the Reporting Period: Cisco Greater China Security Partner of the Year, Cisco AI-Driven Innovation Excellence, and the Cisco Mount Hua' Strategic Partnership Award. These honors reflect our ability to pioneer AI-driven transformations while maintaining the highest standards of network security and partner collaboration.

服務責任

本集團致力於為客戶提供高質量的產品體驗。為確保新產品運行的穩定性並滿足市場要求，我們實施了《軟體工程管制體系》，嚴格監督產品設計及開發的策劃和過程。

我們對技術卓越的承諾於本報告期內獲得了三項重要獎項的肯定：思科大中華區年度安全最佳合作夥伴獎、思科AI驅動的創新卓越獎，以及思科「鼎力同心·華山共擎獎」。這些殊榮彰顯了我們在引領AI驅動轉型之際，仍能維持最高標準的網路安全與合作夥伴協作的的能力。

OPERATION PRACTICES (continued)

Service Responsibility (continued)

The Group maintains communication with customers through multiple channels, including emails, face-to-face meetings, and other formal correspondence, to proactively collect feedback. In each region where the Group operates, dedicated customer service personnel provide after-sales services and product support customised to customer needs. The Group has established a formal customer satisfaction and feedback mechanism to effectively handle customer enquiries and complaints. Upon the resolution of each service case, the Group conducts satisfaction surveys to capture client feedback. These insights are aggregated into quarterly statistics, enabling the Group to identify trends and drive continuous optimisation of our software solutions. During the Reporting Period, the Group did not receive any significant service complaints.

The Group enforces strict compliance with copyright laws and intellectual property regulations. This includes adherence to the Trademarks Ordinance (Chapter 559 of the Laws of Hong Kong), the Patent Law of the People's Republic of China, the Trademark Law of the People's Republic of China, the Copyright Law of the People's Republic of China and the Regulations on the Protection of Computer Software. Protecting our innovation is central to the Group's long-term value. To mitigate the risk of intellectual property infringement or data leakage, all employees are bound by confidentiality agreements that strictly prohibited from displaying any intellectual property without the Group's permission.

Privacy and Data Protection

Safeguarding the privacy and security of customer data represents a top priority for the Group. We embed data security and privacy protection into our daily business operations and maintain strict compliance with applicable laws and regulations, including the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong), to protect personal data and network security.

To strengthen the protection of customer privacy, the Group implements a range of safeguards, including network and application firewalls, regular system security updates, access control mechanisms, and appropriate hosting and server security measures. These measures are implemented rigorously to ensure the utmost protection of customer data and information. Additionally, the employment contracts of Group employees contain confidentiality provisions, explicitly prohibiting any unauthorised disclosure of confidential information, especially in violation of privacy rules. During the Reporting Period, the Group did not encounter any instances of non-compliance with applicable laws and regulations concerning the protection of data privacy and intellectual property.

營運常規(續)

服務責任(續)

本集團透過多種管道與客戶保持溝通，包括電子郵件、面對面會議及其他正式書信往來，以主動收集反饋。在本集團營運的每個地區，專責的客戶服務人員均提供根據客戶需求量身訂製的售後服務及產品支援。本集團已建立正式的客戶滿意度與反饋機制，以有效處理客戶的查詢及投訴。每項服務案例解決後，本集團均會進行滿意度調查以收集客戶反饋。這些洞察將彙整為季度統計數據，使本集團得以識別趨勢並推動軟體解決方案的持續優化。於報告期間內，本集團並未接獲任何重大服務投訴。

本集團亦嚴格遵守版權法及知識產權法規。這包括遵守《商標條例》(香港法例第559章)、《中華人民共和國專利法》、《中華人民共和國商標法》、《中華人民共和國著作權法》及《計算機軟件保護條例》。保護我們的創新成果，是本集團長期價值的核心理念。為降低智慧財產權侵權或資料外洩的風險，所有員工均須遵守保密協議，嚴格禁止在未經本集團許可的情況下展示任何智慧財產權。

私隱及資料保護

保障客戶的資料私隱和安全對本集團至關重要。我們將安全和隱私保護融入業務營運，嚴格遵守相關法例(如《個人資料(私隱)條例》(香港法例第486章)等)，保障個人資料和網絡安全。

