

# 鄺文記集團有限公司

## KWONG MAN KEE GROUP LIMITED

(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 : 8023

# 2022

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



### INTRODUCTION

Kwong Man Kee Group Limited (the “**Company**”, together with its subsidiaries, the “**Group**” or “**we**”) is principally engaged in the car park flooring industry in Hong Kong and Macau. We provide (i) flooring services, which involve the application of proprietary floor coating products for the purpose of providing a colourful, slip-resistant, hard wearing surface that is resistant against water and petrochemicals; (ii) ancillary services, which include specialised texture painting and waterproofing works; and (iii) others – sales of car park flooring materials. Our target segment ranges from mid to high end projects in the relevant markets.

This report is the sixth environmental, social and governance report (the “**Report**”) of the Group. The Report summarises the environmental, social and governance (“**ESG**”) initiatives, plans and performances of the Group for the year ended 31 March 2022 (the “**Reporting Period**”) and demonstrates its commitment to sustainable development. The aim of the Report is to help investors and other stakeholders to understand in detail how the Group approaches ESG issues and what it had done in these areas, with a view to creating sustainable corporate value.

### CORE VALUE

As a responsible corporate citizen, the Group is committed to adopting the concepts of caring, equality and honesty in its business which serve as the cornerstones of the management’s core value towards:

- (a) preservation of the environment;
- (b) expansion of business with integrity and fairness; and
- (c) enrichment of the corporate governance for better accountability.

### ESG GOVERNANCE STRUCTURE

The Group has established a comprehensive ESG governance structure to ensure the alignment of ESG and the Group’s strategic growth, while advocating ESG integration into its business operations and decision-making processes.

The Board of Directors (the “**Board**”) has the overall responsibility for the Group’s ESG strategies, management approach and reporting. To better manage the Group’s ESG-related issues, the Board examines and approves the ESG-related goals and targets, priorities, policies and frameworks, as well as reviews the progress towards their implementation and achievement with the assistance of the ESG working group (the “**Working Group**”). Besides, the Board is accountable for ensuring the effectiveness of ESG risk management and internal control mechanism through a periodical review against ESG-related issues.

### 緒言

鄭文記集團有限公司(「本公司」，連同其附屬公司統稱「本集團」或「我們」)主要從事香港及澳門停車場地坪鋪設行業。我們提供：(i)地坪鋪設服務，涉及塗裝專利地坪鋪設塗層產品，以提供色彩豐富、防滑以及具防水及不易受石油化工產品破壞特性的耐磨表面；(ii)配套服務，包括專業紋理塗裝及防水工程；及(iii)其他服務－銷售停車場地坪鋪設材料。我們的目標業務分部為相關市場的中高端項目。

本報告為本集團第六份環境、社會及管治報告(「本報告」)。本報告總結本集團於截至二零二二年三月三十一日止年度(「報告期間」)的環境、社會及管治(「環境、社會及管治」)舉措、計劃及表現，並向外展示本集團對可持續發展的承諾。本報告旨在幫助投資者及其他持份者詳細瞭解本集團如何處理環境、社會及管治事宜，以及集團過去在有關方面已進行的工作，力求創造可持續企業價值。

### 核心價值

作為負責任的企業公民，本集團致力在其業務中實踐「關愛、公平及誠信」的信念，並以此作為管理層在以下方面的核心價值基石：

- (a) 保育環境；
- (b) 以精誠及公平的態度拓展業務；及
- (c) 優化企業管治，完善問責制度。

### 環境、社會及管治的治理架構

本集團已建立一套全面的環境、社會及管治的治理架構，以確保環境、社會及管治與本集團的策略發展相一致，同時提倡將環境、社會及管治納入集團的業務營運及決策過程。

董事會(「**董事會**」)對本集團的環境、社會及管治策略、管理方針及匯報負有整體責任。為了更有效管理本集團的環境、社會及管治相關事宜，董事會審查及批准各項與環境、社會及管治有關的目標及指標、重點工作、政策及框架，並在環境、社會及管治工作小組(「**工作小組**」)的協助下，檢討其實施及達成的進度。此外，董事會有責任對環境、社會及管治相關事宜進行定期檢討，確保環境、社會及管治的風險管理及內部監控機制行之有效。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The Group has set up the Working Group with the aim of systematically managing ESG-related issues under the authority of the Board. The Working Group reports to the Board regularly and assists in identifying, assessing, prioritising and managing the Group's key ESG issues, and evaluating the effectiveness of internal control mechanisms. The Working Group also examines and evaluates the Group's performance in various aspects of environmental, health and safety, labour standards, product and service responsibility in the ESG areas. Besides, the Working Group consists of the Group's chief executive officer, company secretary and core members from different departments of the Group and is responsible for collecting relevant information on the ESG aspects of the Group for the preparation of the Report.

### REPORTING FRAMEWORK

The Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) as set out in Appendix 20 to the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”).

Information relating to the Group's corporate governance practices can be found in the Corporate Governance Report of the Group's annual report for the year ended 31 March 2022.

During the preparation of the Report, the Group attaches great importance to materiality, quantitative and consistency and has applied these reporting principles which are set out in the ESG Reporting Guide:

**Materiality:** Materiality assessment was conducted to identify and prioritise material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of the Report. The results of the materiality assessment were reviewed and confirmed by the senior management. Please refer to the sections headed “Stakeholder Engagement” and “Materiality Assessment” for further details.

**Quantitative:** The standards and methodologies used in the calculation of relevant data in the Report, as well as the applicable assumptions were disclosed. The key performance indicators (“KPIs”) were supplemented by explanatory notes to establish benchmarks where feasible.

本集團已成立工作小組，其目標是在董事會的授權下，有系統地管理各項環境、社會及管治相關事宜。工作小組定期向董事會匯報，協助識別、評估、優次排序及管理本集團的主要環境、社會及管治事宜，並評估內部監控機制的成效。工作小組亦檢查及評估本集團在環境、健康與安全、勞工標準、產品及服務責任等各方面在環境、社會及管治範疇上的表現。此外，工作小組由本集團行政總裁、公司秘書及本集團不同部門的核心成員組成，彼等負責收集本集團在環境、社會及管治方面的相關資料，以編製本報告。

### 匯報框架

本報告乃根據香港聯合交易所有限公司GEM證券上市規則（「GEM上市規則」）附錄二十所載的環境、社會及管治報告指引（「環境、社會及管治報告指引」）編製。

有關本集團企業管治常規的資料可於本集團截至二零二二年三月三十一日止年度的年報內的企業管治報告中查閱。

於編製本報告的過程中，本集團非常重視環境、社會及管治報告指引所載的重要性、量化及一致性匯報原則，並已應用該等原則：

**重要性：**我們於報告期間進行了重要性評估，以識別重要事宜及對其排出優次，從而採納已確認的重要事宜作為本報告的編製重點。重要性評估的結果已獲高級管理層檢視及確認。有關進一步詳情，請參閱「持份者的參與」及「重要性評估」等節。

**量化：**計算本報告內相關數據所用的標準及計算方法，以及適用的假設，均已作披露。各項關鍵績效指標（「關鍵績效指標」）乃輔以註釋作為補充，以在可行的情況下建立指標基準。

Consistency: The statistical methodologies applied to the Report were substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies. If there are any changes that may affect comparison with previous reports, the Group will add explanatory notes to the corresponding content of the Report.

### REPORTING SCOPE

The senior management of the Group identifies the reporting scope by considering the materiality principle, as well as the Group's core business and main revenue source.

The scope of the Report covers the comprehensive engineering services in flooring, screeding, anti-skid surfacing, specialized texture painting and waterproofing business operated by the Group in Hong Kong and Macau which are the principal locations of the Group's business operation and represents the Group's major sources of revenue.

The Report has been approved by the Board.

### STAKEHOLDER ENGAGEMENT

The Board recognised that stakeholder engagement can help the Group to understand the expectations of key stakeholders in developing a sustainable business environment which the Group operates in. Therefore, the Group has engaged the stakeholders, including the senior management, employees, customers, suppliers and investors through different channels such as staff training, direct communication with customers and meeting with investors. The Group will continue to encourage stakeholder participation through different forms of communication.

Through different stakeholder engagements and communication channels, the Group is able to understand its stakeholders' expectations, which provide input into its strategic planning and priorities. The stakeholder communication channels and their expectation are summarised as follows:

一致性：本報告所應用的統計方法與去年基本一致，而針對披露範圍及計算方法的數據變更，均已提供解釋說明。倘有任何可能影響與過往報告作比較的變更，本集團將於本報告相應部分加入註釋說明。

### 匯報範圍

本集團高級管理層通過考量重要性原則以及本集團的核心業務及主要收益來源，以確立匯報範圍。

本報告的匯報範圍涵蓋本集團在香港及澳門（即本集團業務經營的主要地點）經營的地坪鋪設、地台批盪、鋪設防滑、專業紋理塗裝及防水業務等綜合工程服務，此業務為本集團的主要收益來源。

本報告已獲董事會批准。

### 持份者的參與

董事會意識到，與持份者接觸溝通有助本集團於構建可持續的經營環境上，瞭解主要持份者的期望。因此，本集團已透過不同渠道，如員工培訓、與客戶直接溝通、與投資者會面等，促進持份者（包括高級管理層、員工、客戶、供應商及投資者）參與。本集團將繼續透過不同形式的溝通，鼓勵持份者的參與。

透過不同的持份者參與及溝通渠道，本集團能夠聆聽其持份者對集團策略規劃及優次的意見，從而瞭解其持份者的期望。持份者的溝通渠道及期望概述如下：

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Stakeholders Types 持份者類型	Communication Channels 溝通渠道	Expectations 期望
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"> <li>Annual general meeting and other shareholder meetings 股東週年大會及其他股東大會</li> <li>Financial reports 財務部告</li> <li>Announcements and circulars 公告及通函</li> <li>Company website and email 公司網站及電郵</li> </ul>	<ul style="list-style-type: none"> <li>Financial performance 財務表現</li> <li>Information transparency 信息透明</li> <li>Operating risk management 經營風險管理</li> <li>Corporate sustainability 企業可持續發展</li> <li>Payment of tax according to laws 依法納稅</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>Customer service hotline and email 客戶服務熱線及電郵</li> <li>Company website 公司網站</li> </ul>	<ul style="list-style-type: none"> <li>Integrity 正直</li> <li>High quality services 優質的服務</li> <li>Complaint handling mechanism 投訴處理機制</li> </ul>
Suppliers and subcontractors 供應商及分包商	<ul style="list-style-type: none"> <li>Business cooperation 商業合作</li> <li>Procurement processes 採購流程</li> <li>Written or electronic correspondences 書面或電子通信</li> </ul>	<ul style="list-style-type: none"> <li>Fair and open selection 公平公開選拔</li> <li>Supply chain management 供應鏈管理</li> <li>Integrity 正直</li> <li>Financial performance 財務表現</li> <li>Compliant operation 營運合規</li> <li>Operating risk management 經營風險管理</li> </ul>
Employees 員工	<ul style="list-style-type: none"> <li>Trainings and workshops 培訓及研討會</li> <li>Performance evaluation or appraisal 績效評估或考核</li> <li>Internal announcements 內部公告</li> </ul>	<ul style="list-style-type: none"> <li>Labour rights 勞工權利</li> <li>Career development 職業發展</li> <li>Occupational health and safety 職業健康與安全</li> </ul>
Government and regulatory authorities 政府及監管機構	<ul style="list-style-type: none"> <li>Routine reports 例行報告</li> <li>Written or electronic correspondences 書面或電子通信</li> </ul>	<ul style="list-style-type: none"> <li>Compliant operation 營運合規</li> <li>Payment of tax according to laws 依法納稅</li> </ul>
Community, non-governmental organisations and media 社群、非政府機構及媒體	<ul style="list-style-type: none"> <li>ESG reports 環境、社會及管治報告</li> </ul>	<ul style="list-style-type: none"> <li>Involvement in the community 社區參與</li> <li>Compliant operation 營運合規</li> </ul>

## MATERIALITY ASSESSMENT

Materiality assessment is the process of identifying, refining, and assessing ESG issues that could affect our business and stakeholders. The results of materiality assessment are used to formulate strategy, set targets and determine the focus of ESG reports.

