



ABLE ENGINEERING HOLDINGS LIMITED 安 保 工 程 控 股 有 限 公 司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 1627

2025/2026

ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT
環 境 、 社 會 及 管 治 報 告

CONTENTS 目錄

	Page/頁次
1 CHAIRMAN'S MESSAGE 主席致辭	3
2 ABOUT THE COMPANY 有關本公司	6
3 ABOUT THIS REPORT 有關本報告	7
4 STAKEHOLDER ENGAGEMENT, COMMUNICATION MATRIX & MATERIALITY ASSESSMENT 持份者參與、溝通矩陣與重要性評估	11
5 ESG PERFORMANCE HIGHLIGHTS 環境、社會及管治績效摘要	15
6 OUR FOUR-PILLAR ESG FRAMEWORK 我們的四大環境、社會及管治框架	17
7 PILLAR 1: SAFETY AND PEOPLE 支柱一：安全與員工	18
HEALTH, SAFETY & SMART SITE SYSTEMS 健康、安全及智慧工地系統	18
EMPLOYMENT, LABOUR STANDARDS & WORKFORCE WELLBEING 僱傭政策、勞工標準及員工福祉	27
WORKFORCE PROFILE, DEMOGRAPHICS & RETENTION 員工概況、人口特徵及留任	29
TRAINING, DEVELOPMENT & LEARNING CULTURE 培訓、發展及學習文化	32
8 PILLAR 2: CORPORATE GOVERNANCE 支柱二：企業管治	35
ESG GOVERNANCE STRUCTURE & OVERSIGHT FRAMEWORK 環境、社會及管治治理架構與監督框架	35
ANTI-CORRUPTION & ETHICAL BUSINESS CONDUCT 反貪污及商業道德操守	38
9 PILLAR 3: COMMUNITY DEVELOPMENT 支柱三：社區發展	40
RESPONSIBLE SUPPLY CHAIN & PROCUREMENT STANDARDS 負責任供應鏈及採購標準	40
TECHNOLOGY INNOVATION & GREEN CONSTRUCTION SOLUTIONS 技術創新與綠色建築解決方案	41
CONSTRUCTION QUALITY, PROJECT STANDARDS & CLIENT RESPONSIBILITY 施工品質、專案標準與客戶責任	48
COMMUNITY WELLBEING, VOLUNTEERING & SOCIAL INVESTMENT 社區福祉、義工服務與社會投資	51

10	PILLAR 4: ENVIRONMENTAL STEWARDSHIP 支柱四：環境管理	52
	ENVIRONMENTAL POLICY, CERTIFICATIONS & NATURAL RESOURCES	52
	環境政策、證書與自然資源	52
	GREENHOUSE GAS (“GHG”) EMISSION & REDUCTION TARGETS	55
	溫室氣體(「溫室氣體」)排放及減排目標	55
	WASTE MANAGEMENT 廢棄物管理	58
	USE OF RESOURCES 資源使用	61
	CLIMATE CHANGE 氣候變化	65
11	HKEX ESG CODE CONTENT INDEX	71
	聯交所環境、社會及管治報告守則內容索引	71

1 CHAIRMAN'S MESSAGE

主席致辭

As we present our Environmental, Social, and Governance (“ESG”) Report for the financial year ending 31 March 2026, the Group celebrates a year of structured transition. By anchoring our operations in our updated framework — Constructing Sustainability for a Resilient Tomorrow — we are turning corporate responsibility into concrete operational milestones.

Through robust stakeholder engagement and our latest comprehensive materiality assessment, we have refined our corporate strategy to directly address evolving climate risks and maximise sustainable market opportunities. This report highlights our measurable progress across four vital organisational pillars: “Safety and People”, “Corporate Governance”, “Community Development”, and “Environmental Stewardship”.

Safety First: Upgrading Our Operational Protocols

Safety is our baseline operational priority. Over the past year, we have significantly upgraded our site protection frameworks by combining advanced physical protocols with a culture of proactive care.

Smart Site Safety Systems (4S)

Our aggressive investment in interconnected digital safety ecosystems has drastically elevated real-time hazard detection and enhanced situational awareness across all active projects.

Targeted Training Interventions

We updated our specialised training methodologies to ensure field personnel and sub-contractors are fully equipped to preemptively prevent site incidents.

值此提呈截至二零二六年三月三十一日止財政年度環境、社會及管治(「環境、社會及管治」)報告之際，本集團亦迎來了穩步轉型、成果豐碩的一年。我們以全新升級的「構築可持續前路，締造抗逆明天」框架為業務核心，切實地將企業社會責任轉化為一個具體的營運里程碑。

透過與持份者的深入溝通，並結合最新的全面重要性評估，我們進一步優化了企業策略，以積極應對日益變化的氣候風險，並全力捕捉可持續發展的市場機遇。本報告全面展示了我們在四大核心支柱——「安全與員工」、「企業管治」、「社區發展」及「環境管理」上所取得的實質進展。

安全至上：全面升級營運守則

安全是我們營運的根本基石。過去一年，我們將先進的硬件防護措施與「主動關懷」的企業文化緊密結合，大幅升級了工地安全保障體系。

智慧工地安全系統 (4S)

我們全力投入建設互聯互通的數位安全生態系統，顯著提升了所有在建項目的即時隱患偵測能力，並增強態勢感知能力。

精準培訓舉措

我們更新了專業培訓方法，確保前線員工與分判商夥伴均具備出充分能力，預防工地事故。

1 CHAIRMAN'S MESSAGE 主席致辭

Deep-Rooted Integrity and Corporate Governance

Uncompromising ethics and transparency form the bedrock of the Group's business practices.

Rigorous Ethical Standards

We maintain zero tolerance for malpractice, enforcing strict transparency architectures across all operational levels.

Values-Driven Culture

Continuous corporate training programmes have reinforced our ethical conduct mandates, ensuring that every team member clearly understands and embodies our core compliance values.

Community Commitment: Enhancing Public Housing Portfolios

This year, we proudly reaffirmed our social mission by aligning our construction capabilities with the community's critical housing needs.

Government Housing Delivery

Through our extensive portfolio of government housing projects, we aim to deliver compliant residential spaces that support local community needs.

Elevating Living Standards

By infusing durability, high quality, and green spaces into public infrastructure, we build housing solutions that directly foster long-term community well-being and resilience.

誠信為本與企業管治

恪守道德操守與高透明度，是本集團業務營運的穩固基石。

嚴格的道德標準

我們對任何違規及不當行為採取零容忍態度，並在各個營運層面全面落實嚴格的透明機制。

以核心價值塑造文化

透過持續開展企業培訓，我們不斷深化員工對道德操守的認識，確保每位團隊成員均能深刻理解並實踐核心的合規價值觀。

踐行社區承諾：豐富公共房屋項目

今年，我們非常榮幸能發揮自身的建築專長，全力配合社區對房屋的迫切需求，進一步落實回饋社會的承諾。

推動政府房屋落成

憑藉承建多元化政府房屋項目的豐富經驗，我們旨在提供符合規範的居住空間，以支援本地社區所需。

提升居民生活質素

我們在公共基礎設施中融入耐用、優質及綠化空間等元素，打造出理想的安居之所，直接提升社區的長期福祉與抗逆力。

1 CHAIRMAN'S MESSAGE 主席致辭

Environmental Stewardship and Decarbonisation

Recognizing our responsibility to the ecosystem, we have launched targeted green initiatives designed to systematically minimise our localised and value-chain carbon footprints.

Sustainable Sourcing & Material Use

We proactively select low-impact, sustainable materials to reduce the embodied carbon of our structures.

Circular Waste Innovations

Our project sites utilise modern, localised waste segregation and recycling practices to divert construction debris away from landfills.

Forward-Looking GHG Commitments

We have codified strict mandates targeting measurable reductions in greenhouse gas (GHG) emissions across all new project life cycles.

Outlook Toward Continuous Improvement

By fostering a deep corporate culture of collaboration and technical innovation, we remain dedicated to delivering solutions that create lasting, measurable benefits for our shareholders, partners, and communities. This ESG report FY2025/2026 stands as a testament to our continuous improvement, proving that our dedication to government housing and environmental care will continue to build a more resilient tomorrow.

環境管理與減碳行動

我們深知守護生態環境的責任，因此積極推行各項針對性的綠色舉措，以系統化方式減少我們在本地營運以至整個價值鏈的碳足跡。

可持續採購與物料應用

我們積極選用對環境影響較低的可持續物料，務求降低建築物本身的隱含碳排放。

循環減廢創新措施

我們在各個項目工地推行現代化的在地廢物分類及回收措施，盡力避免將建築廢物棄置於堆填區。

前瞻性溫室氣體減排承諾

我們已制定嚴格指引，旨在於所有新項目的全生命週期中，實現可量化的溫室氣體減排。

展望未來：精益求精

透過深化團隊協作與技術創新的企業文化，我們將繼續全力以赴，為股東、合作夥伴及社區帶來持久且可量化的效益。這份二零二五/二零二六年度環境、社會及管治報告，見證了我們與時並進、不斷求精的步伐，亦證明了我們在支持公營房屋建設與關懷環境上的承諾，將引領我們繼續並肩同行，共創更具抗逆力的明天。

YAU Kwok Fai
Chairman

游國輝
主席

2 ABOUT THE COMPANY

有關本公司

Able Engineering Holdings Limited (the “**Company**”, together with its subsidiaries (our/the “**Group**”), Stock Code: 1627) has been listed on the Main Board of the Stock Exchange of Hong Kong Limited (“**HKEX**”) since 2017. We are principally engaged in building construction, repair, maintenance, alteration and addition works, piling works, sales of prefabricated construction units and property investment and development in Hong Kong. We have about 690 full-time employees, from managerial, supervisory grade to general grade, working on different types of projects.

The Group has 50 years of experience in the construction industry. We provide construction management services to both public and private sectors. Our ongoing projects encompass the construction of public housing, hospital, data centre and office building, reflecting our commitment to diverse and impactful initiatives. We are proud to have garnered widespread recognition from clients and have been honored with multiple awards for architectural excellence, green building practices, occupational health and safety, and other achievements.

As we forge ahead, our focus is on fostering sustainable growth through proactive engagement and collaboration with our key stakeholders. We recognise the importance of effective communication in driving positive environmental, social, and governance outcomes. By embracing responsible practices, we aim to contribute to a more sustainable future while delivering value to our stakeholders.

安保工程控股有限公司(「**本公司**」，連同其附屬公司統稱「**本集團**」，股份代號：1627)自二零一七年起於香港聯合交易所有限公司(「**聯交所**」)主板上市。我們在香港主要從事樓宇建築、維修、保養、改建及加建工程、打樁工程、銷售預製建築組件以及物業投資及發展。本集團擁有約690名全職員工，涵蓋管理層、主管級以至基層員工，各司其職，全力推進各類工程項目。

本集團在建築業擁有五十年經驗，致力為公營及私營機構提供專業的建築管理服務。我們目前正在建的項目廣泛涵蓋公共房屋、醫院、數據中心及辦公大樓，充分展現了我們積極參與多元化、具社會影響力項目的承諾。憑藉卓越的工程質量，我們深得客戶的廣泛信賴，並在建築工藝、綠色建築實踐、職業健康與安全等領域屢獲殊榮。

展望未來，我們將繼續砥礪前行，聚焦於透過與主要持份者的積極溝通與緊密合作，推動業務的可持續增長。我們深信，高效的溝通是推動環境、社會及管治展現正面成效的關鍵。透過貫徹負責任的營運方針，我們致力在為持份者創造價值的同時，也為共創更美好的可持續未來貢獻力量。

3 ABOUT THIS REPORT

有關本報告

Able Engineering Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) is pleased to present its annual Environmental, Social, and Governance Report (“**ESG Report**”) for the financial year. This report details our strategic milestones, operational performance, and long-term commitments as we embed our updated framework—“**Constructing Sustainability for a Resilient Tomorrow**”—into our everyday operations.

安保工程控股有限公司(「**本公司**」，連同其附屬公司統稱「**本集團**」)欣然提呈本年度的環境、社會及管治報告(「**環境、社會及管治報告**」)。本報告詳細闡述了本集團的策略里程碑、營運表現及長期承諾，展現我們如何將全新升級的「**構築可持續前路，締造抗逆明天**」框架，切實貫徹到日常營運之中。

Reporting Parameters & Compliance Focus

報告範疇與合規焦點

Reporting Period 報告期間	From 1 April 2025 to 31 March 2026 (the “Reporting Period”). 自二零二五年四月一日至二零二六年三月三十一日(「報告期」)。
Regulatory Framework 合規框架	In strict accordance with the Mandatory Disclosure Requirements , the “ Comply or Explain ” provisions, and the Climate-related Disclosure Requirements set out in the <i>Environmental, Social, and Governance Reporting Code</i> under Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “ HKEX ESG Code ”). 嚴格按照香港聯合交易所有限公司證券上市規則附錄C2之環境、社會及管治報告守則(「聯交所環境、社會及管治報告守則」)所載的「強制披露規定」、「不遵守就解釋」條文以及氣候相關披露規定編製。
Strategic Purpose 策略宗旨	The Group views sustainable development as a core commercial imperative essential for driving operational excellence, mitigating value-chain risks, and sharpening our long-term market competitiveness. 本集團將可持續發展視為不可或缺的核心商業策略，這不僅是推動卓越營運、化解價值鏈風險的關鍵，更是鞏固長遠市場競爭力的基石。
Board Affirmation 董事會確認	To ensure the highest level of corporate accountability, this ESG Report has been rigorously reviewed, verified, and formally approved by the Board of Directors (the “ Board ”) on 25 June 2026. 為落實最高水平的企業問責制，本環境、社會及管治報告已於二零二六年六月二十五日獲董事會(「 董事會 」)嚴格審閱、核實並正式批准。

3 ABOUT THIS REPORT

有關本報告

Governance Cross-Reference 管治索引	The Group's corporate governance structures, internal control systems, and risk management frameworks, please refer to the “Corporate Governance Report” contained in the 2025/2026 Annual Report. 有關本集團的企業管治架構、內部監控系統及風險管理框架的詳情，請參閱二零二五／二零二六年度報告中的「企業管治報告」。
--	---

Defining Our Reporting Boundary

The data and disclosures within this report reflect the environmental and social impacts arising directly from the core business segments where the Group maintains operational control. The boundary encompasses:

界定報告範疇

本報告所載的數據與披露資料，切實反映本集團擁有營運控制權的核心業務板塊，對環境及社會所帶來的直接影響。具體範疇涵蓋：

GROUP OPERATIONAL BOUNDARY

本集團營運範疇

HONG KONG OPERATIONS

香港業務

- Building construction
樓宇建築
- Repair, maintenance, alteration & addition (RMAA) works
維修、保養，改建及加建「修建」工程
- Piling & foundation engineering
工程打樁及地基工程
- Sales of prefabricated construction units
銷售預製建築組件
- Property investment and development
物業投資及發展

CHINESE MAINLAND INFRASTRUCTURE

中國內地設施

- Manufacture and processing of prefabricated construction units
製造及加工預製建築組件

3 ABOUT THIS REPORT

有關本報告

Reporting Principles

To ensure that all disclosed information provides a true, balanced, and actionable view of our sustainability trajectory, the Group strictly applied the four fundamental reporting principles mandated by the HKEX ESG Code:

Materiality

We identified and prioritised environmental, social, and operational issues through systematic, independent stakeholder engagement surveys and a comprehensive materiality assessment. These insights defined our report focus and serve as the structural foundation for our long-term ESG targets.

Quantitative

Key Performance Indicators (KPIs) have been tracked, recorded, and disclosed in measurable terms wherever feasible. Quantitative data points are accompanied by clear descriptions of the underlying calculation methodologies, emission factors, and industry-standard reference assumptions used.

Balance

This report presents our operational achievements alongside our ongoing environmental and safety challenges in an impartial manner. By maintaining neutrality, we enable stakeholders to make an objective, well-informed judgment of the Group's overall performance.

Consistency

To preserve accurate year-on-year data comparability, the data collection methodologies, performance metrics, and presentation frameworks used in this report remain fully consistent with our previous reporting cycles. Any necessary updates or adjustments to baseline tracking metrics are clearly accompanied by explicit explanatory notes.

報告原則

為確保所有披露資料均能真實、平衡且具建設性地反映本集團的可持續發展進程，我們嚴格遵循聯交所環境、社會及管治報告守則所規定的四項核心報告原則：

重要性

我們透過系統化且獨立的持份者參與調查，結合全面的重要性評估，識別出環境、社會及營運議題的優先處理事項。這些寶貴意見不僅確立了本報告的披露重點，更為我們制定長遠的環境、社會及管治目標奠定了堅實基礎。

量化

在可行情況下，我們對各項關鍵績效指標進行了嚴謹的追蹤、記錄及量化披露。在所有量化數據旁，我們均清晰說明了所採用的計算方法、排放因子及行業標準的參考假設，確保數據透明可靠。

平衡

本報告秉持客觀公正的態度，在展現營運成果的同時，亦如實披露我們在環境及安全領域上面對的持續挑戰。我們透過保持中立，讓持份者能夠對本集團的整體表現作出客觀、知情且全面的評估。

一致性

為確保歷年數據具備準確的可比性，本報告所採用的數據收集方法、績效指標及呈報框架，均與以往的報告年度保持完全一致。若基準追蹤指標有任何必要的更新或調整，我們均會加上明確的注釋加以說明。

3 ABOUT THIS REPORT

有關本報告

Digital Distribution & Stakeholder Feedback Channels

In alignment with our environmental stewardship commitments and to minimise material consumption, this ESG Report is published exclusively in digital format. Both the English and Chinese versions are fully accessible on the websites of the Company and the HKEX.