為加強對客戶隱私的保護，本集團實施了一系列防護措施，包括網路及應用程式防火牆、定期系統安全更新、存取控制機制，以及適當的託管與伺服器安全措施這些措施均嚴格執行，以確保對客戶資料及資訊提供最高程度的保護。此外，本集團員工的僱傭合約中載有保密條款，明確禁止任何未經授權的機密資訊披露行為，尤其是違反隱私規則的行為於報告期間內，本集團並未發生任何違反有關資料隱私及智慧財產權保護之適用法律及法規之情況。

OPERATION PRACTICES (continued)

Anti-corruption

The Group is dedicated to maintaining a fair, ethical, and transparent business environment. We strictly comply with anti-corruption and bribery laws, regardless of location, including the Anti-Money Laundering Law of the People's Republic of China and Hong Kong's Prevention of Bribery Ordinance. The Group maintains a zero-tolerance stance towards bribery, extortion, fraud, and money laundering. All directors, management personnel, and staff members are obligated to comply with the laws and regulations concerning the prevention of bribery, extortion, fraud, and money laundering in their respective operating regions.

Employees are responsible for understanding and adhering to the Group's anti-corruption policies and are encouraged to report any suspected violations to designated personnel or the Board. To support this commitment, the Group has established the Anti-Corruption Code of Ethics, aligned with relevant legal requirements, outlining detailed procedures and norms for addressing situations involving receipt, conflicts, or declaration of interests. This code is applicable to all directors and employees.

Simultaneously, the Whistleblower Policy has been implemented to facilitate the reporting of unacceptable or inappropriate behaviors. This policy provides clear guidelines and procedures for whistleblowers and ensures protection against any retaliation, harassment, or harm during the reporting process. Violations of these regulations will result in disciplinary sanctions.

During the Reporting Period, we have circulated ICAC anti-corruption learning resources to the Directors and senior management to enhance their awareness of anti-corruption regulations and ethical conduct. The Group was not made aware of any material violations of relevant laws and regulations and there were no legal cases related to corruption filed against the Group or its employees during the Reporting Period.

COMMUNITY INVESTMENT

The Group is committed to being a responsible corporate citizen. While we did not make direct financial donations or attain community service events during the Reporting Period, we remain dedicated to understanding the needs of the communities where we operate. We encourage our employees to pursue their personal passions and contribute their time and skills to support local communities.

營運常規(續)

反貪污

本集團致力於維持公平、合乎道德及透明的經營環境。無論身處何地，我們均嚴格遵守反貪污及賄賂的法律，包括《中華人民共和國反洗錢法》及香港《防止賄賂條例》。本集團對賄賂、勒索、欺詐及洗黑錢維持零容忍立場。全體董事、管理層人員及員工有義務遵守經營所在地區有關防止賄賂、勒索、欺詐及洗黑錢的法律及法規。

僱員有責任了解並遵守本集團的反貪污政策，並鼓勵彼等向指定人員或董事會報告任何可疑的違規行為。為支持該項承諾，本集團已根據相關法律要求制定《反貪腐道德準則》，並詳細規定處理涉及收受、衝突或申報利益情況程序及規範。此準則適用於所有董事及僱員。

同時，我們已實行舉報不可接受或不當行為的舉報政策。此政策為舉報人提供明確指引及程序，並保護其於舉報過程中免受任何報復、騷擾或傷害。違反此等規定將受到紀律處分。

於報告期內，我們已向董事及高級管理層發放廉政公署的反貪污學習資源，以提高他們對反貪污法規及道德操守的認知。本集團並未獲悉任何嚴重違反相關法律法規的情況，且於報告期內，本集團或其僱員亦未涉及任何與貪污有關的法律訴訟。

社區投資

本集團致力於成為負責任的企業公民。雖然我們於報告期間並未進行直接的財務捐贈或舉辦社區服務活動，但我們始終致力於了解營運所在社區的需求。我們鼓勵員工追求個人熱忱，並貢獻其時間與技能以支持當地社區。