With the assistance of the Working Group, we have identified the list of material ESG issues with consideration of its business operations, the ESG Reporting Guide and industry standards. To prioritise the identified material ESG issues, we have conducted a materiality assessment survey.

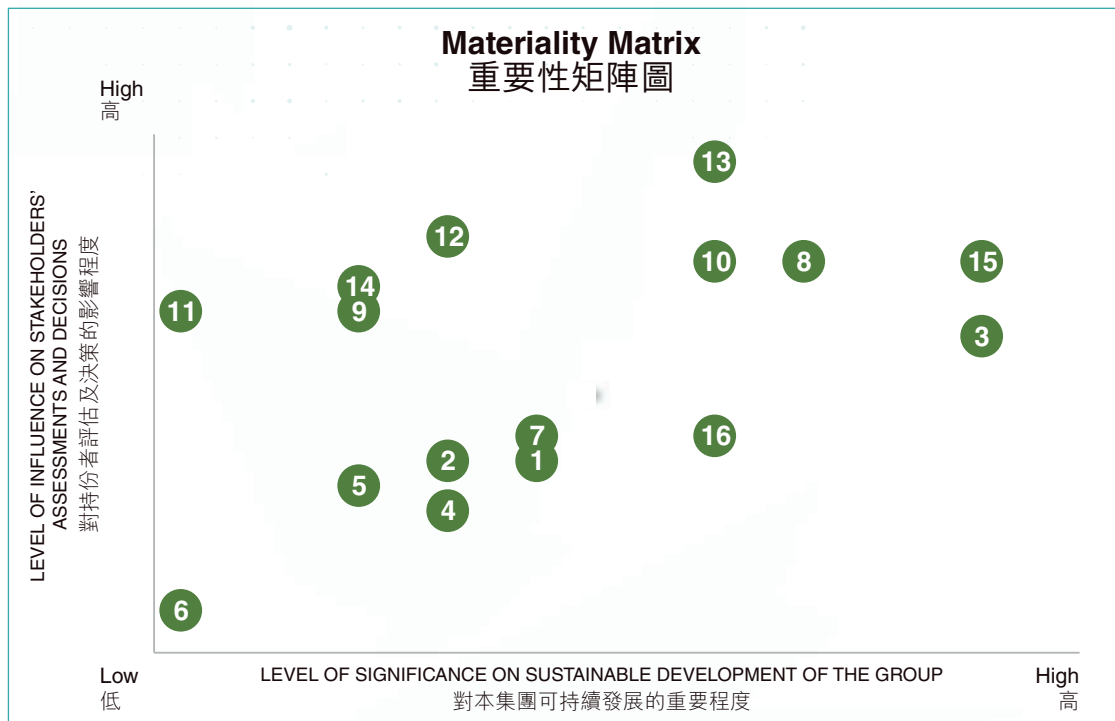
We have invited stakeholders to score each ESG issues according to its materiality to our business operations and the stakeholders themselves respectively and provide feedback on each of the issues. The results of the materiality assessment survey were reviewed and confirmed by the Board and the Working Group.

## 重要性評估

重要性評估是一個針對可能影響我們的業務及持份者的環境、社會及管治事宜，而進行識別、完善及評估的過程。重要性評估的結果乃用作制定策略、設定目標及釐定環境、社會及管治的匯報重點。

在工作小組的協助下，我們已於衡量集團的業務營運並考慮環境、社會及管治報告指引及行業標準後，識別出重要的環境、社會及管治事宜。為了確定所識別的環境、社會及管治事宜的重要性，我們已進行一項重要性評估調查。

我們已邀請持份者根據各項環境、社會及管治事宜對我們的業務營運及對持份者自身的重要性，為每項有關事宜作出評分及提供回饋意見。重要性評估調查的結果已獲董事會及工作小組檢視及確認。



Material ESG Topics 重要的環境、社會及管治議題			
Environmental Topics 環保議題	Labour Practices and Human Rights Topics 勞工待遇及人權議題	Operation Topics 營運議題	Community Topics 社區議題
1. Exhaust gas emissions 廢氣排放	7. Employment practices 僱傭慣例	11. Supply chain management 供應鏈管理	16. Corporate social responsibility 企業社會責任
2. Greenhouse gas ("GHG") emissions 溫室氣體(「溫空氣體」)排放	8. Occupational health and safety 職業健康與安全	12. Fair and open tendering 公平公開招標	
3. Waste management 廢物管理	9. Employee training and development 員工培訓與發展	13. Quality management 品質管制	
4. Energy consumption 能源消耗	10. Labour standards 勞工標準	14. Customer service 客戶服務	
5. Water consumption 水資源消耗		15. Ethical business 道德經營	
6. Climate change 氣候變化			

**CONTACT US**

Comments and suggestions are welcome from all stakeholders. You may provide comments on the Report or towards the Group's performance in respect of sustainable development via the methods below:

Address: 21/F, The Bedford, 91 - 93 Bedford Road, Tai Kok Tsui, Kowloon, Hong Kong  
 Email: [info@kmk.com.hk](mailto:info@kmk.com.hk)  
 Hotline: (852) 2951 0988

**聯絡我們**

我們歡迎持份者提出意見及建議。如閣下對本報告或本集團在可持續發展方面的表現有任何意見，可透過以下方式提出：

郵寄：香港九龍大角咀必發道91-93號  
 The Bedford 21樓  
 電郵：[info@kmk.com.hk](mailto:info@kmk.com.hk)  
 電話熱線：(852) 2951 0988

## A. ENVIRONMENTAL

The Group is aware that addressing environmental concerns is an important issue for contributing to the continuous development of the society along with its business activities. The Group has set its environmental objectives and ensured they are embedded in its operations. Some of the works conducted by us are subject to environmental compliance examination under the Hong Kong Green Building Council's "BEAM Plus" scheme.

The Group's environmental objectives are:

- i. Adapt and mitigate the impact of climate change;
- ii. Minimise pollution;
- iii. Use resources in a sustainable way; and
- iv. Reduce waste and enhance recycling.

To better demonstrate our initiative, commitment, and performance on those aspects, we have set quantifiable environmental targets during the Reporting Period. The environmental targets will be mentioned in the following sections. The Working Group will review the progress made against the environmental targets and report to the Board annually.

### Environmental Management

As a responsible corporate citizen, in addition to complying with relevant environmental laws and regulations, the Group has implemented relevant environmental policies to better manage its environmental impacts. The environmental policies cover (a) emission control, (b) use of resources, (c) climate change, and (d) other environmental impacts. These policies will be reviewed regularly to ensure their effectiveness.

*We are committed to:*

- (a) *providing adequate and appropriate resources to implement environmental protection measures;*
- (b) *complying with environmental laws and other relevant requirements;*

## A. 環境

本集團意識到，在經營其業務的同時，解決環境問題對推動社會的持續發展相當重要。本集團已制定環保目標，並已確保將該等目標融入集團的營運中。我們進行的部分工作須接受香港綠色建築議會「綠建環評」計劃下的環境合規查核。

本集團的環保目標為：

- i. 適應及舒緩氣候變化帶來的影響；
- ii. 將污染減至最少；
- iii. 以可持續的方式使用資源；及
- iv. 減少廢物及加強回收利用。

為了更清楚展示我們在該等方面的舉措、承諾及表現，我們已於報告期間設定可量化的環境目標。該等環境目標將於以下章節中有所提及。工作小組將就環境目標檢討進度，並每年向董事會匯報。

### 環境管理

作為負責任的企業公民，除了遵守相關的環境法律及法規外，本集團亦已實施相關環境政策，以更有效管控其對環境造成的影響。環境政策涵蓋(a)排放物控制、(b)資源使用、(c)氣候變化及(d)其他對環境造成的影響。該等政策將作定期檢討，以確保其行之有效。

*我們承諾：*

- (a) *就實施環保措施提供充足及適當的資源；*
- (b) *遵守環境法例及其他相關規定；*



- (c) setting environmental objectives and targets that lead to continuous environmental improvement;
- (d) communicating with all staff actively to raise their awareness on environmental protection; and
- (e) monitoring and improving the environmental performance continuously.

#### A1. Emissions

The Group was in strict compliance with the Waste Disposal Ordinance of Hong Kong, Environmental Act (Decree-Law no. 2/91/M) of Macau and other related environmental protection laws and regulations. During the Reporting Period, the Group did not have any material violation of relevant environmental laws and regulations in relation to exhaust gas and GHG emissions, water and land discharge, and the generation of hazardous and non-hazardous wastes that have a significant impact on the Group.

##### Exhaust Gas Emissions

The main source of exhaust gas emissions from the Group's operations are petrol and diesel consumed by company vehicles. The major exhaust gas emissions include nitrogen oxides ("NO<sub>x</sub>"), sulphur oxides ("SO<sub>x</sub>") and particulate matter ("PM"). In respect of such sources of emissions, the Group has set a target to gradually reduce its exhaust gas emissions intensity (kg/million revenue) by the year ending 31 March 2027 ("2027"), using the Reporting Period as the baseline year. To achieve the target, we have actively taken the following emission reduction measures:

- Perform regular vehicle inspections and maintenance to improve vehicle efficiency;
- Educate employees to turn off idling vehicle engines;
- Encourage the use of public transportation for business travel; and
- Use electronic means of communication such as video conferences to reduce the frequency of business trips.

