

# 耀才證券



BRIGHT SMART SECURITIES

耀才證券金融集團有限公司

Bright Smart Securities & Commodities Group Limited

(於開曼群島註冊成立之有限公司)

(Incorporated in the Cayman Islands with limited liability)

股份代號 Stock Code: 1428

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# About this Report

## 關於本報告

Bright Smart Securities & Commodities Group Limited (together with its subsidiaries hereinafter referred to as the “Group” or “we”) has prepared the Group’s 2025/26 Environmental, Social and Governance (“ESG”) Report (“Report”) in accordance with the requirements of Appendix C2, Environmental, Social and Governance Reporting Code (the “ESG Reporting Code”), to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “Listing Rules”) as stipulated by The Stock Exchange of Hong Kong Limited (“HKEX”).

The Group recognizes sustainability as a pivotal corporate development trend and a key concern of stakeholders. We ensure all policies are formulated, reviewed and established with joint engagement of major stakeholders including shareholders, customers, business partners and employees to collectively tackle future challenges. We commit to environmental protection, integrate corporate social responsibility into business and management strategies, and uphold sound governance culture.

### REPORTING SCOPE AND PERIOD

Unless otherwise specified, the policies, statements and key performance indicator data set out in this Report cover the Group’s operations and align with the disclosure scope of the financial report. The Group will further integrate material ESG matters into daily operations and continuously review and expand the scope and depth of disclosure.

This Report sets out the Group’s sustainability strategies and practices for the year ended 31 March 2026 (the “Year” or “Reporting Period”). Prepared in compliance with the ESG Reporting Code, this Report comprehensively covers the Group’s operations and aims to keep stakeholders informed of the Group’s ESG performance.

耀才證券金融集團有限公司（連同其附屬公司，以下統稱「本集團」或「我們」）已根據香港聯合交易所有限公司（「港交所」）所頒布之香港聯合交易所有限公司證券上市規則（「上市規則」）附錄C2環境、社會及管治報告守則（「環境、社會及管治報告守則」）之規定，編製本集團二零二五／二六年度環境、社會及管治（「環境、社會及管治」）報告（「本報告」）。

本集團認同可持續發展為企業發展之重要趨勢，亦為持份者關注之關鍵議題。我們確保所有政策之制定、審閱及確立，均在主要持份者（包括股東、客戶、業務夥伴及僱員）之共同參與下進行，以攜手應對未來挑戰。我們致力於環境保護，並將企業社會責任融入業務及管理策略之中，同時秉持良好之企業管治文化。

### 匯報範圍及期間

除另有指明外，本報告所載之政策、陳述及關鍵績效指標數據涵蓋本集團之營運，並與財務報告之披露範圍一致。本集團將進一步把重大環境、社會及管治事宜融入日常營運，並持續檢討及擴展披露之範圍及深度。

本報告載列本集團截至二零二六年三月三十一日止年度（「本年度」或「報告期」）之可持續發展策略及實踐。本報告乃遵照環境、社會及管治報告守則編製，全面涵蓋本集團之營運，並旨在讓持份者了解本集團於環境、社會及管治方面之表現。

# About this Report

## 關於本報告

### REPORTING FRAMEWORK

### 報告框架

During the preparation for this Report, the Group has applied the reporting principles in the ESG Reporting Code as the following:

在編製本報告的過程中，本集團採用了環境、社會及管治報告守則中的報告原則，具體如下：

#### Materiality

Materiality assessment was conducted to identify material issues during the Year, thereby adopting the confirmed material issues as the focus for the preparation of this report. The materiality of issues was reviewed and confirmed by the board of directors (the “Board”) and the ESG Committee (the “Committee”). Please refer to the section headed “Materiality Assessment” for further details.

#### 重要性

本年度進行重要性評估以識別重大議題，從而在編製本報告時將已確認重大議題作為報告重點。董事會（「董事會」）及委員會（「委員會」）審閱及確認議題的重要性。更多詳情，請參閱「重要性評估」一節。

#### Balance 平衡性

This Report provides an unbiased picture of the ESG performance.  
本報告客觀呈現環境、社會及管治之表現。

#### Quantitative

The standards and methodologies used in the calculation of relevant data in this Report, as well as the applicable assumptions were disclosed. The key performance indicators (“KPI(s)”) data are supplemented by explanatory notes to establish benchmarks where applicable.

#### 量化

本報告中計算相關數據所採納的標準及方法，以及適用假設均予以披露。關鍵績效指標（「關鍵績效指標」）數據用說明註釋補充，以設立基準（如適用）。

#### Consistency

The preparation approach of this report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.

#### 一致性

本報告編製方法與過往年度大致相同，若披露範圍和計算方法出現數據變動，報告將提供解釋說明。

# About this Report

## 關於本報告

### BOARD STATEMENT

The Group consistently upholds ESG principles, regarding them as crucial for enhancing corporate investment value and delivering long-term returns to stakeholders. The Board bears ultimate responsibility for the Group's ESG matters and incorporates relevant issues into its major decision-making considerations.

The Board endeavours to regularly review and adjust sustainability policies to cater to evolving stakeholder needs. It sets priorities through materiality assessment and approves relevant disclosures in the Report.

To bolster sustainable development capacity, the Group has established an ESG Committee to advance comprehensive ESG governance and performance enhancement, earning recognition from the capital market and key stakeholders.

The Board and all directors warrant that this Report contains no false records, misleading statements or material omissions, and accept responsibility for its authenticity, accuracy and completeness. This Report has completed the Group's internal review and was approved by the Board on 24 June 2026.

### 董事會聲明

本集團一直秉持環境、社會及管治原則，視其為提升企業投資價值及為持份者帶來長遠回報之關鍵因素。董事會對本集團之環境、社會及管治事宜承擔最終責任，並將相關議題納入其重大決策考量。

董事會致力定期檢討及調整可持續發展政策，以配合持份者不斷演變之需要，並透過重要性評估釐定優先事項，以及批准本報告內之相關披露。

為提升可持續發展能力，本集團已成立環境、社會及管治委員會，以推動全面之環境、社會及管治管治及績效提升，並獲資本市場及主要持份者之認可。

董事會及全體董事保證，本報告並無任何虛假記載、誤導性陳述或重大遺漏，並對其真實性、準確性及完整性承擔責任。本報告已完成本集團之內部審閱，並已於二零二六年六月二十四日由董事會批准。

# About the Group

## 關於本集團

The principal activity of the Company is investment holding, while the principal activity of the Group is the provision of financial services, including securities broking, margin financing, commodities & futures broking, bullion trading and leveraged foreign exchange trading.

The Group has the mission to provide excellent customer service while maintaining long term profitability and business growth. The Group pays close attention to various stakeholders and maintains frequent communication with them, with a view to fully understanding and listening to their appeals and making positive responses based on the actual circumstances of the Group.

本公司之主要業務為投資控股，而本集團之主要業務則為提供金融服務，包括證券經紀、孖展融資、商品及期貨經紀、貴金屬交易以及槓桿式外匯交易。

本集團的使命是提供卓越的客戶服務，同時維持長遠盈利能力和業務增長。本集團密切關注各持份者的需要並經常與他們保持溝通，充分了解並聆聽他們的訴求，因應本集團的實際情況作出積極回應。

# ESG Management

## 環境、社會及管治管理

### ESG GOVERNANCE STRUCTURE

The Board has the overall responsibility for ensuring effectiveness of the Group's ESG strategy and reporting with an aim that the Group can operate its financial services businesses in a responsible and sustainable manner.

To reinforce the Board's ESG management approach and strategy as well as further enhance ESG governance, the Board has established the Committee for overseeing and managing ESG matters specifically. The Committee members comprise an executive director, independent non-executive directors and senior management of the Company. Under the Committee, Working Group is established, which comprises representatives from relevant departments. Their respective roles and functions are as follows:

#### – The Committee

- direct and review the development of the Group's ESG and climate related management policies and strategies to ensure that they are up-to-date, relevant and meets applicable legal and regulatory requirements;
- monitor the development and implementation of the Group's ESG and climate related objectives, including setting the Group's performance targets for ESG and climate related management; review the progress of achieving those targets, and advise on the actions required to achieve those targets;
- review the main external ESG trends and report to the Board the major trends affecting the Group's ESG and climate related policies and strategies and its objectives setting;
- direct and review the identification and prioritisation of the materiality of ESG issues of the Group; and
- identify ESG and climate related risks and opportunities related to the Group, assess the impact arising from such risks or opportunities on the Group, and make recommendations to the Board on responses to those risks or opportunities.

### 環境、社會及管治管治架構

董事會全面負責確保本集團環境、社會及管治戰略和報告的有效性，目的是使本集團能夠以負責任和可持續的方式經營其金融服務業務。

為了加強董事會的環境、社會及管治管理方法和戰略，以及進一步加強環境、社會及管治的治理，董事會成立了委員會，專門監督和管理環境、社會及管治事務。委員會包括本公司執行董事、獨立非執行董事及高級管理層。委員會轄下設有工作小組，其由相關部門的代表組成。其各自角色和職能如下：

#### – 委員會

- 指導和審查本集團的環境、社會及管治及氣候相關管理政策和策略的發展，以確保最新、相關的政策和策略，且符合適用的法律和監管要求；
- 監督本集團環境、社會及管治及氣候相關目標的制定和實施，包括制定本集團環境、社會及管治及氣候相關管理的績效目標；審查實現這些目標的進展，並就實現這些目標所需的行動提出建議；
- 審查主要的外部環境、社會及管治趨勢，並向董事會報告影響本集團環境、社會及管治及氣候相關政策和戰略及其目標設定的主要趨勢；
- 指導和審查本集團環境、社會及管治議題重要性的確定和優先次序；及
- 識別與本集團有關的環境、社會及管治及氣候相關風險和機會，評估這些風險或機會對本集團產生的影響，並就應對這些風險或機會向董事會提出建議。

# ESG Management

## 環境、社會及管治管理

The Committee will report at least once per year to the Board on the implementation and the progress made towards achieving ESG objectives. Based on the recommendation from the Committee, the Board will review the progress made towards achieving the ESG related goals as well as effectiveness of the management approach and strategy.

The Committee delegates specific tasks to an ESG working group (the “Working Group”) which comprises members from relevant departments of the Group. Specific tasks delegated include preparing annual ESG reports, monitoring ESG performance, identifying ESG risks and implementing the ESG activities of the Group in a comprehensive manner.

### – The Working Group

- work through the key performance indicators and the right tools and resources to handle the ESG issues; and
- formulate and execute action plans and ensure execution by respective teams so as to achieve the ESG and climate related targets set by the Board and the Committee.

## ESG POLICIES

The Group’s ESG policies are based on five basic principles set out below:

- To enhance corporate value and focus on shareholders’ return;
- To foster financial transparency and boost investors’ confidence;
- To cater to customers’ needs and protect customers’ interests;
- To develop employees and safeguard employees’ interests; and
- To support environmental protection and seek to give back to the community.

委員會將至少每年一次向董事會報告執行情況和實現環境、社會及管治目標的進展情況。根據委員會的建議，董事會將審查在實現環境、社會及管治相關目標方面取得的進展，以及管理方法和戰略的有效性。

委員會將具體任務委託給環境、社會及管治工作小組（「工作小組」），工作小組由本集團相關部門的成員組成。委託的具體任務包括編製年度環境、社會及管治報告，監測環境、社會及管治表現，識別環境、社會及管治風險，全面實施本集團的環境、社會及管治活動。

### – 工作小組

- 通過關鍵績效指標以及正確的工具和資源來處理環境、社會及管治問題；及
- 制定和執行行動計劃，並確保各團隊的執行情況，以實現董事會和委員會所制定與環境、社會及管治及氣候相關的目標。

## 環境、社會及管治政策

本集團環境、社會及管治政策的五項基本原則載列如下：

- 提升公司價值，關注股東回報；
- 推動財務透明，增強投資信心；
- 滿足客戶所需，保護客戶權益；
- 培育僱員成長，保障僱員權益；及
- 支持環境保護，致力回饋社區。

# ESG Management

## 環境、社會及管治管理

### STAKEHOLDERS ENGAGEMENT

The Group is committed to making proactive efforts to continuously interact with key stakeholder groups. The Group maintains active engagement with its stakeholders, and collects their feedback through various communication channels to understand and address their concerns in order to improve the Group's operation and practices correspondingly.