We highly value open dialogue and continuous communication with our partners, clients, shareholders, and neighbors. Your perspectives directly shape our sustainability evolution. We warmly invite you to share your feedback, queries, or suggestions regarding this report through any of the following official channels:

✉ **By Email:** info@ableeng.com.hk (Attn: The Board of Directors)

📮 **By Post:** No. 155 Waterloo Road, Kowloon Tong, Kowloon, Hong Kong
(Attn: The Board of Directors)

網上發布與持份者反饋渠道

為貫徹環保責任並減少資源消耗，本環境、社會及管治報告僅以電子版本發佈。中英文版本全文均可於本公司及聯交所網站查閱。

我們極為珍視與合作夥伴、客戶、股東及社區鄰里的坦誠對話與持續溝通。閣下的寶貴意見，是引領我們在可持續發展道路上不斷前行的重要動力。歡迎透過以下官方渠道，就本報告分享您的看法、查詢或建議：

電子郵件：info@ableeng.com.hk (請註明「董事會啟」)

郵寄地址：香港九龍九龍塘窩打老道155號 (請註明「董事會啟」)

4 STAKEHOLDER ENGAGEMENT, COMMUNICATION MATRIX & MATERIALITY ASSESSMENT 持份者參與、溝通矩陣與重要性評估

Stakeholder Communication Matrix

We continuously engage internal and external stakeholders to align business strategies with societal expectations. We place great importance on our key stakeholders, including customers, suppliers and sub-contractors, employees, shareholders and investors, government and regulatory authorities and the community and acknowledges the critical importance of ongoing communication through various channels. This proactive engagement enables us to effectively identify, comprehend, and address their expectations and priorities concerning our ESG-related strategies, initiatives, and overall performance.

We regularly engage our stakeholders to understand their concerns, perspectives and expectations on our environmental and social issues. Their views and feedback enable us to identify risks and opportunities, balance different interests and make informed decisions. The table below outlines the key issues of concern to our stakeholders and the respective major communication channels used to engage them on an ongoing basis:

持份者溝通矩陣

我們持續與內部及外部持份者保持緊密溝通，確保業務策略能呼應社會大眾的期望。本集團極為重視各大重要持份者——當中包括客戶、供應商及分判商、員工、股東及投資者、政府及監管機構，以及社區鄰里。我們深知，透過多元渠道維持恆常溝通是不可或缺的緊要一環，這使我們能有效識別、深入理解並積極回應他們對本集團環境、社會及管治策略、措施及整體績效的期望與關注焦點。

我們定期與持份者交流，傾聽他們對環境及社會議題的關注、看法與期許。他們的真知灼見與反饋，有助我們準確掌握機遇、化解風險，並在平衡各方利益後作出明智決策。下表列出了各持份者最關心的議題，以及我們日常與他們維持恆常溝通的主要渠道：

Stakeholders 持份者	Key Areas of Concern 核心關注領域	Primary Communication Channels 主要溝通渠道
Customers (Public & Private) 客戶(公營及私營)	Work quality, Regulatory compliance, Business ethics, Operational risk mitigation, Anti-corruption. 工程質量、法規合規、商業道德、緩解營運風險、反貪污。	One-on-one meetings, Company website updates, Online surveys, Direct digital communication. 一對一會議、公司網站更新、網上問卷、直接電子通訊。
Suppliers & Sub-contractors 供應商及分包商	Occupational health and safety, Green practice adoption, Fair tendering, Ethical behavior. 職業健康與安全、推行綠色政策、公平招標、道德操守。	Regular progress review meetings, Structured training sessions, On-site safety and environmental evaluations. 定期進度檢討會議、系統化培訓課程、工地安全與環境評估。

4 STAKEHOLDER ENGAGEMENT, COMMUNICATION MATRIX & MATERIALITY ASSESSMENT
持份者參與、溝通矩陣與重要性評估

Stakeholders 持份者	Key Areas of Concern 核心關注領域	Primary Communication Channels 主要溝通渠道
Employees 員工	Workplace health and safety, Career development, Equal opportunity, Wellness and compensation. 工作場所健康與安全、專業發展、平等機會、員工福祉及薪酬福利。	Performance appraisals, Staff handbook updates, Training workshops, Digital collaboration apps. 工作績效評估、員工手冊更新、培訓工作坊、數碼協作應用程式。
Shareholders & Investors 股東及投資者	Corporate governance excellence, Transparent disclosure, Robust risk management, Financial returns. 卓越企業管治、高透明度披露、穩健風險管理、財務回報。	Annual general meetings, Financial and ESG reporting, Regulatory announcements. 股東週年大會、財務及環境、社會及管治報告、監管公告。
Government & Authorities 政府及監管機構	Legal compliance, Environmental protection, Labor rights, Construction industry innovation. 法律合規、環境保護、勞工權益、建築業創新。	Industry collaboration consortiums, Regulatory compliance audits, Technical consultations. 行業協作聯盟、合規審計、技術諮詢。
Community 社區	Environmental impact, Community support. 周邊環境影響、社區支援。	Community support activities, Involvement in environmental protection activities, Notice board, Feedback through mail or email. 社區支援活動、參與環保活動、告示板、透過郵寄或電郵發表反饋。

4 STAKEHOLDER ENGAGEMENT, COMMUNICATION MATRIX & MATERIALITY ASSESSMENT 持份者參與、溝通矩陣與重要性評估

MATERIALITY ASSESSMENT

The stakeholder engagement exercise was conducted to understand the trends and expectations from different stakeholders, and to identify, prioritise and verify the substantial ESG issues of the Group. A materiality survey was conducted through an online platform, with both internal stakeholders (including employees and directors) and external stakeholders (consisting of business partners and sub-contractors), were engaged to rank the significance of a total of 23 ESG issues related to the Group's business.

Similar to the previous year, "Anti-corruption", "Compliance" and "Occupational Health and Safety" were rated as very important, reflecting our stakeholder's expectations on the Groups' measures.

Our senior management team reviewed the results and key comments from the online survey. From management aspect, the management team not only studied the findings from the online survey, but also the industry specific ESG issues in prioritizing the issues related to stakeholders and KPIs being disclosed in this ESG Report. The materiality assessment helps us formulate our corporate responsibility strategy and priorities our efforts to deal with any current and new issues to be of importance to our stakeholders and our business.

重要性評估

持份者參與活動旨在了解趨勢及不同持份者的期望，並識別、優先排序及驗證本集團的重要環境、社會及管治議題。重要性調查以網上平台的形式進行，內部持份者（包括員工及董事）及外部持份者（由業務合作夥伴及分包商組成）均就與本集團業務有關的合共23項環境、社會及管治議題的重要性進行排序。

與去年相似，「反貪污」、「合規」及「職業健康與安全」被評估為非常重要，反映持份者對本集團措施的期望。

我們的高級管理團隊已審閱網上問卷結果及主要意見。從管理層角度，管理團隊在排序本環境、社會及管治報告內所披露與持份者相關之議題及關鍵績效指標時，不僅研究網上問卷結果，還考慮行業特定之環境、社會及管治議題。重要性評估有助於我們制定企業責任策略及按優先次序開展工作，以應對任何目前及新出現而對我們的持份者及業務而言屬重要的事宜。

4 STAKEHOLDER ENGAGEMENT, COMMUNICATION MATRIX & MATERIALITY ASSESSMENT 持份者參與、溝通矩陣與重要性評估

Results of the online survey were mapped in below materiality matrix. 網上問卷結果已布列於以下重要性矩陣圖內。

		★ Environment 環境	● Social 社會	◆ Governance 管治
Importance to Stakeholders 對持份者的重要性	High 高	● Subcontractors Vetting 分包商審查 ★ Pollution Management 污染管理 ● Employee Training and Promotion 員工培訓及晉升 ● Diversity and Equal Opportunities 多元化與平等機會		◆ Anti-Corruption 反貪污 ◆ Compliance 合規 ◆ Confidentiality and Business Ethics 保密及商業道德 ● Occupational Health and Safety 職業健康與安全 ● Employee Engagement 員工溝通 ● Quality Management 質量管理 ● Employment and Benefits 人才招聘及員工福利 ● Customer Satisfaction 客戶滿意度 ★ Waste Management 廢棄物管理
	Medium 中	★ Greenhouse Gas Emissions 溫室氣體排放 ★ Energy Consumption (Renewable Energy) 能源耗用(可再生能源) ★ Energy Consumption(Non-renewable Energy) 能源耗用(非再生能源) ● Community Investment and Participation 社區投資與參與 ★ Climate Change 氣候變化		● Use of Materials and Construction Practices 材料使用及建築實務 ● Supply Chain Management 供應鏈管理 ★ Participation in Green Building 參與綠色建築 ★ Green Operation 綠色營運 ● Technological Innovation 創新技術研發
		Medium 中		High 高
		Importance to Business Development 對業務發展的重要性		

5 ESG PERFORMANCE HIGHLIGHTS

環境、社會及管治績效摘要

Pillar 1 Safety and People: Protecting People, Building a Culture of Care 支柱一 安全與員工：保障員工安全，建立關懷文化	
Approximate Total Number of Employees 員工總人數約 2025/26: 690 2024/25: 630	Work-related Accidents (over 3 lost days) 工傷事故（損失超過3個工作日） 2025/26: 48 2024/25: 61
Employee Turnover Rate 員工流失率 2025/26: Head Office總部: 9% Construction Site地盤: 18% 2024/25: Head Office總部: 19% Construction Site地盤: 31%	Total Lost Days 總損失工作日數 2025/26: 6,992 2024/25: 7,875
Average Training Hours 平均培訓時數 2025/26: Head Office總部: 4.31 Construction Site地盤: 2.21 2024/25: Head Office總部: 3.05 Construction Site地盤: 3.80	Loss Time Injuries Frequency Rate (per 100,000 hours worked) 工時工傷事故頻率（每100,000工作時數） 2025/26: 0.34 2024/25: 0.45
Targets for 2030 ▼ Zero fatalities ▼ LTIFR below 0.30 ▲ 100% OHS training coverage 二零三零年目標 ▼ 實現零死亡事故 ▼ 失時工傷頻率低於0.30 ▲ 職安健培訓覆蓋率達100%	

Pillar 2 Corporate Governance: Integrity, Accountability and Compliance 支柱二 企業管治：誠信、問責與合規
Enhanced ESG Governance Structure 加強環境、社會及管治治理架構 ESG Working Group 環境、社會及管治工作小組 Safety, Health & Environmental Committee 安全與健康環境保護委員會 The Board of Directors 董事會

5 ESG PERFORMANCE HIGHLIGHTS
環境、社會及管治績效摘要

Pillar 3 Community Development: Innovation, Quality and Social Value 支柱三 社區發展：創新、質量與社會價值	
Construction Technology deployed 已應用的建築技術 AI Tower Crane 人工智能塔式起重機 Visual AI + anti-collision, real-time intelligent control 視覺人工智能+防撞、實時智能控制 Construction Robots 建築機械人 Spray, paint, wall-finishing & material transport 噴塗、油漆、牆面修整及物料運輸 Smart 4S + IoT Monitoring 智慧4S + 物聯網監控 AI cameras, 5G sensors, noise & dust cloud alerts 人工智能鏡頭、5G感應器、噪音及揚塵雲端警報	Community Events 社區活動 Environmental Greening Activity 環境綠化活動 Cycle for Millions Fundraising 單車百萬行籌款活動
Pillar 4 Environmental Stewardship: Decarbonisation, Resource Efficiency and Climate 支柱四 環境管理：減碳、資源效益與氣候	
Energy Intensity能源強度 2025/26: 18.97 GJ/HK\$M 18.97千兆焦耳／百萬港元 Total energy consumption: 174,093 GJ 總能源消耗量：174,093千兆焦耳 2024/25: 10.53 GJ/HK\$M 10.53千兆焦耳／百萬港元 Total energy consumption: 83,909 GJ 總能源消耗量：83,909千兆焦耳	Water Intensity水資源強度 2025/26: 20.68 m³/HK\$M 20.68立方米／百萬港元 Total water consumption: 189,775 m³ 總用水量：189,775立方米 2024/25: 23.26 m³/HK\$M 23.26立方米／百萬港元 Total water consumption: 185,383 m³ 總用水量：185,383立方米
Expanded Scope 3 Disclosure擴大範疇3披露 2025/26: 1,377,844 tCO₂e 1,377,844噸二氧化碳當量 Categories類別 1 + 5 + 11	Inert Construction Waste (Public Fill) Intensity 惰性建築廢物(公眾填土)強度 2025/26: 38.05 t/HK\$M 38.05噸／百萬港元 2024/25: 42.62 t/HK\$M 42.62噸／百萬港元
Targets for 2030 ▼ 5% Scope 1+2 GHG ▼ 20% energy & water intensity 二零三零年目標▼減少5%範疇1+2溫室氣體▼降低20%能源及水資源強度	

6 OUR FOUR-PILLAR ESG FRAMEWORK

我們的四大環境、社會及管治框架

Pillar 1 支柱一	Pillar 2 支柱二	Pillar 3 支柱三	Pillar 4 支柱四
SAFETY AND PEOPLE 安全與員工	CORPORATE GOVERNANCE 企業管治	COMMUNITY DEVELOPMENT 社區發展	ENVIRONMENTAL STEWARDSHIP 環境管理
To uphold the highest standards of occupational health and safety through proactive risk prevention, smart site systems, targeted training, and strong site protection measures, while investing in their wellbeing, development, and fair employment. 透過積極的風險預防、智慧工地系統、針對性培訓及嚴謹的工地防護措施，恪守最高水平的職業健康與安全標準，同時投入資源於其福祉、發展及公平僱傭。	To foster a culture of integrity, transparency, compliance, and accountability by reinforcing ethical standards, sound oversight, and responsible decision-making across the Group. 透過在整個集團內強化道德標準、完善監督及負責任的決策，培育誠信、透明、合規與問責的文化。	To support community well-being by delivering quality public housing and construction solutions that create lasting social value, improve living standards, and respond to societal needs. 透過提供優質的公共房屋及建築解決方案，創造持久的社會價值、提升生活質素並回應社會需求，從而促進社區福祉。	To reduce environmental impacts through decarbonisation, sustainable sourcing, efficient resource use, waste reduction, and climate-conscious construction practices. 透過減碳、可持續採購、高效利用資源、減廢以及具氣候意識的建築實踐，減少對環境的影響。

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

We put our best effort into achieving the highest practical standard of safety and health for our target groups including our employees, sub-contractors, and the community. We comply with the local laws and regulations relating to Occupational Health and Safety (“OHS”) and allocate resources to provide a safe working environment and enhance employees’ career development.

HEALTH, SAFETY & SMART SITE SYSTEMS

OHS Policy

Our core health and safety policies and goals are as follows:

- Ensuring compliance with legislations and international standards;
- strengthening effectiveness of the OHS management system;
- establishing a comprehensive communication system that promotes efficient safety management and facilitates incident reporting;
- continuously assessing and analyzing OHS risks to minimise their impact and enhance overall OHS performance;
- increase awareness of OHS among employees and stakeholders; and
- setting targets and programme to measure and improve OHS performance with the ultimate objective of i) achieving zero fatal accident; and ii) maintaining a reportable accident frequency rate below 0.30 per 100,000 man-hours worked annually.

Stringent OHS measures are taken throughout our business operations to safeguarding the safety of our stakeholders, including employees, customers, sub-contractors and suppliers.

我們竭盡全力為我們的主要對象(包括我們的僱員、分包商及社區)實現最高可行的安全及健康標準。保持我們的員工、分判商及所涉其他人員的健康和安全是重要的。我們遵守與職業健康與安全(「職安健」)相關的本地法律法規，並分配資源以提供安全的工作環境並促進員工的職業發展。

健康、安全及智慧工地系統

職安健政策

我們的主要健康與安全政策及目標為下列各項：

- 確保遵守法例及國際標準；
- 提高職安健管理系統的效率；
- 建立一個全面的溝通系統，促進有效的安全管理，方便事故匯報；
- 持續評估及分析職安健風險，降低風險影響，以及提高職安健的整體績效；
- 提高員工及持份者對職安健的意識；及
- 制定衡量和改進職安健績效的目標及計劃，並以i)實現零意外死亡事故；及ii)保持每年每十萬工時須呈報的工傷事故頻率低於0.30為最終目標。

我們在整個業務營運過程採用嚴格的職安健措施以保障持份者，包括員工、客戶、分判商及供應商的安全。

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Our Safety Commitment

Our staff and workers are the most important resource to our sustainable development. The “Safety, Health & Environmental Committee” (the “Committee”), which is chaired by the Chairman of the Board, is comprised of directors and representatives of supporting departments of major on- hand projects. The Committee helps to formulate, and implement our health, safety and environmental policy (“OHS Policy”) and ensure the practicability of any new measures and requirements. The Committee holds meetings quarterly to drive improvement of occupational health and safety in the workplace, to listen to concerns raised and to deliver the OHS Policy and promote a mindset and culture for implementation and continual improvement of health, safety, environmental and quality performance.

Departmental managers, project managers and front-line supervisory staff must strictly implement the safety and health management system at sites and guide their staff and workers to follow the established safety regulations and procedures. The Committee also helps our member and sub-contractors understand our policies and abide by these policies and practices, and strive in carrying out and adhering to the safety and health management system to avoid any accidents and losses. Our OHS policy and the relevant system are updated and reviewed on a regular basis in view of safety performance analysis, opinions from employees and safety check or safety review results. Key metrics and major incidents are reported to the Board to ensure regular review, ongoing oversight, and continuous improvement.

我們的安全承諾

我們的員工和工友是我們可持續發展的最重要資源。「安全與健康環保委員會」(「委員會」)由董事會主席擔任主席，由董事及主要在建項目部門的代表組成。委員會協助制定及實施健康、安全與環境政策(「職安健政策」)並確保任何新措施及規定可予實行。委員會每季度召開會議，以促進提升工作場所的職業健康和 safety，聽取所提出的關注事項及執行職安健政策，推動貫徹執行及持續改進健康、安全、環保及質量表現的意識及文化。

部門經理、項目經理及前線監督人員須嚴格執行地盤安全健康管理制度並指導員工及工友遵守既定的安全規程及程序。委員會亦協助我們的成員公司和分判商了解我們的政策及遵守該等政策及做法，並努力執行和遵守安全及健康管理系統從而避免任何事故和損失。我們定期根據安全績效分析、員工意見以及安全檢查或安全審查結果，更新及檢討我們的職安健政策及相關系統。主要指標及重大事故均向董事會匯報，以確保定期審閱、持續監督及持續改進。

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Safety System Guideline and Certification

A guideline called “Guidelines for the Site Safety, Environmental Protection and Health and Welfare Facilities (version 9)” was issued in 2025 to enhance the implementation of the 5S (sort, set in order, shine, standardise and sustain) in our construction sites.