- (c) 制定出能夠為環境帶來持續改善的環保目標及指標；
- (d) 與所有員工積極溝通，以提高彼等的環保意識；及
- (e) 不斷監察及改善環保表現。

#### A1. 排放

本集團嚴格遵守香港《廢物處置條例》、澳門《環境綱要法》(第2/91/M號法令)及其他相關環境法律及法規。於報告期間，本集團並無嚴重違反任何有關廢氣及溫室氣體排放、向水及土地的排污以及有害及無害廢棄物的產生等對本集團有重大影響的相關環境法律及法規。

##### 廢氣排放

本集團於營運中產生的主要廢氣排放源為公司車輛所消耗的汽油及柴油。其主要廢氣排放物包括氮氧化物(「氮氧化物」)、硫氧化物(「硫氧化物」)及懸浮顆粒物(「顆粒物」)。針對此等排放源，本集團已訂立目標：以報告期間為基準年，於截至二零二七年三月三十一日止年度(「二零二七年」)之前逐步降低其廢氣排放密度(以公斤／百萬元收益計算)。為實現該目標，我們已積極採取以下減排措施：

- 定期進行車輛檢查及保養，以提高車輛效率；
- 教育員工關閉空轉車輛的引擎；
- 鼓勵於商務差旅時使用公共交通工具；及
- 利用視頻會議等電子通訊方式減少出差次數。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The Group's exhaust gas emissions performance during the Reporting Period was as follows:

於報告期間，本集團的廢氣排放表現如下：

Types of pollutants 排放物種類	Unit 單位	Emission 排放量	
		2022 二零二二年	2021 二零二一年
NO <sub>x</sub> 氮氧化物	kg 公斤	269.13	234.25
SO <sub>x</sub> 硫氧化物	kg 公斤	0.51	0.53
PM 顆粒物	kg 公斤	21.03	21.69

Note(s):

- The calculation of exhaust gas emissions data is based on the "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by The Stock Exchange of Hong Kong Limited.

附註：

- 廢氣排放量乃根據香港聯合交易所有限公司發佈的《如何編備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》計算。

### GHG Emissions

The Group's GHG emissions mainly consists of direct, energy indirect and other indirect GHG emissions, which include fuel consumed by company vehicles (Scope 1), purchased electricity (Scope 2), consumption of fresh water, sewage discharge and disposal of wastepaper (Scope 3). To minimise the Group's impact on the environment, the Group has set a target to reduce its GHG emissions intensity (tCO<sub>2</sub>e/million revenue) by 2027, using the Reporting Period as the baseline year. To achieve the target, we have adopted the following emission reduction measures:

#### Scope 1 – Direct GHG emissions

The direct GHG emissions of the Group were principally generated from the petrol and diesel consumed by company vehicles. Relevant emissions reduction measures are described in the section headed "Exhaust Gas Emissions".

#### Scope 2 – Energy indirect GHG emissions

The energy indirect GHG emissions of the Group were principally generated from electricity consumed during the Group's operations. Relevant emissions reduction measures are described in the section headed "Energy Consumption".

### 溫室氣體排放

本集團的溫室氣體排放主要為直接、能源間接及其他間接溫室氣體排放，排放源包括公司車輛所消耗的燃油（範圍1）、外購電力（範圍2）及水資源消耗、污水排放和廢紙棄置（範圍3）。為減低本集團對環境造成的影響，本集團已訂立目標：以報告期間為基準年，於二零二七年之前降低其溫室氣體排放密度（以噸二氧化碳當量／百萬元收益計算）。為實現該目標，我們已採取以下減排措施：

#### 範圍1－直接溫室氣體排放

本集團的直接溫室氣體排放主要產生自公司車輛所消耗的汽油及柴油。相關減排措施載於「廢氣排放」一節。

#### 範圍2－能源間接溫室氣體排放

本集團的能源間接溫室氣體排放主要產生自本集團營運所消耗的電力。相關減排措施於「能源消耗」一節中說明。

*Scope 3 – Other indirect GHG emissions*

Other indirect GHG emissions of the Group were generated from consumption of fresh water, sewage discharge and the disposal of wastepaper. Relevant emission measures on water-saving are described in the section headed "Water Consumption". To reduce the amount of wastepaper generated, the Group has actively adopted the following measures:

- Encourage double-sided printing; and
- Utilise electronic communication where applicable.

During the Reporting Period, the GHG emissions intensity has slightly increased by 3.16% from approximately 0.95 tCO<sub>2</sub>e/million revenue to approximately 0.98 tCO<sub>2</sub>e/million revenue, compared to the previous year. The Group will continue to take various measures to raise employees' awareness of GHG reduction.

The Group's GHG emission performance was as follows:

*範圍3—其他間接溫室氣體排放*

本集團的其他間接溫室氣體排放產生自水資源消耗、污水排放和廢紙棄置。相關排放措施在「水資源消耗」一節中描述。為減少廢紙數量，本集團已積極採取以下措施：

- 鼓勵雙面列印；及
- 在適當情況下使用電子通訊。

於報告期間，溫室氣體排放密度與去年相比，由去年約0.95噸二氧化碳當量／百萬元收益，輕微增加3.16%至約0.98噸二氧化碳當量／百萬元收益。本集團將繼續採取各種措施，以提高員工的溫室氣體減排意識。

本集團的溫室氣體排放表現如下：

Indicator <sup>2</sup> 指標 <sup>2</sup>	Unit 單位	Emission 排放量	
		2022 二零二二年	2021 二零二一年
Direct GHG emissions (Scope 1) 直接溫室氣體排放（範圍1）	tCO <sub>2</sub> e 噸二氧化碳當量	88.30	92.59
Indirect GHG emissions (Scope 2) 間接溫室氣體排放（範圍2）	tCO <sub>2</sub> e 噸二氧化碳當量	17.61	17.49
Other indirect GHG emissions (Scope 3) 其他間接溫室氣體排放（範圍3）	tCO <sub>2</sub> e 噸二氧化碳當量	2.33	2.38
<b>Total GHG emissions</b> 溫室氣體排放總量	<b>tCO<sub>2</sub>e</b> 噸二氧化碳當量	<b>108.24</b>	<b>112.46</b>
<b>GHG emissions Intensity<sup>3</sup></b> 溫室氣體排放密度 <sup>3</sup>	<b>tCO<sub>2</sub>e/million revenue</b> 噸二氧化碳當量／ 百萬元收益	<b>0.98</b>	<b>0.95</b>

Note(s):

2. GHG emission data is presented in terms of carbon dioxide equivalent and are based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by The Stock Exchange of Hong Kong Limited, "Global Warming Potential Values" from the IPCC Fifth Assessment Report, 2014 (AR5); the "Annual Report 2020/21" published by the Water Supplies Department, the "Sustainability Report 2020–21" published by the Drainage Services Department, and the "2021 Sustainability Report" published by the CLP Holdings Limited.
3. For the Reporting Period, the Group recorded a revenue of approximately HK\$110.4 million (2021: approximately HK\$118.9 million). This data is used for calculating other intensity data.

### Sewage Discharge

Due to the Group's business nature, it does not consume significant amount of water during its business operations, and therefore its business activities did not generate material portion of discharges into water during the Reporting Period. Since the wastewater discharged by the Group is discharged into the municipal sewage pipeline network for processing, the amount of water consumption of the Group represents the wastewater discharge volume. The amount of water consumed and corresponding water-saving initiatives will be described in the section headed "Water Consumption".

附註：

2. 溫室氣體排放數據乃按二氧化碳當量呈列，並參照包括但不限於世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體核算體系書：企業核算與報告標準》、香港聯合交易所有限公司發佈的《如何編備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》、2014年度政府間氣候變化專門委員會(IPCC)第五份評估報告(AR5)的「全球暖化潛能值」、水務署發表的《2020/21年報》、渠務署發表的《2020-21可持續發展報告》及中電控股有限公司刊發的《2021可持續發展報告》。
3. 於報告期間，本集團錄得收益約110.4百萬港元（二零二一年：約118.9百萬港元）。該數字亦用作計算其他密度數據。

### 污水排放

基於本集團的業務性質，本集團不會於其業務營運過程中消耗大量水源，因此，其業務活動並無於報告期間產生大量污水排放。由於本集團排放的廢水乃排入市政污水管道網絡以進行處理，故本集團的用水量相當於廢水排放量。耗水量及相應的節水措施將於「水資源消耗」一節中說明。

**Waste Management***Hazardous and Non-hazardous Wastes*

The Group does not generate a significant amount of hazardous waste during its business operation. At our construction sites, hazardous wastes' generation is infrequent, and they are separated and treated strictly in accordance with local regulations. The Group must engage a qualified chemical waste collector to handle such waste and comply with the relevant environmental laws and regulations.

Non-hazardous wastes generated from the Group mainly include wastepaper, packaging of the paints and construction materials purchased, such as containers and bags. To minimise the amount of the Group's non-hazardous wastes, the Group has set a target to gradually reduce its non-hazardous waste intensity (metric ton/million revenue) by 2027, using the Reporting Period as the baseline year. To achieve the target, the Group has adopted a waste management hierarchy on construction sites and implemented different waste reduction measures. Such measures include but are not limited to the following:

- Reuse reusable wastes such as earth and wooden board at other sites;
- Donate plastic waste (e.g., expired safety helmets and containers) for recycling;
- Reuse envelopes and refill pens to extend the stationary life cycle;
- Use reusable products instead of one-off office supplies whenever possible; and
- Measures on reducing wastepaper are described in the section headed "GHG Emissions".

During the Reporting Period, the Group's non-hazardous wastes intensity has slightly increased by 4.08% from approximately 0.49 metric ton/million revenue to approximately 0.51 metric ton/million revenue, compared to the previous year. The Group will continue to take various measures to raise employees' awareness of waste reduction.

**廢物管理***有害及無害廢物*

本集團並無於其業務營運過程中產生大量有害廢物。於我們的建築工地，有害廢物的產生並不常見，且均嚴格按照當地法規分類處理。本集團必須聘請合資格的化學廢物收集商處理該等廢物，並遵守相關環境法律及法規。

本集團產生的無害廢物主要包括廢紙、所購的油漆及建材的包裝（如容器及包裝袋）。為減低本集團產生的無害廢物量，本集團已訂立目標：以報告期間為基準年，於二零二七年之前逐步降低其無害廢物密度（以公噸／百萬元收益計算）。為實現該目標，本集團已於建築工地中採納廢物分級管理制度，並實施不同的減廢措施。該等措施包括但不限於：

- 將可重複使用的廢物（例如泥土及木板）移往其他工地循環再用；
- 捐出塑膠廢物（例如過期的安全帽及容器）作回收用途；
- 重用信封及替換筆芯以延長文具的使用壽命；
- 盡可能使用可重複使用的產品代替即棄的辦公室用品；及
- 減少廢紙的措施於「溫室氣體排放」一節中說明。

於報告期間，本集團的無害廢物密度與去年相比，由去年約0.49公噸／百萬元收益，輕微增加4.08%至約0.51公噸／百萬元收益。本集團將繼續採取各種措施，以提高員工的減廢意識。

The Group's non-hazardous wastes disposal performance was as follows:

本集團的無害廢物棄置表現如下：

Types of non-hazardous waste 無害廢物類型	Unit 單位	Disposal 棄置量	
		2022 二零二二年	2021 二零二一年
Paper 紙張	metric ton 公噸	0.48	0.49
Packaging materials for purchased construction materials 所購建材的包裝材料	metric ton 公噸	9.47	6.26
Packaging materials for purchased paints 所購油漆的包裝材料	metric ton 公噸	45.98	50.97
<b>Total non-hazardous waste</b> 無害廢物總量	<b>metric ton</b> 公噸	<b>55.93</b>	<b>57.72</b>
<b>Non-hazardous waste intensity</b> 無害廢物密度	<b>metric ton/million revenue</b> 公噸／百萬元收益	<b>0.51</b>	<b>0.49</b>

## A2. Use of Resources Energy Consumption

The Group considers environmental protection as an essential component of a sustainable and responsible corporation. To minimise the Group's impact on the environment, the Group has set a target to gradually reduce its energy consumption intensity (MWh/million revenue) by 2027, using the Reporting Period as the baseline year. To achieve the target, the Group has implemented the following energy-saving measures:

- Maintain the room temperature at around 25 °C;
- Use T5 fluorescent tubes and LED lightings in the office; and
- Adopt measures to reduce fuel consumed by company vehicles (Relevant measures are described in the section headed “**Exhaust Gas Emissions**”).