### 持份者之參與

本集團致力積極與主要持份者群組進行持續互動。本集團與其持份者保持積極聯繫，並透過各種溝通渠道收集其反饋意見，了解與回應其關注點，從而改善本集團的營運和實踐。

| Key stakeholders<br>主要持份者                      | Major communication channels<br>主要溝通渠道                                                                                                                                                                                         | Issues of concerns<br>關注議題                                                                                                                                                                                                                            |
|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Customers<br>客戶                                | <ul style="list-style-type: none"> <li>Onsite communications<br/>現場溝通</li> <li>Emails and mobile applications<br/>電郵及手機應用程式</li> <li>Customer service hotlines<br/>客戶服務熱線</li> <li>Company website<br/>公司網站</li> </ul>         | <ul style="list-style-type: none"> <li>Services quality<br/>服務質素</li> <li>Customer privacy protection<br/>客戶私隱保護</li> </ul>                                                                                                                           |
| Employees<br>僱員                                | <ul style="list-style-type: none"> <li>Performance appraisal interviews<br/>績效評估訪談</li> <li>Staff activities<br/>員工活動</li> <li>Daily communications<br/>日常交流</li> <li>Orientation and training sessions<br/>定向及培訓會議</li> </ul> | <ul style="list-style-type: none"> <li>Employment and labour practices<br/>僱傭及勞工慣例</li> <li>Diversity and equal opportunities<br/>多元化及平等機會</li> <li>Training and development<br/>培訓與發展</li> <li>Occupational health and safety<br/>職業健康與安全</li> </ul> |
| Shareholders and<br>Investors<br>股東及投資者        | <ul style="list-style-type: none"> <li>General meetings<br/>股東大會</li> <li>Company website<br/>公司網站</li> <li>Corporate communication documents<br/>公司通訊文件</li> </ul>                                                            | <ul style="list-style-type: none"> <li>Corporate governance<br/>企業管治</li> <li>Sustainability and profitability<br/>可持續發展與盈利能力</li> </ul>                                                                                                              |
| Business Partners and<br>Suppliers<br>商業夥伴及供應商 | <ul style="list-style-type: none"> <li>Daily communications<br/>日常交流</li> <li>Assessments<br/>評估</li> <li>Meetings<br/>會議</li> </ul>                                                                                           | <ul style="list-style-type: none"> <li>Services quality and performance<br/>服務質量與表現</li> <li>Environmentally preferable products and services<br/>環保產品及服務</li> </ul>                                                                                  |

# ESG Management

## 環境、社會及管治管理

| Key stakeholders<br>主要持份者                      | Major communication channels<br>主要溝通渠道                                                                                                                                               | Issues of concerns<br>關注議題                                                                                                                                                                                             |
|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Community<br>社區                                | <ul style="list-style-type: none"> <li>Community services<br/>社區服務</li> <li>Company website<br/>公司網站</li> <li>Social media<br/>社交媒體</li> </ul>                                       | <ul style="list-style-type: none"> <li>Employee volunteering<br/>員工志願活動</li> <li>Community fundraising<br/>社區籌款</li> <li>Energy conservation<br/>能源節約</li> <li>Waste recycling and management<br/>廢物循環利用及管理</li> </ul> |
| Government and<br>Regulatory Bodies<br>政府及監管機構 | <ul style="list-style-type: none"> <li>Regular dialogues<br/>定期談話</li> <li>Meetings<br/>會議</li> <li>Public consultation<br/>公共諮詢</li> <li>Written correspondence<br/>書面通信</li> </ul> | <ul style="list-style-type: none"> <li>Anti-corruption/Anti-money laundering<br/>反貪污／反洗錢</li> <li>Compliance with laws and regulations<br/>遵守法律及法規</li> </ul>                                                          |

# ESG Management

## 環境、社會及管治管理

### MATERIALITY ASSESSMENT

The Group identifies key ESG issues with reference to the Sustainable Development Goals, HKEX requirements, investor concerns, domestic and overseas policies, as well as stakeholders' feedback and corporate overall strategies. Through systematic research and analysis, we assess stakeholders' attention levels and prioritise material ESG topics.

The materiality assessment procedures are set out below:

#### Material Issue Identification

#### 重要議題識別

Combining the Group's operating locations, business activities, business relationships and development plans, and referring to domestic and overseas ESG disclosure standards as well as capital market focuses, we further identify material ESG issues to confirm topics most relevant to business operations and highly concerned by stakeholders.

結合本集團之營運地點、業務活動、業務關係及發展規劃，並參考境內外環境、社會及管治披露準則以及資本市場關注重點，我們進一步識別重要環境、社會及管治議題，以確定與業務營運最為相關及持份者高度關注之議題。

#### Materiality Assessment and Prioritisation

#### 重要性評估及排序

Through ongoing stakeholder engagement and internal discussions, material issues are assessed using a structured scoring methodology. Assessment results are evaluated against historical data and relevant reference frameworks, including regulatory guidelines, ESG rating criteria, and materiality maps. Priorities are then determined to identify material issues most relevant to the Group's operational resilience and long-term ESG value.

透過持續的持份者溝通及內部討論，本集團採用結構化評分方法評估重大議題。評估結果會參考過往數據及相關參考框架（包括監管指引、環境、社會及管治評級準則及重要性矩陣）進行分析。其後根據評估結果釐定優先次序，以識別對本集團營運韌性及長期環境、社會及管治價值最具相關性的重大議題。

#### Materiality Assessment Results and Verification

#### 重要性評估結果及驗證

To ensure the accuracy, validity and relevance of assessment outcomes, we conduct reviews and deliberations on the results, which are ultimately presented in the materiality matrix.

為確保評估結果之準確性、有效性及相關性，我們對結果進行檢視及審議，並最終於重要性矩陣中呈列。

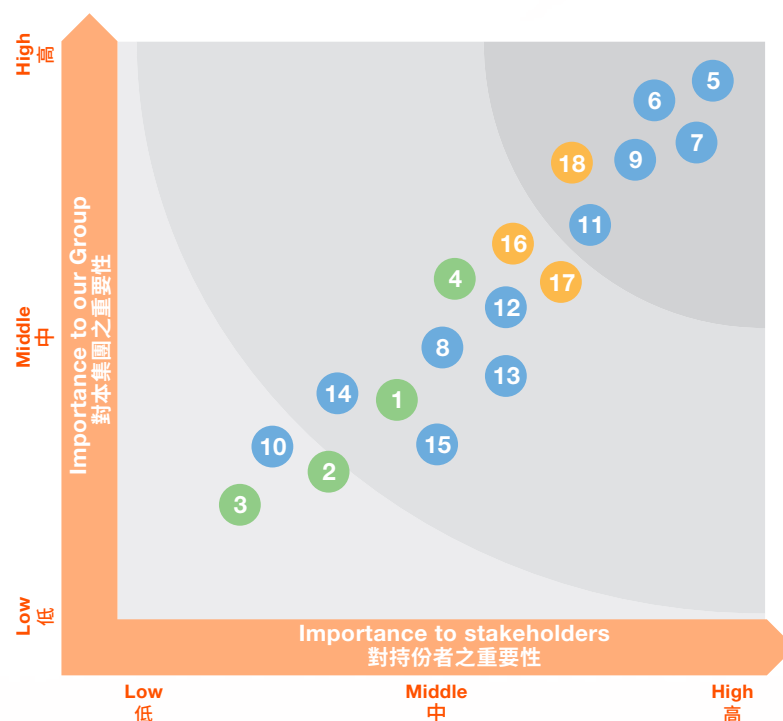
### 重要性評估

本集團參考可持續發展目標、港交所之規定、投資者關注事項、境內外政策，以及持份者之反饋及企業整體策略，以識別關鍵環境、社會及管治議題。透過系統性之研究及分析，我們評估持份者之關注程度，並釐定重要環境、社會及管治議題之優先次序。

重要性評估程序載列如下：

# ESG Management

## 環境、社會及管治管理



| Environmental 環境                                                                                                                                                           | Governance 管治                                                                                                                                        | Social 社會                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Greenhouse gas (GHG) emission management<br>溫室氣體排放管理<br>2. Energy and resource use<br>能源及資源使用<br>3. Waste management<br>廢棄物管理<br>4. Addressing climate change<br>應對氣候變化 | 16. Compliant operations<br>合規經營<br>17. Business ethics and anti-corruption<br>商業道德及反貪污<br>18. Corporate governance and risk management<br>企業管治及風險管理 | 5. Responsible Investing<br>負責任投資<br>6. Product quality and safety<br>產品質量及安全<br>7. Quality customer service<br>優質客戶服務<br>8. Intellectual property management<br>知識產權管理<br>9. Information security and privacy protection<br>資訊安全及私隱保護<br>10. Supply chain management<br>供應鏈管理 | 11. Employee rights protection<br>僱員權益保障<br>12. Employee development and training<br>僱員發展及培訓<br>13. Employee health and safety<br>僱員健康及安全<br>14. Promote industry development<br>促進行業發展<br>15. Invest in social welfare<br>投入社會公益 |

Based on the above analysis, the Group will continuously improve ESG performance to meet diverse stakeholder expectations, implement mitigation measures to address prevailing risks, and provide feedback to stakeholders.

基於上述分析，本集團將持續提升環境、社會及管治表現，以滿足持份者多元化之期望，並推行緩解措施以應對當前風險，同時向持份者作出回應。

# Environmental 環境

## POLICIES ON ENVIRONMENT AND ENERGY

The Group regards environmental protection, energy conservation and proactive climate change response as vital moves to fulfill corporate environmental obligations. Strictly abiding by applicable environmental laws and regulations, the Group spares no effort in pollution prevention, energy saving and emission reduction. We embed the green, low-carbon and sustainable development philosophy into corporate strategies, establish a sound environmental management system, and steadily honour environmental commitments to drive sustainable environmental development in daily operations.

During the Reporting Period, the Group received no reports or complaints concerning serious violations of environmental laws and regulations, and incurred no major environmental irregularities or administrative penalties related to environmental matters.

Besides, the Group has deposited funds through green deposit projects offered by bank in recent years, to support and promote low-carbon transition, environmental protection and sustainable development projects and businesses that contribute to the global environment.

## 環境及能源政策

本集團視環境保護、節約能源及積極應對氣候變化為履行企業環境責任之重要舉措。本集團嚴格遵守適用之環境法律及法規，並不遺餘力推動污染防治、節能減排。我們將綠色、低碳及可持續發展理念融入企業策略，建立完善之環境管理體系，並於日常營運中穩步履行環境承諾，以推動環境之可持續發展。

於報告期內，本集團並無接獲任何有關嚴重違反環境法律及法規之報告或投訴，亦無涉及任何重大環境違規事項或因環境事宜而被施加之行政處罰。

此外，本集團於近年透過銀行提供之綠色存款項目存放資金，以支持及推動低碳轉型、環境保護及有助全球環境之可持續發展項目及業務。

# Environmental 環境

## EMISSION MANAGEMENT

Operating in the financial services sector, the Group's relevant emissions mainly stem from electricity and paper consumption at the head office and branches, along with GHG and exhaust emissions produced by fuel consumption of corporate vehicles and yachts. Aside from the aforesaid emissions, the Group's operations pose no direct impact on the environment and natural resources.

### 1. Exhaust emissions

During the Reporting Period, air pollutant emissions were mainly related to petrol and gas oil consumption for the use of the Group's vehicles, which contributed to the emission of 14.1 kg of nitrogen oxides (NOx), 0.2 kg of sulphur oxides (SOx) and 1.0 kg of respiratory suspended particles (PM).

To reduce air pollutants generated by fuel combustion, the Group controls vehicle usage, optimizes vehicle management, encourages the use of public transportation, and conducts online meetings instead of business trips. Through these measures, the Group has effectively reduced fuel consumption and exhaust emissions, making contributions to environmental protection and sustainable operation.

## 排放管理

本集團從事金融服務業務，其相關排放主要來自總部及分行之用電及紙張消耗，以及公司車隊及遊艇燃料消耗所產生之溫室氣體及廢氣排放。除上述排放外，本集團之營運對環境及天然資源並無直接影響。

### 1. 廢氣排放

於報告期內，空氣污染物排放主要來自使用本集團車輛所消耗汽油及柴油所產生之排放，故排放14.1公斤的氮氧化物(NOx)、0.2公斤的硫氧化物(SOx)及1.0公斤可吸入懸浮粒子(PM)。

為減少燃料燃燒所產生之空氣污染物，本集團對車輛使用進行管控，優化車輛管理，鼓勵使用公共交通工具，並以線上會議取代商務出行。透過上述措施，本集團有效降低燃料消耗及廢氣排放，為環境保護及可持續營運作出貢獻。

## 2. GHG emissions

## 2. 溫室氣體排放

| Scope of GHG emissions<br>溫室氣體排放範圍                                  | Sources of emissions<br>排放源                                                         | Volume of emissions<br>(in tonnes of CO <sub>2</sub> e)<br>Year ended 31 March<br>排放量 (以噸二氧化碳當量計)<br>截至三月三十一日止年度 |               |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------|
|                                                                     |                                                                                     | 2026<br>二零二六年                                                                                                    | 2025<br>二零二五年 |
| <b>Scope 1</b><br>Direct emissions<br><b>範圍1</b><br>直接排放            | Consumption of fuel by the Group's fleet of vehicles and the yacht<br>本集團車隊及遊艇的燃料消耗 | <b>90.5</b>                                                                                                      | 124.7         |
| <b>Scope 2</b><br>Indirect emissions<br><b>範圍 2</b><br>間接排放         | Purchase and use of electricity<br>購用電力                                             | <b>528.4</b>                                                                                                     | 607.3         |
| <b>Scope 3</b><br>Other indirect emissions<br><b>範圍 3</b><br>其他間接排放 | Consumption of paper<br>紙張消耗                                                        | <b>40.5</b>                                                                                                      | 44.5          |
| <b>Total</b><br><b>總計</b>                                           |                                                                                     | <b>659.4</b>                                                                                                     | 776.5         |

### Notes:

Emission factors were 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, and the latest released emission factors of China's regional power grid basis. The calculation method is in line with our business and compliance requirements. The measurement approaches for GHG emissions remained the consistent with those adopted in the prior year to ensure comparability.

During the Year, the Group's operations generated total GHG emissions of 659.4 tonnes CO<sub>2</sub>e (2025: 776.5 tonnes), corresponding to an emission intensity of 3.51 tonnes CO<sub>2</sub>e per employee. The emissions mainly consisted of carbon dioxide, methane and nitrous oxide.

### 附註：

排放因子為根據(但不限於)由世界資源研究所及世界可持續發展工商理事會發布之溫室氣體盤查議定書：企業會計與報告標準、聯交所發布之如何編備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引，以及中國區域電網基準之最新排放因子而釐定。計算方法符合我們的業務及合規要求。溫室氣體排放的計量方法與上年度所採納者保持一致，以確保可比性。

於本年度，本集團營運所產生之溫室氣體排放總量為659.4噸二氧化碳當量（二零二五年：776.5噸），相應之排放強度為每名僱員3.51噸二氧化碳當量。該等排放主要包括二氧化碳、甲烷及氧化亞氮。

# Environmental

## 環境

We continuously manage GHG emissions from vehicle use, phase out unnecessary and ageing vehicles with low fuel efficiency, and steadily promote the application of new energy vehicles. We arrange travels in light of actual business needs to reduce unnecessary vehicle trips, and encourage employees to take public transport. We reduce GHG emissions from power consumption by tightening daily electricity management. We encourage staff to switch off office computers, air conditioners, lights and other electrical appliances when leaving premises, and raise employees' awareness of energy conservation. Such measures help effectively control GHG emissions and advance environmental protection and sustainable operation.