We promise to maintain high level of OHS performance of working environment for our people to prevent injury and illness, as well as meet all requirements of relevant legislation. Our major subsidiary, Able Engineering Company Limited, was awarded the certification of ISO45001:2018 Occupational Health & Safety Management System, which forms the basis of our safety manual.

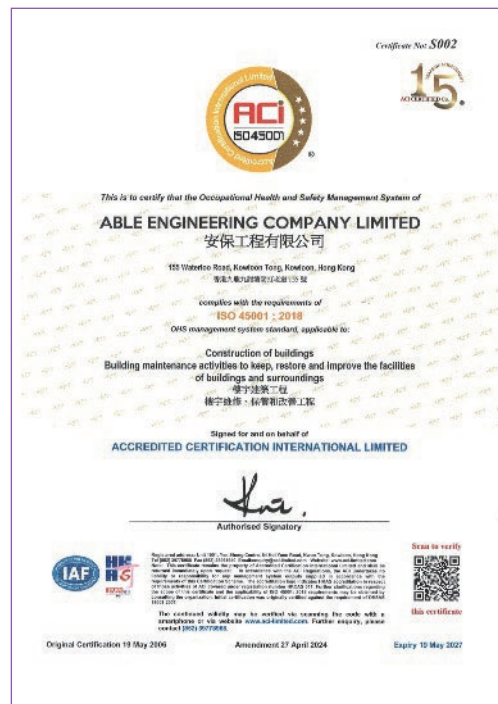
安全系統指引及認證

我們於二零二五年發佈「地盤安全環保及衛生福利設施工作指引(第九版)」，加強於建築地盤實施5S(整理、整頓、清潔、標準化及紀律)。

我們承諾為員工提供符合職安健高標準的工作環境，以預防工傷及疾病，並符合相關法例的所有規定。我們的主要附屬公司安保工程有限公司通過ISO45001:2018職業健康及安全管理系統的認證，我們的安全手冊亦以該系統作為編製基礎。



Guidelines for the Site Safety, Environmental Protection and Health and Welfare Facilities (version 9)
地盤安全環保及衛生福利設施工作指引(第九版)



ISO 45001-2018 – Certificate No. S002
ISO 45001-2018 – 證書編號S002

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

OHS statistics

Below table summarised certain OHS statistics of the Group, the Contractor or sub-contractor of the Group's project and the Construction Industry for the three years ended 31 March 2026, 2025 and 2024:

職安健統計數字

下表概述了截至二零二六年、二零二五年及二零二四年三月三十一日止三個年度，本集團、本集團項目的承建商或分判商，以及建造業的若干職安健統計數字：

	2025/26		2024/25		2023/24	
	The Group 本集團	Industry# 建造業#	The Group 本集團	Industry## 建造業##	The Group 本集團	Industry## 建造業##
Number of Work-related Fatalities (worker) 工作相關致命事件數量(工人)	1	21*	0	14**	0	20***
Fatality Rate (per 1,000 workers) 致命率(每千名工人)	0.262	0.184*	0	0.114**	0	0.178***
Work-related Accidents (cases of over 3 lost days) 工傷意外宗數(停工超過三日)	48	2,425*	61	3,037**	36	3,097***
Total lost days 總損失工作日數	6,992	Not available 無法取得	7,875	Not available 無法取得	4,931	Not available 無法取得
Work-related Accidents Rate (per 1,000 workers) 工傷意外率(每千名工人)	12.6	21.3*	16.5	24.8**	14.7	27.6***
Loss Time Injuries Frequency Rate (per 100,000 hours worked) 失時工傷率(每十萬工時)	0.34	Not available 無法取得	0.45	Not available 無法取得	0.40	Not available 無法取得

Notes: To enhance the completeness and transparency of occupational health and safety disclosure, the Group commenced collecting contractor/sub-contractor OHS statistics in the Reporting Period.

Source: Performance statistics of construction industry from Housing Department

Source: OHS statistics of construction industry from the Labour Department

* Performance statistics of year 2025

** Summary of OHS statistics of year 2024

*** Summary of OHS statistics of year 2023

附註：為提升職業健康與安全披露的完整性及透明度，本集團於報告期間開始收集承建商／分判商的職安健統計數字。

資料來源：房屋署之建造業績效統計數字

資料來源：勞工處建造業之職安健統計數字

* 二零二五年之績效統計數字

** 二零二四年之職安健統計數字概要

*** 二零二三年之職安健統計數字概要

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Incident Management

In order to ensure the Group's contract works business meet the Group's safety standards, regular inspections and safety walks are conducted by senior management on our construction sites to verify the adequacy and effectiveness of safety control measures, review past serious accidents and discuss ways to avoid recurrence.

In the event of a work-related accident, a safety officer conducts a formal inspection with relevant parties to document the matter, including its causes, recommendations, and follow-up actions to prevent similar occurrences in the future. Findings from work-related incidents are included in the incident investigation report and communicated to the Committee during regular meetings. The Group also conducts standardised and periodic safety audits to assess and verify the efficiency, effectiveness, and reliability of the safety management system. The safety audit includes action plans for improvement, which are submitted to the Labour Department. During the Reporting Period, the Group arranged a number of safety training sessions to enhance workers' safety awareness and knowledge.

During the Reporting Period, the Group recorded one work-related fatality. Save for this incident, we are not aware of any case of material non-compliance with health and safety related laws and regulations that would have a significant impact on the Group.

事件管理

為確保本集團合約工程業務符合本集團的安全標準，高級管理層定期對建築地盤進行視察及安全巡查，以驗證安全控制措施是否足夠及實施效果，檢討過往的嚴重意外以及討論防止再發生的方法。

倘發生工程意外，安全主任會與有關各方進行正式檢查以記錄相關事件，包括事件起因、推薦意見及後續行動，以防未來發生類似事故。工程事故調查結果會載入事故調查報告，並於例會上向委員會傳達。本集團亦進行標準化及定期安全審查，以評估及驗證安全管理系統的效率、效果及可靠性。安全審查包括提交予勞工處的改進行動計劃。本集團於報告期間安排多次安全培訓課程，提高工友的安全意識及增長知識。

於報告期間，本集團錄得一宗因工而死亡的故事。除該事故外，我們並未發現任何重大違反健康與安全相關法律法規而對本集團產生重大影響的個案。

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Safety Measures

The Group adopts proactive engineering controls to minimise safety risks across all active construction sites. As part of its MiC (Modular Integrated Construction) projects, railing fixing holes are pre-cast in each MiC module to allow safety railings to be readily mounted once modules are installed on the floor, eliminating the need for post-installation work at height. This approach reduces exposure to fall hazards at an early stage of the construction process and reflects the Group's commitment to integrating safety by design into its project delivery methodology.

安全措施

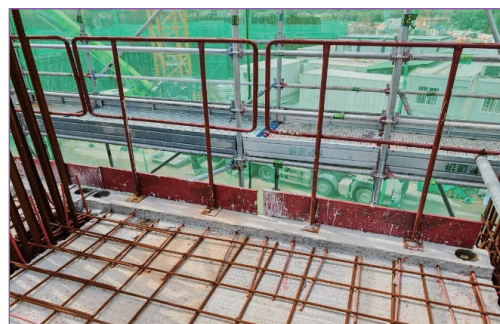
本集團在所有進行中的建築工地採取積極的工程控制措施，以盡量減低安全風險。在推行「組裝合成」(MiC)建築項目時，我們於每個MiC組件生產時已預先鑄造欄杆固定孔。當組件在樓層安裝就位後，工人即可隨即裝設安全欄杆，從而完全免卻後期的高空作業。此方法在建築程序的早期階段，有效降低了工人暴露於高處墜落危害的風險，充分彰顯了本集團將「安全源於設計」理念融入項目交付流程的堅定承諾。



Enhanced edge protection installed at the factory for safer prefabrication and assembly works.
出廠時已安裝強化邊緣防護裝置，以確保預製及組裝作業更安全。



Fall protection installed on MiC module tops to ensure safer lifting and working-at-height activities.
MiC組件頂部已安裝防墜裝置，以確保起重及高空作業更為安全。



7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

The Group deploys comprehensive perimeter protection systems on all active construction sites to safeguard both workers and the surrounding public. Metal protective canopies are installed at the lower levels of building structures to intercept and contain any falling objects or debris during construction works, preventing injury to workers and pedestrians below. In addition, catch-fan bamboo scaffolding systems are erected along the full perimeter of building facades, providing an additional layer of protection by catching any falling materials and shielding adjacent roads and pedestrian areas from construction activities. Together, these measures demonstrate the Group's commitment to maintaining a safe working environment not only for on-site workers but also for the wider community.

本集團在所有進行中的建築工地部署全面的周邊防護系統，以保障工人及周邊公眾的安全。我們在建築物結構的低層安裝了金屬防護天篷，用以阻截及圍阻施工期間任何掉落的物件或碎屑，防止下方的工人及行人受傷。此外，我們亦沿建築物外牆的整個周邊搭建斜出式竹棚架系統，透過捕捉任何掉落的物料，阻隔施工活動對鄰近道路和行人區域的影響，提供多一重防護。這些措施相輔相成，充分展現了本集團不僅致力於為工地工人，亦為廣大社區維持安全工作環境的承諾。



Protective Canopy
防護天篷



Catch-fan
防護斜棚

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Site Well-being Facilities

The Group places equal emphasis on workers' physical wellbeing alongside safety. Across its active construction sites, the Group has established dedicated rest areas furnished with tables and bench seating, supported by good ventilation to ensure a comfortable environment for workers during breaks. To promote hydration and health, particularly during hot weather conditions, sites provide distilled and sparkling water, fresh fruits, and granules of electrolyte drinks to replenish workers' energy and prevent heat-related illnesses. These facilities reflect the Group's commitment to creating a supportive and humane working environment for all site personnel.



Designated clean rest area with proper seating for meals and respite. 設有專用的潔淨休息區，並配備適當的座位以供用餐及小憩之用。

工地福祉設施

本集團對工人的身體健康與工作安全同等重視。在各個進行中的建築工地，本集團均設有配備桌椅的專用休息空間，並保持良好通風，確保工人在休息期間享有舒適的環境。同時，為促進水分補充並保障健康，尤其在酷熱天氣下，各工地亦會提供蒸餾水、有氣水、新鮮水果及電解質飲料沖劑，以適時補充工人體力，預防中暑等與高溫相關的疾病。這些設施充分反映了本集團為所有前線工地人員創造一個充滿關懷、支持且人性化的工作環境的承諾。



Shaded recliners for cooling and heat relief. 遮陽躺椅，用於消暑及緩解熱氣。



Purified water station for easy hydration. 設有純淨飲水機，方便員工隨時補充水分。

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Future Roadmap and OHS Performance Targets

Building on our existing smart site deployments, we have mapped out a strategic roadmap to further integrate digital technologies that improve real-time hazard detection, enhance situational awareness, and support safer, more efficient construction operations. Our future priorities include:

1. Scaling Smart Site Coverage

- Expand smart site systems to more projects and critical work zones, with priority given to high-risk activities such as lifting, excavation, and logistics movements.

2. Enhancing Predictive Capabilities

- Strengthen predictive safety capabilities by applying data analytics to sensor data, equipment logs, and incident records to identify trends and emerging risks at an early stage.
- Connect smart site systems to a centralised dashboard, enabling management to monitor site safety, environmental alerts, and equipment status in one place.
- Integrate wearable devices for workers and supervisors to enhance location awareness, fatigue management, and emergency response.

3. Adopting Next-Generation Technologies

- Conduct periodic technology reviews to assess whether newer solutions, such as computer vision, drone inspections, or automated access control, could further improve safety and productivity.

4. Data-Driven Training and Performance Measurement

- Use smart site data to support targeted toolbox talks and refresher training based on actual site risks and site-specific conditions.
- Establish KPIs to measure system effectiveness, including near-miss reduction, alert response time, collision avoidance performance, and environmental compliance rates.
- Provide regular refresher training to ensure site teams can properly interpret alerts and respond consistently to system warnings.

未來發展藍圖與職安健績效目標

基於現有的智慧工地發展，我們已制定了一項戰略藍圖，旨在進一步整合數位技術，以提升即時危害偵測能力、增強態勢感知能力，並支持更安全、更高效的施工作業。我們的未來重點包括：

1. 擴大智慧工地覆蓋範圍

- 將智慧工地系統擴展至更多項目及關鍵施工區域，並優先針對起重、挖掘及物流運輸等高風險作業。

2. 強化預測能力

- 通過對傳感器數據、設備日誌及事故記錄進行數據分析，在早期識別趨勢及新出現的風險，從而增強預測安全能力。
- 將智慧工地系統連接到中央儀錶盤，使管理層能夠在一個地方監控現場安全、環境警報及設備狀態。
- 整合為工人及主管使用的穿戴式裝置，以強化定位追蹤、疲勞管理及緊急應變能力。

3. 採用次世代技術

- 定期進行技術評估，檢視諸如電腦視覺、無人機巡檢或自動化門禁控制等新興解決方案，能否進一步提升安全與生產力。

4. 數據驅動的培訓與績效衡量

- 運用智慧工地數據，依據實際工地風險及現場特定狀況，支援針對性的安全簡報與複訓。
- 建立關鍵績效指標以衡量系統效能，包括未遂事故減少、警報響應時間、碰撞避免效能，以及環境合規率。
- 提供定期複訓，確保工地團隊能正確解讀警報，並對系統警告做出一致的回應。

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

EMPLOYMENT, LABOUR STANDARDS & WORKFORCE WELLBEING

Employment Policy

We demonstrate unwavering commitment to legal and regulatory compliance by strictly adhering to the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), the Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong), the Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong), and all other related employment laws and regulations in Hong Kong. To ensure consistent implementation of our responsible business practices, we have developed a comprehensive human resources framework and detailed management policies, which are clearly documented in our Staff Handbook. This Handbook provides clear guidelines covering essential aspects such as working conditions, employee benefits and remuneration, training and development, and health and safety measures. Recognizing the importance of staying updated on industry trends and regulatory requirements, we regularly update our Staff Handbook to align with evolving best practices.

Talent Attraction

We appreciate our staff's devotion and contribution to the Group. Employees are rewarded and appreciated for their outstanding performance. We aim to provide competitive benefits, rewards and employee protection to attract and retain the talent we need. We have a well-established process for attracting talents through various channels such as career talks and recruitment programmes.

僱傭政策、勞工標準及員工福祉

僱傭政策

我們嚴格遵守《僱傭條例》(香港法例第57章)、《職業安全及健康條例》(香港法例第509章)、《最低工資條例》(香港法例第608章)及所有其他香港有關僱傭的法例及法規，以恪守對法律及規例的承諾。為確保始終如一地實施負責任的商業行為，我們制定了全面的人力資源框架及詳細的管理政策，並在員工手冊中清晰記錄。這份手冊提供了明確的指導方針，涵蓋了工作條件、員工福利和薪酬、培訓和發展以及健康和安全措施等重要方面。我們明白了解行業趨勢及監管要求的重要性，因此我們定期更新員工手冊，以符合不斷變化的最佳實踐。

吸引人才

我們感激員工對本集團的盡職及貢獻，並對表現出眾的員工給予表彰與獎勵。我們的目標是提供具有競爭力的福利、獎勵及員工保障，以吸引及挽留我們所需的人才。我們有一套完善的程序，通過職業講座和招聘計劃等各種渠道吸引人才。

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Equality, Diversity and Inclusion

The Group strictly prohibits any form of discrimination or harassment within our workplace. We strive to build respectful and harmonious relations among employees. We abide by the Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong), the Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong), the Family Status Discrimination Ordinance (Cap. 527 of the Laws of Hong Kong), the Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong) and other related laws on all decisions regarding recruitment, termination, training, remuneration, promotion of employees. All decisions regarding recruitment, termination, training, remuneration, and promotion of employees are based on individual capabilities and qualifications. Moreover, any forms of child and forced labour are strictly prohibited in our operations while we believe child and forced labour is not a major concern in Hong Kong, as the basic human rights and the interest of children are well-protected by the laws and regulations in Hong Kong. We would take action in case of any breach of “Code of Conduct”, including verbal or written warning, demotion or dismissal.

Furthermore, the Group has continued to optimise its operational practices and daily management of employees' behavior to ensure a safe, healthy, equitable and comfortable working environment.

During the Reporting Period, we are not aware of any case of material non-compliance with employment and labour-related laws and regulations that would have a significant impact on the Group, and there were no reported cases of child labour or forced labour.