The Group also regularly monitors and reviews the energy consumption, promotes energy saving and emission reduction, and continuously improves the efficiency of energy usage.

## A2. 資源使用 能源消耗

本集團認為，環保是作為可持續發展及負責任企業必不可少的一部分。為減低本集團對環境造成的影響，本集團已訂立目標：以報告期間為基準年，於二零二七年之前逐步降低其能源消耗密度（以兆瓦時／百萬元收益計算）。為實現該目標，本集團已採取以下節能措施：

- 將室溫維持於攝氏25度左右；
- 於辦公室使用T5光管及LED照明；及
- 採取措施以減少公司車輛的燃料消耗（有關措施於「**廢氣排放**」一節中說明）。

本集團亦定期監察及審視能源消耗量，推動節能減排，並持續提高能源使用效率。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

During the Reporting Period, the Group's energy consumption intensity has slightly increased by 2.37% from approximately 3.37 MWh/million revenue to approximately 3.45 MWh/million revenue, compared to the previous year. The Group will continue to take various measures to raise employees' awareness of energy conservation.

The Group's energy consumption performance was as follows:

於報告期間，本集團的能源消耗密度與去年相比，由去年約3.37兆瓦時／百萬元收益，輕微增加2.37%至約3.45兆瓦時／百萬元收益。本集團將繼續採取各種措施，以提高員工的節能意識。

本集團的能源消耗表現如下：

Types of energy consumed 能源消耗類型	Unit 單位	Consumption 消耗量	
		2022 二零二二年	2021 二零二一年
Petrol 汽油	MWh 兆瓦時	110.17	108.75
Diesel 柴油	MWh 兆瓦時	225.97	244.20
<b>Direct energy consumption</b> 直接能源消耗	<b>MWh</b> 兆瓦時	<b>336.14</b>	<b>352.95</b>
Purchased electricity 外購電力	MWh 兆瓦時	45.16	47.27
<b>Indirect energy consumption</b> 間接能源消耗	<b>MWh</b> 兆瓦時	<b>45.16</b>	<b>47.27</b>
<b>Total energy consumption</b> 能源消耗總量	<b>MWh</b> 兆瓦時	<b>381.30</b>	<b>400.22</b>
<b>Energy consumption intensity</b> 能源消耗密度	<b>MWh/million revenue</b> 兆瓦時／百萬元收益	<b>3.45</b>	<b>3.37</b>

### Water Consumption

The Group did not encounter any significant issues in sourcing water that was fit for purpose due to the geographical location of the Group's operation site. The Group encourages its employees to develop the habit of conscious water use in order to reduce water consumption in the office. To minimise the Group's impact on the environment, the Group has set a target to gradually reduce its water consumption intensity (cubic meter/million revenue) by 2027, using the Reporting Period as the baseline year. To enhance water conservation, apart from posting banners around the office, the Group will inspect water taps regularly to prevent leakage.

During the Reporting Period, the Group's water consumption intensity has increased by 25.64% from approximately 0.39 cubic meter/million revenue to approximately 0.49 cubic meter/million revenue, compared to the previous year. This is mainly due to the increase in the number of employees.

The Group's water consumption performance was as follows:

Water Consumption 水資源消耗	Unit 單位	Consumption 消耗量	
		2022 二零二二年	2021 二零二一年
<b>Total water consumption</b> 總耗水量	<b>cubic meter</b> 立方米	<b>54.00</b>	<b>46.00</b>
<b>Water consumption intensity</b> 耗水密度	<b>cubic meter/million revenue</b> 立方米／百萬元收益	<b>0.49</b>	<b>0.39</b>

### Use of Packaging Material

Due to the Group's business nature, it does not consume a significant amount of packaging materials, and thus regarding the use of packaging materials immaterial.

### 水資源消耗

鑑於本集團營運地點的地理位置，本集團在求取適用水源上並無遇到任何重大問題。本集團鼓勵員工養成自覺節約用水的習慣，以減少辦公室的耗水量。為減低本集團對環境造成的影響，本集團已訂立目標：以報告期間為基準年，於二零二七年之前降低其耗水密度（以立方米／百萬元收益計算）。為加強節約用水，除了於辦公室範圍內張貼標語，本集團亦將定期檢查水龍頭，以防止漏水。

於報告期間，本集團的耗水密度與去年相比，由去年約0.39立方米／百萬元收益，增加25.64%至約0.49立方米／百萬元收益。其主要由於員工數目增加。

本集團的水資源消耗表現如下：

### 包裝材料使用

鑑於本集團的業務性質，其不會消耗大量包裝材料，並因此認為包裝材料的用量屬無關重要。



### A3. Environment and Natural Resources

While the Group's core business has limited impact on the environment and natural resources, the Group is committed to minimising the negative impact of business operations on the environment as an ongoing commitment to the sustainable development of the Group and creating long-term value for communities and stakeholders. We strive to reduce our potential impact on the environment by adopting industry best practices aimed at reducing the consumption of natural resources and developing effective environmental stewardship. We regularly assess the environmental risks of our business, take preventive measures to reduce potential risks, and ensure compliance with relevant laws and regulations. In response to environmental non-compliances in general, programme for corrective actions will be implemented to rectify the situation accordingly. Regular inspections are performed by the designated personnel to check for any environmental non-compliances.

#### Green Working Environment

##### *Paperless Office*

To reduce paper consumption, the Group vigorously advocates paperless office. All offices are operated on electronic systems as much as possible to reduce the use and consumption of office papers and save forest resources.

#### Indoor Air Quality

We regularly monitor and measure the indoor air quality at our workplace. Air-purifying equipment is installed at the workplace to filter air pollutants, contaminants, and dust particles. We also clean the air conditioning system regularly to ensure good indoor air quality at the offices.

### A3. 環境及自然資源

雖然本集團的核心業務對環境及自然資源的影響有限，但本集團致力降低業務營運對環境造成的負面影響，以履行本集團在可持續發展方面的持續承諾，為社區及持份者創造長遠價值。我們採納行業最佳實踐，竭力減少對自然資源的消耗及建立有效的環境管理體系，務求減少我們對環境造成的潛在影響。我們定期評估業務的環境風險，採取預防措施降低潛在風險，並確保相關法律及法規獲得遵守。針對一般的環境不合規情況，將執行糾正行動方案，以糾正相關的情況，並由指定人員定期檢查，以檢查有否出現不符合環保規定的情況。

#### 綠色工作環境

##### *無紙辦公室*

為減少紙張消耗，本集團大力提倡無紙化辦公。所有辦公室的運作都盡可能利用電子系統進行，以減少辦公用紙的使用及消耗，節約林木資源。

#### 室內空氣質素

我們定期監測及量度工作場所的室內空氣質素，並於工作場所安裝空氣淨化設備，以過濾空氣污染物、雜質及灰塵顆粒。我們亦定期清潔空調系統，以確保辦公室的良好室內空氣質素。

#### A4. Climate Change

Adapting and mitigating climate change is one of the most pressing issues facing the global community. Therefore, the Group is committed to identifying and managing the potential climate-related issues which may impact the Group's business activities, as well as reducing its carbon footprint. The Group has included climate-related risks into its annual risks assessment process and has established relevant policy for identifying and mitigating the climate-related issues. During the Reporting Period, the Group has conducted a climate change assessment to identify and mitigate the potential risks that may arise from its business operations. These risks mainly stem from the following dimensions:

##### Physical Risks

Increased frequency and severity of extreme weather events such as typhoons, storms, and floods caused by heavy rains may adversely affect the economy, infrastructure and livelihood of the people in the regions where the Group conducts its business. Severe extreme weather events may also result in injuries, destruction of assets and disruption of its business operation due to power shortages or power failures. In response, the Group has developed countermeasures against the relevant risks in addition to closely monitoring the latest weather news and advice issued by the government of the places where it operates. Concurrently, the Group explores the ways in which a change in business model is possible to mitigate or avoid these severe impacts on business operations.

In addition, supply of materials and logistics may be disrupted under extreme weather events. The Group may not have sufficient materials to fulfil the demands of customers, and this may in turn have an adverse impact on the Group's operations and financial performance. To prevent any material disruption to the sourcing or delivery of materials from suppliers, the Group endeavours to source its raw materials locally where possible.

#### A4. 氣候變化

適應及舒緩氣候變化帶來的影響是全球社會所面對的最迫切的問題之一。因此，本集團致力識別及管控可能影響本集團業務活動的潛在氣候相關問題，以及減少其碳足跡。本集團已將氣候相關風險納入其年度風險評估程序，並已制定相關政策，以識別及舒緩氣候相關問題。於報告期間，本集團已進行一次氣候變化評估，以識別及舒緩於其業務營運過程中可能產生的潛在風險。該等風險主要來自以下層面：

##### 實體風險

愈發頻繁及嚴重的極端天氣事件（例如颱風、風暴及暴雨造成的洪水氾濫）可能會對本集團經營所在地區的經濟、基礎設施及民生造成不利影響。嚴重的極端天氣事件還可能引致人命傷亡、資產損壞，以及集團的業務營運因缺電或停電而受阻。有鑑於此，本集團除了密切追蹤最新的天氣預報及其業務所在地政府發佈的呼籲外，亦已制定應對相關風險的相應措施。同時，本集團尋求辦法改變業務模式，以舒緩或規避業務營運所面臨的嚴重影響。

此外，於極端天氣事件下，材料及物流供應可能會被中斷。本集團未必擁有足夠材料來滿足客戶需求，而此將可能對本集團的營運及財務表現造成不利影響。為防止供應商材料的採購或交付出現任何重大中斷，本集團盡可能從營運地採購原材料。

### Transition Risks

To support the global vision of decarbonisation, governments and regulatory authorities continue to tighten climate-related legislations and regulations. For example, The Stock Exchange of Hong Kong Limited has required listed companies to enhance climate-related disclosures in their ESG reports. Stricter environmental laws and regulations may expose enterprises to higher risks of claims and lawsuits. Corporate reputation may also be adversely affected due to failure to comply with the requirements of environmental or climate-related laws and regulations. The Group's related capital investment and compliance costs thus increase.

In response to policy and legal risks as well as reputation risks, the Group regularly monitors existing and emerging trends, policies and regulations relevant to climate change and ensures that the senior management is aware of the changes in policies or legislation so as to avoid unnecessary costs or non-compliance fines incurred and to reduce reputation risks resulting from delayed responses.