### 3. Hazardous wastes

No hazardous wastes are produced from the business operations of the Group. To produce less wastes and recycle resources, suppliers are regularly arranged to collect used printing cartridges and toners for recycling purpose. In selecting suppliers or cooperation partners, the Group takes into consideration, among others, their environmental and energy policies, to maximise environmental protection and minimise pollution.

### 4. Non-hazardous wastes

Non-hazardous waste generated by the Group's operations mainly consists of office paper waste, totalling approximately 8.4 tonnes of paper (2025: 9.3 tonnes), which resulted in 40.5 tonnes of CO<sub>2</sub>e emissions for the year (2025: 44.5 tonnes). The relevant emission intensity is 0.04 tonnes per employee. The recycled papers were not included in the calculation of GHG emission. Our non-hazardous waste emission target is to strive to minimize the amount of waste discharged.

No packaging materials are generated from the Group's business operations. To reduce paper consumption, the Group has launched various initiatives. Staff are encouraged to save paper in daily work, use electronic files on computers and mobile devices, communicate with clients through emails and other digital means, opt for recycled paper, and adopt double-sided printing as the standard practice. Besides, waste paper bins are installed at headquarters and branches for paper collection and recycling. These measures effectively lower paper consumption and cultivate a low-carbon and sustainable office culture.

本集團持續管理來自車輛使用之溫室氣體排放，逐步淘汰不必要及燃油效率較低之老舊車輛，並穩步推動新能源車輛之應用。我們按實際業務需要安排出行，以減少不必要之車輛使用，並鼓勵僱員乘搭公共交通工具。我們透過加強日常用電管理，以降低用電所產生之溫室氣體排放。我們鼓勵員工於離開辦公場所時關閉電腦、空調、照明及其他電器設備，並提升員工之節能意識。上述措施有助有效控制溫室氣體排放，並推動環境保護及可持續營運。

### 3. 有害廢棄物

本集團之業務營運並無產生有害廢棄物。為減少廢棄物產生及促進資源回收，本集團定期安排供應商回收已使用之打印墨盒及碳粉匣作循環再用。於甄選供應商或合作夥伴時，本集團亦會考慮（其中包括）其環境及能源政策，以盡量提升環境保護成效並減少污染。

### 4. 無害廢棄物

本集團營運所產生之無害廢棄物主要包括辦公室廢紙，合共約8.4噸的紙張（二零二五年：9.3噸），於本年度排放約40.5噸二氧化碳當量（二零二五年：44.5噸）。相關排放強度為每名僱員0.04噸。已回收之紙張並未計入溫室氣體排放之計算範圍。我們的無害廢棄物排放目標是致力於盡量減少廢棄物排放量。

本集團之業務營運並無產生包裝材料。為減少紙張消耗，本集團已推行多項措施，鼓勵員工於日常工作中節約用紙、使用電腦及流動裝置之電子文件、透過電郵及其他數碼方式與客戶溝通、優先選用再生紙，以及採用雙面列印作為標準做法。此外，本集團於總部及各分行設置廢紙回收箱，以收集及回收紙張。上述措施有效降低紙張消耗，並培養低碳及可持續之辦公文化。

# Environmental

## 環境

In recent years, the Group has sought for a paperless working environment by adopting electronic means for internal dissemination of information, such as payroll notices, circulars, memoranda and so forth. This has saved the use of space, facilitated the sharing of information on our intranet, and cut down on the use of paper, and in turn augmented efficiency in our day-to-day operations. The Group also encourages its staff to recycle waste paper if possible, fully use the blank area on the paper for drafting or other internal purposes and use notebooks or tablets instead of paper for meetings.

By partnering with its printing solutions provider, the Group has adopted “Follow You” print solution in the head office, helping the Group become more cost efficient through smarter printing. The print solution enables the Group to achieve environmental objectives by reducing unclaimed printing, as printing is released only upon presentation of a staff card from that particular staff who gives the printing instruction.

Further, digitised services including electronic statements, account opening through mobile apps and account opening through the internet have been made available. We also use electronic mails and messaging tools in disseminating latest promotional materials to our customers. To reduce paper consumption, the Group also sets a target to switch to electronic statements instead of receiving paper statements from counterparties and encourage our clients to switch to electronic statements from paper statements by raising handling charge on paper statement and offering commission discount to clients switching to electronic statement. As at 31 March 2026, over 98.8% of our clients have opted for electronic statement, which effectively reduce paper consumption.

We also recommend shareholders to access information including HKEX announcements and shareholders' correspondences via the internet. The policies for a paperless workplace contribute to environmental protection as well as saving on operating expenses.

近年，本集團已就僱員薪金通知書、通函及備忘錄等內部資訊發佈實行電子化，務求創造一個無紙的工作環境。此舉能節約空間，方便透過內聯網共用資料及可以減少用紙，使日常營運更有效率。本集團亦鼓勵員工盡可能回收廢紙，充分利用紙上的空白區域進行起草或其他內部用途，並使用筆記本電腦或平板電腦代替紙張進行會議。

通過與印刷解決方案供應商合作，本集團在總行採用「Follow You」印刷解決方案，通過更智能的印刷幫助本集團提高成本效益。由於作出列印指示的指定員工於打印時需要出示員工證方能進行打印，因此使本集團能夠通過減少無人認領的印刷實現環境目標。

此外，本集團亦推出電子結單、手機應用程式開戶及網上開戶等電子化服務，同時亦透過電郵及短訊向客戶發送最新的推廣資訊。本集團亦計劃將自供應商收取的結單由紙質結單轉為電子結單，並同時透過提高紙質結單之手續費及向已轉用電子結單之客戶提供佣金優惠，鼓勵客戶由紙質結單轉用電子結單，以減少紙張消耗。於二零二六年三月三十一日，超過98.8%客戶已選用電子結單，有效減少紙張消耗。

我們亦建議股東透過互聯網查閱港交所公告及股東通訊等資料。上述的無紙工作間政策有助保護環境，亦可節省營運開支。

# Environmental 環境

## USE OF RESOURCES

The Group adheres to energy conservation principles and advocates optimal resource utilization. Disclosures regarding emissions and resource consumption mainly cover electricity, water and paper usage at the head office and branches, as well as fuel consumed by the Group's vehicles and yachts. Apart from the aforesaid resource usage, the Group's operations exert no direct impact on the environment and natural resources.

### 1. Electricity

During the Year, the Group consumed 1,142,766 kilowatt-hours (2025: 1,135,546 kilowatt-hours) of electricity, or 6,078.54 kilowatt-hours of electricity per employee in connection with its daily business operations.

To identify opportunities for increasing energy efficiency, the Group monitors the energy consumption intensity across its operations from time to time. Our energy usage target is to strive for improving energy efficiency and achieving energy savings. The Group gradually replaces existing incandescent lamps with LED lights in office areas to effectively curb and cut power consumption. We have adopted various energy-saving measures, including setting printers and computers to energy-saving mode by default and encouraging employees to switch off computers, air conditioners and lighting systems during off-hours or when away from their workstations. We also continuously upgrade lighting, air conditioning and other facilities to boost overall energy efficiency.

## 資源使用

本集團秉持節約能源之原則，並倡導資源之最佳化運用。有關排放及資源消耗之披露主要涵蓋總部及各分行之用電、用水及紙張消耗，以及本集團車隊及遊艇所消耗之燃料。除上述資源使用外，本集團之營運對環境及天然資源並無直接影響。

### 1. 電力

於本年度，本集團於日常業務營運中消耗1,142,766千瓦時（二零二五年：1,135,546千瓦時）的電力，相當於每名僱員消耗6,078.54千瓦時的電力。

為識別提升能源效益之機會，本集團不時監察其各項營運之能源消耗強度。我們的能源使用目標是致力於提升能源效率及節約能源。本集團逐步以LED燈取代辦公區域內之傳統白熾燈，以有效抑制及降低用電量。本集團已採取多項節能措施，包括將打印機及電腦預設為節能模式，並鼓勵員工於非辦公時間或離開工作崗位時關閉電腦、空調及照明系統。我們亦持續升級照明、空調及其他設備，以提升整體能源效益。

## 2. Water

During the Year, the Group consumed approximately 598 cubic metres (2025: 631 cubic metres) of water, the relevant water intensity is 3.18 m<sup>3</sup> per employee. As part of the water usage fee was included in the management fee paid to landlord, full data on water consumption are not available.

Our water consumption target is to continually strengthen water management to avoid waste of water resources. The pipelines, drainage and equipment are regularly inspected to prevent dripping and leakage. The Group targets to install hands-free faucets or push button faucets and dual-flush toilets in public washrooms in its offices and branches. The Group has also posted signages in public areas and washrooms to strengthen employees' water-saving awareness.

## 3. Fuel

During the Year, the Group consumed 35,668 litres (2025: 44,091 litres) of petrol and gas oil in its vehicles and yacht, representing emission of 90.5 tonnes (2025: 124.7 tonnes) of CO<sub>2</sub>e in aggregate. We conduct regular routine inspection and maintenance for vehicles and yachts, and strengthen supervision to maintain their optimal operating efficiency. We implement centralized vehicle management, arrange trips according to actual business demands, cut non-essential vehicle usage and advocate low-carbon travel, so as to reduce fuel consumption.

## 2. 用水

在本年度，本集團的耗水量約為598立方米（二零二五年：631立方米），相關用水強度為每名僱工3.18立方米。由於部分水費計入向業主支付的管理費內，因而未能計算完整的耗水量。

我們的用水目標是不斷加強水資源管理，避免水資源浪費。定期檢查管道、排水和設備，防止滴漏。本集團計劃在辦公室及分行公共洗手間安裝免提水龍頭或按鈕式水龍頭和雙沖水馬桶以供使用。本集團亦於公共區域及洗手間張貼標牌，以增強員工的節水意識。

## 3. 燃料

於本年度，本集團之車隊及遊艇共消耗35,668公升的汽油及柴油（二零二五年：44,091公升），合共排放90.5噸二氧化碳當量（二零二五年：124.7噸）。本集團對車隊及遊艇進行定期檢查及保養，並加強監督，以維持其最佳運作效率。我們實施集中車輛管理，按實際業務需要安排出行，減少非必要之車輛使用，並倡導低碳出行，以降低燃料消耗。

# Environmental 環境

## TACKLE CLIMATE CHANGE

Climate change is one of the biggest challenges to the world. The Group acknowledges its responsibility to implement strategies to reduce carbon emissions and mitigate climate change.

The Group strictly adheres to the requirements of Part D “Climate-related Disclosures” of the ESG Reporting Code, refers to the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) and the “International Financial Reporting Sustainability Disclosure Standard No. 2 - Climate-related Disclosures” issued by the International Sustainability Standards Board (ISSB), and focuses on four core elements: Governance, Strategy, Risk Management and Metrics and Targets, managing climate-related matters.

### Governance

As the highest decision-making body for Group governance, the Board assumes ultimate responsibility for matters related to climate change. We have incorporated ESG and climate-related matters into the consideration of major decisions. The Board oversees the governance and reporting of the Group’s climate change risk. Key matters include but are not limited to: identification, assessment and management system construction of climate change-related risks, continuous supervision and review of the formulation and completion of climate-related goals, and other core contents.

The Committee regularly identifies and monitors climate change risks associated with the Group’s business operations, and submits relevant reports to the Board at least annually. It also offers professional advice and decision-making support covering climate-related matters. The Group has put in place a risk assessment system to facilitate routine monitoring and evaluation of ESG and climate-related risks, ensuring full implementation and regulatory compliance of all climate action plans.

We regularly arrange ESG-related topic reports and training sessions for the Board and the Committee, including climate change action plans, to help them acquire professional understanding and competence related to ESG and climate change.

## 應對氣候變化

氣候變化乃全球面臨之重大挑戰之一。本集團深明其責任，並致力推行相關策略，以減少碳排放及緩解氣候變化。

本集團嚴格遵守環境、社會及管治報告守則D部分「氣候相關披露」之規定，並參考氣候相關財務披露工作小組之建議，以及國際可持續準則理事會發布之國際財務報告可持續披露準則第2號—氣候相關披露，著重於管治、策略、風險管理及指標與目標四大核心要素，對氣候相關事宜進行管理。

### 管治

作為本集團管治之最高決策機構，董事會對氣候變化相關事宜承擔最終責任。我們已將環境、社會及管治及氣候相關事宜納入主要決策之考量範圍。董事會監督本集團氣候變化風險之管治及匯報工作。關鍵事項包括但不限於：識別、評估及建立氣候變化相關風險之管理體系，持續監督及審閱氣候相關目標之制定及達成情況，以及其他核心內容。

委員會定期識別及監察與本集團業務營運相關之氣候變化風險，並至少每年向董事會提交相關報告。其亦就氣候相關事宜提供專業意見及決策支援。本集團已建立風險評估系統，以促進對環境、社會及管治及氣候相關風險之日常監察及評估，確保各項氣候行動計劃得以全面落实並符合監管要求。

我們定期為董事會及委員會安排環境、社會及管治相關專題報告及培訓，包括氣候變化行動計劃，以提升其於環境、社會及管治及氣候變化方面之專業理解及能力。

# Environmental 環境

## Strategy

The Group continuously monitors changes in the external environment and dynamically reviews and updates its climate strategy. We have identified a series of climate-related risks and opportunities with significant financial implications and have formulated targeted response measures to mitigate their negative effects. The Group conducts an in-depth assessment of its direct or indirect impact on the company's finance from three dimensions: short term (within 3 years), medium term (3-5 years), and long term (more than 5 years).