平等、多元及共融

本集團絕不容許於工作場所內發生任何形式之歧視或騷擾。我們努力在員工之間建立互相尊重的和諧關係。我們於作出有關員工的招聘、解僱、培訓、薪酬、晉升之所有決定時會遵守《性別歧視條例》(香港法例第480章)、《殘疾歧視條例》(香港法例第487章)、《家庭崗位歧視條例》(香港法例第527章)、《種族歧視條例》(香港法例第602章)及其他有關法例。所有關於員工招聘、解僱、培訓、薪酬及晉升的決策均以個人能力及資格為基礎。此外，由於香港的法律法規對兒童的基本人權和利益給予了很好的保護，我們相信童工和強迫勞動在香港並不是一個主要問題，但在我們的業務中，任何形式的童工和強迫勞動都是嚴厲禁止的。如有任何違反《員工紀律守則》的情況，我們將會採取措施，包括口頭或書面警告、降級或解僱。

此外，本集團持續優化營運常規及員工行為的日常管理，創造一個安全、健康、公平及舒適的工作環境。

於報告期間，我們並未發現任何重大違反僱傭及勞工相關法律法規而對本集團產生重大影響的個案，此外並無童工及強迫勞動的呈報個案。

7 PILLAR 1: SAFETY AND PEOPLE 支柱一：安全與員工

WORKFORCE PROFILE, DEMOGRAPHICS & RETENTION

Employee Breakdown

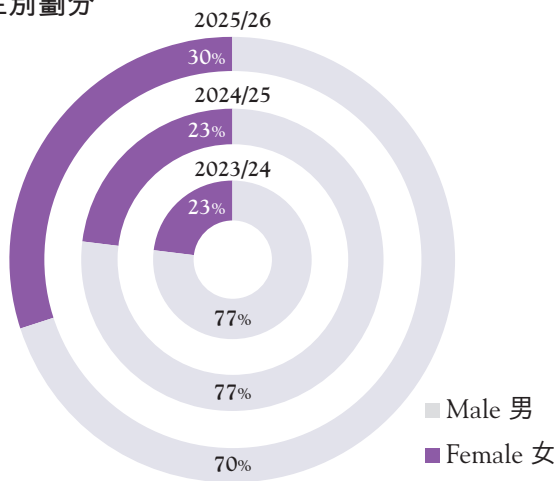
As at 31 March 2026, the Group had about 690 employees, included 60 employees at head office and 630 employees at construction sites. All of them were full-time employees based in Hong Kong. Detailed workforce demographics are presented below:

員工概況、人口特徵及留任

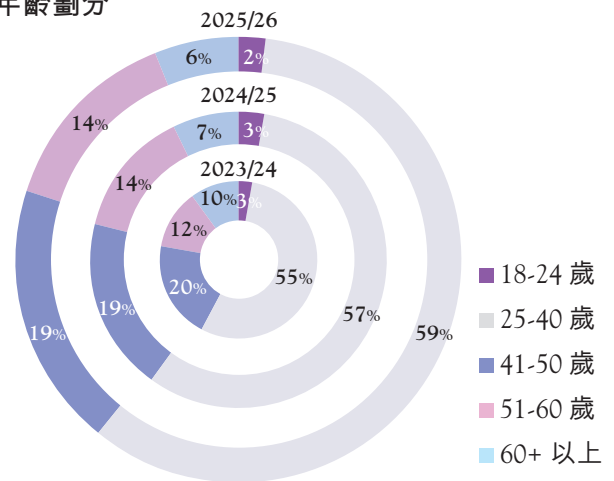
員工組成

於二零二六年三月三十一日，本集團共有約690名員工，當中的60名為總部員工及630名為建築地盤員工，全部為駐守香港的全職員工。詳細的員工統計數據呈列如下：

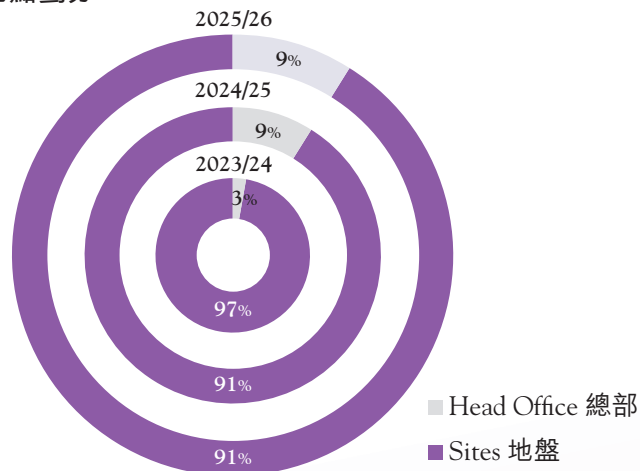
By Gender
按性別劃分



By Age
按年齡劃分



By Location
按地點劃分



7 PILLAR 1: SAFETY AND PEOPLE
支柱一：安全與員工

Turnover Rate Analysis

Employee turnover rate (%) by location, gender and age group for the year ended at 31 March 2026, 31 March 2025 and 31 March 2024 are listed below:

員工流失率分析

截至二零二六年三月三十一日、二零二五年三月三十一日及二零二四年三月三十一日止年度，按工作地點、性別及年齡組別劃分的員工流失率(%)詳列如下：

Turnover Rate among full-time employee (%) 全職員工流失率(%)	2025/26	2024/25	2023/24
By Location 按地點劃分			
Head Office 總部	9%	19%	25%
Construction Site 建築地盤	18%	31%	26%
By Gender 按性別劃分			
Male 男性	19%	26%	26%
Female 女性	14%	23%	26%
By Age Group 按年齡劃分			
18 – 24	0%	15%	14%
25 – 40	16%	32%	28%
41 – 50	17%	32%	29%
51 – 60	20%	18%	24%
> 60	38%	33%	16%

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Retention Strategy

We noted there was high staff turnover in recent years, reflecting both the competitive labour market and our ongoing efforts to strengthen our talent pool to better align with our long-term strategic vision. We understand that our employees are an important resource. Our management has monitored staff turnover rate closely and has followed up to understand the reasons behind employee departures, taking appropriate actions in response. We will continuously review the remuneration package to ensure it is competitive in the market. Other than the remuneration package, we also place high priority on employee well-being and quality of life, encouraging them to maintain a work-life balance. We have organised a wide range of staff activities, including hiking outings, sport activities and festive events, with the aim of promoting physical well-being, supporting work-life balance, enhancing internal communication, and strengthening team cohesiveness.

留才策略

我們注意到近年員工流失偏高，這既反映了市場對建造業人才的激烈競爭，亦反映我們持續優化團隊組合，以配合本集團的長遠策略發展。我們深知員工是我們的重要資源。我們的管理層已密切監察員工流失率並跟進了解員工離職的原因，採取適當的應對措施。我們將持續檢討薪酬待遇，以確保其於市場上具有競爭力。除薪酬待遇外，我們亦高度重視員工的福祉和生活質量，鼓勵員工保持工作與生活的平衡。本集團歷來積極籌辦多元化的員工活動，包括遠足郊遊、體育競賽及節日慶祝等，旨在促進員工身心健康、落實工作與生活平衡，同時深化內部溝通，進一步凝聚團隊力量。



Weekend hikes – reinforcing our commitment to work-life balance and team cohesion
週末遠足－強化大家對工作與生活平衡和團隊凝聚力的承諾



Football and table tennis activities- enhancing communication and strengthening team spirit
舉辦足球及乒乓球活動，促進同事交流之餘，更進一步凝聚團隊精神。



7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

TRAINING, DEVELOPMENT & LEARNING CULTURE

We are committed to fostering a culture of continuous improvement and lifelong learning, encouraging our colleagues to proactively seek opportunities for self-improvement. To support this commitment, we offer a wide range of internal and external training programmes, share training materials and updates via intranet emails/webinars, and provide resources such as examination leave and educational subsidies. Mandatory OHS training covered 100.0% of the employees in construction site in FY2025/26, tracked via our enhanced Employee Training Data Collection Form. Training emphasises site-specific risks, with updates via the Guidelines for the Site Safety, Environmental Protection and Health and Welfare Facilities (Version 9) and 5S implementation.

We conduct regular training sessions in collaboration with the Independent Commission Against Corruption (“ICAC”) for all employees, covering topics such as ethical conduct in construction and work supervision. We organise safety trainings regularly for our employees at sites to enhance their safety awareness and understanding of contingency measures. During the Reporting Period, site briefings are carried out to reinforce safety awareness, strengthen communication among site personnel and promote compliance with occupational health and safety requirements, including briefings conducted during the Commissioner for Labour’s site visit. Furthermore, we provide an appropriate induction programme for new board members and ongoing training for our existing Directors and management to ensure they are up-to-date on the evolving listing rules, corporate governance standards, and critical compliance obligations.

培訓、發展及學習文化

我們致力推動持續進步與終身學習的文化，鼓勵同事積極裝備自己、追求自我提升。為實踐這項承諾，我們提供多元化的內部及外部培訓計劃，並透過內聯網電郵及網絡研討會，與同事分享教材與最新資訊。同時，我們亦提供考試假及教育津貼等資源，全力支持同事進修。在二零二五/二六財政年度，強制性職安健培訓已全面覆蓋100.0%的建築地盤員工，相關數據均透過經優化的「員工培訓數據收集表」進行系統化記錄與追蹤。有關培訓重點針對各個地盤的特定風險，並結合「地盤安全環保及衛生福利設施工作指引(第九版)」的最新修訂，以及「5S」現場管理辦法的落實執行。

我們定期與廉政公署(「廉署」)合作為全體員工舉辦培訓課程，內容涵蓋建造業誠信操守及工程監管等範疇。我們亦定期為地盤員工舉辦安全培訓，以提升他們的安全意識，並加深對突發應變措施的掌握。於報告期間，本集團積極開展地盤簡報會，以加強前線人員的安全意識和內部溝通，並全面落實職安健合規要求，當中包括在勞工處處長巡視地盤期間所進行的簡報交流。此外，我們為新任董事會成員提供完善的入職培訓，並為現任董事及管理層安排持續進修課程，確保管理團隊能與時並進，緊貼最新上市規則、企業管治標準及各項核心合規責任的發展。



Regular safety trainings at sites to update safety procedures and practices
定期於工地進行安全培訓，以更新安全程序與實務。



Regular on-site briefings and walkthrough promote hazard awareness and team communication for OHS compliance.
定期進行地盤簡報會與現場巡視，有助提升安全意識及團隊溝通，以確保遵守職安健法規。

7 PILLAR 1: SAFETY AND PEOPLE

支柱一：安全與員工

Training Coverage

Average training hours completed per employee by gender, location and work grade as follows:

培訓覆蓋率

每名員工完成的平均培訓時數如下(按性別、地點及工作職級劃分)：

Average Training Hours 平均培訓時數	2025/26	2024/25	2023/24
By Gender 按性別劃分			
Male 男性	2.68	3.67	2.45
Female 女性	1.72	3.55	2.35
By Location 按地點劃分			
Head Office 總部	4.31	3.05	2.48
Construction Sites 建築地盤	2.21	3.80	1.75
By Work Grade 按工作職級劃分			
Entry Level 初級	1.79	3.41	2.21
Middle Level 中級	8.31	3.84	2.97
Senior Level 高級	4.31	4.18	1.28

7 PILLAR 1: SAFETY AND PEOPLE
支柱一：安全與員工

In addition, percentage of employees trained by gender, location and work grade are as follow: 此外，受訓員工的百分比如下(按性別、地點及工作職級劃分)：

Percentage of Employees Trained 受訓員工之百分比	2025/26	2024/25	2023/24
By Gender 按性別劃分			
Male 男性	99.2%	83.8%	63.4%
Female 女性	99.0%	79.4%	64.5%
By Location 按地點劃分			
Head Office 總部	90.3%	62.9%	54.3%
Construction Sites 建築地盤	100.0%	84.1%	49.1%
By Work Grade 按工作職級劃分			
Entry Level 初級	90.0%	83.9%	73.0%
Middle Level 中級	100.0%	81.8%	75.3%
Senior Level 高級	100.0%	81.8%	28.9%

8 PILLAR 2: CORPORATE GOVERNANCE 支柱二：企業管治

ESG GOVERNANCE STRUCTURE & OVERSIGHT FRAMEWORK

ESG Governance Structure

環境、社會及管治治理架構與監督框架

環境、社會及管治治理架構



Sustainability is a fundamental aspect of Able Engineering Holdings Limited's strategy, as we strive to incorporate environmentally and socially responsible practices into our business operations.

The Board

The Board provides strategic oversight and ultimate accountability for ESG performance and risk management.

As at the date of this ESG Report, the board (the "Board") is composed of six directors of the Company (the "Director(s)"), including two Executive Directors, namely Mr. YAU Kwok Fai and Mr. LEE Hang Wing James; and four Independent Non-executive Directors, namely Ar Prof. FUNG Yin Suen Ada, Prof. KO Jan Ming, Dr. LEE Man Piu Albert and Mr. MONG Chan. The Board is fully committed to the sustainable growth of the Group's business. The Board facilitates the establishment of our ESG objectives, priorities and strategies with consideration to ESG-related risks and opportunities. The Board and each Director also acknowledge and understand their responsibility for preparing the ESG Report which should give a balanced, consistent and quantitative report of the state of material ESG affairs of our Group.

可持續發展乃安保工程控股有限公司發展策略的重要基石。我們矢志將對環境及社會負責的常規，全面融入日常的業務營運之中。

董事會

董事會負責為本集團的環境、社會及管治表現及風險管理提供策略性監督，並承擔最終責任。

於本環境、社會及管治報告日期，董事會（「董事會」）由本公司六名董事（「董事」）組成，包括兩名執行董事（即游國輝先生及李恒穎先生），以及四名獨立非執行董事（即馮宜萱教授建築師、高贊明教授、李文彪醫生及蒙燦先生）。董事會全面致力於本集團業務的可持續增長。董事會在考慮與環境、社會及管治相關的風險及機遇的情況下，促進我們制定環境、社會及管治目標、優先事項及策略。董事會及每位董事亦知悉及了解其編製環境、社會及管治報告所負之責任，而此報告應對本集團屬重大的環境、社會及管治事宜之發展提供不偏不倚、貫徹始終及有數據支持之報告。

8 PILLAR 2: CORPORATE GOVERNANCE

支柱二：企業管治

The Safety, Health & Environmental Committee

The Safety, Health & Environmental Committee, chaired by the Board Chairman, formulates and implements OHS and environmental policies through quarterly meetings to strengthen workplace safety, ESG performance, risk assessments, OHS metrics and incident analysis. Aligned with the “Safety First” principle, it integrates ESG elements like energy efficiency, waste reduction, and climate resilience, guides contractors on safety and ESG systems, and provides Board recommendations informed by ESG Working Group data.

ESG Working Group

To effectively address ESG issues and risks, our ESG Working Group comprising directors and representatives from different projects and departments of the Group works diligently to enhance sustainability practices through a systematic approach, ensuring compliance with applicable ESG requirements. Our ESG Working Group is responsible for implementing ESG practices, collecting and analyzing data, monitoring and addressing sustainability issues, and promoting adherence to ESG standards in our daily operations. Monthly meetings are held to review regulatory policies, development trends, and safety issues, providing valuable insights and advice to management on ESG-related matters.

安全與健康環保委員會

安全與健康環保委員會由董事會主席親自執掌，透過召開季度會議，負責制定並落實各項職安健與環境保護政策。委員會全力深化工作場所安全、優化環境、社會及管治整體表現、完善風險評估與職安健指標，並針對各類事故進行深入剖析。秉持「安全第一」的核心原則，委員會將提升能源效益、源頭減廢及增強氣候韌性等核心環境、社會及管治元素融入日常營運，同時積極引領承建商優化安全與環境、社會及管治管理體系。此外，委員會亦會結合環境、社會及管治工作小組提供的數據，向董事會提出具前瞻性的策略建議。

環境、社會及管治工作小組

為有效應對環境、社會及管治問題和風險，我們的環境、社會及管治工作小組成員包括董事及來自本集團不同項目及部門的代表，努力通過系統化的方法加強可持續發展實踐，確保遵守適用的環境、社會及管治要求。我們的環境、社會及管治工作小組負責實施環境、社會及管治措施，收集及分析數據、監察及處理本集團日常運營中的可持續發展事宜，以及促進遵守環境、社會及管治規定。環境、社會及管治工作小組成員每月舉行會議，以審視相關監管政策、發展趨勢及安全問題，並就環境、社會及管治相關事宜向管理層提供寶貴見解及意見。

8 PILLAR 2: CORPORATE GOVERNANCE 支柱二：企業管治

Board Oversight & Accountability

Additionally, quarterly safety, health, and environmental meetings involving Directors of the Group and ESG Working Group members are conducted to assess corporate risks, compliance, control measures, and safety and health concerns. Regular performance reviews and evaluations are conducted to ensure the integration of ESG considerations into our day-to-day operations. We prioritise open communication and provide platforms for staff to express their opinions on our ESG vision, motives, and strategies. Furthermore, we prioritise educating our employees about ESG issues relevant to their work.

As a responsible construction company, we view sustainability as an integral part of our business strategy. Therefore, we take all environmental, health and safety and quality requirements into consideration at planning, designing and construction stages. Operating procedures are formulated with an aim to ensure good work practices on site in all aspects, including waste management, pollution control and safety. Innovative designs are also adopted to facilitate more effective and efficient project management. Same as previous years, the Group adheres to 3 principles on sustainability management, i.e., “Safety First”, “Living Up to Society’s Expectations” and “Serving the Community”. Our approach also comes in three parts: “Establish Professional Operations Methods”, “Maintain Good On-site Work Practices” and “Adopt Green Design and Innovation”.

董事會監督與問責

我們亦舉行安全、健康與環境季度會議，本集團董事及環境、社會及管治工作小組成員於會上評估企業風險、合規、控制措施及安全與健康問題。我們會定期檢討及研究表現，以確保我們的日常營運中包含環境、社會及管治考慮因素。我們重視開放式溝通，並為員工提供平台，讓他們就我們的環境、社會及管治願景、理念和戰略發表意見。此外，我們優先對員工進行與其工作相關的環境、社會及管治問題的教育。

作為一間負責任的建築公司，我們視可持續發展為我們商業策略不可分割的一環。因此，我們於計劃、設計及建築各階段均考慮環境、健康與安全及質素要求。我們已制定作業程序以確保各方面達致良好的施工作業方式，包括廢棄物管理、污染控制及安全。創新設計亦被採用以便進行更具成效及效率的項目管理。一如往年，本集團堅持三項可持續發展管理原則，即「安全第一」、「符合社會期望」及「服務社會」。我們的實踐方法亦由三部分組成：「制定專業營運模式」、「保持良好施工方法」及「採用綠色設計與創新」。

8 PILLAR 2: CORPORATE GOVERNANCE 支柱二：企業管治

ANTI-CORRUPTION & ETHICAL BUSINESS CONDUCT

Anti-Corruption

We believe that the core ethical principles in doing business are honesty, integrity and fairness. We rigorously comply with relevant anti-corruption and anti-bribery laws and regulations, such as the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong). Moreover, we have obtained ISO 37001:2016 Anti-bribery Management Systems certification.