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
A. Environmental A.環境		
Aspect A1: Emissions 層面A1：排放物		
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 air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	ENVIRONMENTAL RESPONSIBILITIES
一般披露	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。	環境責任
KPI A1.1	The types of emissions and respective emissions data.	Environmental Performance Data Overview
關鍵績效指標A1.1	排放物種類及相關排放數據。	環境表現數據概覽
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	The Group did not produce hazardous waste.
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)。	本集團的業務並不會產生有害廢物
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environmental Performance Data Overview
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)。	環境表現數據概覽
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Metrics and Targets
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。	指標與目標
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.	Waste Management
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。	廢物管理

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Aspect A2: Use of Resources 層面A2：資源使用		
General disclosure	Policies on efficient use of resources including energy, water and other raw materials.	ENVIRONMENTAL RESPONSIBILITIES
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	環境責任
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Environmental Performance Data Overview
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	環境表現數據概覽
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Water Consumption
關鍵績效指標A2.2	總耗水量及密度(如以每產量單位、每項設施計算)。	用水
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Metrics and Targets
關鍵績效指標A2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	指標與目標
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Metrics and Targets; Water Consumption
關鍵績效指標A2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	指標與目標；用水
KPI A2.5	Total packaging materials used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	The Group operations did not involve packaging material.
關鍵績效指標A2.5	製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。	本集團業務不涉及包裝材料
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源		
General disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	ENVIRONMENTAL RESPONSIBILITIES
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。	環境責任
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	ENVIRONMENTAL RESPONSIBILITIES
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。	環境責任

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
B. Social B.社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面B1：僱傭		
General disclosure	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
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employer-employee Relationship
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。	僱主與僱員的關係
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employer-employee Relationship
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。	僱主與僱員的關係
Aspect B2: Health and Safety 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 relating to providing a safe working environment and protecting employees from occupational hazards	Occupational Health and Safety
一般披露	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。	職業健康及安全

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Occupational Health and Safety
關鍵績效指標B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率。	職業健康及安全
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety
關鍵績效指標B2.2	因工傷損失工作日數。	職業健康及安全
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Occupational Health and Safety
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。	職業健康及安全
Aspect B3: Development and Training		
層面B3：發展及培訓		
General disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Employee Trainings and Development
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。	僱員培訓及發展
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Employee Trainings and Development
關鍵績效指標B3.1	按性別及僱員類別(如高級管理層及中級管理層)劃分的受訓僱員百分比。	僱員培訓及發展
KPI B3.2	The average training hours completed per employee by gender and employee category.	Employee Trainings and Development
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。	僱員培訓及發展
Aspect B4: Labour Standards		
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 relating to preventing child and forced labour.	Employment Right
一般披露	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。	僱傭權益
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Employment Right
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	僱傭權益
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Employment Right
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	僱傭權益

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Operating Practices 營運慣例		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
General disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
一般披露	管理供應鏈的環境及社會風險政策。	供應鏈管理
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
關鍵績效指標B5.1	按地區劃分的供應商數目。	供應鏈管理
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply Chain Management
關鍵績效指標B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	供應鏈管理
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management
關鍵績效指標B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	供應鏈管理
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management
關鍵績效指標B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	供應鏈管理
Aspect B6: Product Responsibility 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 relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Service Responsibility
一般披露	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。	服務責任

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Not applicable to the Group's business
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。	不適用於本集團的業務
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Service Responsibility
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。	服務責任
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Service Responsibility
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	服務責任
KPI B6.4	Description of quality assurance process and recall procedures.	Service Responsibility
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	服務責任
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Privacy and Data Protection
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	私隱及資料保護
Aspect B7: Anti-corruption		
層面B7：反貪污		
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 bribery, extortion, fraud and money laundering.	Anti-corruption
一般披露	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。	反貪污
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.	Anti-corruption
關鍵績效指標B7.1	於報告期間對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	反貪污
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption
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。	反貪污
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	反貪污

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Community 社區		
Aspect B8: Community Investment 層面B8：社區投資		
General disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	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).	COMMUNITY INVESTMENT
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)。	社區投資
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	COMMUNITY INVESTMENT
關鍵績效指標B8.2	在專注範疇所動用資源(如金錢或時間)。	社區投資