### 轉型風險

為了支持全球減碳的願景，各國政府及監管機構繼續收緊氣候相關立法及法規。舉例而言，香港聯合交易所有限公司已要求上市公司於其環境、社會及管治報告中加強與氣候相關的披露。環境法律及法規日益嚴格，可能會令企業面臨更高的申索及訴訟風險。企業亦可能因未能遵守環境或氣候相關法律及法規而導致聲譽受到負面影響。本集團的相關資本投資及合規成本因而增加。

針對政策、法律及聲譽風險，本集團定期監察與氣候變化有關的當前及新興趨勢、政策及規例，並確保高級管理層瞭解政策或法例的變化，以避免招致不必要的成本或違規罰款，以及減低因回應過慢而導致的聲譽風險發生。

## B. SOCIAL

### B1. Employment

The Group perceives that respect for human rights is a key component of corporate social responsibility in the development of business with sustainability. Therefore, the Group has established the code of conduct which clearly stipulates that the Group will

- (a) respect human rights, including entitlement of health and safety at work;
- (b) not engage in discrimination on the basis of race, ethnicity, creed, religion, or any other ground;
- (c) not tolerate sexual harassment;
- (d) foster a proper understanding and awareness of the issue of human rights;
- (e) respect the cultures, customs and languages of other countries and regions; and
- (f) promote and maintain harmony with the communities where the Group operates.

#### Employment Practices

The Group considers its employees as its valuable asset, and thus is committed to striking a well balance between creating a result-oriented workplace culture and a secure work environment.

The Group has formulated the Employees' Handbook and HR Management Policy with the aim to regulate and monitor remuneration, dismissal, recruitment, promotion, working hours, holidays and other benefits. These human resources policies are subject to periodic review having regard to the development of business, market employment practice and any applicable governmental regulations which may have an impact on the employment parameter of the Group.

## B. 社會

### B1. 僱傭

在業務的可持續發展上，本集團視尊重人權為企業社會責任的重要構面。因此，本集團已建立一套操守準則，當中清楚訂明本集團將：

- (a) 尊重人權，包括享有健康及安全的工作環境的權利；
- (b) 不得基於種族、族群、信仰、宗教或任何其他緣由而實行歧視；
- (c) 絕不容忍性騷擾行為；
- (d) 促進對人權議題的正確理解及認識；
- (e) 尊重其他國家及地區的文化、習俗及語言；及
- (f) 宣揚及維護與本集團經營所在社區的和諧共處。

#### 僱傭慣例

本集團視員工為其寶貴資產，並因此努力在重視結果的職場文化與安全的工作環境之間求得適當平衡。

本集團已編製員工手冊及人力資源管理政策，以規管及監察有關薪酬、解僱、招聘、晉升、工時、休假及其他福利等範疇。該等人力資源政策乃定期予以檢討，當中考慮業務發展、市場僱傭慣例及任何可能影響本集團僱傭規範的適用政府規例。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

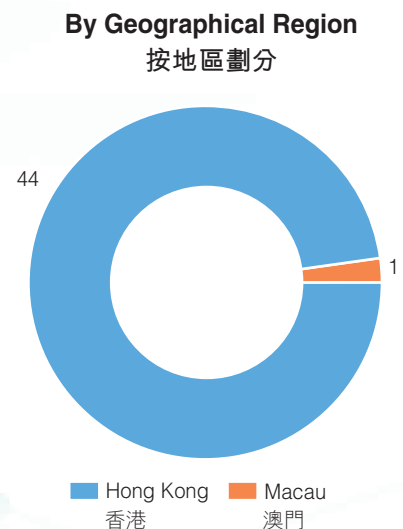
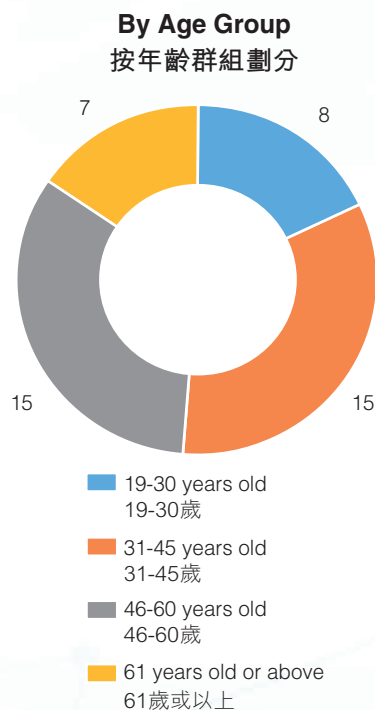
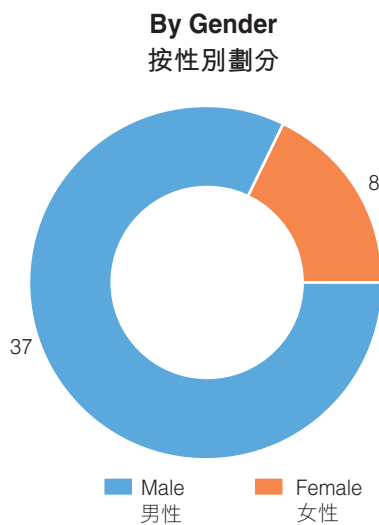
During the Reporting Period, the Group strictly complied with relevant labour laws and regulations including but not limited to the Employment Ordinance and the Minimum Wage Ordinance of Hong Kong and Labour Relations Law (Law no. 7/2008) and Law on Minimum Wage for Employee (Law no. 5/2020) of Macau. The Group was not aware of any material non-compliance of laws and regulations regarding human resources that may have a significant impact on the Group.

As at 31 March 2022, the Group had 45 employees (2021: 37 employees) in total, of which all of them are full-time employees. Breakdown of employees by gender, age group and geographical region were as follows:

於報告期間，本集團嚴格遵守相關勞工法律及法規，包括但不限於香港《僱傭條例》及《最低工資條例》及澳門《勞動關係法》(第7/2008號法律)及《僱員的最低工資》(第5/2020號法律)。本集團並不知悉任何嚴重違反有關人力資源的法律及法規而可能對本集團有重大影響的情況。

於二零二二年三月三十一日，本集團的總員工人數為45人(二零二一年: 37人)，全部均為全職員工。按性別、年齡群組及地區劃分的員工分類如下：

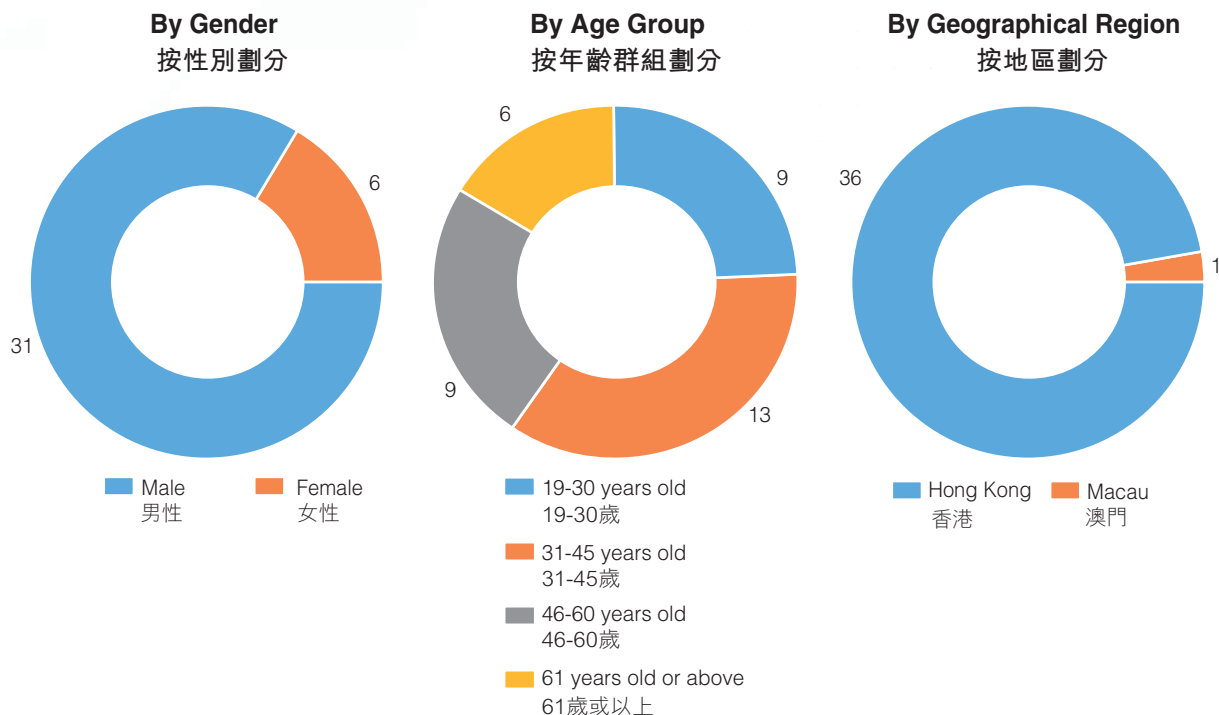
**As at 31 March 2022**  
於二零二二年三月三十一日



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

As at 31 March 2021  
於二零二一年三月三十一日



In addition, the Group had 10 full-time employees leaving employment during the Reporting Period, representing a turnover rate of approximately 24.39%<sup>4</sup>. The breakdown of employee turnover rates by gender, age group and geographical region was as follows:

此外，本集團有10名全職員工於報告期間離職，流失率約為24.39%<sup>4</sup>。按性別，年齡群組及地區劃分的員工流失率分佈如下：

	Turnover number		Turnover rate <sup>5</sup>	
	流失人數		流失率 <sup>5</sup>	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
<b>By Gender</b>				
<b>按性別劃分</b>				
Male				
男性	5	3	14.71%	10.71%
Female				
女性	5	–	71.43%	–

	Turnover number		Turnover rate <sup>5</sup>	
	流失人數		流失率 <sup>5</sup>	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
<b>By Age Group</b>				
按年齡組劃分				
19-30 years old				
19-30歲	4	1	47.06%	14.29%
31-45 years old				
31-45歲	4	–	28.57%	–
46-60 years old				
46-60歲	–	1	–	10.53%
61 years old or above				
61歲或以上	2	1	30.77%	18.18%
<b>By Geographical Region</b>				
按地區劃分				
Hong Kong				
香港	10	3	25.00%	9.09%
Macau				
澳門	–	–	–	–

Note(s):

- The employee turnover rate is calculated by dividing the number of employees leaving employment during the reporting period by the average number of employees at the beginning and the end of the reporting period.
- The employee turnover rate by category is calculated by dividing the number of employees by category leaving employment during the reporting period by the average number of employees by category at the beginning and the end of the reporting period.

附註：

- 員工流失率按報告期間離職員工人數除以於報告期間的期初及期末時員工人數平均數計算。
- 各分類的員工流失率按報告期間該分類的離職員工人數除以於報告期間的期初及期末時該分類的員工人數平均數計算。

The Group advocates equality of opportunity and cultural diversity. During the employment process, the principles of fairness, equity, equality and openness are upheld and the Group strictly forbids any discrimination against existing or potential members of staff on the grounds of race, creed, nationality, disability, marital status, pregnancy or gender.

The Group has developed a fair, reasonable and competitive remuneration system for salary payments. Employees' remuneration comprises of basic salary, overtime compensation and discretionary bonus. Furthermore, the Group conducts annual assessments in accordance with the changes in macroeconomic factors, industry and regional remuneration levels, business performance and the work performance of individual employees, and carries out corresponding adjustments to staff remuneration.