## 策略

本集團持續監察外部環境之變化，並動態檢討及更新其氣候策略。我們已識別一系列對財務具有重大影響之氣候相關風險及機遇，並制定針對性應對措施，以減輕其負面影響。本集團從短期（3年內）、中期（3至5年）及長期（5年以上）三個方面，對該等因素對公司財務之直接或間接影響進行深入評估。

| Type<br>類型                    | Description<br>描述                                                                               | Period<br>期間 | Potential Impacts<br>潛在影響                                                                                    | Response Measures<br>應對措施                                                                                                                                                                                                                                                                                                                                                                               | Current<br>Financial<br>Impact<br>當前財務影響 |
|-------------------------------|-------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>Physical risks</b><br>物理風險 |                                                                                                 |              |                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                          |
| <b>Acute risk</b>             | The severity of extreme weather events (such as cyclones, hurricanes, or floods) is increasing. | Short term   | Extreme weather events may damage our property and backup systems, which could lead to business disruptions. | We closely monitor weather warnings and adopt flexible working arrangements based on the actual situation. We have set up a backup office and equipped it with a backup system to maintain normal business operations in the event of natural disasters. We attach great importance to the safety inspection of office premises and equipment facilities, and organize fire safety training and drills. | Increased operating costs                |
| 急性風險                          | 極端天氣事件（如氣旋、颶風或水災）的嚴重程度正在增加。                                                                     | 短期           | 極端天氣事件可能會損壞我們的財產及備份系統，從而可能導致業務中斷。                                                                            | 我們密切監察天氣警告，並根據實際情況採取靈活的工作安排。我們已設立備份辦公室並配備備份系統，以在發生自然災害時維持正常的業務營運。我們高度重視辦公場所及設備設施的安全檢查，並組織消防安全培訓及演練。                                                                                                                                                                                                                                                                                                     | 營運成本增加                                   |

# Environmental 環境

| Type<br>類型                      | Description<br>描述                                        | Period<br>期間              | Potential Impacts<br>潛在影響                                                                                                                                                               | Response Measures<br>應對措施                                                                                                     | Current<br>Financial<br>Impact<br>當前財務影響 |
|---------------------------------|----------------------------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>Chronic risk</b>             | The sustained higher temperatures.                       | Long term                 | High temperatures may affect employees' health and lead to an increase in the operating hours of air conditioners in business premises.                                                 | We install air conditioners in the operation premises and reasonably arrange the opening hours, setting a fixed temperature.  | Increased operating costs                |
| 慢性風險                            | 持續高溫。                                                    | 長期                        | 高溫可能會影響僱員的健康，並導致營業場所空調的運行時間增加。                                                                                                                                                          | 我們在營運場所安裝空調並合理安排開啟時間，設定固定溫度。                                                                                                  | 營運成本增加                                   |
| <b>Transition risks</b><br>轉型風險 |                                                          |                           |                                                                                                                                                                                         |                                                                                                                               |                                          |
| <b>Policy and legal risk</b>    | Climate-related laws and regulations have been tightened | Short term to medium term | Increasingly stringent emission reporting obligations have led to a measurable increase in costs associated with establishing and maintaining relevant policies and control procedures. | Pay attention to policy trends and build capabilities in emission measurement, reporting standards and regulatory compliance. | Increased operating costs                |
| 政策及法律風險                         | 氣候相關法律及法規有所收緊。                                           | 短期至中期                     | 日益嚴格的排放報告義務，導致與建立及維持相關政策和控制程序相關的成本顯著增加。                                                                                                                                                 | 關注政策趨勢，並在排放計量、報告標準及合規方面建立能力。                                                                                                  | 營運成本增加                                   |

# Environmental 環境

| Type<br>類型      | Description<br>描述                                                                     | Period<br>期間 | Potential Impacts<br>潛在影響                                                                                                                           | Response Measures<br>應對措施                                                                                                                | Current<br>Financial<br>Impact<br>當前財務影響 |
|-----------------|---------------------------------------------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Market risk     | The market is affected by climate change                                              | Medium term  | The price fluctuations of energy resources may affect the operation of the Group.                                                                   | We strive to save energy and resources, enhance utilization efficiency and minimize operating costs as much as possible.                 | Increased operating costs                |
| 市場風險            | 市場受到氣候變化的影響。                                                                          | 中期           | 能源資源的價格波動可能會影響集團的營運。                                                                                                                                | 我們致力於節約能源及資源，提高利用效率，並儘可能降低營運成本。                                                                                                          | 營運成本增加                                   |
| Reputation risk | Stakeholders are concerned about enterprises fulfilling their social responsibilities | Long term    | As consumers and businesses become more environmentally conscious, companies that fail to adopt sustainable practices may face reputational damage. | We actively fulfill our social responsibilities, attach great importance to information disclosure and practice sustainable development. | Increased operating costs                |
| 聲譽風險            | 利益相關者關注企業履行其社會責任。                                                                     | 長期           | 隨著消費者及企業的環保意識增強，未能採取可持續發展慣例的公司可能會面臨聲譽受損。                                                                                                            | 我們積極履行社會責任，高度重視信息披露，並踐行可持續發展。                                                                                                            | 營運成本增加                                   |

The Group will continue to monitor the potential risks of climate change and its impacts on the Group's operations and customers, and devise and implement preventive and emergency measures accordingly. Besides, the Group will continue its efforts to control energy consumption and carbon emissions.

本集團將繼續監察氣候變化的潛在風險及其對本集團營運和客戶的影響，並制定及實施相應預防與應急措施。此外，本集團將繼續致力於控制能源消耗及碳排放。

# Environmental 環境

| Type<br>類型                 | Description<br>描述                                                                                           | Period<br>期間 | Response Measures<br>應對措施                                                                                                            | Current<br>Financial<br>Impact<br>當前財務影響 |
|----------------------------|-------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Energy and Source<br>能源及資源 | Replace the old office equipment and vehicles with more energy-efficient and environmentally friendly ones. | Long         | Adopt energy-saving and environmentally friendly office facilities and equipment to reduce unnecessary waste of energy and resources | Decreased operating costs                |
|                            | 以更節能環保的設備和車輛取代舊有的辦公設備和車輛。                                                                                   | 長期           | 採用節能環保的辦公設施及設備，減少能源及資源的不必要浪費。                                                                                                        | 營運成本減少                                   |
|                            | Shift the energy required for operation to clean and renewable energy.                                      | Long         | Gradually upgrade fuel vehicles to new energy vehicles, control vehicle usage, and reduce fuel consumption                           | Decreased operating costs                |
|                            | 將營運所需的能源轉向潔淨及可再生能源。                                                                                         | 長期           | 逐步將燃油車輛升級為新能源車輛，控制車輛使用，並減少燃油消耗。                                                                                                      | 營運成本減少                                   |

Given that the HKEX provides relief (including reasonable information relief, capacity relief and financial impact relief), this Report does not disclose the details of the financial impact and climate-related scenario analysis for the time being, but mainly provides qualitative descriptions. Furthermore, we have yet to implement the climate-related transition plans. The Group commits to continuously enhancing the relevant capabilities and gradually improving them in future reports.

鑑於香港交易所提供豁免（包括合理信息豁免、能力豁免及財務影響豁免），本報告暫不披露財務影響的詳情及氣候相關情景分析，而主要提供定性描述。此外，我們尚未實施氣候相關轉型計劃。本集團承諾將持續提升相關能力，並在未來的報告中逐步完善。

## Risk Management

## 風險管理

We have established a structured and integrated framework to identify, assess, respond to, monitor, and continuously improve our management of climate-related risks. The Group applies the same framework to identify, assess, prioritise, monitor, and evaluate climate-related opportunities. This process is embedded within the Group's enterprise risk management system and reviewed regularly to ensure its effectiveness.

我們已建立一個結構分明且一體化的框架，用以識別、評估、應對、監察並持續改進我們對氣候相關風險的管理。本集團亦採用相同的流程識別、評估、排序、監察及檢視氣候相關機遇。此流程已嵌入本集團的企業風險管理系統中，並定期進行檢討以確保其有效性。

### Risk Identification

#### 風險識別

We comprehensively identify potential climate-related risks that may affect us from important aspects such as business strategy, operations and financial performance. 我們從業務策略、營運及財務表現等重要方面，全面識別可能對我們產生影響的潛在氣候相關風險。

# Environmental 環境

## Risk Assessment

We use standardized scoring methods to assess its potential financial, operational and reputational impacts and the time range of their impacts, and determine the priority actions for response based on the risk level.

### 風險評估

我們使用標準化的評分方法，評估其潛在的財務、營運及聲譽影響以及其影響的時間範圍，並根據風險級別確定應對的優先行動。

## Risk Response

We formulate and implement appropriate actions to mitigate, transfer, accept or utilize identified climate risks. For high-priority risks, we have designed specific action plans.

### 風險應對

我們制定並實施適當的行動，以減緩、轉移、接受或利用已識別的氣候風險。針對高優先級別的風險，我們已設計具體行動方案。

## Monitoring and Reporting

We continuously track the effectiveness of risk response measures and ensure that they are reported to management and the Board in a timely manner. We review the risk status and response progress at the business level once a quarter and at the board level once a year. In the event of significant changes in risks or the emergence of new risks, they will be promptly elevated to the senior management for control.

### 監察及報告

我們持續追蹤風險應對措施的成效，並確保將其及時向管理層及董事會報告。我們每季度在業務層面、每年在董事會層面檢討一次風險狀況及應對進展。若風險發生重大變化或出現新風險，將及時上報至高級管理層以實施控制措施。

## Continuous Improvement

We ensure that the risk management process evolves with changing circumstances and emerging best practices. We conduct an annual assessment of the risk management framework to identify gaps and areas that need improvement. We actively absorb insights from investors, clients and regulatory authorities to improve our approach and stay in line with market expectations.

### 持續改進

我們確保風險管理流程隨環境變化及新出現的最佳實踐而演進。我們每年對風險管理框架進行評估，以識別差距及需要改進的領域。我們積極吸納投資者、客戶及監管機構的見解，以完善我們的方法並與市場預期保持一致。

## Metrics and Targets

We actively align ourselves with the Paris Agreement and global carbon reduction trends. To continuously assess and track the effectiveness of the Group's climate change responses, we have set a gross GHG emission target, taking 2026 as the base year, we aim to reduce per-employee GHG emission intensity by 5% by 2030. During the Reporting Period, we had no capital expenditures related to climate change.

Given that the HKEX provides relief (including reasonable information relief, capacity relief and commercial sensitivity relief), this Report does not disclose cross-industry indicators, industry indicators, etc. for the time being. In addition, we issued a negative statement regarding internal carbon pricing and compensation. The Group commits to continuously enhancing the relevant capabilities and gradually improving them in future reports.

## 指標及目標

我們積極與《巴黎協定》及全球減碳趨勢保持一致。為持續評估及追蹤本集團應對氣候變化的成效，我們已設定溫室氣體排放總體目標，以二零二六年為基準年，我們的目標是於二零三零年之前將每名僱員的溫室氣體排放強度降低5%。於報告期間內，我們並無與氣候變化相關的資本開支。

鑑於香港交易所提供豁免（包括合理信息豁免、能力豁免及商業敏感性豁免），本報告暫不披露跨行業指標、行業指標等。此外，我們就內部碳定價及補償事宜發表了否定聲明。本集團承諾持續提升相關能力，並在未來的報告中逐步完善。

## EMPLOYMENT AND LABOUR PRACTICES

### 1. Employment

The Group believes that a motivated, dynamic and well-balanced workforce is pivotal to building a sustainable business model and delivering long-term returns. We continuously refine our talent management mechanisms, striving to foster a workplace that is fair, impartial, harmonious, inclusive and supportive. We have put in place a comprehensive employee rights protection system and sound career development pathways to fully unlock employees' potential. We progress and grow hand in hand with all our staff.

The Group strictly complies with all applicable employment laws and regulations, and adopts a full range of measures to safeguard employees' rights and interests. During the Reporting Period, the Group received no reports or complaints alleging violations of employment-related laws and regulations.

## 僱傭及勞工慣例

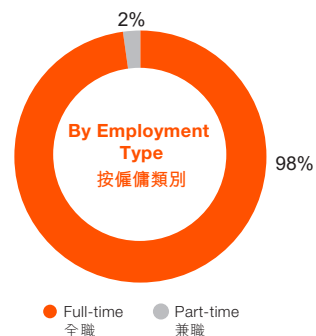
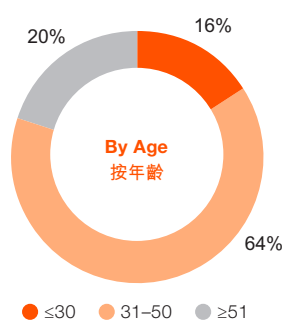
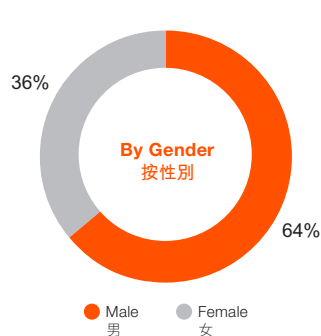
### 1. 僱傭

本集團認為，積極進取、充滿活力且平衡的員工團隊對於建立可持續的商業模式和實現長期回報至關重要。我們持續完善人才管理機制，致力營造公平、公正、和諧、包容及互助的工作環境。我們建立了全面的員工權益保障體系及健全的職業發展路徑，以充分釋放員工的潛能。我們與全體員工攜手並進、共同成長。

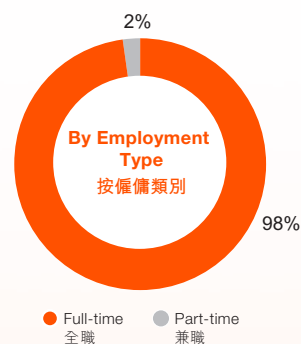
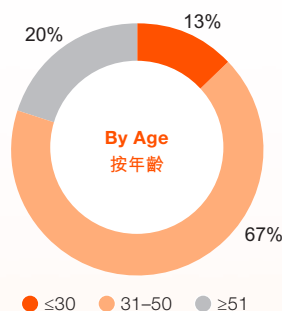
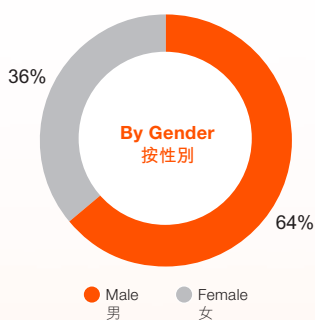
本集團嚴格遵守所有適用的僱傭法律及法規，並採取全方位措施保障員工的合法權益。於報告期間內，本集團並無接獲任何關於違反有關僱傭法律及法規的報告或投訴。

As at 31 March 2026, the employees of the Group totalled 188 (2025: 195), working in the head office and branches in Hong Kong. The demographics of the Group's workforce are summarised below:

As at 31 March 2026



As at 31 March 2025



The Group's workforce consists of employees of diverse genders and age groups. This diversified talent pool brings a wealth of perspectives and comprehensive capabilities, laying a solid foundation for the Group's steady development and business success. Furthermore, we strictly uphold the principle of gender equality in employment, actively support female talents, and strongly encourage female employees to engage deeply in corporate management and daily business operations.