The Group has implemented a “Code of Conduct” to guide employees’ practices, along with a “Whistleblowing Policy” that allows employees and independent third parties (e.g. customers, suppliers, sub-contractors, creditors and debtors) who deal with any members of the Group to report any suspected unethical or unacceptable behavior anonymously to the audit committee of the Company (the “**Audit Committee**”). Reports and complaints are handled in a prompt and fair manner upon receipt by the Audit Committee. Under the “Whistleblowing Policy”, the reporting employee is protected from unfair dismissal, victimisation or unreasonable disciplinary action, even if the reports are later proven incorrect or debatable.

Whistleblowing channel

The management is fully committed to enforcement of our “Code of Conduct” and ensuring employee awareness and compliance. We constantly collaborate with the Independent Commission Against Corruption to conduct training on ethical practices and anti-corruption law compliance. Furthermore, we have participated in the Integrity Charter 2.0 which was jointly organised by the ICAC, the Development Bureau, and the Construction Industry Council. The Integrity Charter 2.0, covering three aspects, namely integrity policy, integrity training and integrity risk management, aims to promote the implementation of an integrity management system to enhance professional ethics and probity within the industry.

During the Reporting Period, no legal actions or fines related to anti-corruption violations were imposed on the Group or its employees.

反貪污及商業道德操守

反貪污

我們認為，誠實、正直及公平競爭對行商而言實屬核心道德原則。我們嚴格遵守有關反貪污及反賄賂之法例及法規，如《防止賄賂條例》(香港法例第201章)等。此外，我們已取得ISO 37001:2016反賄賂管理系統認證。

本集團已實施《員工紀律守則》，作為員工的行為指引，以及任何與本集團之成員公司有業務往來之員工以及獨立第三方(如客戶、供應商、分判商、債權人及債務人)均可通過《舉報政策》匿名向本公司審核委員會(「**審核委員會**」)報告任何可疑的不道德或不當行為。審核委員會接獲舉報及投訴情況時會迅速及公正地處理。根據「舉報政策」，僱員舉報者將獲得保障免受不公平解僱、受害或不合理之紀律處分，即使有關舉報其後被證實為誤報或有爭議。

舉報渠道

管理層全面對致力於執行我們的《員工紀律守則》，並確保員工認識並遵守相關準則。我們與廉政公署合作進行道德實踐及反貪污法例合規的培訓。此外，我們參與了由廉署、發展局及建造業議會合辦的「誠」建商約章2.0。「誠」建商約章2.0涵蓋誠信政策、誠信培訓及誠信風險管理三個方面，旨在推動誠信管理系統的實施，提升行業的職業誠信和操守。

於報告期間，本集團或其僱員並無因違反反貪污規定而遭受法律訴訟或罰款。

8 PILLAR 2: CORPORATE GOVERNANCE 支柱二：企業管治



ISO 37001:2016 – Certificate No. AB009
ISO 37001:2016 – 認證編號AB009



Integrity Charter 2.0
「誠」建商約章2.0



Anti-corruption training presented by an ICAC's representative to our employees
廉政公署代表為我司員工提供反貪污培訓



9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

RESPONSIBLE SUPPLY CHAIN & PROCUREMENT STANDARDS

In order to maintain the highest quality standards across all our projects, we have implemented strict quality control measures for construction progress, management of sub-contractors and suppliers and adoption of new technologies. As a construction company, our operations involve an extensive supply chain comprising materials and product suppliers, and sub-contractors. We consider our suppliers and sub-contractors as valuable stakeholders within our business supply chain, and maintaining good relationships and effective communication with them is essential for our Company to achieve sustainable growth.

Close cooperation with suppliers is increasingly important in improving productivity and reducing environmental impacts. We work with our suppliers and sub-contractors to implement a shared commitment to ESG topics such as labour rights, safety, ethics and environmental responsibility. The procurement department of the Group has implemented standardised procedures and the “Code of Conduct” of the Company for the selection, evaluation, supervision, and performance review of suppliers and sub-contractors.

Furthermore, the Company encourages employees to share green knowledge with the procurement team through regular project meetings, and prioritise procurement from local suppliers.

負責任供應鏈及採購標準

為維持我們所有項目的最高質量標準，我們對工程進度實施嚴格的質量控制措施、管理分判商及供應商以及採用新技術。作為一家建築公司，我們的營運涉及廣泛的供應鏈，包括材料及產品供應商以及分判商。我們認為，供應商及分判商為我們業務供應鏈的重要持份者，與彼等維持良好的關係及有效的溝通對本公司實現可持續增長至關重要。

與供應商的緊密合作對增加生產力及減少對環境影響更為重要。我們與供應商及分判商合作，以實踐對環境、社會及管治議題（例如勞工權益、安全、道德及環境責任）的共同承諾。本集團採購部門已實施標準程序以及本公司的《員工紀律守則》，從而審核供應商及分判商的挑選、評估、監督及表現。

此外，本公司鼓勵員工通過定期項目會議向採購團隊分享環保知識，並優先自本地供應商採購。

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

Our procurement team conducts half-yearly review and on-site inspections of our active suppliers and sub-contractors to make sure their performance meets our requirements in quality, environmental and safety. Any non-compliance is reported to the management immediately and necessary corrective actions will be taken. Failure to meet our environmental and social expectations may result in termination of the business relationship. Contractor safety performance is evaluated via safety track record, ISO 45001 certifications, on-site inspections, and incident rates (LTIFR/TRIR). Underperforming contractors receive improvement notices, with potential suspension or termination for persistent non-compliance. Quarterly reviews by the Committee ensure alignment with our OHS policy across the supply chain. During the Reporting Period, approximately 1,065 suppliers and sub-contractors were engaged in our operations.

TECHNOLOGY INNOVATION & GREEN CONSTRUCTION SOLUTIONS

Innovation

The Group respects and is committed to protecting the intellectual property rights in all its operations by adhering to all applicable intellectual property laws in the Hong Kong SAR. At the same time, we also are committed to developing innovative technology to improve work efficiency, enhance work quality, protect environment and develop competitive advantage over our competitors. Our smart site safety systems, including RFID anti-collision technology and IoT environmental monitoring, alongside Enertainer energy storage units (replacing diesel generators), have reduced high-risk exposures such as equipment-worker collisions and on-site fuel handling. During the Reporting Period, the Group adopted new construction technologies to enhance site safety, operational efficiency and smart site management, including the implementation of an AI tower crane system. These initiatives contribute directly to OHS KPI improvements by enhancing real-time hazard detection and prevention.

我們的採購團隊每半年對我們的活躍供應商及分判商進行審查及現場檢查，以確保彼等的表現符合我們的質量、環境及安全要求。任何違規情況會立即向管理層匯報並將採取必要的糾正措施。未能符合環境及社會預期的情況可能導致業務關係終止。外判商的安全表現乃透過安全紀錄、ISO 45001證書、地盤查核以及事故發生率(LTIFR/TRIR)來評估。表現未達標的外判商將收到改善通知，若持續未遵守規定，則可能面臨暫停合約或終止合約的處分。委員會每季進行的審查，可確保整個供應鏈皆符合本公司的職安健政策。於報告期間，我們的營運聘用約1,065名供應商及分判商。

技術創新與綠色建築解決方案

創新

本集團嚴格遵守香港特別行政區知識產權相關法條例，在所有營運中全面落實知識產權保護工作。同時，我們亦致力於開發創新技術，以提高工作效率、提升工作質量、保護環境及建立競爭優勢。我們的智慧工地安全系統，包括RFID防撞技術與物聯網環境監測，搭配Enertainer儲能裝置（取代柴油發電機），已有效降低設備與工人碰撞及地盤燃油處理等高風險暴露情形。報告期內，本集團採用了新的建築技術以提升地盤安全、營運效率及智慧管理，其中包括導入人工智能天秤系統。這些措施透過強化即時危害偵測與預防，直接促進職安健關鍵績效指標的改善。

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

RFID Anti-Collision System

The Group applies radio frequency identification (“RFID”) technology to prevent collisions between heavy equipment and workers at construction sites. An Accident warning system has been developed to prevent material damage or personal injury caused by blind spots on-site. When heavy equipment approaches a worker equipped with an RFID tag, the system detects and triggers both visual and audio alarm to alert the operator to stop the equipment immediately.

RFID防撞系統

本集團應用射頻識別(「RFID」)技術，有效預防建築地盤上重型設備與員工的碰撞。本集團已開發事故預警系統，針對施工現場盲區，有效預防可能發生的重大損害或人身傷害事故。當重型設備接近佩戴RFID標籤的工人時，系統會檢測並同時觸發聲光警報，以提醒操作員立即停止設備運行。

Construction Energy Storage System

The Group has adopted an innovative energy storage system “Enertainer” to replace diesel generators and improve the power supply at construction sites. The system stores electricity from the grid and release it when needed, providing a steady and uninterrupted power supply for heavy machinery. This eliminates reliance on noisy, emission-producing diesel generators. Enertainer operates quietly and produces no emissions. It also serves as a backup power source, allowing construction work to continue even during power outages.

建築儲能系統

本集團已採用一套創新儲能系統「Enertainer」替代柴油發電機，以改善建築地盤的電力供應。該系統從電網儲存電力，並在需要時釋放，為重型機械提供穩定及不間斷的電力供應。此舉消除了柴油發電機產生的噪音和排放問題。「Enertainer」運作時安靜無噪音，且實現零排放。其亦作為備用電源，即使在停電時亦能確保施工持續進行。



Innovative energy storage in our sites
於我們地盤的創新儲能

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

AI Tower Crane System

The Group has introduced an AI tower crane system on construction sites to enhance lifting safety and operational efficiency. The system integrates visual AI, sensors and edge computing technology to support real-time environmental perception, obstacle detection, intelligent lifting path generation and anti-collision functions during hoisting operations.

Through real-time monitoring and intelligent control, the system helps operators improve lifting precision, strengthen site safety management and reduce risks arising from blind spots and unsafe lifting conditions. By adopting this smart construction technology, the Group continues to promote innovation in project delivery while supporting safer and more efficient site operations.

人工智能天秤系統

本集團已在地盤導入人工智能天秤系統，以提升起重安全與作業效率。該系統整合視覺人工智能、感測器及邊緣運算技術，在起重作業過程中支援即時環境感知、障礙物偵測、智慧起重路徑生成及防撞功能。

透過即時監控與智慧控制，該系統協助操作員提升起重精度、強化地盤安全管理，並降低因盲點及不安全起重狀況所衍生的風險。藉由採用這項智慧建築技術，本集團持續推動專案交付的創新，同時促進更安全、更高效的地盤運作。



AI Tower Crane System installed at site to support smart construction and safer lifting operations.

地盤已安裝人工智能天秤系統，以支援智慧施工及更安全的起重作業。



AI Tower Crane System control room deployed at site for real-time monitoring and smart lifting operations.

地盤已部署人工智能天秤系統控制室，用於即時監控與智能起重作業。

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

Reuse Asphalt

Reusing old asphalt is eco-friendly that gives new life to worn-out roads, offering a sustainable and cost-effective practice that transforms old materials into valuable assets for new construction.

The need for mining and quarrying new aggregates and bitumen is significantly reduced by reusing existing asphalt. This conservation of natural resources helps maintain ecological balance and supports sustainable development for future generations.

Additionally, repurposing old roads instead of sending them to landfills alleviates environmental stress. This shift away from a linear waste model represents progress towards a more circular economy in the construction industry.

Furthermore, the asphalt recycling process requires less energy than producing new asphalt, resulting in lower greenhouse gas emissions, making it a greener choice. In a world where energy conservation is paramount, this practice demonstrates how sustainability can align with industrial needs.

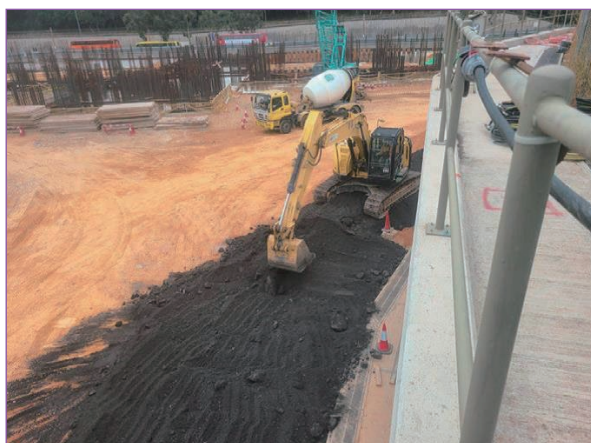
重用瀝青

重用舊瀝青對環境友好，能為破損道路注入新活力，通過將舊材料轉化為新建築的寶貴資產，提供可持續且具有成本效益的做法。

透過重用現有瀝青，大幅減少對勘探及開採新石料及瀝青的需求。節約自然資源有助於維持生態平衡，並為未來世代的可持續發展提供支持。

此外，再利用舊道路而非將其送往垃圾堆填區可減輕環境壓力。這種自線性廢棄物模式的轉變指建築業朝著更循環經濟的方向邁進。

再者，瀝青回收過程所需的能源比生產新瀝青更少，導致溫室氣體排放減少，令其成為更環保的選擇。節能減排為全球共識，該做法兼顧了可持續發展與工業效益需求。



Reuse Asphalt for Pavement
重用瀝青鋪設路面

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

Spider crane

Spider crane is compact in size, easy to transport, flexible in hoisting and stable in working speed. It can prevent overweight when lifting the curtain wall unit and is operated by a licensed operator.

蜘蛛式起重機

蜘蛛式起重機體積小、方便運輸、起吊靈活且運作速度穩定。該設備於吊裝幕牆單元時有效預防超重，並由持牌操作員操作。



Spider crane
蜘蛛式起重機

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

IoT Smart Environmental Monitoring System

During the Reporting Period, the Group continued to adopt “IoT Smart Environmental Monitoring System”, which involved installation of noise and dust IoT sensors, in our construction sites to monitor our environmental performance during operations. Noise level and particulate matter concentration in air are measured and stored on cloud-based platform. When preset standards are exceeded, an alert is issued to enhance the effectiveness and efficiency of managing the impact of our operations.

The Group is committed to investing in educational and research initiatives to foster innovation and excellence in the construction industry and to create sustainable solutions that benefit both the industry and society.

物聯網智慧環境監測系統

於報告期間，本集團繼續採用「物聯網智慧環境監測系統」，在建築地盤安裝噪聲及塵埃物聯網感應器，監測運營期間的環境表現。系統將噪聲水平及懸浮粒子濃度於雲端平台測量及儲存。當超過預設標準時，系統會發出警報，從而更有效及高效地管理營運所產生的影響。

本集團致力於投資教育與研究計劃，以促進建築業的創新與卓越，並打造可持續發展方案，使行業與社會共同受惠。

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

Construction Robotics

The Group actively embraces construction robotics as part of its long-term strategy to enhance productivity, improve build quality, and reduce workers' exposure to hazardous and physically demanding tasks on site. During the Reporting Period, the Group deployed a range of robotic systems across its projects, covering spraying, material transportation, and painting works. By substituting manual labour in high-risk and repetitive operations, these technologies contribute directly to the Group's zero-accident objective and reflect its commitment to building a safer, smarter, and more sustainable construction environment.

建築機器人技術

本集團積極採用建築機器人技術，作為其長期策略的一部分，旨在提升生產力、改善施工品質，並減少工人於地盤接觸危險及體力消耗過大的工作。於報告期間，本集團在其各項目中部署了多種機器人系統，涵蓋噴塗、物料運輸及塗裝工程。透過在高風險及重複性作業中取代人力，這些技術不僅直接有助於實現本集團的「零事故」目標，體現了本集團致力於打造更安全、更智能且更可持續的建築環境。



water spraying robot
噴水機器人



Material Transportation Vehicle
物料運輸車



Internal Wall Painting Robot
室內牆面髹油機器人



External Wall Painting Robot
室外牆面髹油機器人

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

CONSTRUCTION QUALITY, PROJECT STANDARDS & CLIENT RESPONSIBILITY

We continuously maintain high quality standards in our construction projects while fulfilling all contractual requirements and the expectations of our customers, employees, sub-contractors, suppliers and the society. Strict quality control practices are adopted to reduce uncertainty, avoid defects and maintain quality through our ISO 9001:2015 Quality Management System. In addition, in order to ensure the quality of construction material and contracting works, various external and internal quality assurance procedures are performed throughout the construction process and follow-up services are provided under maintenance period after project handover. Moreover, we abide by the standards of ACI-26000 Social Responsibility and Sustainable Development on social responsibility in construction industry. This quality management system is monitored by the executive Directors and all department managers, and is evaluated yearly to ensure its effectiveness and continuous improvement.

We have formulated a quality policy and supporting documentation outlining quality management procedures to ensure compliance with relevant international standards. Furthermore, all records of site work, including inspection reports and photographic evidence of specification compliance, are maintained by a formulated documentation system.

施工品質、專案標準與客戶責任

一直以來，我們的建造項目都維持高品質水平，同時履行所有合約要求及滿足客戶、員工、分判商、供應商及社會各方的期望。透過我們的ISO 9001:2015品質管理系統，我們採取嚴格的品質控制措施，以減少不確定性，避免缺陷並保持品質。此外，為確保建造材料及承包工程的品質，在整個建造過程中進行多種外部及內部品質保證程序，並於移交項目後，於維修期間內會提供後續服務。此外，我們遵守建造業社會責任之ACI-26000社會責任及可持續發展標準。此品質管理系統由執行董事及所有部門經理監督，並會每年進行評估，以確保其成效及持續改進。

我們已制定完整品質政策及證明文件，概述品質管理程序，以確保符合相關國際標準。此外，我們設有檔案系統以保存所有地盤工作記錄，包括有關規格合規檢查的報告及照片證據。



ISO 9001:2015 – Certificate No. Q030
ISO 9001:2015 – 證書編號Q030



ACI-SR26000 – Certificate No. SR006
ACI-SR26000 – 證書編號SR006

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

We are committed to maintaining high standards of product responsibility. Our operations do not involve any product advertising and labelling. We confirm full compliance with laws and regulations related to the safety, advertising and labelling of products and services provided, as well as redress methods, within the Reporting Period.

Business ethics

We are devoted to the highest ethical standards throughout our business operation. Any anti-competitive practices are prohibited to ensure fair competition. In compliance with the Competition Ordinance (Cap. 619 of the Laws of Hong Kong), our employees must avoid disclosing or exchanging competitively sensitive information with competitors; involving in price fixing, collective boycotts or markets sharing arrangements; or imposing unreasonable limitation on customers, sub-contractors or suppliers.