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Part D: Climate-related Disclosures D部份：氣候相關資訊披露		
(I) Governance 管治		
19	An issuer shall disclose information about: 發行人應披露以下資訊：	BOARD STATEMENT; SUSTAINABILITY GOVERNANCE; CLIMATE CHANGE 董事會聲明； 可持續管治； 氣候變化
19(a)	the governance body(ies) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(ies) or individual(s) and disclose information about: 負責監督氣候相關風險和機會的治理機構(可包括董事會、委員會或同等機構)或個人。具體而言，發行人應指明該機構或個人，並披露以下資訊：	
19(a)(i)	how the body(es) 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; 機構或個人如何確定是否具備或將要培養適當的技能和能力，以監督旨在應對氣候相關風險和機遇的策略；	
19(a)(ii)	how and how often the body(es) or individual(s) is informed about climate-related risks and opportunities; 如何以及以何種頻率向相關機構或個人通報與氣候相關的風險與機遇；	
19(a)(iii)	how the body(es) 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(es) or individual(s) has considered trade-offs associated with those risks and opportunities; 機構或個人在監督發行人的策略、重大交易決策、風險管理流程和相關政策時，如何考慮氣候相關風險和機遇，包括機構或個人是否已考慮與這些風險和機遇相關的權衡；	
19(a)(iv)	how the body(es) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and 該機構或個人如何監督制定和監測與氣候相關風險和機會相關的目標進展情況(請參閱第37至40段)，包括是否以及如何將相關績效指標納入薪酬政策(參見第35段)；以及	
19(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 管理階層在治理流程中的作用，用於監測、管理和監督氣候相關風險和機會的控制和程序，包括以下方面的資訊：	
19(b)(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 該職責是否已委派予特定的管理層職位或管理層委員會，以及如何對該職位或委員會進行監督；以及	
19(b)(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. 管理層是否採用控制措施及程序以支援對氣候相關風險與機遇的監督；若然，這些控制措施及程序如何與其他內部職能相結合。	

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
(II) Strategy 策略		
Climate-related risks and opportunities 氣候相關風險與機遇		
20	<p>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:</p> <p>發行人應披露訊息，以便：了解可能合理預期會對發行人的現金流量、融資管道或資本成本產生影響的氣候相關風險和機遇，這些風險和機會可能在短期、中期或長期內影響發行人的現金流量、融資管道或資本成本。具體而言，發行人應：</p>	Strategy and Risk Management 策略與風險管理
20(a)	<p>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;</p> <p>描述可能合理預期會對發行人的現金流量、融資管道或資本成本產生影響的氣候相關風險和機會；這些風險和機會可能在短期、中期或長期內影響發行人的現金流量、融資管道或資本成本；</p>	
20(b)	<p>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;</p> <p>針對發行人已識別的每一項氣候相關風險，解釋發行人是認為該風險屬於氣候相關的物理風險還是氣候相關的轉型風險；</p>	
20(c)	<p>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</p> <p>針對發行人已識別的每一項氣候相關風險與機遇，應說明在哪些時間範圍內－短期、中期或長期－可合理預期各項氣候相關風險與機遇的影響將會發生；以及</p>	
20(d)	<p>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.</p> <p>解釋發行人如何定義「短期」、「中期」和「長期」，以及這些定義如何與發行人用於策略決策的規劃期限相關聯。</p>	
Business model and value chain 商業模式和價值鏈		
21	<p>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:</p> <p>發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：</p>	Strategy and Risk Management 策略與風險管理
21(a)	<p>a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and</p> <p>氣候相關風險與機遇對發行人商業模式及價值鏈的當前和預期影響；以及</p>	
21(b)	<p>a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).</p> <p>說明氣候相關風險與機會在發行人的商業模式及價值鏈中集中於哪些部分（例如：地理區域、設施及資產類型）。</p>	