於二零二六年三月三十一日，本集團僱員總數達188名（二零二五年：195名），於香港總行及分行工作。本集團員工團隊人數統計資料概述如下：

於二零二六年三月三十一日

於二零二五年三月三十一日

本集團擁有不同性別及年齡層的員工團隊。多元化的人才庫提供了豐富的觀點和全面的能力，為本集團的穩健發展和商業成功奠定堅實基礎。此外，我們在僱傭中嚴格堅守兩性平等的原則，積極支持女性人才，並致力鼓勵女性員工深入參與企業管理和日常業務經營。

The Group has always regarded employees as its valuable assets and core backbone. We ensure all statutory benefits and protections are provided to staff, and offer a competitive remuneration and benefits package to attract and retain talents. To uphold industry-leading standards, the Group conducts regular reviews of its remuneration and benefits package and benchmarks it against industry peers. All employees are entitled to discretionary bonus, medical benefits, annual leaves and other compassionate leaves, educational subsidies, examination subsidies and so forth.

To continuously improve employment practices, the Group conducts exit surveys to closely monitor the turnover rate and gather insights and information from the employees leaving the Group. This will allow us to address employees' concerns and enhance retention measures.

The turnover rates of the Group's workforce are as below:

### By Gender 按性別

|             | Year ended 31 March<br>截至三月三十一日止年度 |               |
|-------------|------------------------------------|---------------|
|             | 2026<br>二零二六年                      | 2025<br>二零二五年 |
|             |                                    |               |
| Male<br>男   | 24%                                | 32%           |
| Female<br>女 | 18%                                | 43%           |

### By Age 按年齡

|       | Year ended 31 March<br>截至三月三十一日止年度 |               |
|-------|------------------------------------|---------------|
|       | 2026<br>二零二六年                      | 2025<br>二零二五年 |
|       |                                    |               |
| <=30  | 31%                                | 58%           |
| 31-50 | 19%                                | 35%           |
| >=51  | 24%                                | 23%           |

To ensure the staff clearly understand their rights and obligations, the employee handbook and other policies and guidelines are in place covering the areas of compensation and dismissal, recruitment, working hours, equal opportunity, anti-discrimination and other fringe benefits, etc. The Group has been reviewing its related policies from time to time to ensure the Group complies with the latest statutory requirements.

本集團一向視僱員為寶貴資產和核心骨幹。我們確保為員工提供所有法定福利和保障，並提供具有競爭力的薪酬和福利組合，以吸引和挽留人才。為保持行業領先標準，本集團定期檢討其薪酬和福利待遇，並與同行對標。所有僱員均有權享有酌情花紅、醫療福利、年假及其他酌情批假、進修津貼及考試津貼等福利。

為了不斷改善僱傭慣例，本集團進行了離職調查，以密切監測流失率，並從本集團離職員工收集意見和資料。這將使我們能夠回應僱員的關注事宜，並加強挽留措施。

本集團之員工流失率如下：

為確保員工清楚了解自己的權利與義務，本集團制定了員工手冊和其他政策和準則，涵蓋了補償和解僱、招聘、工作時間、平等機會、反歧視和其他附加福利等方面。本集團一直不時地審查其相關政策，以確保本集團符合最新的法定要求。

The Group provides benefits to help employees stay motivated at work and pursue long-term career development. We also organize a rich variety of staff activities to care for employees' physical and mental well-being. These initiatives foster a harmonious and supportive workplace, cultivate employees' sense of collective honour, encourage active team integration, and drive staff to forge ahead alongside the Group.

Furthermore, we have put in place a grievance process to enable staff to voice complaints and concerns confidentially to the HR Department or the Board Chairman.

## 2. Health and safety

The Group provides a safe and healthy workplace for its employees in compliance with relevant laws and regulations such as the "Occupational Safety and Health Ordinance" in Hong Kong. During the Reporting Period, the Group received no reports or complaints regarding material breaches of laws and regulations on occupational health and safety.

The Group formulates and implements health and safety policies and measures to protect the well-being and safety of all employees. We have also put in place a system for recording and handling work-related incidents to ensure effective prevention of accident risks.

The Group strengthens emergency preparedness and ensures offices, warehouses and branches are fully equipped with well-stocked first-aid kits to respond to workplace injuries. The Group conducts regular safety inspections and unscheduled spot checks on workplaces, facilities and equipment, and takes timely remedial actions to address any identified potential hazards.

In addition, the Group attaches great importance to every employee's physical and mental well-being. We also raise staff awareness of occupational health and safety. Posters are regularly displayed to remind employees of potential health risks such as eye strain and cervical strain caused by prolonged computer use and sedentary work, and to encourage a work regime that balances work and rest.

本集團提供各項福利，協助員工在工作中保持積極並追求長期職業發展。我們亦組織豐富多彩的員工活動，以關愛員工的身心健康。該等舉措營造了和諧互助的工作環境，培養員工的集體榮譽感，鼓勵團隊積極融合，並推動員工與本集團攜手並進。

此外，我們亦制定了一套申訴程序，使員工能夠向人力資源部或董事會主席秘密提出投訴和關注議題。

## 2. 健康與安全

本集團遵循如香港的《職業安全及健康條例》之類的相關法律和法規，為僱員提供安全及健康的工作環境。於報告期間內，本集團並無接獲任何關於重大違反職業健康與安全法律及法規的報告或投訴。

本集團制定並實施健康與安全政策及措施，以保障全體員工的福祉與安全。我們亦建立了工傷事故記錄和處理體系，以確保有效預防事故風險。

本集團加強了應急準備，確保辦公室、倉庫和分行都配備了儲備充足的急救箱，以應對因工受傷。本集團對工作場所、設施和設備進行定期安全檢查和不定期抽查，並採取及時的補救措施以消除任何已識別的潛在隱患。

此外，本集團高度重視每位員工的身心健康。我們亦提高了員工對職業健康與安全的意識。我們定期張貼海報，提醒員工注意因長時間使用電腦和久坐不動所導致的眼睛疲勞和頸椎勞損等潛在健康風險，並鼓勵勞逸結合的工作模式。

Every case of injury (if any) is required to be reported to the Human Resources Department and be individually assessed under the internal guideline procedures. During the Year, the number of lost days due to work injuries was 34 days (2025: 28). There were no reported work-related fatalities in the past three years including the Year.

The Group provides medical insurance to its employees. Nursing rooms are also provided to accommodate breastfeeding mother employees. Additionally, in order to improve the air quality in our workplace, air purifiers are installed at our offices. Adjustable design work chairs are provided to protect employees' neck and back.

### 3. Development and training

The Group values employees' growth and development. We offer professional development opportunities to help staff enhance their personal capabilities, aligning corporate strengths with individual career progression. We encourage all employees to pursue excellence in their respective roles, set an example for peers and continuously improve work performance.

To maintain its leading position in the vibrant and versatile financial market, the Group encourages and subsidises employees at different job grades to enroll and/or participate in development or training courses in support of their career and professional development. A policy on Training & Development Program is in place to deploy responsible officers, sales, operations and compliance staff with sufficient skills, knowledge, professional qualifications and experience for the responsible discharge of their duties.

每個工傷案例（如有）都需要向人力資源部門報告，並根據內部指導程序進行單獨評估。本年度，因工傷造成的損失天數為34日（二零二五年：28日）。在過去的三年裡，包括本年度在內，並無任何因工死亡的報告。

本集團向員工提供醫療保險。我們亦設有哺乳室供餵哺母乳母親的員工使用。此外，為改善工作場所空氣質量，我們已於辦公室安裝空氣淨化機。同時，本公司亦提供可調較的工作椅，以保障僱員的頸部及背部健康。

### 3. 發展及培訓

本集團重視僱員的成長與發展。我們提供專業發展機會以協助員工提升個人能力，將企業實力與個人職業進程緊密結合。我們鼓勵全體僱員在各自的崗位上追求卓越，為同行樹立榜樣，並不斷提升工作表現。

為了能夠於活躍多變的金融市場中保持領先地位，本集團鼓勵並資助各級僱員報讀及／或參與有助事業及專業發展的進修或培訓課程。我們已設立培訓和發展計劃的政策，以部署具備足夠的技能、知識、專業資格和經驗的負責人員、銷售、運營和合規部員工，以負責任地履行其職責。

During the Year, we provided anti-corruption, anti-money laundering, cybersecurity, risk management, compliance and professional development trainings and all employees had opportunities to receive the relevant training.

本年度，我們提供了反貪污、反洗錢、網絡安全、風險管理、合規和專業發展培訓，所有僱員都有機會接受相關培訓。

| Year ended 31 March<br>截至三月三十一日止年度                                          |               |               |
|-----------------------------------------------------------------------------|---------------|---------------|
|                                                                             | 2026<br>二零二六年 | 2025<br>二零二五年 |
| <b>Trained employees</b><br>受訓僱員                                            |               |               |
| <b>Percentage of employees trained by gender</b><br>按性別劃分的受訓僱員百分比           |               |               |
| Male<br>男                                                                   | 97%           | 94%           |
| Female<br>女                                                                 | 97%           | 91%           |
| <b>Percentage of employees trained by position grade</b><br>按職位等級劃分的受訓僱員百分比 |               |               |
| Management<br>管理層                                                           | 100%          | 100%          |
| Manager<br>經理                                                               | 99%           | 99%           |
| General staff<br>普通員工                                                       | 95%           | 89%           |
| <b>Training Hours</b><br>培訓時數                                               |               |               |
| <b>By gender</b><br>按性別                                                     |               |               |
| Male<br>男                                                                   |               |               |
| Total training hours<br>總培訓時數                                               | 3,272.5       | 2,693.0       |
| Average training hours per employee<br>每名員工平均培訓時數                           | 27.27         | 21.54         |
| Female<br>女                                                                 |               |               |
| Total training hours<br>總培訓時數                                               | 961.5         | 959.0         |
| Average training hours per employee<br>每名員工平均培訓時數                           | 14.14         | 13.70         |

|                                     |  | Year ended 31 March |         |
|-------------------------------------|--|---------------------|---------|
|                                     |  | 截至三月三十一日止年度         |         |
|                                     |  | 2026                | 2025    |
|                                     |  | 二零二六年               | 二零二五年   |
| <b>By position grade</b>            |  |                     |         |
| <b>按職位等級</b>                        |  |                     |         |
| Management                          |  |                     |         |
| 管理層                                 |  |                     |         |
| Total training hours                |  | 196.0               | 199.0   |
| 總培訓時數                               |  |                     |         |
| Average training hours per employee |  | 24.50               | 24.88   |
| 每名員工平均培訓時數                          |  |                     |         |
| Manager                             |  |                     |         |
| 經理                                  |  |                     |         |
| Total training hours                |  | 1,786.0             | 2,058.0 |
| 總培訓時數                               |  |                     |         |
| Average training hours per employee |  | 25.15               | 27.81   |
| 每名員工平均培訓時數                          |  |                     |         |
| General staff                       |  |                     |         |
| 普通員工                                |  |                     |         |
| Total training hours                |  | 2,252.0             | 1,395.0 |
| 總培訓時數                               |  |                     |         |
| Average training hours per employee |  | 20.66               | 12.35   |
| 每名員工平均培訓時數                          |  |                     |         |

## 4. Labour standards

Recruitment is conducted by the Human Resources Department of the Group according to relevant labour laws and regulations, including but not limited to, the “Employment Ordinance” in Hong Kong. Personal data collected in the course of recruitment are only used for selecting suitable candidates.

The Group fully complies with relevant laws and regulations in related regions concerning prevention of child labour. In the recruitment process, the Group implements appropriate procedures to ensure that employment adheres to minimum age provisions of applicable laws. The age and identity of its employees are verified and employment contracts are entered into with each of its employees. During the Reporting Period, the Group recorded no cases of child labour.

The Group also prohibits any form of forced labour. The Group strictly complies with laws and regulations governing employment willingness and working hours. We prohibit all forms of forced labour including intimidation, threats and fraud. We respect employees’ legitimate rights to freely take up employment and resign, and will never retain personal documents, withhold wages or adopt other means to go against employees’ free will. During the Reporting Period, the Group recorded no cases of forced labour.

The Group maintains a zero-tolerance approach towards any form of child or forced labour and conducts periodic reviews of our employment practices to ensure ongoing compliance. In the event that any non-compliance is identified, immediate corrective actions will be taken in accordance with internal policies and legal requirements.