There were no non-compliance relating to anti-competitive behaviours recorded during the Reporting Period.

我們致力堅守高標準的產品責任。我們的營運並無涉及任何產品廣告及標籤。於報告期間內，我們確認已全面遵守與所提供產品及服務相關的法例、安全、廣告及標籤規定，以及補救方法。

商業道德

我們於整個業務營運過程中致力維持最高道德標準。為確保公平競爭，我們禁止任何反競爭做法。為遵守《競爭條例》(香港法例第619章)，我們的員工必須避免向競爭對手披露或與其交換競爭敏感資料；不得參與價格操縱、集體抵制或者瓜分市場的安排；或不得對客戶、分判商或供應商施加不合理的限制。

於報告期間內，並無有關反競爭行為之違規情況。

9 PILLAR 3: COMMUNITY DEVELOPMENT

支柱三：社區發展

Confidentiality

Confidentiality is a key element in building trust with our business partners. We strictly comply with the Personal Data (Privacy) Ordinance (Cap.486 of the Laws of Hong Kong) in protecting the confidential information processed during business. Under the Group's "Code of Conduct" and "Employee Handbook", our employees are required to protect company's data from leakage, abuse or misuse. Confidential information, including but not limited to client information, tender details, supply source etc., is safeguarded properly. Our employees are regulated by our "Code of Conduct" and "Code for Securities Dealings by Employees", which expressly prohibits the disclosure of confidential or insider information for their personal interest.

Moreover, the Group has set up "Corporate Information Disclosure Policy" establishes clear protocols for our employees to handle insider information and protect its confidentiality until authorised release via HKEX's electronic publication system.

During the Reporting Period, there was no contravention of relevant laws and regulations that had great influence on the Group relating to privacy matters.

保密

保密是與業務夥伴建立信任的關鍵因素。我們嚴格遵守《個人資料(私隱)條例》(香港法例第486章)，保障在業務過程中所處理之機密資料。根據本集團《員工紀律守則》及《員工手冊》，員工須保護公司數據，以防外洩、濫用或誤用。機密資料(包括但不限於客戶資料、投標詳情、供應來源等)須妥善保護。員工受《員工紀律守則》及《僱員進行證券交易的守則》規管，明確禁止為個人利益披露機密或內幕消息。

此外，本集團已制定《公司信息披露政策》，就員工處理內幕消息建立了明確的規程，在未經聯交所的電子刊發系統正式刊發前，必須嚴格保密。

於報告期間內，我們並無違反與私隱事宜相關之法例及規例，而對本集團造成重大影響的情況。

9 PILLAR 3: COMMUNITY DEVELOPMENT 支柱三：社區發展

COMMUNITY WELLBEING, VOLUNTEERING & SOCIAL INVESTMENT

Our people have actively participated in healthy lifestyle activities and charity events. Our Group, together with the Hong Kong Housing Authority, held a “Gardening Activities and Eco-Friendly Gardening Product Creation Workshop” in October 2025. We invited Yan Chai Hospital Yau Oi (Yip Wong Estate) Kindergarten/Child Care Centre to participate, engaging young children and their families in hands on environmental education. This initiative strengthened community ties, promoted sustainable living practices, and reflected our commitment to social responsibility and environmental stewardship. We also took part in the Shanghai Commercial Pok Oi Cycle for Millions 2026 on 15 March 2026, supporting charity fundraising and encouraging low-carbon, healthy living. Through these community initiatives, the Group aims to contribute positively to society by fostering environmental education, community care and social responsibility. These activities reflect our continuing commitment to creating shared value beyond our core business operations.

社區福祉、義工服務與社會投資

本集團員工積極參與健康生活活動及慈善活動。本集團與香港房屋委員會於二零二五年十月合辦「綠滿業旺•園圃活動及環保園藝品工作坊」，並邀請仁濟醫院友愛(業旺)幼稚園／幼兒中心參與。活動讓幼童及家長親身體驗綠色生活，提升環保意識，同時促進社區共融，體現我們對社會責任及環境管理的承諾。我們亦於二零二六年三月十五日參與了「上海商業·博愛單車百萬行2026」活動，支持慈善籌款並鼓勵低碳、健康的生活方式。透過這些社區倡議，本集團致力於透過推動環境教育、社區關懷及社會責任，為社會作出積極貢獻。這些活動體現了我們持續致力於在核心業務運作之外，創造共享價值的承諾。



Participation in the Shanghai Commercial Pok Oi Cycle for Millions 2026, supporting charity fundraising and community engagement.
參加「上海商業·博愛單車百萬行2026」，共同支持慈善籌款及社區參與活動。



Gardening Activities and Eco-Friendly Gardening Product Creation Workshop held in October 2025.
於二零二五年十月舉辦的「綠滿業旺•園圃活動及環保園藝品工作坊」。



Community outreach activity bringing together children, families and volunteers in a warm and inclusive setting.
社區外展活動，在溫暖且具包容性的環境中，將兒童、家庭與義工凝聚在一起。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP 支柱四：環境管理

ENVIRONMENTAL POLICY, CERTIFICATIONS & NATURAL RESOURCES

In our commitment to responsible business practices, we understand our mission to protect the environment and conserve resources. We have implemented relevant policies and procedural manuals, including environmental management policy and waste management guide. Great efforts are made to comply with all relevant environmental laws and regulations. Green operations, resource conservation, low carbon initiatives and environmental protection are our principles for managing the Group's daily operations and project sites. Meanwhile, we are dedicated to communicating those innovative environmental protection concepts to our customers, suppliers and subcontractors, to achieve natural resource protection.

Strategy and management policies overview

Construction activities consume a large amount of human and natural resources which potentially generating significant pollution in our daily operations. Therefore, we strive to build a green future by operating our business in an environmentally sustainable manner and are committed to reducing our environmental impact. We adhere to strict regulatory standards and internal guidelines to enhance our efforts in resource conservation, emission reduction, and green building developments in Hong Kong. We focus on mitigating the adverse environmental effects of our daily operations by reducing greenhouse gas emissions, air pollutants, noise levels, energy and water consumption.

We manage our environmental responsibilities in an organised manner and contribute to the achievement of environmental sustainability. To comply with ISO 14001:2015 Environmental Management Systems, we have established an environmental management plan addressing our full scope of environmental impacts. All policies and procedures are implemented and reviewed by the Committee which is led by our executive directors. Regular committee meetings incorporate input from environmental supervisors, foremen and site agents throughout each project phase. Monthly environmental reports with organised monitoring and performance evaluation are submitted to the Committee.

環境政策、證書與自然資源

我們明白保護環境及節約資源是我們的使命，並致力採用負責任的商業常規。我們制定了相關政策及程序手冊，包括環境管理政策及廢物管理指引。我們竭力遵守所有相關環境法律及規例。綠色營運、節約資源、低碳措施及環境保護為指導本集團日常營運及管理工地的原則。我們同時致力於將該等創新環保概念傳達予客戶、供應商及分包商，以共同保護自然資源。

策略及管理政策概覽

建造活動耗用大量人力及自然資源，可能於我們日常營運中產生大量污染。因此，我們通過環境可持續發展的方式經營業務，為建設綠色未來而努力，並致力減少對環境的影響。我們堅守嚴格的規管標準及內部指引，以加強我們於香港節約資源、減少排放及進行綠色建築發展的工作。我們致力於透過減少溫室氣體排放、空氣污染物、噪音水平及能源與水資源消耗，以緩解日常營運對環境所帶來的不良環境影響。

我們系統性管理我們的環境責任並為達致環境可持續發展作出貢獻。為符合ISO 14001:2015環境管理系統的要求，我們制定了一份環境管理計劃，以全面應對我們對環境的影響。由執行董事領導的環境管理委員會實施及檢視所有政策及程序。委員會於項目各階段定期召開會議，以納入環境監督人員、地盤管工和地盤代表的意見。透過每月提交予委員會的環境報告，委員會進行系統性的監察及表現評估。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP 支柱四：環境管理

Energy Management System Certifications

A latest Energy Management System has been introduced to improve our energy efficiency to reduce environmental damage in our operations, in accordance with ISO 50001:2018 Energy Management Systems standard. The System was established to guarantee all substantial energy used for the Groups' operations and activities is being rigorously governed.

能源管理系統認證

我們已按照ISO 50001:2018能源管理系統的標準推出最新的能源管理系統，以提升能源效能及減低業務經營中對環境的損害。該系統旨在確保所有在本集團營運及活動使用的大量能源均受到嚴格規管。



ISO 14001:2015 – Certificate No. E004
ISO 14001:2015 – 認證編號E004



ISO 50001:2018 – Certificate No. EN001
ISO 50001:2018 – 認證編號EN001

The project of the proposed commercial building at No. 7 Lai Yip Street, Kwun Tong, Kowloon's BEAM Plus NB V1.2 Provisional Gold Certification underscores our commitment to cutting-edge sustainable design, achieving energy efficiency gains and enhancing occupant wellbeing.

位於九龍觀塘勵業街7號的擬建商業樓宇項目獲得綠建環評新建建築(1.2版)暫定金級認證，彰顯我們對前沿可持續設計、實現能源效率增益及提升住戶福祉的承諾。



HKGBC Beam Plus-provisional Gold
香港綠色建築議會有限公司綠建環評暫定評估金獎

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

During the Reporting Period, there was no environmental non-compliance throughout our operations that would have a critical impact on the environment.

於報告期間，整個營運過程中並無任何對環境有重大影響的環境不合規事件。

External Recognition for ESG Contribution

During the Reporting Period, the Group received The Asset Triple A Awards 2025 – Best ESG Solution, Hong Kong, with HSBC as our partner. The award recognises the ESG solution associated with the Group's public housing development projects and reflects the Group's efforts to integrate ESG considerations into its financing arrangements and business operations. It also serves as external recognition of the Group's commitment to creating positive social value through its contribution to public housing development and responsible business practices.

環境、社會及管治貢獻的外部認可

於報告期間，本集團與滙豐銀行攜手合作，榮獲「《財資》2025年度AAA大獎－香港最佳ESG方案」。該獎項旨認可本集團與公共房屋發展項目相關的環境、社會及管治解決方案，並體現本集團將環境、社會及管治的考慮因素融入融資安排及業務營運的努力。此獎項亦代表外界對本集團透過推動公共房屋發展及實踐負責任的商業行為，致力締造正面的社會價值的外部認可。



The Asset Triple A Awards 2025 –
Best ESG Solution, Hong Kong
《財資》2025年度AAA大獎·香港最佳ESG方案

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

GREENHOUSE GAS (“GHG”) EMISSION & REDUCTION TARGETS

We are committed to implementing sustainable and long-term actions to control the carbon footprint of our daily operations. This ESG Report aims attention at GHG emissions of CO₂e including both direct “Scope 1” emissions (i.e., direct emissions from operations that are owned or controlled by the Group), indirect “Scope 2” emissions (i.e., emissions resulting from the generation of purchased or acquired electricity, heating, cooling and steam (if any) consumed within the Group) and indirect “Scope 3” emissions (i.e. activities from which indirect GHG emissions arise).

During the Reporting Period, the GHG emission of the Group is listed in the table below:

溫室氣體(「溫室氣體」)排放及減排目標

我們致力實施可持續發展和長期的行動來控制日常營運的碳足跡。本環境、社會及管治報告旨在重點關注二氧化碳當量的溫室氣體排放，當中包括直接「範圍一」的排放(即由本集團擁有或控制的業務直接產生的氣體排放)、間接「範圍二」的排放(即由本集團購買或獲得的所耗電力、熱能、冷凍及蒸汽(如有)所引致的排放)及間接「範圍三」的排放(即引致間接溫室氣體排放的活動)。

本集團於報告期間的溫室氣體排放情況於下表列示：

GHG emissions 溫室氣體排放	Unit 單位	2025/26	2024/25	2023/24
Nitrogen Oxides (NOx) 氮氧化物	Grams 克	20,109	20,396	19,907
Sulphur Oxides (SOx) 硫氧化物	Grams 克	2,292	292	511
Carbon Dioxide (CO ₂) 二氧化碳				
Direct (Scope I) 直接(範圍一)	Tonnes 噸	10,562	3,700	4,823
Indirect (Scope II) 間接(範圍二)	Tonnes 噸	3,014	4,911	3,915
Indirect (Scope III) 間接(範圍三)	Tonnes 噸	1,377,844	322	151
– Category 1: Purchased Goods and Services – 類別一：購買的商品和服務	Tonnes 噸	292,102	–*	–*
– Category 5: Waste Generated in Operations – 類別五：營運中產生的廢物	Tonnes 噸	386	322	151
– Category 11: Use of Sold Products – 類別十一：售出產品使用	Tonnes 噸	1,085,356	–*	–*
Total 總計	Tonnes 噸	1,391,420	8,933	8,889
Revenue 收入	HK\$' million 百萬港元	9,177	7,969	5,512
CO ₂ Emissions Intensity 二氧化碳排放強度	Tonnes per HK\$' million revenue 噸(每百萬港元收入)	151.63	1.12	1.61

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

In accordance with the GHG Protocol, we have conducted a screening of the 15 Scope 3 emissions categories and identified 3 categories which are related to our business activities for further accounting purposes. We continually enhance the data collection approach and calculation methodologies for Scope 3 emissions. For instance, we are disclosing the emissions from Category 1 Purchased Goods and Services of the Group, as well as including the emissions of Category 11 Use of Sold Products for the first time in FY2025/26. We will continue to enhance our data collection strategy to improve data accuracy and quality for Scope 3 emissions.

Category 1: Purchased Goods and Services

Emissions from purchased goods and services represent the embodied carbon associated with the extraction, production and transportation of construction materials delivered to the Group's construction sites. The emissions are calculated by multiplying the quantity of construction materials delivered to construction sites by the corresponding embodied carbon emission factors referenced from the Standard for Building Carbon Emission Calculation (GB/T 51366-2019). Emissions from miscellaneous purchased goods and services were excluded due to insignificant embodied carbon impact.

Category 11: Use of Sold Products

Emissions from use of sold products represent the estimated lifetime operational carbon emissions arising from the use of buildings completed and handed over by the Group during FY2025/26. The emissions are calculated by multiplying GFA of each building by Annual average energy consumption of building, years of usage and emission factors. Emission factors are referenced from the National Grid Emission Factors from the Ministry of Ecology and Environment of the People's Republic of China for Chinese Mainland, and the local utility companies' emissions factors were adopted for Hong Kong.

* No comparative data is available as the Company decided to expand the scope 3 GHG emission data collection starting from FY2025/26.

根據《溫室氣體盤查議定書》，我們已對15個範圍三排放類別進行篩選，並識別出3個與我們的業務活動相關的類別，再作進一步核算。我們不斷完善範圍三排放的數據收集和計算方法。例如，我們於二零二五／二六財政年度首次披露本集團類別一購買的商品和服務的排放量，並將類別十一售出產品使用的排放量納入。我們將繼續加強數據收集的策略，以提高範圍三排放的數據準確性和質量。

類別一：購買的商品和服務

購買的商品和服務所產生的排放量，代表與運送至本集團建築地盤之建築材料之開採、生產及運輸相關的隱含碳。該排放量乃透過將運送至建築地盤之建築材料數量，乘以參照《建築碳排放計算標準》(GB/T 51366-2019)所列之相應隱含碳排放因子來計算。由於雜項採購商品及服務所含的隱含碳影響微乎其微，因此未將其排放量納入計算。

類別十一：售出產品使用

售出產品的使用所產生的排放量，代表本集團於二零二五／二六財政年度內竣工並交付的建築物，在其使用期間所產生的估計生命週期營運碳排放量。該排放量是透過將每棟建築物的總樓面面積乘以該建築物的年度平均能源消耗量，再乘以使用年數，再乘以排放因子來計算得出。中國內地地區的排放因子參照中華人民共和國生態環境部的國家電網排放因子；香港則採用本地公共事務公司的排放因子。

* 由於本公司決定自二零二五／二六財政年度起擴大範圍三溫室氣體排放數據的蒐集範圍，因此目前尚無可比較數據。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Metrics and targets

Through carefully considered metrics and targets used to assess and manage relevant climate-related risks and opportunities, we aim to have continual improvement on our environmental performance. To ensure smooth transition to more sustainable and lower-carbon business activities and to enhance resilience while reducing vulnerability to climate-related risks, reduction of our carbon emissions and energy consumption is crucial.

Greenhouse gas emissions targets

Near-term Targets:

- To reduce absolute Scope 1 and 2 GHG emissions by 5% by FY2030.
- To reduce absolute Scope 3 GHG emissions from capital goods by 5% by FY2030.
- To reduce Scope 3 GHG emissions from Waste Generated in Operations by 5% by FY2030.

Long-term Targets:

- To reduce absolute Scope 1, 2 and 3 GHG emissions from capital goods, Waste Generated in Operations, and use of sold products by 5% by FY2050.

指標及目標

通過仔細考慮用於評估及管理相關氣候相關風險及機遇的指標及目標，我們擬持續改善環境表現。為確保順利過渡至更可持續及更低碳的業務活動以及加強應對及抵禦氣候相關風險，減少碳排放及能源消耗乃至關重要。

溫室氣體排放目標

短期目標：

- 截至二零三零財政年度，範圍一及二的溫室氣體絕對排放量減少5%。
- 截至二零三零財政年度，範圍三中資本商品類別的溫室氣體絕對排放量減少5%
- 截至二零三零財政年度，範圍三中營運中產生的廢物類別的溫室氣體排放量減少5%。

長期目標：

- 截至二零五零財政年度，範圍一、範圍二及範圍三中的資本商品、營運中產生的廢物及售出產品使用的溫室氣體絕對排放量減少5%

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

WASTE MANAGEMENT

During the Reporting Period, we continued to face challenge of reducing waste as construction activities typically generate a significant amount of waste. Effective waste management remains crucial for resources conservation and construction waste minimisation. Timber, metal, paper and plastic are recyclable materials commonly found in non-hazardous waste; broken concrete, debris, tiles and bricks which can be recycled for use in construction are common non-hazardous inert waste while common hazardous waste generated from construction site comprise non-rechargeable battery, leftover paints, solvent, aerosol cans, paint thinners, stripping paint, contaminated containers, etc..