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Strategy and decision-making 策略與決策		
22	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和機遇對其策略和決策的影響的資訊。具體而言，發行人應披露：	Strategy and Risk Management 策略與風險管理
22(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: 有關發行人在其策略及決策中，如何因應及計劃如何因應氣候相關風險與機會的資訊，包括發行人計劃如何達成其已設定的任何氣候相關目標，以及依法或依規須達成的任何目標。具體而言，發行人應披露以下資訊：	
22(a)(i)	current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 為因應氣候相關風險與機會，發行人現行及預期中的商業模式變動(包括資源配置)；	
22(a)(ii)	current and anticipated adaptation and mitigation efforts (whether direct or indirect); 目前和預期的適應和緩解措施(無論是直接的還是間接的)；	
22(a)(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 發行人擁有的任何與氣候相關的轉型計劃(包括有關制定轉型計劃所使用的關鍵假設的信息，以及發行人轉型計畫所依賴的各項因素的資訊)，或者，如果發行人沒有與氣候相關的轉型計劃，則應提供適當的否定性聲明；以及	
22(a)(iv)	how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and 如第37至40段所述，發行人計劃如何實現任何與氣候相關的目標(包括任何溫室氣體排放目標(如有))；以及	
22(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 關於發行人如何籌集資源以及計劃如何籌集資源以開展根據第22(a)段披露的活動的資訊。	
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 發行人應依據第22(a)段披露有關先前報告期內披露的計劃進展情況的信息。	

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Financial position, financial performance and cash flows 財務狀況、財務表現及現金流		
Current financial effects 當前財務影響		
24	An issuer shall disclose qualitative and quantitative information about: 發行人應披露以下方面的質性資料及量化資料：	For qualitative information: Strategy and Risk Management. For quantitative information: Financial effects relief adopted. 質性資料：策略與風險管理。 量化資料：已採納財務影響寬免。
24(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險與機遇如何影響其於報告期間的財務狀況、財務表現及現金流量；以及	
24(b)	the climate-related risks and opportunities identified in paragraph 24(a) 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. 第24(a)段所識別的氣候相關風險與機遇，且該等風險與機遇極有可能導致於下一個年度報告期間內，相關財務報表所列報之資產與負債賬面價值發生重大調整。	
Anticipated financial effect 預期財務影響		
25	The issuer shall provide qualitative and quantitative disclosures about: 發行人應提供以下方面的質性和量化披露：	By adopting capabilities relief, the Group is currently unable to model or quantify the numerical impact of climate related risks. 由於採用了能力寬免，本集團目前無法建模或量化氣候相關風險的數值影響。
25(a)	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: 發行人預期其財務狀況在短期、中期及長期內將如何變化，基於其管理氣候相關風險與機遇的策略，並考量以下因素：	
25(a)(i)	its investment and disposal plans; and 其投資和處置計劃；以及	
25(a)(ii)	its planned sources of funding to implement its strategy; and 其計劃用於實施其策略的資金來源；以及	
25(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. 發行人預期其財務表現及現金流量在短期、中期及長期內將如何變化，並闡述其管理氣候相關風險與機遇的策略。	

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Climate resilience 氣候韌性		
26	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: 發行人應揭露相關資訊，以便理解其策略及商業模式面對氣候相關變遷、發展及不確定性時的韌性，並須考量發行人已識別的氣候相關風險與機會。發行人應採用與其情況相稱的方法，透過氣候相關情境分析來評估其氣候韌性。在提供量化資訊時，發行人可披露單一數值或數值範圍。具體而言，發行人應披露：	By adopting capabilities relief, the Group is currently unable to conduct quantitative scenario analysis. 由於採取了能力寬免，本集團目前無法進行質性情景分析。
26(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適應能力的評估，將有助於了解：	
26(a)(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; 發行人的評估對其策略及商業模式可能產生的影響(如有)，包括發行人需如何因應氣候相關情境分析中識別出的影響：	
26(a)(ii)	the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 發行人在評估其氣候適應能力時考慮的重大不確定因素；以及	
26(a)(iii)	the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 發行人調整或適應其策略和商業模式以應對氣候變遷的能力，無論是在短期、中期或長期；	
26(b)	how and when the climate-related scenario analysis was carried out, including: 氣候相關情境分析的進行方式與時間，包括：	
26(b)(i)	information about the inputs used, including: 關於所輸入的信息，包括：	
26(b)(i)(1)	which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人用於分析的氣候相關情境及其來源；	
26(b)(i)(2)	whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋了多種氣候相關情境；	
26(b)(i)(3)	whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 用於分析的氣候相關情境是否與氣候相關的轉型風險或氣候相關的物理風險有關；	
26(b)(i)(4)	whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 發行人在其情境中是否使用了符合最新國際氣候變遷協議的氣候相關情境；	
26(b)(i)(5)	why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 發行人為何認為其選擇的氣候相關情境與評估其應對氣候相關變化、發展或不確定性的韌性有關；	
26(b)(i)(6)	time horizons the issuer used in the analysis; and 發行人在分析中使用的時間範圍；以及	
26(b)(i)(7)	what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); 發行人在分析中使用的營運範圍(例如，分析中使用的營運、地點和業務單位)；	
26(b)(ii)	the key assumptions the issuer made in the analysis; and 發行人在分析中所做的關鍵假設；以及	
26(b)(iii)	the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情境分析的報告期間。	

