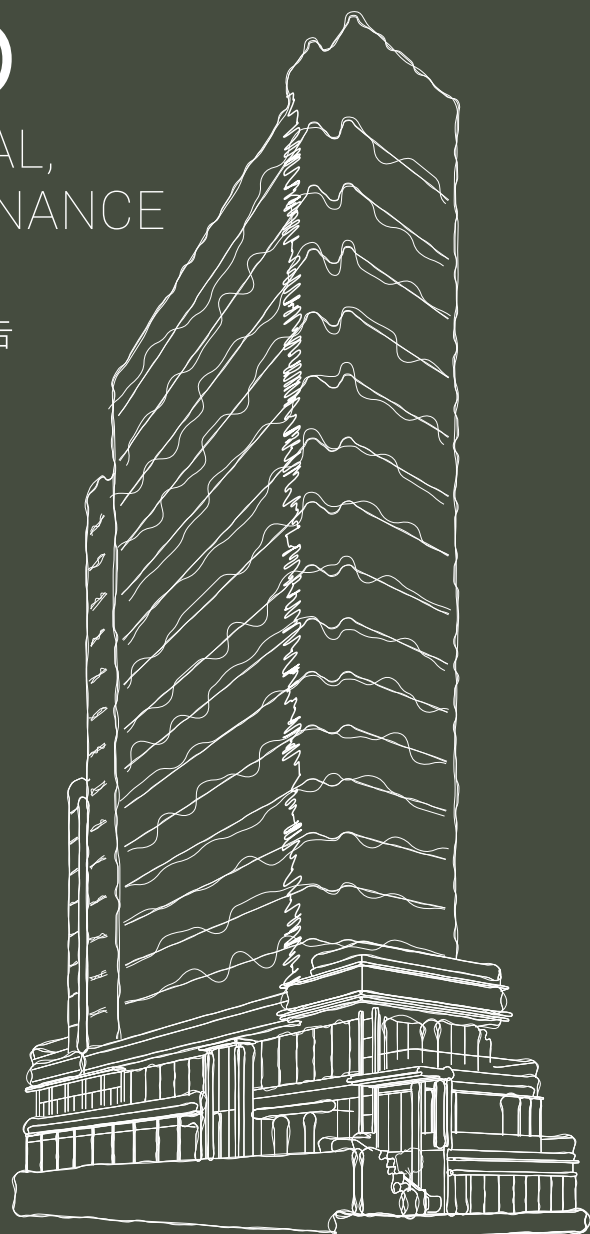


2026

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告



CONTENT

目錄

1.	About the Group 關於本集團	2	8.5.	ENVIRONMENTAL AND NATURAL RESOURCES 環境及天然資源	34
1.1.	CORPORATE VALUE 企業價值	2	8.6.	CLIMATE CHANGE 氣候變化	34
2.	Scope of the Report 報告範圍	4	8.6.1.	Governance 管治	35
2.1.	REPORTING STANDARDS AND PRINCIPLES 報告準則及原則	6	8.6.2.	Strategy 策略	36
2.2.	CONFIRMATION AND APPROVAL 確認及批准	8	8.6.3.	Risk Management 風險管理	40
2.3.	FEEDBACK 意見反饋	8	8.6.4.	Metrics and Targets 指標及目標	41
3.	Message from the Chief Executive Officer 行政總裁寄語	9	8.6.5.	Continuous Improvement of Climate-Related Disclosure 持續完善氣候相關披露	41
4.	Sustainability Highlights 可持續發展摘要	11	8.7.	DESIGNING SUSTAINABLE PLACES 設計可持續發展的範疇	43
5.	Our Sustainability Approach 可持續發展方針	13	9.	Thriving People 促進民生繁榮發展	45
5.1.	MATERIALITY ASSESSMENT 重要性評估	13	9.1.	EMPLOYMENT SYSTEM 僱傭制度	45
5.2.	OUR 5-YEAR ESG ROADMAP 環境、社會及管治五年路線圖	17	9.2.	CARING OUR PEOPLE 關愛我們的員工	48
6.	Stakeholders' Engagement 持份者溝通	19	9.3.	HEALTH AND SAFETY 健康與安全	50
7.	Robust Governance 穩健的管治	21	9.4.	DEVELOPMENT AND TRAINING 發展及培訓	51
7.1.	BOARD'S STATEMENT ABOUT ESG GOVERNANCE 董事會關於環境、社會及管治的治理 聲明	21	9.5.	LABOUR PRACTICES 勞工準則	53
7.2.	ANTI-CORRUPTION 反貪污	22	9.6.	RESPONSIBLE OPERATION 盡責營運	54
7.3.	RISK MANAGEMENT 風險管理	23	9.7.	EMBRACING OUR COMMUNITY 擁抱社區	60
7.4.	COMPLIANCE MANAGEMENT 合規管理	26	10.	Performance Table 績效表	62
8.	Sustainable Places 可持續發展的範疇	28	10.1.	ENVIRONMENTAL PERFORMANCE 環境績效	62
8.1.	ENERGY RESOURCES 能源資源	29	10.2.	SOCIAL PERFORMANCE 社會績效	64
8.2.	MANAGEMENT OF EMISSION 排放管理	30	11.	Environmental, Social and Governance Reporting Guide Content Index 《環境、社會及管治報告指引》內容索引	68
8.3.	WATER RESOURCES 水資源	31	11.1.	Part C: "Comply or explain" Provisions C部分：「不遵守就解釋」條文	68
8.4.	WASTE 廢棄物	32	11.2.	Part D: Climate-related Disclosures D部分：氣候相關披露	77