## 4. 勞工準則

本集團的人力資源部根據相關勞工法律法規，包括但不限於香港的《僱傭條例》進行招聘。在招聘過程中收集的個人資料只會用於甄選合適人選。

本集團嚴格遵守相關地區有關防止童工的法律及法規。在招聘過程中，本集團實施適當程序以確保受僱員工符合適用法律的最低年齡規定。其僱員的年齡和身份均得到核實，並與每個僱員簽訂了僱傭合同。於報告期間內，本集團未錄得任何童工案例。

本集團亦禁止任何形式的強迫勞動。本集團嚴格遵守有關就業意願和工作時間的法律及法規。我們禁止所有形式的強迫勞動（包括恐嚇、威脅和欺詐）。我們尊重員工自由就業和辭職的合法權益，絕不扣留個人證件、扣押工資或採取其他違背員工自由意願的手段。於報告期間，本集團未錄得任何強迫勞動案例。

本集團對任何形式的童工或強迫勞動採取零容忍態度，並定期檢討僱傭慣例，以確保持續合規。一旦發現任何不合規情況，將按照內部政策及法律規定即時採取糾正措施。

We endeavour to provide a harassment-free working environment to employees. Any type of discrimination is prohibited in the Group. We have diversity policy in place to foster equal opportunities among the workplace that ensures all employees treat others in dignity and respect and employees shall not be discriminated by sex, pregnancy, marital status, disability, family circumstances and race, while we follow the principle of meritocracy when recruiting, hiring, training and promoting employees regardless of their background. A candidate's life experience, knowledge, inventiveness, innovation, self-expression, unique capabilities and talent are what we seek. Employees facing any forms of discrimination, inequality and harassment can lodge complaints following the complaint procedures. During the Reporting Period, the Group recorded no cases of employment discrimination.

## OPERATING PRACTICES

### 1. Supply chain management

The Group is committed to working hand in hand with partners to foster sound and stable cooperative relationships, and build a resilient, transparent and fair sustainable supply chain. The Group attaches great importance to the mutually beneficial and long-term relationship with its suppliers. In its procurement policies, the Group adheres to the principle of "cost effectiveness", under which high-quality customer services are ensured while costs are minimised.

We require all departments to maintain sound communication with suppliers and conduct regular reviews and assessments. In making decisions for procurement, factors including historical price quotations, product offering, service offering, performance and environmental and social policies by suppliers are all taken into consideration, so that suppliers adhering to similar notions and offering reasonable prices are selected.

我們致力為僱員提供免受騷擾的工作環境，且於本集團內禁止任何形式的歧視。我們設有多元化政策以在工作場所促進平等機會，確保所有僱員相互尊重，僱員不會因性別、懷孕、婚姻狀況、殘疾、家庭狀況及種族而遭受歧視，並在招聘、僱用、培訓及晉升方面，恪守用人唯才的原則，不會因其背景而有所差異。我們著重的是應徵者所具備的人生經驗、知識、創造力、創意、表達能力、獨特才能及技能。如僱員受到任何形式的歧視、不公平對待及騷擾，可以根據投訴程序提出投訴。於報告期間內，本集團未錄得任何僱傭歧視案例。

## 營運慣例

### 1. 供應鏈管理

本集團致力與合作夥伴攜手並進，培育良好且穩定的合作關係，並打造富有韌性、透明且公平的可持續供應鏈。本集團重視與供應商的互惠及長遠關係，採購政策以「成本效益」為原則，於盡力降低成本的同時，確保提供優質客戶服務。

我們要求所有部門與供應商保持良好溝通，並進行定期審查及評估。在決定採購時，亦會考慮供應商過往的報價、產品、服務、表現及環境社會政策等因素，從以選取理念相近而又價格合理的供應商。

The Group also monitors suppliers for adverse news relating to environmental protection. We ensure that all suppliers adhere to the supplier management practices. ESG factors, including but not limited to environmental management, fair labour practices and business ethics, are incorporated into our supplier selection and regular evaluation processes. Should any adverse news be identified, the Group will conduct internal discussions to decide whether supplier replacement is necessary.

The ESG risk assessment on the suppliers should be carried out on an ongoing basis during the contract term. In case of any material negative news or behaviour of an engaged supplier, the relevant department should conduct an immediate assessment and determine the necessary follow-up actions.

### Number of Suppliers by Location 按地點劃分的供應商數目

|                       | Year ended 31 March<br>截至三月三十一日止年度 |               |
|-----------------------|------------------------------------|---------------|
|                       | 2026<br>二零二六年                      | 2025<br>二零二五年 |
| Hong Kong<br>香港       | 240                                | 243           |
| Other regions<br>其他地區 | 9                                  | 8             |

本集團亦會監察供應商在環境保護方面有否出現不利新聞。我們確保所有供應商均遵守供應商管理慣例。環境、社會及管治因素（包括但不限於環境管理、公平的勞工常規及商業道德）已納入我們的供應商甄選及定期評估流程中。如發現任何不利新聞，本集團會進行內部討論，以決定是否需要更換供應商。

對供應商的環境、社會及管治風險評估亦應於合約期間持續進行。倘所委聘的供應商有任何重大負面新聞或行為，相關部門須進行即時評估及決定所需的跟進行動。

## 2. Product responsibility

The Group has established internal control and compliance procedures to ensure frontline staff abide by all applicable laws and regulations. We also provide relevant training to help employees understand the nature and risks of various financial services, and equip them with sufficient professional knowledge to offer the most appropriate advice to clients in all circumstances. The Group will not withdraw any financial services due to health and safety concerns. As a financial services provider, the Group does not manufacture or sell physical products and accordingly no product recall was required during the Year.

## 2. 產品責任

本集團已制定內部監控和合規程序，確保前線員工遵守所有適用法律及法規。我們亦向僱員提供相關培訓，協助僱員了解各項金融服務的性質及風險，並具備足夠專業知識在所有情況下向客戶提供最為合適的意見。本集團提供的金融服務不會因健康和 safety 問題而予以撤回。作為金融服務供應商，本集團並無製造或銷售實體產品，因此本年度內並無產品回收。

## – Customer opinions/complaints

We have established well-defined internal workflows for the prompt receipt, follow-up, investigation and resolution of customer complaints. Relevant feedback is passed to product and service teams to enhance our offerings and fully resolve customer concerns. General complaints are dealt with by the customer services department, which replies accordingly to the respective customers. Compliance-related complaints are dealt with independently by the compliance department, which replies accordingly to the respective customers and/or relevant law enforcement bodies. During the Year, there were 20 complaints (2025: 10) received from our clients. All complaints were duly resolved with satisfactory results.

## – Laws and regulations

The Group has obtained all licences, qualifications and permits required of its business operations. The compliance department is responsible for ensuring that business operations comply with laws and regulations. Updates on relevant laws and regulations are notified to relevant operating units and employees from time to time. During the Year, there had been no violation of any laws or regulations on the part of the Group that would have or would likely have material adverse effect on the Group.

## – 客戶意見／投訴

本集團已建立明確的內部流程，以迅速接收、跟進、調查和解決客戶投訴。相關反饋會轉交至產品及服務團隊，以優化我們的產品並充分解決客戶的關注事宜。一般投訴會交由客戶服務部負責處理，並向相關客戶作出回覆。有關合規的投訴則會交由合規部獨立處理，並向相關客戶及／或相關執法機構作出回覆。於本年度，我們接獲來自客戶的20宗（二零二五年：10宗）投訴。所有投訴均妥為處理，處理結果令客戶滿意。

## – 法律及法規

本集團已取得其業務營運需要的所有牌照、資格及許可。法規部負責確保業務營運符合法律及法規，相關營運單位及僱員會不時獲通知相關法律及法規的更新。本集團於本年度並無違反任何會對或可能會對本集團造成重大不利影響的法律或法規。

## – Privacy of personal data

For the protection of privacy in respect of personal data, the Group has developed its policies for the protection of personal data on the basis of the Personal Data (Privacy) Ordinance. With due regards to personal data privacy, the Group is committed to fully enforcing and observing the principles of data protection as well as all relevant provisions in the Personal Data (Privacy) Ordinance.

The Group has formulated and continuously improved internal policies, procedures and measures for information security management, covering key areas such as data collection and usage, system operation and maintenance, as well as system access control. We ensure that the collection, use, storage, transmission and dissemination of data comply with all applicable laws and regulations. We also keep optimising data governance to protect the interests of customers, employees and other third parties.

The Group seeks to ensure that appropriate measures are in place to prevent the misuse or leakage of personal data, and shall hold such personal data only for the purpose of such collection. Relevant staff are provided with adequate training in compliance with applicable laws on data privacy protection, to strengthen their awareness and to protect personal data against loss, unauthorised access, use, modification or disclosure. Access to the customer database is limited to authorised staff, whilst authentication is required before accessing the data. To reduce the risk of identity theft, the Group takes appropriate measures to dispose of documents that contain customer information.

The Group's Personal Data (Privacy) Ordinance/ Privacy Policy Statement are made available on its website to disclose the relevant protection policies to its customers.

## – 個人資料私隱

為保障個人資料私隱，本集團以《個人資料（私隱）條例》為藍本，制訂保障個人資料政策。本集團尊重個人資料私隱，並承諾會全面落實和遵行保障資料原則，以及《個人資料（私隱）條例》的所有相關條文。

本集團已制定並持續完善資訊安全管理的內部政策、程序及措施，涵蓋數據收集與使用、系統運行與維護以及系統訪問控制等關鍵領域。我們確保數據的收集、使用、儲存、傳輸及傳播均符合所有適用法律及法規。我們亦不斷優化數據治理，以保障客戶、員工及其他第三方的權益。

本集團竭力確保設有合適措施防止個人資料遭濫用或外洩，並僅會就其收集目的而持有相關資料。根據數據私隱保護的適用法律，向相關工作人員提供充分的培訓，以加強他們的意識，並保護個人數據免遭丟失、未經授權的訪問、使用、修改或披露。對客戶數據庫的訪問僅限於經授權人員，同時在訪問數據之前需要進行認證。為了減少身份盜竊的風險，本集團採取適當的措施來處理含有客戶資料的文件。

本集團亦於網站上發佈《個人資料（私隱）政策／私隱政策聲明》，向客戶披露相關保障政策。

## – Protecting Intellectual Property Rights

The Group recognises the importance of intellectual property rights (“IPR”) and makes effort to protect IPR and the confidentiality of proprietary information provided to or owned by us during business activities. The Group has also formulated relevant measures for its own IPR protection. We would consider to take legal actions for infringement of IPR cases after assessing the materiality and impact, competition and reputation issues.

As at the end of the Reporting Period, the Group held 28 registered trademarks. During the Reporting Period, no reports or complaints concerning material violations of intellectual property-related laws and regulations were received by the Group.

## 3. Anti-corruption

### – Anti-corruption/Anti-money laundering (“AML”)

The Group maintains stringent business ethical standards. Bribery, extortion, fraud, money laundering and any other unethical acts are strictly forbidden. To build its corporate culture and procedures that stay in line with laws and regulations as well as ethics, the Group has established policies on anti-corruption and AML, which stipulate procedures for screening customers, “know your customers” policy, rules for archiving and rules for whistleblowing in case of suspected deals.

During the Year, anti-corruption training was provided to management and other general staff. There was no legal cases regarding corrupt practices brought against the Group or its employees during the Year.

## – 保護知識產權

本集團認識到知識產權（「知識產權」）的重要性，並努力保護知識產權和在商業活動中提供給我們或由我們擁有的專有資料的保密性。本集團亦為保護自身知識產權制定相關措施。若發生知識產權侵權事件，我們在評估事情重要性和影響、競爭和聲譽等問題後，將考慮採取法律行動。

截至報告期間末，本集團擁有28項註冊商標。於報告期間內，本集團未有收到任何關於重大違反知識產權相關法律及法規的報告或投訴。

## 3. 反貪污

### – 反貪污／反洗黑錢（「反洗黑錢」）

本集團恪守嚴格的商業道德標準。嚴禁任何賄賂、勒索、欺詐、洗黑錢及其他不道德行為。為建立符合法律及法規和道德的企業文化及程序，本集團設有反貪污及反洗黑錢的政策。有關政策訂明篩選客戶的程序、「了解你的客戶」政策、備存紀錄規則以及報告可疑交易的規則。

本年度，我們向管理層和其他普通員工提供反貪污培訓。本年度概無針對本集團或其僱員的有關貪污行為的法律案件。

## – Gifts and benefits

The Group has developed its policies against bribery and the receipt or provision of gifts. In all circumstances, employees must declare any receipt of gifts or benefits to the compliance department, which would advise based on the circumstances, for example whether such gifts or benefits can be accepted, should be rejected or other ways of handling.

## – Policies for handling internal complaints

We have policies for handling internal complaints, whereby employees may report to the Chairman of the Board any improper behaviours on an anonymous basis. Such improper behaviours include but are not limited to:

- improper behaviours involving financial reporting;
- improper behaviours involving internal control;
- behaviours in violation of any applicable laws;
- behaviours posing threat to the safety or health of the others; and
- wilful concealment of any one of the above.

## – 饋贈及利益

本集團已制定防止賄賂及收受或作出饋贈的政策。在所有情況下，僱員必須向法規部申報獲得的饋贈或利益。法規部會因應情況作出建議，如應否接受、退回或採取其他處理方式等。

## – 內部投訴處理政策

我們設有內部投訴處理政策，僱員可以匿名的方式向董事會主席舉報任何不當行為，包括但不限於：

- 涉及財務匯報的不當行為；
- 涉及內部監控的不當行為；
- 違反任何適用法律的行為；
- 危害他人健康或安全的行為；及
- 蓄意隱瞞以上的任何一項。

Whistleblowers do not face intimidation, retaliation or improper disciplinary actions in any form as a result of reporting the aforesaid behaviours. The Company uses its best endeavours to keep all disclosed information confidential and to handle the same in a prudent manner. Without consent of the respective employees, the Company will not disclose the identity of the reporting employees. However, under certain circumstances such as where it becomes necessary to initiate litigation procedures due to investigation, the Company may be required by law or be obliged under law to disclose the identity of the reporting employees. In such event, all reasonable steps will be taken by the Company to ensure that such employees will not get affected. Any acts to harass or affect the whistleblowers will be considered serious misconducts and once established would result in termination of employment.