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
(III) Risk Management 風險管理		
27	An issuer shall disclose information about: 發行人應披露以下資訊：	Strategy and Risk Management; Climate Change Scenario 策略與風險管理； 氣候變化情境
27(a)	the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 其用於識別、評估、優先排序和監測氣候相關風險的流程和相關政策，包括以下方面的資訊：	
27(a)(i)	the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); 發行人使用的輸入和參數(例如，有關資料來源的資訊以及流程中涵蓋的操作範圍)；	
27(a)(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利用氣候相關情境分析來識別氣候相關風險；	
27(a)(iii)	how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); 發行人如何評估這些風險的性質、可能性和影響程度(例如，發行人是否考慮質性因素、量化臨界點或其他標準)；	
27(a)(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優先考慮氣候相關風險相對於其他類型風險；	
27(a)(v)	how the issuer monitors climate-related risks; and 發行人如何監測氣候相關風險；以及	
27(a)(vi)	whether and how the issuer has changed the processes it uses compared with the previous reporting period; 與上一個報告期間相比，發行人是否以及如何改變了其所使用的流程；	
27(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、優先排序及監測氣候相關機會的流程(包括有關發行人是否以及如何運用氣候相關情境分析來協助其識別氣候相關機會的資訊)；以及	
27(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. 識別、評估、優先排序及監控氣候相關風險與機會的流程，在多大程度上以及如何整合至發行人的整體風險管理流程中，並為該流程提供資訊。	

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
(IV) Metrics and Targets 指標與目標		
Greenhouse gas emissions 溫室氣體排放量		
28	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: 發行人應披露其於報告期間產生的溫室氣體總排放量，以二氧化碳當量公噸為單位，並依下列類別分類：	Environmental Performance Data Overview 環境表現數據概覽
28(a)	Scope 1 greenhouse gas emissions; 範圍一溫室氣體排放；	
28(b)	Scope 2 greenhouse gas emissions; and 範圍二溫室氣體排放；及	
28(c)	Scope 3 greenhouse gas emissions. 範圍三溫室氣體排放。	
29	An issuer shall: 發行人應該：	
29(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; 根據《溫室氣體協議：企業會計與報告標準》(二零零四年)測量其溫室氣體排放量，除非發行人的管轄當局或其上市的另一家交易所要求採用其他方法測量溫室氣體排放量；	
29(b)	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量的方法，包括：	
29(b)(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量的測量方法、輸入的資料和假設；	
29(b)(ii)	the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；以及	
29(b)(iii)	any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 發行人在報告期間內對計量方法、輸入參數和假設所做的任何變更，以及變更原因；	
29(c)	for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), 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 針對依據第28(b)段披露的範圍二溫室氣體排放量，應披露其按地點劃分的範圍二溫室氣體排放量，並提供有關任何合約工具的資訊，以利理解發行人的範圍二溫室氣體排放量；以及	
29(d)	for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), 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). 就依據第28(c)段披露的範圍三溫室氣體排放量，應依據《溫室氣體核算體系企業價值鏈(範圍三)核算與報告標準》(二零一一年)所載的範圍三分類，披露發行人範圍三溫室氣體排放量測量所涵蓋的各類別。	