We implement the “Seven R’s” as our waste management strategy in all construction projects, which are Refuse, Reduce, Reuse, Replace, Recycle, Reward and Review. In order to reduce the amount of waste generated, we imposed a strict review on the material required for our projects to prevent unnecessary waste generated.

Summary of key steps taken to achieve waste reduction target:

- allocate adequate space for setting up waste separation facilities;
- set up in house rules regarding compulsory waste reduction and separation;
- set monthly maximum allowable limit for generation of waste;
- educate all workers to sort reusable and recyclable materials;
- deploy sufficient staff and implement strict monitoring at all waste sorting and collection points; and
- use water purifiers in the Group to provide safer and healthier water without resorting to single-use plastic bottles.

廢棄物管理

於報告期間，我們仍面對減少廢棄物的挑戰，因建造活動通常會產生大量廢棄物。有效的廢棄物管理對節約資源及減少建築廢棄物仍至關重要。木材、金屬、紙張及塑料乃無害廢棄物中常見的可回收物料；可循環再用於作為建材的碎混凝土、建築碎料及磚瓦為常見的無害惰性廢棄物，而建築地盤產生的常見有害廢棄物包括不可充電電池、剩餘油漆、溶劑、氣溶膠罐、油漆稀釋劑、脫漆劑、受污染的容器等。

我們在所有建築項目中採用「7Rs」廢棄物管理策略（即拒絕、減少、重用、替代、回收、獎勵及檢討）。為減少廢棄物產生量，我們就項目所需的物料實施嚴格審查，以防止產生不必要的廢棄物。

為實現廢棄物減少目標而採取的主要措施概述：

- 為設立廢棄物分類設施分配足夠的空間；
- 制定有關強制廢棄物減少及分類的內部規則；
- 設定每月產生廢棄物的最高可接受上限；
- 教育全體員工將可重複使用及可回收的物料進行分類；
- 配備足夠人員及對所有廢物分類及收集點實施嚴格監控；及
- 在本集團內使用淨水器，以提供更安全健康的飲用水，避免使用一次性塑料瓶。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Table below shows the details of the waste generated by the Group during the Reporting Period.

下表列示本集團於報告期間所產生的廢棄物之詳情。

Wastes 廢棄物	Unit 單位	2025/26	2024/25	2023/24
Hazardous Waste 有害廢棄物	Kilograms 千克	263	467	275
Non-Hazardous Waste 無害廢棄物	Tonnes 噸	21,681	23,463	24,471
Inert Construction Waste (Public Fill) 惰性建築廢棄物(公眾填料)	Tonnes 噸	349,124	339,607	46,581
Revenue 收入	HK\$' million 百萬港元	9,177	7,969	5,512
Hazardous Waste Intensity 有害廢棄物強度	Tonnes per HK\$' million revenue 噸(每百萬港元收入)	3×10^{-5}	6×10^{-5}	5×10^{-5}
Non-hazardous Waste Intensity 無害廢棄物強度	Tonnes per HK\$' million revenue 噸(每百萬港元收入)	2.36	2.94	4.44
Inert Construction Waste (Public Fill) Intensity 惰性建築廢棄物(公眾填料)強度	Tonnes per HK\$' million revenue 噸(每百萬港元收入)	38.05	42.62	8.45

Our Group actively integrates waste reduction strategies across all project phases to minimise construction and demolition impacts. This includes examining practices in design, construction, and demolition to reduce waste generation and promote reuse and recycling. Due to the nature of our projects, foundation and excavation work has generated significant amounts of soil waste, leading to an increase in reported inert construction waste during the reporting period. However, since most of this inert waste consists of excavated soil, it can be naturally repurposed as backfilling material for reuse in other construction projects, supporting sustainable waste management.

本集團積極將廢棄物減少策略融入所有項目階段，以將建築及拆卸所造成的影響降至最低，包括檢視設計、建築及拆卸的做法，以減少產生廢棄物，並促進重用及回收。鑑於項目性質，地基及挖掘工作已產生大量的泥土廢料，導致於報告期間所呈報的惰性建築廢料增加。然而，由於大多數惰性廢料乃由挖掘土壤組成，因此可作回填材料應用於其他建築項目，實踐可持續的廢棄物管理。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Making Waste Separation More Convenient

To make on-site waste separation more convenient, the Group has provided waste separation facilities such as waste sorting stations in conventional floors and centralised collection points to improve cleanliness and tidiness of the sites. We carried out a comprehensive recycling and classification system and abandon the use of traditional garbage chute at sites. All waste is sorted at waste sorting stations at each typical floor before being transported to a central recyclable waste sorting and collection station at ground floor by using hoisting equipment. This practice can improve the quantity and quality of recyclables collected while reducing overall waste disposal volumes.

使廢棄物分類更方便

為方便現場廢棄物分類，本集團提供廢棄物分類設施，例如於標準樓層及中央回收點設立廢物分類站，以改善地盤的整潔度。我們在工地上實行全面的回收分類制度並不再使用傳統垃圾槽。所有廢棄物會先於各指定樓層的廢物分類站分類，再以吊裝設備運輸至底層的中央回收廢棄物分類及收集站。該做法可提高收集的可回收物的數量和質量，同時減少整體廢棄物棄置量。



Enhance awareness of waste separation
提高廢棄物分類意識



Sorting paper, plastic, timber and metal wastes for recycling and reuse
將紙張、塑料、木材及金屬廢棄物分類，以進行回收及再利用

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP 支柱四：環境管理

USE OF RESOURCES

The Group has developed comprehensive resource management strategies to control all major resource use associated with its operations and activities. An Energy Manual, including our energy procedures, energy operational control procedures and other related guidance notes, has been established and implemented to help the Group achieve its current objectives and targets for further improvement.

Energy

The Group sources energy from petrol, diesel and purchased electricity for its daily office operation and construction activities. Recognizing the importance of energy efficiency, we have designated a qualified management representative to ensure the Energy Management System is implemented, maintained and continually improved to report on the energy performance of different construction sites and to increase the awareness of our staff about our energy policy and objectives.

Energy saving target for temporary facilities at sites such as temporary lighting system, rest area, office and temporary toilet is 2-10%, comparing with the baseline design without energy saving plan and device; while for permanent facilities, the energy consumption of all applicable projects shall follow the guidelines of Hong Kong Green Building Council's BEAM Plus*, with reduction of CO₂ emissions or annual energy consumption by 3% to 20%.

* BEAM Plus offers a comprehensive set of performance criteria for a wide range of sustainability issues relating to the planning, design, construction, commissioning, fitting out, management, operation and maintenance of a building. By providing a fair and objective assessment of a building's overall performance throughout its life cycle, BEAM Plus enables organisations and companies of all sizes to demonstrate their commitment to sustainable development.

資源使用

本集團已開發一套全面的資源管理策略，確保因本集團經營活動時使用的所有重大資源有所控制。我們亦制定及實施能源手冊（包括我們的能源程序、能源操作控制程序及其他相關指導說明），以幫助本集團實現現有指標和進一步改進的目標。

能源

本集團日常辦公室營運及建築活動的能源來自汽油和柴油及購買的電力。認識到能源效益的重要性，我們指定了一名合資格管理代表，確保能源管理系統得到實施、維護和持續改進，從而就不同建築工地的能源績效作出報告並提高員工對能源政策和目標的意識。

與沒有節能計劃和裝置的基線設計相比，臨時照明系統、休息區、辦公室及臨時衛生間等地盤臨時設施的節目標的介乎2%至10%不等；而對於永久性設施，所有適用項目的能源消耗均應遵循香港綠色建築協會的綠建環評*的指引，二氧化碳排放量或每年能源消耗量減少3%至20%。

* 綠建環評就建築物在規劃、設計、施工、調試、裝修、管理、運作及維修中各範疇的可持續性，訂立了一套全面的表現準則。通過對建築物整個生命週期內的整體表現能進行公平客觀的評估，綠建環評令不同規模的組織及公司能夠展示彼等對可持續發展的承諾。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

During the Reporting Period, we have taken the following key steps to achieve energy saving target:

於報告期間，我們已採取下列主要措施以實現節能目標：

- establish an inspection system for common areas and practice energy conservation;
 - conduct energy audit for all offices;
 - set computers, photocopiers and printers in energy saving mode;
 - avoid unnecessary energy consumption by switching off idle lighting and air-conditioning after normal operating hours;
 - carry out regular maintenance on office equipment, e.g. remove obstructions at air inlets and outlets and ventilation and clean the dust filters regularly;
 - use energy efficient lighting devices, install motion sensors/timer to automatically switch on and off the lighting in site areas with low traffic flow;
 - apply solar film on windows to reduce direct sunlight and the demand for air conditioning and install weather strips on door and around to prevent air from escaping; and
 - use renewable energy.
- 建立公共區域巡查制度，實行節能措施；
 - 為所有辦公室進行能源審計；
 - 將電腦、複印機和打印機設置為節能模式；
 - 在正常工作時間後關閉閒置的照明和空調，避免不必要的能源消耗；
 - 對辦公設備進行定期保養，例如清除進風口和出風口的障礙物，並定期清潔濾塵器；
 - 使用節能照明設備，於地盤使用率較低的區域安裝動態感應器／定時器自動開關照明；
 - 於窗戶加裝隔熱膜以減少陽光直射及空調負荷，並於門框加裝密封條防止冷氣外泄；及
 - 使用可再生能源。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Energy management

The direct and indirect energy consumption of the Group during the Reporting Period is listed as follows:

能源管理

本集團於報告期間的直接及間接能源消耗列示如下：

	Unit 單位	2025/26	2024/25	2023/24
Purchased Electricity 外購電力	kWh 千瓦時	5,209,177	8,199,216	6,942,574
Petrol 汽油	Litre 公升	31,417	19,834	34,741
Diesel 柴油	Litre 公升	4,003,038	1,393,656	1,807,182
LPG 液化石油氣	Litre 公升	–	–	–
Total Energy Consumption 能源消耗總量	GJ 千兆焦耳	174,093	83,909	95,962
Revenue 收入	HK\$' million 百萬港元	9,177	7,969	5,512
Energy Consumption Intensity 能源消耗強度	GJ per HK\$' million revenue 千兆焦耳 (每百萬港元收入)	18.97	10.53	17.41

As part of our commitment to sustainable operations, we have implemented measures to reduce emissions across our construction activities. A key initiative includes transitioning to cleaner fuel alternatives, such as biodiesel blends, to replace conventional ultra-low sulfur diesel. This shift has significantly lowered our carbon footprint while supporting Hong Kong's broader decarbonisation goals.

We prioritise the use of B5 diesel, a blend of 5% biodiesel and 95% petroleum diesel, which reduces GHG emissions compared to standard fuels. By integrating these low-carbon alternatives into our operations, we are actively contributing to Scope 1 emissions reduction in alignment with Hong Kong's Climate Action Plan 2050.

作為對可持續營運承諾的一部分，我們已實施措施以減少建築活動中的排放。其中一項主要措施包括轉用更清潔的替代燃料，例如生物柴油混合燃料，以取代傳統的超低硫柴油。這一轉變大幅降低我們的碳足跡，同時有助香港更廣大的去碳化目標。

我們優先使用B5柴油（由5%生物柴油及95%石油柴油混合而成的燃料），與標準燃料相比可減少溫室氣體排放。透過將該等低碳的替代燃料融入營運，我們正積極為減少範圍一的排放作出貢獻，以符合香港氣候行動藍圖2050。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Building on our current progress in sustainable fuel adoption, we will systematically transition all construction sites to higher-grade biodiesel blends as part of our comprehensive decarbonisation programme. This fuel optimisation initiative will be complemented by strategic investments in electric and hybrid construction equipment to further reduce emissions. By upgrading both our fuel sources and machinery fleet, we aim to establish a new standard for low-carbon construction practices while maintaining operational efficiency.

以我們目前在應用可持續燃料方面取得的進展為基礎，我們將有系統地將所有建築工地轉用更高等級的生物柴油混合燃料，作為全面去碳化計劃的一部分。通過對電動及混合動力建築設備進行戰略投資，該項燃料優化計劃將進一步減少排放。透過燃料來源及機械設備的現代化升級，我們旨在建立低碳建築做法的新標準，同時保持運營效率。

Water

The Group also adopts following key steps to conserve water in our operations to contribute to global water conservation:

水資源

本集團亦採納以下主要措施節約營運所用水資源，為全球的節約用水作出貢獻：

- install rainwater collection facilities to save rainwater for cleaning and dust-prevention purposes;
- water recycling from wastewater treatment plant for dust suppression/wheel washing/haul road cleaning;
- install water-efficient taps (e.g. sensor or auto-shutoff faucet) to reduce water consumption;
- install low flush toilets or dual flushing cistern;
- provide water usage guidelines in construction sites;
- encourage staff to save water by posting water saving tips in rest room and pantry.
- 安裝雨水收集設施以儲存雨水用於清潔及防塵；
- 從污水處理廠回收水資源，用於抑塵／清洗車輪／運料道路清洗；
- 安裝節水水龍頭（如感應或自動關閉水龍頭）以減少用水量；
- 安裝節水馬桶或雙掣式沖廁；
- 在建築地盤提供用水指引；
- 在洗手間及茶水間張貼節水提示，鼓勵員工節約用水。

During the Reporting Period, the Group has no issues in sourcing water.

於報告期間，本集團概無有關水資源問題。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Water consumption during the Reporting Period is summarised in the following table: 於報告期間的耗水量於下表概述：

	Unit 單位	2025/26	2024/25	2023/24
Water Consumption 耗水量	M ³ 立方米	189,775	185,383	147,632
Revenue 收入	HK\$' million 百萬港元	9,177	7,969	5,512
Water Consumption Intensity 耗水強度	M ³ per HK\$' million revenue 立方米 (每百萬港元收入)	20.68	23.26	26.79

CLIMATE CHANGE

The issue of climate change has become a growing concern among stakeholders, the Group also recognises climate change is a great challenge for businesses, society and individuals. Referencing the Task Force on Climate-Related Financial Disclosure (TCFD) recommendations, we have made continuous efforts to assess climate impacts on our operational resilience so as to proactively manage climate-related risks and considering ways to capture opportunities for sustainable development and carbon reduction. We commit to reduce carbon emission, mitigate environmental impacts and conserve natural resources. As outlined in our Environmental Policy, we strive to manage climate risks across our business operations and develop mitigation, adaptation and resilience strategies in line with on-site practices.

Governance

We have quarterly safety, health and environmental meetings, where the Directors and the ESG Working Group members assess and discuss corporate risks, compliance, effectiveness of controls and safety & health issues. Climate change-related updates are provided and discussed in the meetings and Directors to assimilate and apply the guidance and recommendations to the business and operations strategies.

氣候變化

氣候變化問題已備受持份者日益關注，本集團亦深知氣候變化對企業、社會及個人而言實屬重大挑戰。參考氣候相關財務信息披露工作組(TCFD)的建議，我們持續努力評估氣候對我們營運韌性的影響，以便積極管理氣候相關風險，並考慮如何把握可持續發展及減碳機遇。我們承諾減少碳排放，減輕對環境影響及善用自然資源。正如我們的環境政策所概述，我們在業務運營過程中努力管理氣候風險，並根據實地實踐制定減緩、適應及韌性策略。

管治

我們每季度舉行安全、健康及環境會議，董事及環境、社會及管治工作組成員於會上評估及討論公司風險、合規、管控的有效性以及安全健康問題。董事討論和了解於大會上提供的氣候變化相關更新資料，並將指引及推薦建議應用於業務及營運策略。

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP 支柱四：環境管理

Climate Scenario Analysis

Our ESG Working Group applied TCFD recommendations as the framework for identifying risk and opportunities. We analysed various scenarios to thoroughly identify climate-related physical and transition risks, and assess their potential impacts on the Group's operations. Our climate scenario analyses have systematically evaluated both physical and transition risks and opportunities that climate change posed to our business, guiding the development of long-term adaptation and resilience strategies. We have quantified the potential financial impacts of these climate-related risks and opportunities on our assets and operations. Building on these insights, we are strengthening our climate risk mitigation and adaptation measures through progressive investment in various aspects including but not limited to enhancing our climate risk analyses, constructing green and healthy buildings, and improving our overall climate resilience through master-planning.