The Group has a clear basis and process for managing the promotion of employees. According to the performance assessment mechanism, the Group is able to dynamically adjust employees' salary and award bonuses based on their performance, experience, work attitude and the Group's performance to provide attractive employee benefits to talented employees.

The Group respects the rights of employees to rest and take leaves, and has established relevant policies documented in the Employees' Handbook so as to monitor and regulate employees' working hours and ensure their rights for different rest periods and holidays. The Group also pays wages, provides overtime compensation and paid leaves in accordance with local regulations.

Unreasonable dismissal under any circumstances is strictly prohibited. Dismissal will be based on reasonable and lawful grounds clearly stated in the Group's human resources policies and in accordance with the relevant local employment laws.

本集團提倡平等機會及多元文化。在招聘過程中，堅持公正、公平及公開的原則。本集團嚴格禁止因在職員工或應聘者的種族、宗教、國籍、殘疾、婚姻狀況、懷孕或性別等方面而對其實行歧視。

本集團已就薪資發放訂立一套公平、合理且有競爭力的薪酬制度。員工薪酬由基本工資、加班補償以及酌情花紅等組成。此外，本集團每年對宏觀因素的變化、行業及地區薪資水平、業務表現以及個別員工的工作表現進行評估，並對員工薪酬作出相應調整。

本集團對員工晉升有明確機制及流程。根據績效考評機制，本集團能夠透過員工的績效、經驗、工作態度以及本集團的業績表現，靈活調整員工的薪資及發放獎金，為有才華的員工提供具吸引力的員工福利待遇。

本集團尊重員工的休息及休假的權利，並已制定相關政策載入員工手冊內，藉此監督及規範員工的工作時間，確保彼等享有各類休息及休假的權利。本集團亦按照當地法規支付工資、提供加班補償及有薪假期等。

本集團嚴禁任何情況下的不合理的解僱。解僱須基於本集團人力資源政策中明確訂明的合理及合法理由，並須符合當地相關僱傭法律。



## B2. Health and Safety

The Group attaches great importance to the health and safety of its employees, and is committed to eliminating all potential health and safety hazards and thus to provide employees with a safe and comfortable working environment.

The Group strictly enforces relevant laws and regulations including but not limited to the Occupational Safety and Health Ordinance and the Employees' Compensation Ordinance of Hong Kong and General Regulations on Health and Safety on Industrial Work Environment (Decree-Law no. 57/82/M) of Macau. During the Reporting Period, the Group was not aware of any lost days due to work injury or any work-related fatalities in the past three years. No material non-compliance of laws and regulations relevant to health and safety of employees that have a significant impact on the Group were found.

### Occupational Health and Safety ("OH&S")

With the aim to eliminate potential accidents and to ensure the general public will not be affected by the Group's operations, the Group has formulated Health and Safety Policy for governing its OH&S practices. The Group's Health and Safety Policy has clearly stipulated management of the Group is responsible for ensuring their subordinates are properly trained and capable of handling tasks delegated to them, and that safety should be given first priority over all other concerns. In addition, the Board is ultimately responsible for advising and assisting management, project and operation staff on the understanding, implementing and maintaining of the Group's management system and to provide information and training therewith, so that employees are competent to carry out their duties and responsibilities.

Site foreman is responsible for conducting regular safety inspections to ensure the operations are conducted in a safe and proper manner. Any non-conformities found during site inspections would be rectified immediately and any workers who committed such non-conformities would be warned accordingly. In addition, workers entering the operation sites are required to hold the Construction Industry Safety Training Certificate. Workers also have to complete on-site safety training provided by the main contractors.

## B2. 健康與安全

本集團非常重視員工的健康與安全，致力消除所有潛在的健康及安全隱患，從而為員工提供安全及舒適的工作環境。

本集團嚴格執行相關法律及法規，包括但不限於香港《職業安全及健康條例》及《僱員補償條例》及澳門《工業場所內工作衛生與安全總章程》(第57/82/M號法令)。於報告期間，本集團並不知悉過去三年有任何因工傷損失工作日數或任何因工作關係而死亡的情況。本集團並無發現任何嚴重違反有關員工健康與安全的法律及法規而對本集團有重大影響的情況。

### 職業健康與安全(「職安健」)

為了消除潛在意外事故，並確保公眾不會被本集團的營運所影響，本集團已制定健康與安全政策，以規管其職安健制度。本集團的健康與安全政策已清晰列明本集團的管理層有責任確保其下屬已接受適當培訓及有能力處理彼等獲分配的工作，並訂明在所有關注事項中，安全應為首要考慮。此外，董事會對於向管理層、項目及營運人員提供意見及協助以使彼等理解、執行及維護本公司管理制度負有最終責任，並提供有關方面的資料及培訓，讓員工能夠履行其職責及責任。

工地管工須負責定期進行安全檢查，以確保各項運作乃安全及妥當地進行。於實地視察中發現的任何不合規情況會立即予以糾正，而任何作出有關違規的工人會受警告處分。此外，每名進入工地的工人均須持有建造業安全訓練證明書。工人亦要參加由總承建商提供的工地安全培訓。

Regardless of the status, any employee or subcontractor who is found uncooperative or negligent in implementing the Group's policy or directives will receive a written warning, and may then be subject to disciplinary actions, which include summary dismissal.

The Group is committed to providing adequate and appropriate resources to implement its policy, continuously improving its OH&S performance through regular safety training, inspection, monitoring and audit, and ensuring the management and employees at all levels assume their responsibility for maintaining workplace OH&S.

### B3. Development and Training

#### Employee Training and Development

The Group regards its employees as its most important assets and resources, and believes that they will continue to grow alongside the expansion of the Group's business. The Group provides targeted, systematic and forward-looking training to its employees to explore their potential to match the Group's sustainable development. The Board is committed to developing structures and environment that allow staff to maximize their potential through meaningful work.

The Group believes that through continuous learning process, its management and staff would be better equipped to increase work quality with work-related knowledge, which in turn enhances the efficiency in delivering results. Hence, the Group actively invests resources to encourage management and general staff to attend trainings and seminars.

During the Reporting Period, 36 of the Group's full-time employees have participated in training, with a training rate of approximately 80.00%<sup>6</sup> and an average training hour of approximately 15.82 hours per employee<sup>7</sup>.

任何員工或分包商，無論其身份為何，一經發現在實施本集團政策或指引時不配合或疏於職守，經書面警告後，可能會受到紀律處分，包括即時解僱。

本集團致力提供充足及適當的資源，以便實施其政策，持續透過定期安全培訓、檢查、監督及審核，以提升其職安健表現，以及確保管理層及各級員工為維護職安健工作場所承擔各自的責任。

### B3. 發展與培訓

#### 員工培訓與發展

本集團視員工為其最重要的資產及資源，並相信員工將隨著本集團業務擴展而不斷成長。本集團為員工提供針對性、系統性及前瞻性的培訓，發掘員工潛能，以配合本集團的可持續發展。董事會致力建立能讓員工從工作中獲得意義、使員工可盡展所長的體系及環境。

本集團相信，通過持續學習，管理層及員工能夠更好地裝備自己，利用所學的工作相關知識提升工作質素，從而提高工作效率，實現更好的工作成果。因此，本集團積極投入資源鼓勵管理層及普通員工參與各種培訓及研討會。

於報告期間，曾參與培訓的本集團全職員工共有36人，受訓比率約為80.00%<sup>6</sup>，每名員工的平均受訓時數為約15.82小時<sup>7</sup>。

The breakdown of employee trained by gender and employee category were as follows:

受訓員工按性別及僱傭類別分類如下：

2022 二零二二年	Percentage of Employees Trained <sup>8</sup> (%) 受訓員工百分比 <sup>8</sup> (%)	Breakdown of Employees Trained <sup>9</sup> (%) 受訓員工劃分 <sup>9</sup> (%)	Average Training Hours per Employee <sup>10</sup> (hours) 每名員工的 平均培訓時數 <sup>10</sup> (小時)
<b>By Gender</b>			
按性別劃分			
Male 男性	75.68	77.78	18.84
Female 女性	100.00	22.22	1.88
<b>By Employee Category</b>			
按僱傭類別劃分			
Senior Management 高級管理層	100.00	11.11	8.75
Middle Management 中級管理層	100.00	22.22	3.31
General staff 普通員工	72.73	66.67	19.71

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

	Percentage of Employees Trained <sup>8</sup> (%) 受訓員工百分比 <sup>8</sup> (%)	Breakdown of Employees Trained <sup>9</sup> (%) 受訓員工劃分 <sup>9</sup> (%)	Average Training Hours per Employee <sup>10</sup> (hours) 每名員工的 平均培訓時數 <sup>10</sup> (小時)
<b>2021</b> 二零二一年			
<b>By Gender</b> 按性別劃分			
Male 男性	67.74	87.50	6.56
Female 女性	50.00	12.50	1.58
<b>By Employee Category</b> 按僱傭類別劃分			
Senior Management 高級管理層	100.00	16.67	7.00
Middle Management 中級管理層	80.00	16.67	2.90
General staff 普通員工	57.14	66.66	6.09

Note(s):

- The percentage of employees trained is calculated by dividing the total number of employees trained during the reporting period by the total number of employees at the end of the reporting period.
- The average training hours per employee is calculated by dividing the total number of training hours during the reporting period by the total number of employees at the end of the reporting period.
- The percentage of employees trained by category is calculated by dividing the number of employees trained in the specified category during the reporting period by the number of employees in the specified category at the end of the reporting period.

附註：

- 員工受訓比率按報告期間的受訓員工總數除以於報告期間的期末時員工總數計算。
- 每名員工的平均受訓時數按報告期間受訓時數總數除以於報告期間的期末時員工總數計算。
- 各指定分類的受訓員工百分比按報告期間該分類受訓工人工數除以於報告期間的期末時該分類的員工工數計算。

9. The breakdown of employees trained by category is calculated by dividing the number of employees trained in the specified category during the reporting period by the total number of employees trained at the end of the reporting period.
  10. The average training hours by category is calculated by dividing the number of training hours for employees in the specified category during the reporting period by the number of employees in the specified category at the end of the reporting period.
9. 各指定分類的受訓員工劃分按報告期間該分類受訓員工人數除以於報告期間的期末時受訓員工總數計算。
  10. 各指定分類的平均培訓時數按報告期間該分類的員工平均培訓時數除以於報告期間的期末時該分類的員工人數計算。

#### B4. Labour Standards

The Group has complied with all laws and regulations related to the prevention of child labour or forced labour including but not limited to the Employee Ordinance of Hong Kong, the Labour Relations Law (Law no. 07/2008) and the Framework Law on Employment Policy and Worker's Rights (Law no. 4/98/M) of Macau. The employment of child and forced labour is strictly prohibited.

The Group has established relevant policy to govern the recruitment procedures with the aims of preventing child and forced labour. The Group's Human Resources Department is responsible for monitoring and ensuring compliance with the latest and relevant laws and regulations that prohibit child labour and forced labour. The department is responsible for checking new employees' identification documents, such as identity cards, examination reports, and reference letter from previous employer, to ensure that they are legally entitled to work under the Group's employment.