#### 4. Customer services

Dedicated customer services have bestowed on the Group trust and support from its customers. With clear and black-and-white internal procedures, the Group impartially and rapidly investigates and resolves all disputes and complaints. As an integrated financial services provider, we have set up service teams that are comprised of different professionals to provide diversified financial services, including securities brokerage, margin financing, commodities and futures brokerage, bullion trading, forex trading and so forth. As of 31 March 2026, 78 (2025: 86) of the Group's employees were persons licensed by the Securities and Futures Commission to engage in one or more of the regulated activities.

舉報人不會因舉報上述行為而受到任何形式的恐嚇、報復或不當處分。本公司將盡一切努力以保密及審慎的態度處理所有被披露的資料。在未徵得相關僱員的同意下，本公司不會透露作出舉報的個別僱員身份。然而，在因調查而需要啟動法律訴訟程序等若干情況下，本公司可能依法被要求或有責任披露舉報僱員的身份。在此情況下，本公司將採取一切合理步驟確保有關僱員不會受到傷害。任何對舉報人作出的騷擾或傷害將會被視為嚴重不當行為，一經證實，可導致被解僱。

#### 4. 客戶服務

本集團透過貼心的客戶服務贏得廣大客戶的信賴與支持。本集團透過清晰的內部明文程序，公正及迅速地調查和解決所有爭議及投訴。作為一所綜合金融服務供應商，我們的服務團隊由不同的專業人士組成，得以提供多樣化的金融服務，包括證券經紀、孖展融資、商品及期貨經紀、貴金屬交易及外匯交易等。截至二零二六年三月三十一日，本集團有78名（二零二五年：86名）僱員為證券及期貨事務監察委員會持牌人士，可從事一項或多項受規管活動。

During the Year, the Group was granted the following accolades with its caring and professional service attitudes:

- HKEX – Top Broker, Hang Seng Index Series Futures and Options, HKEX – The Biggest Leap into Securities Firms, Leveraged and Inverse Exchange Trading Products
- CME Group – The Most Innovative Broker, CME Group – The Best Futures and Options Promotion and Education Broker
- Oriental Daily News – Outstanding Listed Companies (Securities and Futures)
- Headline Daily – No.1 Integrated Securities Investment Solution Award
- Metro Broadcast/The Chamber of Hong Kong Computer Industry – 「Outstanding Integrated Mobile Application for Securities and Futures Trading」 Awards 2025

本年度，本集團憑藉其貼心及專業的服務態度榮獲下列獎項：

- 香港交易所－最佳經紀商－恒生指數系列期貨及期權、香港交易所－槓桿及反向交易所買賣產品－最大進步證券商大獎
- 芝商所－最創新經紀商、CME芝商所－最佳期貨期權推廣教育經紀商
- 《東方日報》－超卓上市企業大獎（證券及期貨）
- 《頭條日報》－No.1一站式證券投資服務大獎
- 《新城電台》／香港電腦商會－「傑出一站式證券及期貨交易手機應用程式」大獎2025

## COMMUNITY INVESTMENT

Recognising the responsibility of a good corporate citizen to contribute to the community, the Group has long maintained its eagerness to serve and give back to the community, with active participation in various community activities. The management of the Group advocates staff participation in philanthropic deeds, to arouse attention to the community and drive further participation from other people in community services.

The Group is also passionate about medical charity. During the year, the Group donated HK\$33,600 to Haven of Hope Christian Service and HK\$10,000,000 to Tai Po Wang Fook Yuen Assistance Fund. The Group sponsored the “Haven of Hope Charity Walk for Hope” hosted by the Haven of Hope Christian Service and donated HK\$100,000 to the event.

The Group has been supporting the charitable organisation “Joyful (Mental Health) Foundation”, has been the sponsor of the “Joyful Charity Run” for more than 10 years and has been awarded the “Caring Company”. During the Year, the Group donated HK\$100,000 to it.

## 社區投資

本集團明瞭作為良好企業公民有責任為社區作出貢獻，長久以來均熱衷社區服務，致力回饋社區，並經常參與各項社區活動。本集團的管理層十分鼓勵員工參加不同的慈善活動，藉以提高大家對社區的關注，並鼓勵更多人參與社區服務。

本集團亦熱心於醫療公益事業。於本年度，本集團向靈實協會捐款33,600港元，並向大埔宏福苑援助基金捐款1,000萬港元。本集團贊助由基督教靈實協會舉辦的「靈實行出希望慈善行」，並向該活動捐款100,000港元。

本集團一直支持慈善組織「心晴行動慈善基金」，一直擔任「心晴跑・跑傳情」慈善跑的贊助商超過十年，並獲「商界展關懷」嘉許。本年度，本集團向其捐款100,000港元。

## Social 社會

During the Year, the Group sponsored The Community Chest BEA Charity Golf Day 2026 with a donation of HK\$47,000 for mental health services provided by the Chest's member agencies.

於本年度，本集團捐贈47,000港元的善款贊助公益金東亞慈善高爾夫球賽2026，用以公益金會員機構提供精神健康服務之用。

The Group has also been awarded the following certificates of appreciation and commendation:

本集團亦獲頒以下感謝及嘉許狀：

- |                                                                                                              |                             |
|--------------------------------------------------------------------------------------------------------------|-----------------------------|
| — 2025 Certificate of Appreciation for the Community Chest BEA Charity Golf Day                              | — 公益金東亞慈善高爾夫球賽2025感謝狀       |
| — Joyful Charity Run 2026 (Diamond Sponsor)                                                                  | — 心晴跑•跑傳情2026 (鑽石贊助商)       |
| — “Haven of Hope Charity Walk” HOHCS Charity Walk (Ruby Sponsor)                                             | — 「靈實行出希望慈善行」靈實慈善行 (紅寶石贊助商) |
| — 10 Years Plus Caring Company Logo granted by The Hong Kong Council of Social Service Caring Company Scheme | — 香港社會服務聯會連續十年或以上獲頒商界展關懷標誌  |



# HKEX ESG Reporting Code Content Index

## 香港交易所ESG報告守則內容索引

### SUBJECT AREAS, ASPECTS, GENERAL DISCLOSURES AND KPIS

#### 主要範疇、層面、一般披露及關鍵績效指標

| Subject Area<br>主要範疇                                                            | Content<br>內容                                                                                                                                                                                                                                                                                                                              | Chapter Index<br>章節索引        |
|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <b>A. Environmental</b><br><b>A. 環境</b><br><b>A1 Emissions</b><br><b>A1 排放物</b> |                                                                                                                                                                                                                                                                                                                                            |                              |
| <b>General Disclosure</b><br><b>一般披露</b>                                        | A1 Information on:<br>(a) the policies; and<br>(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.<br>有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的：<br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Emission Management<br>排放物管理 |
| <b>KPIs</b><br><b>關鍵績效指標</b>                                                    | A1.1 The types of emissions and respective emissions data.<br>排放物種類及相關排放數據。                                                                                                                                                                                                                                                                | Emission Management<br>排放物管理 |
|                                                                                 | A1.3 Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).<br>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）。                                                                                                                                                         | Emission Management<br>排放物管理 |
|                                                                                 | A1.4 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).<br>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）。                                                                                                                                                     | Emission Management<br>排放物管理 |
|                                                                                 | A1.5 Description of emissions target(s) set and steps taken to achieve them.<br>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。                                                                                                                                                                                                                                 | Emission Management<br>排放物管理 |
|                                                                                 | 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.<br>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。                                                                                                                                        | Emission Management<br>排放物管理 |

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## 香港交易所ESG報告守則內容索引

| Subject Area<br>主要範疇                                      |       | Content<br>內容                                                                                                                                                                                                                              | Chapter Index<br>章節索引    |
|-----------------------------------------------------------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>Aspect A2: Use of Resources</b>                        |       |                                                                                                                                                                                                                                            |                          |
| <b>層面A2：資源使用</b>                                          |       |                                                                                                                                                                                                                                            |                          |
| <b>General Disclosure</b><br>一般披露                         | A2    | Policies on the efficient use of resources, including energy, water and other raw materials.<br>有效使用資源 (包括能源、水及其他原材料) 的政策。                                                                                                                 | Use of Resources<br>資源運用 |
| <b>KPIs</b><br>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)<br>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<br>資源運用 |
|                                                           | A2.2  | Water consumption in total and intensity (e.g. per unit of production volume, per facility)<br>總耗水量及密度 (如以每產量單位、每項設施計算)。                                                                                                                   | Use of Resources<br>資源運用 |
|                                                           | A2.3  | Description of energy use efficiency target(s) set and steps taken to achieve them.<br>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<br>資源運用 |
|                                                           | 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.<br>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<br>資源運用 |
|                                                           | A2.5  | Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.<br>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<br>資源運用 |
| <b>Aspect A3: The Environmental and Natural Resources</b> |       |                                                                                                                                                                                                                                            |                          |
| <b>層面A3：環境及天然資源</b>                                       |       |                                                                                                                                                                                                                                            |                          |
| <b>General Disclosure</b><br>一般披露                         | A3    | Policies on minimising the issuer's significant impacts on the environment and natural resources.<br>減低發行人對環境及天然資源造成重大影響的政策。                                                                                                               | Environmental<br>環境      |
| <b>KPIs</b><br>關鍵績效指標                                     | A 3.1 | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.<br>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<br>環境      |

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## 香港交易所ESG報告守則內容索引

| Subject Area<br>主要範疇                                     | Content<br>內容                                                                                                                                                                                                                                                                                                                                                                                                                   | Chapter Index<br>章節索引                      |
|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>B. Society</b><br><b>B.社會</b>                         |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            |
| <b>Aspect B1: Employment</b><br><b>層面B1：僱傭</b>           |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            |
| <b>General Disclosure</b><br>一般披露                        | B1<br>Information on:<br>(a) the policies; and<br>(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.<br>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：<br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Employment and Labour Practices<br>僱傭及勞工慣例 |
| <b>KPIs</b><br>關鍵績效指標                                    | B1.1<br>Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.<br>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 and Labour Practices<br>僱傭及勞工慣例 |
|                                                          | B1.2<br>Employee turnover rates by gender, age group and region.<br>按性別、年齡組別及地區劃分的僱員流失比率。                                                                                                                                                                                                                                                                                                                                       | Employment and Labour Practices<br>僱傭及勞工慣例 |
| <b>Aspect B2: Health and Safety</b><br><b>層面B2：健康與安全</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            |
| <b>General Disclosure</b><br>一般披露                        | B2<br>Information on:<br>(a) the policies; and<br>(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.<br>有關提供安全工作環境及保障僱員避免職業性危害的：<br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。                                                                                                    | Employment and Labour Practices<br>僱傭及勞工慣例 |

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## 香港交易所ESG報告守則內容索引

| Subject Area<br>主要範疇                                     |      | Content<br>內容                                                                                                                                                                                                                                          | Chapter Index<br>章節索引                      |
|----------------------------------------------------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>KPIs</b><br>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.<br>過去三年（包括匯報年度）每年因工亡故的人數及比率。                                                                                                         | Employment and Labour Practices<br>僱傭及勞工慣例 |
|                                                          | B2.2 | Lost days due to work injury.<br>因工傷損失工作日數。                                                                                                                                                                                                            | Employment and Labour Practices<br>僱傭及勞工慣例 |
|                                                          | B2.3 | Description of occupational health and safety measures adopted, and how they are implemented and monitored.<br>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。                                                                                                            | Employment and Labour Practices<br>僱傭及勞工慣例 |
| <b>Aspect B3: Development and Training</b><br>層面B3：發展及培訓 |      |                                                                                                                                                                                                                                                        |                                            |
| <b>General Disclosure</b><br>一般披露                        | B3   | Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.<br>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。                                                                                             | Employment and Labour Practices<br>僱傭及勞工慣例 |
| <b>KPIs</b><br>關鍵績效指標                                    | B3.1 | The percentage of employees trained by gender and employee category (e.g. senior management, middle management).<br>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。                                                                                                  | Employment and Labour Practices<br>僱傭及勞工慣例 |
|                                                          | B3.2 | Average number of hours of training completed per employee by gender and employee category.<br>按性別及僱員類別劃分，每名僱員完成受訓的平均時數。                                                                                                                               | Employment and Labour Practices<br>僱傭及勞工慣例 |
| <b>Aspect B4: Labour Standards</b><br>層面B4：勞工準則          |      |                                                                                                                                                                                                                                                        |                                            |
| <b>General Disclosure</b><br>一般披露                        | B4   | Information on:<br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.<br>有關防止童工或強制勞工的：<br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Employment and Labour Practices<br>僱傭及勞工慣例 |

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## 香港交易所ESG報告守則內容索引

| Subject Area<br>主要範疇                                    |      | Content<br>內容                                                                                                                                                                                                   | Chapter Index<br>章節索引                      |
|---------------------------------------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>KPIs</b><br>關鍵績效指標                                   | B4.1 | Description of measures to review employment practices to avoid child and forced labour.<br>描述檢討招聘慣例的措施以避免童工及強制勞工。                                                                                              | Employment and Labour Practices<br>僱傭及勞工慣例 |
|                                                         | B4.2 | Description of steps taken to eliminate such practices when discovered.<br>描述在發現違規情況時消除有關情況所採取的步驟。                                                                                                              | Employment and Labour Practices<br>僱傭及勞工慣例 |
| <b>Aspect B5: Supply Chain Management</b><br>層面B5：供應鏈管理 |      |                                                                                                                                                                                                                 |                                            |
| <b>General Disclosure</b><br>一般披露                       | B5   | Policies on managing environmental and social risks of the supply chain.<br>管理供應鏈的環境及社會風險政策。                                                                                                                    | Operating Practices<br>營運慣例                |
| <b>KPIs</b><br>關鍵績效指標                                   | B5.1 | Number of suppliers by geographical region.<br>按地區劃分的供應商數目。                                                                                                                                                     | Operating Practices<br>營運慣例                |
|                                                         | 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.<br>描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。 | Operating Practices<br>營運慣例                |
|                                                         | B5.3 | Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.<br>描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。                           | Operating Practices<br>營運慣例                |
|                                                         | B5.4 | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.<br>描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。         | Operating Practices<br>營運慣例                |