Risk Management and Strategy

A comprehensive climate risk assessment mechanism has been developed by the Group, integrating climate-related risks into our overall corporate risk management framework. We adopt internationally recognised analysis models to holistically consider various physical and transition risk scenarios. Through stress testing, we are able to formulate resilient and adaptable business strategies under different climate scenarios, thereby enhancing the Group's sustainability capability. Although a wide range of climate risks/opportunities and potential business impacts were identified, we summarise only the priority risks and our main resilience strategies as below:

氣候情景分析

我們的環境、社會及管治工作組採用TCFD建議作為識別風險及機遇的框架。我們分析了各種情境，以全面識別與氣候相關的實體風險及轉型風險，並評估其對本集團營運的潛在影響。我們的氣候情景分析系統性地評估氣候變化對於業務造成的實體和轉型風險以及機遇，指導制定長期適應性以及韌性策略，並量化了氣候相關風險與機遇對於我們的資產和運營的潛在財務影響。基於這些見解，我們正持續地投資於各個方面以強化氣候減緩與適應戰略：增強集團的氣候風險分析、打造綠色健康建築，並通過總體規劃提升我們的整體氣候韌性。

風險管理及策略

本集團建立了全面的氣候風險評估機制，將氣候相關風險納入企業整體風險管理體系。我們採用國際認可的分析模型，綜合考量各類實體風險和轉型風險情境。通過壓力測試，我們得以在不同氣候情境下，制定具有韌性和適應性的業務策略，確保集團的可持續發展能力。儘管已識別出廣泛的氣候風險／機遇及潛在的業務影響，但我們僅將優先風險及主要韌性策略彙整如下：

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Climate risks/ opportunities 氣候風險／機遇	Time Horizon 時間範圍	Potential business impacts 潛在業務影響	Our resilience strategies 我們的應對策略
Acute 急性 Super typhoons and extreme weather 強颱風及極端天氣	Medium to Long-Term 中長期	- Increased costs due to project delays 因項目延遲而增加的成本 - Worker safety such as strong wind conditions may result in injury due to falling or being hit by construction debris 工友安全，如在強風情況下可能導致工友因墜落或被建築瓦片擊中而受傷 - Increase costs due to floods or damage of structures and facilities 因結構及設施浸水或損壞而導致成本上漲 - Additional insurance coverage to manage risks to assets or employees 購買額外保險來管理資產或僱員風險	- Give directions on preventive measures and operational procedures 對預防措施及操作程序進行指導 - Contingency plan for emergency teams and equipment 應急團隊及設備的應急計劃 - Take precautionary measures during typhoon season and make advance notice to all employees and workers 在颱風季節採取預防措施，並提前通知所有員工及工友
Chronic 慢性 Average temperature has risen 平均溫度上升	Long-Term 長期	- Project delays due to worker heat stroke and related work injuries 項目因工友中暑和相關工傷而延期 - Temporary suspension of works during hot weather 酷熱天氣時暫時停工	- Install energy-saving fans with high air volume 安裝節能型高風量風扇 - Promote use of energy-efficient cooling systems 推廣使用節能製冷系統 - Provide cool drinking water 提供冷飲用水

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Climate risks/ opportunities 氣候風險／機遇	Time Horizon 時間範圍	Potential business impacts 潛在業務影響	Our resilience strategies 我們的應對策略
Transition – Policy and Legal 轉型–政策及法律 Higher requirements and regulations on building energy efficiency and green building standards 對建築節能及綠色建築標準提出更高要求及法規	Short to Medium-Term 短中期	• Increase costs in procurement of energy-efficient equipment 增加採購節能設備的成本 • Increase risks of non-compliance with building standards requirements 增加違反建築標準要求的風險	• Incorporate green building and renewable energy installations into our new construction projects, such as the zero-carbon roof with solar energy panels 在新建築項目中加入綠色建築及可再生能源裝置，例如配備太陽能板的零碳屋頂 • Use of battery energy storage systems 使用電池儲能系統 • Adopt power supply of Modular Integrated Construction (MiC) site office and Internet of Things (IoT) sensors on sites 在工地採用組裝合成工地(MiC)辦事處及物聯網(IoT)感應器供應電力

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP

支柱四：環境管理

Climate risks/ opportunities 氣候風險／機遇	Time Horizon 時間範圍	Potential business impacts 潛在業務影響	Our resilience strategies 我們的應對策略
Transition – Market 轉型-市場 Higher market demand on resource efficiency 市場對資源效率的需 求增加	Medium to Long-Term 中長期	• May reduce operating costs in long run through resource conservation 節約資源長遠而言可降低運營 成本	• Adopt environmentally- friendly and eco-friendly practices to the supply chain and emphasis our green procurement requirement 在供應鏈中引入環保及生態友好的 做法及強調綠色採購要求 • Reduce waste stream at source 從源頭減少廢物產生 • Use of prefabricated building elements 使用預製建築組件 • Application of modular and standardised building designs 應用模組化及標準化建築設計 • Implement energy efficiency measures 實施節能措施 • Virgin forest products are not used for temporary construction works 臨時施工工程避免使用原始森林產 品

10 PILLAR 4: ENVIRONMENTAL STEWARDSHIP
支柱四：環境管理

Financial Impact Assessment

Beyond identifying and analysing the kinds of climate change impact, we have thoroughly quantified its financial implications, helping us develop targeted response measures to actively address the climate crisis.

財務影響評估

除了識別和分析氣候變化所帶來影響的種類，我們還深入量化了氣候變化對財務的影響，幫助我們制定針對性的應對措施，積極應對氣候危機。

Pathway 路徑	Risk Scenario 風險情景		Impact Type 影響類型	Scenario Pathway 情境路徑	Financial Impact (HK\$ million) 財務影響 (百萬港元)		
					<10	10-20	>20
4℃ Scenario 4℃ 情境	Physical 實體	Acute 急性	Expenditure 支出	RCP 8.5 RCP 8.5		✓	
		Chronic 慢性	EBITDA EBITDA	RCP 8.5 RCP 8.5		✓	
1.5℃ Scenario 1.5℃ 情境	Transition 轉型	Policy/ Legal 政策／ 法律	EBITDA EBITDA	Net Zero 2050 二零五零年 淨零排放	✓		
		Market 市場	Expenditure 支出	Net Zero 2050 二零五零年 淨零排放	✓		

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
A. Environmental 環境			
A1	Emissions 排放物		
General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste 有關廢氣排放、向水及土地的排污以及有害及無害廢棄物的產生的資料： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — ENVIRONMENTAL POLICY, CERTIFICATIONS & NATURAL RESOURCES & WASTE MANAGEMENT 支柱四：環境管理－環境政策、證書與自然資源及廢棄物管理	52-60
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — GREENHOUSE GAS EMISSION & REDUCTION TARGETS 支柱四：環境管理－溫室氣體排放及減排目標	55-56
KPI A1.3	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及強度。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — WASTE MANAGEMENT 支柱四：環境管理－廢棄物管理	59

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及強度。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — WASTE MANAGEMENT 支柱四：環境管理－廢棄物管理	59
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述訂立的排放目標並採取措施實現目標。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — GREENHOUSE GAS EMISSION & REDUCTION TARGETS 支柱四：環境管理－溫室氣體排放及減排目標	57
KPI A1.6	Description of how hazardous and non-hazardous waste are handled and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法及描述訂立的減排目標並採取措施實現目標。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — WASTE MANAGEMENT & CIRCULAR ECONOMY 支柱四：環境管理－廢棄物管理及循環經濟	58-60
A2	Use of Resources 資源使用		
General disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — USE OF RESOURCES 支柱四：環境管理－資源使用	61-65
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能源總耗量及強度。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — USE OF RESOURCES 支柱四：環境管理－資源使用	61-64

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI A2.2	Water consumption in total and intensity. 總耗水量及強度。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — USE OF RESOURCES 支柱四：環境管理－資源使用	64-65
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述能源使用效率目標及採取措施實現目標。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — USE OF RESOURCES 支柱四：環境管理－資源使用	61-64
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上是否有任何問題，以及用水效益目標及採取措施實現目標。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — USE OF RESOURCES 支柱四：環境管理－資源使用	64-65
KPI A2.5	Total packaging material used for finished products and with reference to per unit produced. 製成品所用包裝物料的總量及每生產單位估量。	This KPI is not applicable as no packing materials was used for finished products 由於製成品無需使用包裝物料，故此這關鍵績效指標並不適用	N/A 不適用
A3	The Environment and Natural Resources 環境及自然資源		
General disclosure 一般披露	Policies on minimising the issuer’s significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — ENVIRONMENTAL POLICY, CERTIFICATIONS & NATURAL RESOURCES 支柱四：環境管理－環境政策、證書與自然資源	52-54

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — ENVIRONMENTAL POLICY, CERTIFICATIONS & NATURAL RESOURCES 支柱四：環境管理－環境政策、證書與自然資源	52-54
B. Social 社會			
Employment and Labour Practices 僱傭及勞工實務			
B1	Employment 僱傭		
General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的資料： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例。	PILLAR 1: SAFETY AND PEOPLE — EMPLOYMENT, LABOUR STANDARDS & WORKFORCE WELLBEING 支柱一：安全與員工－僱傭政策、勞工標準及員工福祉	27-28

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的員工總數。	PILLAR 1: SAFETY AND PEOPLE — WORKFORCE PROFILE, DEMOGRAPHICS & RETENTION 支柱一：安全與員工－員工概況、人口特徵及留任	29
KPI B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	PILLAR 1: SAFETY AND PEOPLE — WORKFORCE PROFILE, DEMOGRAPHICS & RETENTION 支柱一：安全與員工－員工概況、人口特徵及留任	30
B2	Health and Safety 健康與安全		
General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障員工避免職業性危害的資料： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例。	PILLAR 1: SAFETY AND PEOPLE — HEALTH, SAFETY & SMART SITE SYSTEMS 支柱一：安全與員工－健康、安全及智慧工地系統	18-24
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括報告年度)每年因工而死亡的人數及比率。	PILLAR 1: SAFETY AND PEOPLE — HEALTH, SAFETY & SMART SITE SYSTEMS — OHS statistics 支柱一：安全與員工－健康、安全及智慧工地系統－職安健統計數字	21

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	PILLAR 1: SAFETY AND PEOPLE — HEALTH, SAFETY & SMART SITE SYSTEMS — OHS statistics 支柱一：安全與員工－健康、安全及智慧工地系統－職安健統計數字	21
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	PILLAR 1: SAFETY AND PEOPLE — HEALTH, SAFETY & SMART SITE SYSTEMS 支柱一：安全與員工－健康、安全及智慧工地系統	18-24
B3	Development and Training 發展及培訓		
General disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	PILLAR 1: SAFETY AND PEOPLE — TRAINING, DEVELOPMENT & LEARNING CULTURE 支柱一：安全與員工－培訓、發展及學習文化	32
KPI B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	PILLAR 1: SAFETY AND PEOPLE — TRAINING, DEVELOPMENT & LEARNING CULTURE — Training Coverage 支柱一：安全與員工－培訓、發展及學習文化－培訓覆蓋率	34

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	PILLAR 1: SAFETY AND PEOPLE — TRAINING, DEVELOPMENT & LEARNING CULTURE — Training Coverage 支柱一：安全與員工－培訓、發展及學習文化－培訓覆蓋率	33
B4	Labour Standards 勞工準則		
General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工及強迫勞工的資料： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例。	PILLAR 1: SAFETY AND PEOPLE — EMPLOYMENT, LABOUR STANDARDS & WORKFORCE WELLBEING 支柱一：安全與員工－僱傭政策、勞工標準及員工福祉	27-28
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	PILLAR 1: SAFETY AND PEOPLE — EMPLOYMENT, LABOUR STANDARDS & WORKFORCE WELLBEING 支柱一：安全與員工－僱傭政策、勞工標準及員工福祉	28

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	PILLAR 1: SAFETY AND PEOPLE — EMPLOYMENT, LABOUR STANDARDS & WORKFORCE WELLBEING 支柱一：安全與員工－僱傭政策、勞工標準及員工福祉	28
Operating Practices 運營常規			
B5	Supply Chain Management 供應鏈管理		
General disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	PILLAR 3: COMMUNITY DEVELOPMENT — RESPONSIBLE SUPPLY CHAIN & PROCUREMENT STANDARDS 支柱三：社區發展－負責任供應鏈及採購標準	40-41
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	PILLAR 3: COMMUNITY DEVELOPMENT — RESPONSIBLE SUPPLY CHAIN & PROCUREMENT STANDARDS 支柱三：社區發展－負責任供應鏈及採購標準	41

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	PILLAR 3: COMMUNITY DEVELOPMENT — RESPONSIBLE SUPPLY CHAIN & PROCUREMENT STANDARDS 支柱三：社區發展－負責任供應鏈及採購標準	40-41
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述識別供應鏈上環境及社會風險所使用的慣例、以及有關慣例的執行及監察方法。	PILLAR 3: COMMUNITY DEVELOPMENT — RESPONSIBLE SUPPLY CHAIN & PROCUREMENT STANDARDS 支柱三：社區發展－負責任供應鏈及採購標準	40-41
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述揀選供應商時推行環保產品及服務所使用的慣例、以及有關慣例的執行及監察方法。	PILLAR 3: COMMUNITY DEVELOPMENT — RESPONSIBLE SUPPLY CHAIN & PROCUREMENT STANDARDS 支柱三：社區發展－負責任供應鏈及採購標準	40-41

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
B6	Product Responsibility 產品責任		
General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品及服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的資料： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例。	PILLAR 3: COMMUNITY DEVELOPMENT — CONSTRUCTION QUALITY, PROJECT STANDARDS & CLIENT RESPONSIBILITY 支柱三：社區發展－施工品質、專案標準與客戶責任	48-49
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	This KPI is not applicable due to industry nature. 由於行業性質，故此這關鍵績效指標並不適用。	N/A 不適用
KPI B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	This KPI is not applicable due to industry nature. 由於行業性質，故此這關鍵績效指標並不適用。	N/A 不適用

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與遵守及保護知識產權有關的慣例。	PILLAR 3: COMMUNITY DEVELOPMENT — TECHNOLOGY INNOVATION & GREEN CONSTRUCTION SOLUTIONS — Innovation 支柱三：社區發展－技術創新與綠色建築解決方案－創新	41
KPI B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	PILLAR 3: COMMUNITY DEVELOPMENT — CONSTRUCTION QUALITY, PROJECT STANDARDS & CLIENT RESPONSIBILITY 支柱三：社區發展－施工品質、專案標準與客戶責任	48-49
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	PILLAR 3: COMMUNITY DEVELOPMENT — CONSTRUCTION QUALITY, PROJECT STANDARDS & CLIENT RESPONSIBILITY — Confidentiality 支柱三：社區發展－施工品質、專案標準與客戶責任－保密	50

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
B7	Anti-Corruption 反貪污		
General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關賄賂、勒索、欺詐或洗黑錢的資料： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例。	PILLAR 2: CORPORATE GOVERNANCE — ANTI-CORRUPTION & ETHICAL BUSINESS CONDUCT 支柱二：企業管治－反貪污及商業道德操守	38
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於報告期間內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	PILLAR 2: CORPORATE GOVERNANCE — ANTI-CORRUPTION & ETHICAL BUSINESS CONDUCT 支柱二：企業管治－反貪污及商業道德操守	38
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	PILLAR 2: CORPORATE GOVERNANCE — ANTI-CORRUPTION & ETHICAL BUSINESS CONDUCT 支柱二：企業管治－反貪污及商業道德操守	38

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	PILLAR 2: CORPORATE GOVERNANCE — ANTI-CORRUPTION & ETHICAL BUSINESS CONDUCT 支柱二：企業管治－反貪污及商業道德操守	38
B8	Community Investment 社區投資		
General disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities’ interests. 有關透過社區參與了解營運所在社區的需要及確保其活動顧及社區利益的政策。	PILLAR 3: COMMUNITY DEVELOPMENT — COMMUNITY WELLBEING, VOLUNTEERING & SOCIAL INVESTMENT 支柱三：社區發展－社區福祉、義工服務與社會投資	51
KPI B8.1	Focus areas of contribution. 專注貢獻範疇。	PILLAR 3: COMMUNITY DEVELOPMENT — COMMUNITY WELLBEING, VOLUNTEERING & SOCIAL INVESTMENT 支柱三：社區發展－社區福祉、義工服務與社會投資	51

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Subject Areas, Aspects, General Disclosures and KPIs on “Comply or Explain” basis 「不遵守就解釋」條文的主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁次
KPI B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	PILLAR 3: COMMUNITY DEVELOPMENT — COMMUNITY WELLBEING, VOLUNTEERING & SOCIAL INVESTMENT 支柱三：社區發展－社區福祉、義工服務與社會投資	51

Part D: Climate-related Disclosures D部分：氣候相關披露		Section 章節	Page 頁次
Governance 治理			
(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. (a) 負責監督氣候相關風險和機遇的治理機構(包括董事會、委員會或其他同等的治理機構)或個人。		PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE — Governance 支柱四：環境管理－氣候變化－管治	65
(b) management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. (b) 管理層在監控、管理和監督氣候相關風險和機遇時所用的治理流程、控制和程序中的角色。		PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE — Governance 支柱四：環境管理－氣候變化－管治	65

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Part D: Climate-related Disclosures D部分：氣候相關披露	Section 章節	Page 頁次
Strategy 戰略		
Climate-related risks and opportunities 氣候相關風險和機遇	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-70
Business model and value chain 業務模式和價值鏈	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-70
Strategy and decision-making 戰略和決策	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-66
Financial position, financial performance and cash flows 財務狀況、財務業績和現金流量	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-70
Climate resilience 氣候韌性	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-70

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Part D: Climate-related Disclosures D部分：氣候相關披露	Section 章節	Page 頁次
Risk Management 風險管理		
(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks. (a) 主體用於識別、評估、優先考慮和監控可持續相關風險的流程和相關政策。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-66
(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). (b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-66
(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. (c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-66
Metrics and Targets 指標及目標		
Greenhouse gas emissions 溫室氣體排放	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — GREENHOUSE GAS EMISSION & REDUCTION TARGETS 支柱四：環境管理－氣候變化－ 溫室氣體排放及減排目標	55-56

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Part D: Climate-related Disclosures D部分：氣候相關披露	Section 章節	Page 頁次
Climate-related transition risks 氣候相關轉型風險	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	68-69
Climate-related physical risks 氣候相關物理風險	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	67
Climate-related opportunities 氣候相關機遇	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	68-69
Capital deployment 資本運用	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — CLIMATE CHANGE 支柱四：環境管理－氣候變化	65-70
Internal carbon prices 內部碳定價	Not applicable. The Group does not currently apply an internal carbon price. 不適用。本集團目前並無採用內 部碳價	N/A 不適用

11 HKEX ESG CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

Part D: Climate-related Disclosures D部分：氣候相關披露	Section 章節	Page 頁次
Remuneration 薪酬	Not applicable. The Group does not currently link climate-related performance metrics to remuneration, though environmental performance is considered in the overall management evaluation process. 不適用。本集團目前並未將氣候相關績效指標與薪酬掛鉤，但環境績效會納入整體管理層評估流程中予以考量。	N/A 不適用
Industry-based metrics 行業指標	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — GREENHOUSE GAS EMISSION & REDUCTION TARGETS 支柱四：環境管理－溫室氣體排放及減排目標	55-57
Climate-related targets 氣候相關目標	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — GREENHOUSE GAS EMISSION & REDUCTION TARGETS 支柱四：環境管理－溫室氣體排放及減排目標	57
Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性	PILLAR 4: ENVIRONMENTAL STEWARDSHIP — GREENHOUSE GAS EMISSION & REDUCTION TARGETS 支柱四：環境管理－溫室氣體排放及減排目標	55-57