If any irregularities or malpractices are identified, the Group will immediately conduct investigations. Based on the result of investigation, the Group may dismiss or hold the relevant employees accountable and protect the personal safety of the forced employee or child labour. If a crime is constituted, the case shall be reported to regulatory authorities for further investigation. In addition, the Group strictly prohibits any form of forced, bonded or compulsory labour, human trafficking and other kinds of slavery and servitude. If necessary, the Group will further improve the labour mechanism against illegal behaviours.

During the Reporting Period, the Group did not discover any material non-compliance with laws and regulations related to the prevention of child labour or forced labour that may have a significant impact on the Group.

#### B4. 勞工標準

本集團已遵守所有與防止童工或強制勞工有關的法律及法規，包括但不限於香港《僱傭條例》及澳門《勞動關係法》(第7/2008號法律)及《就業政策及勞工權利綱要法》(第4/98/M號法律)，嚴格禁止僱用童工及強制勞工。

本集團已制定相關政策以規管招聘程序，目的就是為了防止童工及強制勞工。本集團的人力資源部負責監督及確保有關禁止使用童工及強制勞工的最新相關法律及法規均已獲得遵守，並有責任檢查新聘員工的身份證明文件，如身份證、考試報告及前僱主的推薦信，以確保彼等可合法受僱於本集團工作。

倘發現任何違規或不當行為，本集團將立即進行調查。根據調查結果，本集團可能會解僱或追究相關員工責任，並可能須保護被強迫勞動的員工或童工的人身安全。如構成犯罪，事件將被上報至監管部門以作進一步調查。此外，本集團嚴格禁止任何形式的強迫、抵債或強制勞動、人口販運以及其他形式的奴役及勞役。如有必要，本集團將進一步完善勞動機制，打擊非法行為。

於報告期間，本集團並無發現任何嚴重違反有關防止童工或強制勞工的法律及法規而可能對本集團有重大影響的情況。

## B5. Supply Chain Management

The Group recognises the importance of supply chain management to operational efficiency and mitigation of indirect environmental and social risks. Therefore, the Group strives to ensure that the environmental and social practices of its suppliers and subcontractors are in compliance with relevant local laws and regulations. In addition, the Group endeavours to work closely with its suppliers and subcontractors to ensure that they have considered their potential environmental and social impacts as well as their obligation of corporate social responsibility.

### Fair and Open Tendering

We have been exercising stringent control over selecting qualified suppliers, ensuring that their entire production process is in line with our standards and specifications, and that our environmental and social standards are being complied with. The Group's procurement procedures strictly abide by related laws and regulations. All tenders are evaluated on an open, fair and impartial basis without any discrimination against any particular supplier. Employees and other individuals who share common interest with relevant suppliers will not be allowed to participate in the procurement process.

The Group requires new suppliers to submit all relevant documents for review and runs background checks to evaluate their reliability. We conduct regular inspections and evaluations to review the standards of our suppliers and will decisively cease cooperation with unqualified suppliers.

The Group is committed to developing and maintaining effective and mutually fruitful working relationships and strives to promote environmentally preferable products and services throughout our entire supply chain. During the Reporting Period, the Group had 30 major suppliers, all of them are evaluated and engaged according to the Group's procurement practice as mentioned above.

## B5. 供應鏈管理

本集團意識到，供應鏈管理對營運效率以及減低間接的環境及社會風險的重要性。因此，本集團努力確保其供應商及分包商採納的環境及社會常規符合相關當地法律及法規。此外，本集團竭力與供應商及分包商緊密合作，確保彼等已衡量自身對環境及社會的潛在影響，以及彼等就企業社會責任所負的義務。

### 公平公開招標

我們一直嚴格挑選合資格供應商，確保供應商整個生產程序均符合我們的標準及規格，並已遵從我們的環境及社會標準。本集團的採購過程嚴格恪守相關法律及法規。所有標書均在公開、公平、公正的基礎上進行評估，且不會對任何個別供應商採取任何歧視性待遇。與相關供應商有共同利益關係的員工及其他個人不會獲准參與有關採購過程。

本集團要求新供應商提交所有相關文件以供審查及進行背景調查，以評估有關供應商是否可靠。我們定期進行檢查及評估，以檢視供應商的標準，並會果斷與不合資格的供應商終止合作。

本集團致力與我們整個供應鏈的上下游企業發展及維持有效及互惠互利的合作關係，並努力促使多用環保產品及服務。於報告期間，本集團有30名主要供應商，全部均已按照上述本集團的採購常規完成評估及委聘。

The number of major suppliers by region was as follows:

按地區劃分的主要供應商數目如下：

By region 按地區劃分	Number of suppliers 供應商數目	
	2022 二零二二年	2021 二零二一年
Mainland China 中國內地	5	4
Hong Kong 香港	20	17
Others (Germany, Malaysia, Singapore, Spain, United Kingdom) 其他（德國、馬來西亞、新加坡、西班牙、英國）	5	5

#### B6. Product Responsibility

The Group believes providing products and services that meet or exceed the client's requirements is essential for project referrals and future business opportunities. Therefore, the Group aims at delivering the best quality products and services to customers and has formulated a Quality Policy so as to further strengthen and regulate its quality control procedures.

During the Reporting Period, the Group strictly complied with relevant laws and regulations related to the quality of products and services including but not limited to the Trade Descriptions Ordinance, the Copyright Ordinance and the Personal Data (Privacy) Ordinance of Hong Kong and Consumer Protection Law (Law no. 12/88/M) and General Regulations on Product Safety (Administrative Regulation no. 17/2008) of Macau. The Group was not aware of any material non-compliance of laws and regulations related to the quality of products and services that may have a significant impact on the Group.

#### B6. 產品責任

本集團認為，達到或超越客戶對產品及服務的要求，對日後的工程轉介推薦以及未來業務機會相當重要。因此，本集團致力向客戶提供最優質的產品及服務，且已制定一套品質政策，以進一步加強及規管其品質控制程序。

於報告期間，本集團嚴格遵守與產品及服務品質相關的法律及法規，包括但不限於香港《商品說明條例》、《版權條例》及《個人資料（私隱）條例》及澳門《消費者的保護》（第12/88/M號法律）及《產品安全的一般制度》（第17/2008號行政法規）。本集團並不知悉任何嚴重違反有關產品及服務品質的法律及法規而可能對本集團有重大影響的情況。

### Quality Management

In line with the Quality Policy, the Group has implemented a quality management procedures so as to ensure successful fulfilment of its commitment to quality. Through the continuous improvement of the efficacy of management activities, resources allocation, service real-time monitoring and measurement methods of the Quality Management System, the Group continually improves the quality of its products and services. We will ensure that the service quality delivered by relevant departments of the Group is strictly in compliance with our quality objectives by which regular reviews are conducted to assess their level of adequacy for continual improvement.

### Customer Service

The Group attaches great importance to product and service quality and corporate reputation. As the Group's business does not involve significant safety issues, the Group was not aware of any cases where products sold or shipped subject to recalls for safety and health reasons, and no major complaints about products and services were received during the Reporting Period. The quality of our services is of great importance in maintaining a long-term relationship with our customers. To this end, the Group has developed relevant systems for handling customer feedback to standardise the process of dealing with enquiries, quotations and complaints, so as to ensure that each customer's feedback is recorded, handled and responded to in a professional and prompt manner.

### Advertising and Labelling

In order to ensure that the promotion of the Group's services conforms to the actual situation of the service, the Group strictly abides by the relevant laws and regulations on advertising marketing such as the Trade Descriptions Ordinance in Hong Kong. The Group strictly prohibits the use of false and misleading product descriptions in advertisements and is committed to ensuring that all advertising contents are clear, real and authentic.

### Protection of Customer Privacy

To further reinforce the privacy management in protection of the Group's properties and customers' safety and interests, the Group has in place consumer data protection and privacy policies for protecting personal information, the Group's properties and classified information. The Group strictly prohibits any abuse of personal information and illegal profiteering acts.

### 品質管制

本集團已實施一套與品質政策一致的品質控制程序，以確保能成功履行對品質的承諾。通過持續提升品質管制系統中的管理活動效能、資源分配、服務實時監控及測量方法，本集團持續提升其產品及服務品質。我們將確保本集團相關部門嚴格按照我們訂下的品質目標提供優質服務，並會進行定期檢討，以評估該等目標是否足以持續提升服務品質。

### 客戶服務

本集團非常重視產品及服務品質以及企業聲譽。由於本集團的業務並不涉及重大的安全事宜，因此，本集團並不知悉任何有關已售或已運送產品因安全與健康理由而須回收的個案，亦未於報告期間接獲關於產品及服務的重大投訴。為了與客戶維持長期關係，我們的服務品質尤為重要。本集團已為此制定處理客戶回饋意見的相關制度，以將查詢、報價及投訴的處理流程規範化，從而確保每一位客戶的回饋意見均會以專業的態度迅速記錄、處理及回應。

### 宣傳及標籤

為保證本集團服務的宣傳符合服務實情，本集團嚴格遵守相關的廣告行銷法律及法規，如香港《商品說明條例》。本集團嚴格禁止在廣告中對產品作出虛假及誤導性商品說明，並致力確保所有廣告內容清晰、真實及真確。

### 客戶私隱保護

為進一步加強私隱管理工作，保護本集團資產及客戶的安全與利益，本集團已制定各種消費者資料保護及私隱政策，以保護個人資訊、本集團資產及機密資料。本集團嚴格禁止任何濫用個人資訊及非法獲利的行為。



#### Intellectual Property Management

The Group respects intellectual property rights of others and ensure its employees would not willingly or erroneously breach the others' intellectual property rights. The Board would protect the Group's intellectual property rights by doing proper registration in a timely and cost-effective manner.

#### B7. Anti-Corruption Ethical Business

The Group recognises the crucial importance of anti-corruption to a corporate culture of integrity and to the interests of all stakeholders. Therefore, it is of paramount importance that the Group's reputation is not tarnished by dishonesty or corruption. With the aim to maintain a fair, ethical and efficient business and working environment, the Group strictly prohibits any form of corruption including but not limited to fraud, extortion, bribery and money laundering.

The Group has in place an Anti-Corruption Policy clearly stating that its employees should decline an offer of gift if acceptance of it might compromise their objectivity in conducting the Group's business or induce them to act against the interests of the Group or lead to allegations of impropriety. Employees should seek for written permission from the executive director who is in charge of the operating unit if they intend to accept a gift with value greater than the maximum limit as stated in our Employment Policy.

#### Conflict of Interest

The Anti-corruption Policy stipulates that employees should avoid any situation which may lead to an actual or perceived conflict of interest, and should make a declaration in writing to the executive director who is in charge of the operating unit when such situation arises. Failure to do so may give rise to criticism of favouritism, abuse of authority or even allegations of corruption.

The Board attaches great importance to the prevention of bribery and malpractice of the Group, and thus introduced certain whistle-blowing procedures at which the whistle-blower is encouraged to report the matter to the Chairman of the Audit Committee on a confidential basis. All reports are treated as "confidential" and the whistle-blowers' identities remain anonymous. If the allegation is substantiated, the Group will conduct disciplinary actions against such reported employees. In addition, the Group will take corrective action to ensure that such incident will not occur again.