1. ABOUT THE GROUP

1. 關於本集團

Wang On Properties Limited (the “**Company**” together with its subsidiaries, collectively the “**Group**” or “**we**”) (Stock Code: 1243) is a Hong Kong property development company with a competitive edge, having maintained a balanced property portfolio for years. The Group was spun off from Wang On Group Limited (“**Wang On Group**”) (Stock Code: 1222) and listed in April 2016 and is a subsidiary of Wang On Group.

The Group primarily focuses on three core business segments, including property development, property investment, and asset management. By capitalising on its strengths and maintaining a well-diversified property portfolio, the Group adopts a location-driven development strategy, delivering a variety of property types that align with local planning frameworks and infrastructure development. This approach enables the Group to cater to a wide range of customer needs, supporting both sustainable long-term operations and effective business growth.

宏安地產有限公司（「**本公司**」，連同其附屬公司，統稱「**本集團**」或「**我們**」）（股份代號：1243）為一家具競爭力的香港物業發展公司，多年來擁有均衡的房地產業務組合，並於二零一六年四月自宏安集團有限公司（「**宏安集團**」）（股份代號：1222）分拆上市，是宏安集團的附屬公司。

本集團專注於三大核心業務領域：物業發展、物業投資及資產管理。本集團利用自身優勢，維持多元化的物業投資組合，採用區位導向型策略，開發契合周邊規劃及基礎設施的各類物業。此策略有助本集團滿足客戶的廣泛需求，同時支撐可持續的長期營運及有效的業務增長。

1.1. CORPORATE VALUE

Ambition

With the vision of “The Cornerstone to Build the Future, A Passion for Tomorrow”, the Company looks ahead with determination and is committed to building a better home for the future generations.

Plan

With far-reaching foresight, outstanding vision, extensive experience and a love-oriented foundation, in the face of the rapidly evolving environment of the Hong Kong property market, we maintain a positive attitude, progress steadily, and thoughtfully build beautiful homes.

Purpose

Carrying out the spirit of “Seeking Progress while Maintaining Stability”, we continuously seize new opportunities and develop promising projects based on our sound business foundation, with the goal of becoming a leading real estate company.

1.1. 企業價值

宏願

本公司本著「以愛為基石，為未來建設」的遠見，決心放眼未來，致力為下一代建造美好的安居之所。

宏圖

憑藉宏大的遠見、超卓的眼光、豐富的經驗及以愛為本的基礎，面對香港物業市場瞬息萬變的環境，我們保持積極態度，穩步向前，精心締建美好家園。

宏旨

貫徹「穩中求進」的精神，我們於穩健的業務根基上，不斷把握新機遇，開發具潛質的項目，矢志成為首屈一指的房地產公司。

1. About the Group (Continued)

1. 關於本集團 (續)

Upholding a spirit of enterprise, continuous innovation, and a steadfast pursuit of excellence, the Group continues to be actively engaged in local property development and investment. Significant projects including boutique residential projects of "The Met. Focus", "The Met. Sublime" and "The Met. Delight", "The Met. Bliss", "The Met. Blossom", "The Met. Acappella", "The Met. Azure" under "The Met." series, luxury residential project of "Maya" under "Nouvelle" series and house project of "Meister House", "Godi". The Group also developed Ginza-styled commercial complex "LADDER Dundas" under the "LADDER" series.