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| Subject Area<br>主要範疇                                         |      | Content<br>內容                                                                                                                                                                                                                                                                                                                                                             | Chapter Index<br>章節索引       |
|--------------------------------------------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Aspect B6: Product Responsibility</b><br><b>層面B6：產品責任</b> |      |                                                                                                                                                                                                                                                                                                                                                                           |                             |
| <b>General Disclosure</b><br>一般披露                            | B6   | Information on:<br>(a) the policies; and<br>(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.<br>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：<br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Operating Practices<br>營運慣例 |
| <b>KPIs</b><br>關鍵績效指標                                        | B6.1 | Percentage of total products sold or shipped subject to recalls for safety and health reasons.<br>已售或已運送產品總數中因安全與健康理由而須回收的百分比。                                                                                                                                                                                                                                            | Operating Practices<br>營運慣例 |
|                                                              | B6.2 | Number of products and service related complaints received and how they are dealt with.<br>接獲關於產品及服務的投訴數目以及應對方法。                                                                                                                                                                                                                                                          | Operating Practices<br>營運慣例 |
|                                                              | B6.3 | Description of practices relating to observing and protecting intellectual property rights.<br>描述與維護及保障知識產權有關的慣例。                                                                                                                                                                                                                                                         | Operating Practices<br>營運慣例 |
|                                                              | B6.4 | Description of quality assurance process and recall procedures.<br>描述質量檢定過程及產品回收程序。                                                                                                                                                                                                                                                                                       | Operating Practices<br>營運慣例 |
|                                                              | B6.5 | Description of consumer data protection and privacy policies, and how they are implemented and monitored.<br>描述消費者資料保障及私隱政策，以及相關執行及監察方法。                                                                                                                                                                                                                                  | Operating Practices<br>營運慣例 |

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| Subject Area<br>主要範疇                                | Content<br>內容                                                                                                                                                                                                                                                              | Chapter Index<br>章節索引        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <b>Aspect B7: Anti-corruption</b><br>層面B7：反貪污       |                                                                                                                                                                                                                                                                            |                              |
| <b>General Disclosure</b><br>一般披露                   | B7 Information on:<br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.<br>有關防止賄賂、勒索、欺詐及洗黑錢的：<br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Operating Practices<br>營運慣例  |
| <b>KPIs</b><br>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.<br>於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。                                                             | Operating Practices<br>營運慣例  |
|                                                     | B7.2 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.<br>描述防範措施及舉報程序，以及相關執行及監察方法。                                                                                                                            | Operating Practices<br>營運慣例  |
|                                                     | B7.3 Description of anti-corruption training provided to directors and staff.<br>描述向董事及員工提供的反貪污培訓。                                                                                                                                                                         | Operating Practices<br>營運慣例  |
| <b>Aspect B8: Community Investment</b><br>層面B8：社區投資 |                                                                                                                                                                                                                                                                            |                              |
| <b>General Disclosure</b><br>一般披露                   | B8 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.<br>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<br>社區投資 |
| <b>KPIs</b><br>關鍵績效指標                               | B8.1 Focus areas of contribution (e.g., education, environmental concerns, labor needs, health, culture, sports).<br>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<br>社區投資 |
|                                                     | B8.2 Resources contributed (e.g., money or time) to the focus areas.<br>在專注範疇所動用資源（如金錢或時間）。                                                                                                                                                                                | Community Investment<br>社區投資 |

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| Part D: Climate-related Disclosures<br>D部分：氣候信息披露 | Chapter Index<br>章節索引                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Governance</b><br>管治                           | <p>19 (a). An issuer shall disclose 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. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:</p> <p>19 (a). 發行人應披露負責監督氣候相關風險及機遇的治理機構（可包括董事會、委員會或承擔管治職責的同等團體）或個人的資訊。具體而言，發行人應識別該管治團體或人士，並披露以下相關資料：</p> <p>(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;<br/>該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；</p> <p>(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;<br/>該機構或個人獲悉氣候相關風險和機遇的方式和頻率；</p> <p>(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;<br/>該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；</p> <p>(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and<br/>該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及</p> |

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### Part D: Climate-related Disclosures

#### D部分：氣候信息披露

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19 (b). management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:

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19 (b). 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：

(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and  
該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及

(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.

管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。

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| Part D: Climate-related Disclosures<br>D部分：氣候信息披露 | Chapter Index<br>章節索引                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategy</b><br>策略                             | <p data-bbox="469 480 1241 646">20. An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:</p> <p data-bbox="469 653 1241 750">20.發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：</p> <p data-bbox="469 793 1241 991">(a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term;<br/>描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；</p> <p data-bbox="469 1034 1241 1200">(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;<br/>就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；</p> <p data-bbox="469 1244 1241 1444">(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and<br/>就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及</p> <p data-bbox="469 1487 1241 1649">(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.<br/>解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。</p> |

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### Part D: Climate-related Disclosures

#### D部分：氣候信息披露

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21. An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:

21. 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：

(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and

描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及

(b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).

描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。

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22 (a) An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:

22(a) 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：(a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：

(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;

因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動；

(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);

已經或預期將進行的任何適應或減緩工作（直接或間接）；

(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and

發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明；

(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40;

發行人計劃如何實現第37至40段所述的任何氣候相關目標（包括任何溫室氣體排放目標（如有））；及

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|                                                                                                                                                                                                                                                                                                                                                                 |                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 22 (b) An issuer shall disclose information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).                                                                                                                                                                                             | Tackle Climate Change                        |
| 22(b)有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。                                                                                                                                                                                                                                                                                                                         | 應對氣候變化                                       |
| 23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).                                                                                                                                                                                                                | Tackle Climate Change                        |
| 23.發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。                                                                                                                                                                                                                                                                                                                              | 應對氣候變化                                       |
| 24 (a) An issuer shall disclose qualitative and quantitative information about how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;                                                                                                                                 | For qualitative information:<br>有關定性資料：      |
| 24(a)發行人須披露以下定性和量化資料：(a)氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；                                                                                                                                                                                                                                                                                                    | Tackle Climate Change<br>應對氣候變化              |
| 24 (b) An issuer shall disclose qualitative and quantitative information about the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. | For quantitative information:<br>有關量化資料：     |
| 24(b)當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。                                                                                                                                                                                                                                                                                       | Financial Effects Relief Adopted<br>採用財務影響寬免 |
| 25 (a). The issuer shall provide qualitative and quantitative disclosures about how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:                                                                                  | For qualitative information:<br>有關定性資料：      |
| 25(a).發行人須披露以下定性和量化資料：(a)發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化：                                                                                                                                                                                                                                                                                | Tackle Climate Change<br>應對氣候變化              |
| (i) its investment and disposal plans; and<br>其投資及處置計劃；及                                                                                                                                                                                                                                                                                                        | For quantitative information:<br>有關量化資料：     |
| (ii) its planned sources of funding to implement its strategy;<br>其為實施策略所需的資金的計劃資金來源；及                                                                                                                                                                                                                                                                          | Financial Effects Relief Adopted<br>採用財務影響寬免 |

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25 (b). The issuer shall provide qualitative and quantitative disclosures about how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.

25 (b). 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。

Financial Effects  
Relief Adopted  
採用財務影響寬免

26 (a). An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:

26(a). 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：(a)發行人截至匯報日對其氣候韌性的評估，其有助於了解：

Capabilities Relief  
Adopted  
採用能力寬免

(i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;

發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；

(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and

發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及

(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;

發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；

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| 26 (b). An issuer shall disclose how and when the climate-related scenario analysis was carried out, including:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Capabilities Relief Adopted |
| 26 (b). 如何及何時進行氣候相關情景分析，包括：                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 採用能力寬免                      |
| (i) information about the inputs used, including: (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);<br>使用的輸入數據，包括：(1)發行人在分析中使用的氣候相關情景及其來源；(2)分析是否涵蓋多種不同的氣候相關情景；(3)分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；(4)發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；(5)發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；(6)發行人在分析中所使用的時間範圍；及(7)發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）； |                             |
| (ii) the key assumptions the issuer made in the analysis; and<br>發行人在分析中所作的關鍵假設；及                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |
| (iii) the reporting period in which the climate-related scenario analysis was carried out.<br>進行氣候相關情景分析的匯報期。                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                             |

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|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Risk Management</b><br>風險管理                    | <p>27 (a). An issuer shall disclose information about the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:</p> <p>27(a). 發行人須披露以下資訊：(a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊；</p> <ul style="list-style-type: none"> <li>(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);<br/>發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）；</li> <li>(ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;<br/>發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；</li> <li>(iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);<br/>發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）；</li> <li>(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;<br/>發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；</li> <li>(v) how the issuer monitors climate-related risks; and<br/>發行人如何監察其氣候相關風險；及</li> <li>(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period.<br/>與上一個匯報期相比，發行人可有及如何改變其使用的流程；</li> </ul> <p>Tackle Climate Change<br/>應對氣候變化</p> |

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|                                     | <p>27 (b). An issuer shall disclose information about 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);</p> <p>27(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）；及</p>       | <p>Tackle Climate Change<br/>應對氣候變化</p> |
|                                     | <p>27 (c). An issuer shall disclose information about 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.</p> <p>27(c).發行人須披露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。</p>                                                                | <p>Tackle Climate Change<br/>應對氣候變化</p> |
| <b>Metrics and Targets</b><br>指標及目標 | <p>28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as:</p> <p>28.發行人須披露匯報期內的溫室氣體絕對總排量（以公噸二氧化碳當量表示），並分為：</p> <p>(a) Scope 1 greenhouse gas emissions;<br/>範圍1溫室氣體排放；</p> <p>(b) Scope 2 greenhouse gas emissions; and<br/>範圍2溫室氣體排放；及</p> <p>(c) Scope 3 greenhouse gas emissions.<br/>範圍3溫室氣體排放。</p> | <p>Emission Management<br/>排放物管理</p>    |

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| 29. An issuer shall:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Emission   |
| 29. 發行人應：                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Management |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 排放物管理      |
| (a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;                                                                                                                                                                                         |            |
| 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準》（2004年）計量其溫室氣體排放；                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |
| (b) disclose the approach it uses to measure its greenhouse gas emissions including: (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; |            |
| 披露其用於計量溫室氣體排放的方法，包括：(i)發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；(ii)發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及(iii)發行人在報告期間對計量方法、輸入資料及假設進行的任何變更以及變更原因；                                                                                                                                                                                                                                                                                                                                                                           |            |
| (c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and                                                                                                                                                                                       |            |
| 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解發行人的範圍2溫室氣體排放的任何所需合約文書的資料；及                                                                                                                                                                                                                                                                                                                                                                                                                          |            |

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(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).  
就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準》（2011年）所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。

30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.

30. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。

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31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.

31. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。

Reasonable  
Information Relief  
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32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.

32. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。

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33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.

33. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。

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| 34. An issuer shall disclose:<br>34.發行人須披露如下：                                                                                                                                                                                                                                                          | The Group did not implement internal carbon prices in decision-making during the Reporting Period. 本集團於報告期間並未在決策過程中應用內部碳定價。                                    |
| (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and<br>闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及                                                                            |                                                                                                                                                                |
| (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.<br>發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。 |                                                                                                                                                                |
| 35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).<br>35.發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。       | The Group did not include climate-related considerations which are factored into remuneration policy during the Reporting Period. 本集團於報告期間的薪酬政策並未納入與氣候相關的考慮因素。 |

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36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.

36. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。

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37. An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: (a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) the period over which the target applies; (e) the base period from which progress is measured; (f) milestones or interim targets (if any); (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.

37. 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：(a)用以設定目標的指標；(b)目標的目的（例如減緩、適應或以科學為基礎的舉措）；(c)目標的適用範圍（例如目標是適用於發行人整個集團還是部分（如僅適用於某個業務單位或地理區域））；(d)目標的適用期間；(e)衡量進度的基準期間；(f)階段性目標或中期目標（如有）；(g)如屬量化目標，其屬絕對目標還是強度目標；及(h)最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。

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38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:

38. 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：

(a) whether the target and the methodology for setting the target has been validated by a third party;  
目標本身及設定目標的方法是否經第三方驗證；

(b) the issuer's processes for reviewing the target;  
發行人審核目標的程序；

(c) the metrics used to monitor progress towards reaching the target; and  
用於監察達標進度的指標；及

(d) any revisions to the target and an explanation for those revisions  
任何修訂目標的內容及原因。

39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.

39. 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。

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| <p>40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:</p> <p>40. 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：</p> <p>(a) which greenhouse gases are covered by the target;<br/>目標涵蓋哪些溫室氣體；</p> <p>(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;<br/>目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；</p> <p>(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;<br/>此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；</p> <p>(d) whether the target was derived using a sectoral decarbonisation approach; and<br/>目標是否是採用行業脫碳方法得出的；及</p> | <p>Tackle Climate Change<br/>應對氣候變化</p> |
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- (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party scheme(s) will verify or certify the carbon credits; (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).  
發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：(i)依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；(ii)該碳信用將由哪些第三方計劃驗證或認證；(iii)碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及(iv)為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。

41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).

41.在編制披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。

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