#### 知識產權管理

本集團尊重他人的知識產權，並確保員工不會故意或不小心地違反他人的知識產權。董事會以具成本效益的方式及時進行妥善註冊，以保護本集團的知識產權。

#### B7. 反貪污 道德經營

本集團深明，反貪對於持廉守正的企業文化以及所有持份者的利益至關重要。因此，確保本集團的聲譽不會被不誠實或貪污的行為損害乃極為重要。為維持公平且符合道德及效益的營商及工作環境，本集團嚴禁一切形式的貪污，包括但不限於欺詐、勒索、賄賂及洗黑錢等。

本集團訂有反貪污政策，清楚列明倘若員工接受禮物餽贈後可能影響其在處理本集團事務上的客觀性，或可能使其作出有損本集團利益的行為或導致涉及不當行為的指控，該員工應拒絕接受有關的餽贈。倘若員工擬接受價值金額超過僱傭政策所規定的最高限額的禮物，其應徵得負責經營部門的執行董事的書面許可。

#### 利益衝突

反貪污政策規定，員工應避免任何可能導致實際或被視為有利益衝突的情況，並應在出現有關情況時，向負責經營部門的執行董事作出書面聲明。未能作出有關聲明可能會導致被指責偏袒、濫用職權等，甚至被指控貪污。

董事會對嚴防本集團內部發生賄賂及舞弊行為相當重視，並因此引入若干舉報程序，鼓勵舉報人在保密的情況下向董事會轄下審核委員會主席舉報有關事項。所有舉報均會以「機密」處理，舉報人的身份將保持機密。倘若指控屬實，本集團將對被舉報的員工作出紀律處分。此外，本集團將採取糾正措施，以確保同類事件不會再次發生。

To ensure that all employees can perform their duties with high ethical standards and professionalism, the Group has arranged internal and external anti-corruption and corporate governance training and encouraged employees to actively learn about the impact of corruption. During the Reporting Period, the Group's directors and staff have received a total of approximately 3 hours and approximately 15 hours of anti-corruption training respectively.

During the Reporting Period, the Group was not aware of any non-compliance case in relation to bribery, extortion, fraud and money laundering related laws and regulations that would have a significant impact on the Group including but not limited to the Prevention of Bribery Ordinance of Hong Kong and Law on Prevention and Suppression of Money Laundering Crimes (Law no. 2/2006) of Macau.

#### B8. Community Investment Corporate Social Responsibility

The Group takes an active part in fulfilling the corporate social responsibility. We strive for getting ourselves involved in the local community and extending our reach to the people in need.

Employees are encouraged to participate in volunteer activities, including a volunteer leave system and program for employees to utilise lunch hours to conduct volunteer activities, which provide opportunities for the employees to engage with the stakeholders affected by our operations. We believe that through involving in the community, we can understand more about the stakeholders' needs and promote harmonious coexistence between our construction projects and the community for the betterment of the people in Hong Kong. In addition, we believe that participating in activities that contribute to the society can improve employees' civic awareness and promote positive values.

The Group believes that by helping the community, either physically or spiritually, will also fulfil the expectations of shareholders and stakeholders, including customers, suppliers, and employees. Focusing on youth support, during the Reporting Period, the Group donated HK\$55,000 to the City University of Hong Kong for setting up a scholarship, and donated HK\$10,000 to YHS Charitable Organisation Limited for charity purpose.

為確保所有員工能以高道德標準及專業精神履行職責，本集團已安排內部及外部的反貪污及企業管治培訓，並鼓勵員工主動瞭解有關貪污的影響。於報告期間，本集團的董事及員工已分別接受約3小時及約15小時的反貪污培訓。

於報告期間，本集團並不知悉任何違反有關賄賂、勒索、欺詐及洗黑錢的相關法例及法規，包括但不限於香港《防止賄賂條例》及澳門《預防及遏止清洗黑錢犯罪》(第2/2006號法律)，而對本集團有重大影響的情況。

#### B8. 社區投資 企業社會責任

本集團積極履行企業社會責任。我們努力融入當地社區，為有需要人士提供幫助。

我們鼓勵員工參與義工活動。通過義工假期制度及鼓勵員工利用午膳時間參與義工活動的計劃，員工有機會與受我們業務影響的持份者接觸溝通。我們相信，透過社區參與，我們能夠更清楚瞭解持份者的需要，促進我們的建設工程與社區和諧共存，造福香港市民。此外，我們相信，通過參與貢獻社會的活動，可以提高員工的公民意識及推動正面的價值觀。

本集團相信，藉著物質或精神上幫助社區，均能有助滿足股東及持份者(包括客戶、供應商及員工)的期望。於報告期間，本集團專注於支持青年，向香港城市大學捐出55,000港元成立獎學金，並向源滙社有限公司捐出10,000港元作慈善用途。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### INDEX TABLE OF ESG REPORTING GUIDE OF THE STOCK EXCHANGE OF HONG KONG LIMITED

香港聯合交易所有限公司《環境、社會及管治報告指引》內容索引表

Compulsory Disclosure 強制披露	Section/Statement 章節／聲明
Governance Framework 管治框架	ESG Governance Structure 環境、社會及管治的治理架構
Reporting Principles 匯報原則	Reporting Framework 匯報框架
Reporting Scope 匯報範圍	Reporting Scope 匯報範圍

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		
	Description 描述	Section/Statement 章節／聲明
<b>A. Environmental</b> <b>A. 環境</b>		
<b>Aspect A1: Emissions</b> <b>層面A1：排放物</b>	<p>General Disclosure 一般披露</p> <p>Information on: 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：</p> <p>(a) the policies; and 政策；及</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例</p> <p>relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 的資料。</p>	Emissions 排放
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions – Exhaust Gas Emissions 排放－廢氣排放
KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility). 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions – GHG Emissions 排放－溫室氣體排放

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關 鍵績效指標	Description 描述	Section/Statement 章節/聲明
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions – Waste Management (Not applicable-explained) 排放－廢物管理（不適用－已解釋）
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions – Waste Management 排放－廢物管理
KPI A1.5 關鍵績效指標 A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions – Exhaust Gas Emissions, GHG Emissions and Waste Management 排放－廢氣排放、溫室氣體排放、廢物管理
KPI A1.6 關鍵績效指標 A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions – Waste Management 排放－廢物管理
<b>Aspect A2: Use of Resources</b> 層面A2：資源使用	General Disclosure 一般披露  Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Use of Resources 資源使用
KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type (e.g., electricity, gas or oil) in total (kWh in '000s) and intensity (e.g., per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	Use of Resources – Energy Consumption 資源使用－能源消耗

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節/聲明
KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity (e.g., per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	Use of Resources – Water Consumption 資源使用－水資源消耗
KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Use of Resources – Energy Consumption 資源使用－能源消耗
KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Use of Resources – Water Consumption 資源使用－水資源消耗
KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	Use of Resources – Use of Packaging Material (Not applicable-explained) 資源使用－包裝材料使用（不適用－已解釋）
<b>Aspect A3: The Environmental and Natural Resources</b> 層面 A3：環境及天然資源	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。	Environmental and Natural Resources 環境及自然資源
KPI A3.1 關鍵績效指標 A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Environmental and Natural Resources 環境及自然資源

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節/聲明
<b>Aspect A4: Climate Change</b> 層面A4：氣候變化	General Disclosure 一般披露  Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Climate Change 氣候變化
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Climate Change 氣候變化
<b>B. Social</b> <b>B. 社會</b>		
<b>Aspect B1: Employment</b> 層面B1：僱傭	General Disclosure 一般披露  Information on: 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：  (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例  relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 的資料。	Employment 僱傭
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	Employment – Employment Practices 僱傭－僱傭慣例
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment – Employment Practices 僱傭－僱傭慣例

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節/聲明
<b>Aspect B2: Health and Safety</b> 層面B2：健康與安全	<p>General Disclosure 一般披露</p> <p>Information on: 有關提供安全工作環境及保障僱員避免職業性危害的：</p> <p>(a) the policies; and 政策；及</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例</p> <p>relating to providing a safe working environment and protecting employees from occupational hazards. 的資料。</p>	Health and Safety 健康與安全
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	Health and Safety 健康與安全
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康與安全
KPI B2.3 關鍵績效指標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。	Health and Safety – Occupational Health and Safety (“OH&S”) 健康與安全－職業健康與安全（「職安健」）
<b>Aspect B3: Development and Training</b> 層面B3：發展及培訓	<p>General Disclosure 一般披露</p> <p>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。</p>	Development and Training – Employee Training and Development 發展與培訓－員工培訓與發展
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g., senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Development and Training – Employee Training and Development 發展與培訓－員工培訓與發展
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training – Employee Training and Development 發展與培訓－員工培訓與發展

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節/聲明
<b>Aspect B4: Labour Standards</b> 層面B4：勞工準則	General Disclosure 一般披露  Information on: 有關防止童工或強制勞工的：  (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例  relating to preventing child and forced labour. 的資料。	Labour Standards 勞工標準
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工標準
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工標準
<b>Aspect B5: Supply Chain Management</b> 層面B5：供應鏈管理	General Disclosure 一般披露  Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management – Fair and Open Tendering 供應鏈管理－公平公開招標
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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，以及相關執行及監察方法。	Supply Chain Management – Fair and Open Tendering 供應鏈管理－公平公開招標
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理



Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節/聲明
<b>Aspect B6: Product Responsibility</b> 層面B6：產品責任	General Disclosure 一般披露  Information on: 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：  (a) the policies; and 政策；及  (b) compliance with relevant laws and 遵守對發行人有重大影響的相關法律及規例  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. 的資料。	Product Responsibility 產品責任
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Product Responsibility – Customer Service 產品責任－客戶服務
KPI B6.2 關鍵績效指標B6.2	Number of products and service-related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility – Customer Service 產品責任－客戶服務
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility – Intellectual Property Management 產品責任－知識產權管理
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility – Quality Management 產品責任－品質管制
KPI B6.5 關鍵績效指標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。	Product Responsibility – Protection of Customer Privacy 產品責任－客戶私隱保護

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Statement 章節/聲明
<b>Aspect B7: Anti-corruption</b> 層面B7：反貪污	General Disclosure 一般披露  Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的：  (a) the policies; and 政策；及  (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例  relating to bribery, extortion, fraud and money laundering. 的資料。	Anti-Corruption 反貪污
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-Corruption – Conflict of Interest 反貪污－利益衝突
KPI B7.2 關鍵績效指標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。	Anti-Corruption – Conflict of Interest 反貪污－利益衝突
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-Corruption – Conflict of Interest 反貪污－利益衝突
<b>Aspect B8: Community Investment</b> 層面B8：社區投資	General Disclosure 一般披露  Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment – Corporate Social Responsibility 社區投資－企業社會責任
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g., education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community Investment – Corporate Social Responsibility 社區投資－企業社會責任
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g., money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment – Corporate Social Responsibility 社區投資－企業社會責任



**鄺文記集團有限公司**  
**KWONG MAN KEE GROUP LIMITED**