本集團秉持銳意進取、不斷革新、穩步追求卓越的精神，繼續積極參與本地物業發展及投資。重大項目包括「The Met.」系列旗下的精品式住宅項目「薈點」、「薈臻」、「薈悅」、「薈晴」、「薈朗」、「薈蕎」及「薈藍」；「Nouvelle」系列旗下的高端住宅項目「曦臺」；以及豪華住宅項目「首譽」和「戈林」。此外，本集團亦於「LADDER」品牌旗下開發了銀座式商廈「LADDER Dundas」。

2. SCOPE OF THE REPORT

2. 報告範圍

This report marks the tenth “Environmental, Social and Governance Report” (the “**Report**”) issued by the Group. To help stakeholders gain a deeper understanding of the Group’s environmental, social and governance (“**ESG**”) matters, the Report focuses on the sustainable development policies, practices, and performance of the Group throughout the year from 1 April 2025 to 31 March 2026 (the “**Year**”).

The scope of the Report covers the operations of the Group’s headquarters office in Hong Kong, 10 property development projects and 5 managed properties, encompassing all 15 assets within our portfolio. This ensures stakeholders receive a comprehensive overview of our sustainability performance across every property. Environmental data of the development projects are voluntarily disclosed by our contractors, representing our supply chain data. Details of the portfolio are listed below.

The Group’s land development portfolio covered in the Report is as follows:

本報告為本集團發佈的第十份《環境、社會及管治報告》（「**本報告**」）。為幫助持份者更深入地了解本集團的環境、社會及管治（「**環境、社會及管治**」）事宜，本報告重點闡述本集團於整個二零二五年四月一日至二零二六年三月三十一日止年度（「**本年度**」）的可持續發展方針、實踐及績效。

本報告範圍為本集團位於香港之總部辦事處的營運、十個物業發展項目及五個管理物業，涵蓋我們物業組合中的全部十五項資產，確保持份者能夠全面了解我們每項物業的可持續發展績效。發展項目所披露的環境數據是承包商自願披露的數據，即代表我們的供應鏈數據。組合的細節呈列如下。

本集團在本報告內之土地發展組合如下：

Name 名稱	Location 地點	Proposed purpose 擬定用途	Approximate gross floor area (sq.ft.) 概約建築面積 (平方呎)	Expected completion year 預期竣工年度	Attributable to the Group 本集團應佔權益
1. 120-130 Ap Lei Chau Main Street [#] 鴨脷洲大街120-130號 [#]	Ap Lei Chau 鴨脷洲	Residential and Commercial 住宅及商業項目	74,200	2027 二零二七年	50%
2. Phoenix, 28 Ming Fung Street [#] 鳴鳳街28號Phoenix [#]	Wong Tai Sin 黃大仙	Residential and Commercial 住宅及商業項目	81,200	Completed 已竣工	50%
3. Coasto, 1 Wai Fung Street [#] 惠風街1號Coasto [#]	Ap Lei Chau 鴨脷洲	Residential and Commercial 住宅及商業項目	38,600	Completed 已竣工	50%
4. 12-26 Ting Yip Street [#] 定業街12-26號 [#]	Ngau Tau Kok 牛頭角	Residential and Commercial 住宅及商業項目	46,300	2026 二零二六年	50%
5. 31-45 Fei Fung Street [#] 飛鳳街31-45號 [#]	Wong Tai Sin 黃大仙	Residential and Commercial 住宅及商業項目	93,700	Completed 已竣工	50%
6. 101 King’s Road and 111 King’s Road [#] 英皇道101及111號101 Kings Road [#]	Fortress Hill 炮台山	Residential and Commercial 住宅及商業項目	130,000	Completed 已竣工	50%
7. Mount Pokfulam, 86A-86G Pokfulam Road 薄扶林道86A-86G號Mount Pokfulam	Pok Fu Lam 薄扶林	Residential 住宅	28,500	Completed 已竣工	70%
8. Finnie, 3-9 Finnie Street 芬尼街3-9號Finnie	Quarry Bay 鰂魚涌	Residential and Commercial 住宅及商業項目	40,100	Completed 已竣工	100%
9. 7-9 Ping Lan Street 平瀾街7-9號	Ap Lei Chau 鴨脷洲	Residential and Commercial 住宅及商業項目	68,100	2027 二零二七年	100%
10. 18-20 Sze Shan Street, Yau Tong [#] 四山街18-20號 [#]	Yau Tong 油塘	Residential and Commercial 住宅及商業項目	304,000	2028 二零二八年	50%