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Climate-related transition risks 氣候相關轉型風險		
30	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.</p> <p>發行人應披露易受氣候相關轉型風險影響之資產或業務活動的金額及比例。</p>	<p>By adopting the reasonable information relief, the Group was unable to obtain such information without incurring undue cost or effort</p> <p>透過採用合理資料寬免，本集團無法在不付出過高成本或努力的情況下獲取此類資訊。</p>
Climate-related physical risks 氣候相關的實體風險		
31	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.</p> <p>發行人應披露易受氣候相關物理風險影響的資產或業務活動的數量和百分比。</p>	<p>By adopting the reasonable information relief, the Group was unable to obtain such information without incurring undue cost or effort.</p> <p>透過採用合理資訊豁免，本集團無法在不付出過高成本或努力的情況下取得此類資訊。</p>

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Climate-related opportunities 氣候相關的機會		
32	<p>An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.</p> <p>發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。</p>	<p>By adopting the reasonable information relief, the Group was unable to obtain such information without incurring undue cost or effort.</p> <p>透過採用合理資訊豁免，本集團無法在不付出過高成本或努力的情況下取得此類資訊。</p>
Capital deployment 資本運用		
33	<p>An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.</p> <p>發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。</p>	<p>The amounts involved in the relevant capital expenditures, financing, or investments are relatively small and do not constitute a material impact.</p> <p>相關資本支出、融資或投資金額相對較小，不會造成重大影響。</p>

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Internal carbon prices 內部碳定價		
34	An issuer shall disclose: 發行人須披露如下：	The Company has not applied a carbon price in decision-making, and will continue to closely monitor relevant industry development. 本公司目前尚未將碳定價納入決策考量，並將繼續密切關注相關產業發展動態。
34(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 闡釋發行人可有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	
34(b)	the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 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； 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	
Remuneration 薪酬		
35	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 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。這可能構成根據第 19(a)(iv)段作出的披露的一部分。	The Group does not currently incorporate climate-related considerations and performance metrics into its remuneration policy. 本集團目前尚未將氣候相關因素和績效指標納入其薪酬政策。
Industry-based metrics 行業指標		
36	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，鼓勵發行人參考《〈國際財務報告可持續披露準則 S2 號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標。	By adopting reasonable information relief, the Group is unable to access peer information, as much of it is considered confidential and not publicly disclosed. 透過合理資訊豁免，本集團無法取得同行資訊，因為很多信息被視為機密信息，不會公開揭露。

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Climate-related targets 氣候相關目標		
37	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與氣候相關的定性及量化目標；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：	Metrics and Targets 指標與目標
37(a)	the metric used to set the target; 用以設定目標的指標；	
37(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)；	
37(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); 目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))；	
37(d)	the period over which the target applies; 目標的適用期間；	
37(e)	the base period from which progress is measured; 用以衡量進展的基準期間；	
37(f)	milestones or interim targets (if any); 階段性目標或中期目標(如有)；	
37(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	
37(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)如何為發行人設定目標提供資訊。	

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Climate-related targets 氣候相關目標		
38	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法，以及其如何監察達標進度，包括：	Metrics and Targets 指標與目標
38(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；	
38(b)	the issuer's processes for reviewing the target; 發行人審核目標的程序；	
38(c)	the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及	
38(d)	any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	
39	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訊以及對發行人績效的趨勢或變化分析。	
40	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就按第 37 至 39 段披露的每一項溫室氣體排放目標，發行人須披露：	
40(a)	which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；	
40(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍一、範圍二 或範圍三溫室氣體排放；	
40(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。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	
40(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	Our targets were not derived using a sectoral decarbonisation approach. 我們的目標並非採用產業脫碳方法制定。

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant section(s) 相關章節
Climate-related targets 氣候相關目標		
40(e)	<p>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:</p> <p>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。關於使用碳信用的計劃，發行人須披露：</p>	<p>The Group did not purchase any carbon credits in the Reporting Period. 於報告期間，本集團未購買任何碳信用。</p>
40(e)(i)	<p>the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;</p> <p>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；</p>	
40(e)(ii)	<p>which third-party scheme(s) will verify or certify the carbon credits;</p> <p>該碳信用將由哪些第三方計劃驗證或認證；</p>	
40(e)(iii)	<p>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</p> <p>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的碳消除，以及相關抵消是通過減碳還是碳消除實現；及</p>	
40(e)(iv)	<p>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).</p> <p>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)。</p>	



INVESTECH HOLDINGS LIMITED
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