[#] The Group has been engaged as the asset manager for the projects.

[#] 本集團已獲委聘為該等項目之資產管理人。

2. Scope of the Report (Continued)

2. 報告範圍(續)

The Group's property management portfolio covered in the report is as follows:

本集團在本報告內之管理物業組合如下：

Name	Location	Type	Approximate saleable area/ leasing units 概約可供出售 面積／租賃單位	Attributable to the Group
名稱	地點	類別	面積／租賃單位	本集團應佔權益
1. The Parkside Mall [#] The Parkside商場 [#]	Tseung Kwan O 將軍澳	Commercial & Car Park 商業及停車場項目	35,300 sq.ft. 35,300平方呎	50%
2. Lake Silver [#] 銀湖●天峰 [#]	Wu Kai Sha 烏溪沙	Commercial & Car Park 商業及停車場項目	31,400 sq.ft. 31,400平方呎	50%
3. Jumbo Court [#] 珍寶閣 [#]	Wong Chuk Hang 黃竹坑	Car Park 停車場項目	509 509個停車位	50%
4. Sunny House [#] 日新舍 [#]	San Po Kong 新蒲崗	Student Accommodation 學生住宿項目	1,424 beds 1,424張床位	15%
5. 2 shops in Electric Road 位於電氣道的2間店舖	Fortress Hill 炮台山	Commercial 商業項目	600 sq.ft. 600平方呎	100%

[#] The Group has been engaged as the asset manager for the projects.

[#] 本集團已獲委聘為該等項目之資產管理人。

The Group reviews the scope of the Report in accordance with the materiality principle to ensure that investors and other stakeholders are provided with representative and accurate information.

本集團根據重要性原則審查本報告的範圍，以確保向投資者及其他持份者提供具代表性及準確的資料。

2. Scope of the Report (Continued)

2. 報告範圍(續)

2.1. REPORTING STANDARDS AND PRINCIPLES

The Report has been prepared in accordance with the “comply or explain” provisions of the ESG Reporting Code (the “**Code**”) contained in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”). In preparing the Report, the Group adhered to the four reporting principles of materiality, quantitative, balance, and consistency.

2.1. 報告準則及原則

本報告乃依據香港聯合交易所有限公司(「**聯交所**」)證券上市規則附錄C2中的《環境、社會及管治報告守則》(「**守則**」)的「不遵守就解釋」規定編製。在編製本報告時，本集團遵循重要性、量化、平衡及一致性四項匯報原則。

Reporting principles 匯報原則	Definition 釋義	The Group's responses 本集團的回應
Materiality	The Report should reflect the Organisation's significant influences on the environment and society, or aspects that substantively influence stakeholders' assessment and decision-making processes in relation to the organisation.	The board of directors of the Company (the “ Board ”) conducts periodic reviews of Group's business activities and operational practices to identify key environmental and social issues arising from its operations. Matters considered to have significant environmental or societal impacts and high relevance to stakeholders are disclosed in this Report.
重要性	本報告應反映機構對環境及社會的顯著影響，或實質上影響持份者對有關機構評估及決策過程的範疇。	Please refer to Section 5.1 Materiality Assessment. 本公司董事會(「 董事會 」)執期審閱本集團的業務活動及營運實踐，以識別其營運對環境及社會所產生的主要影響。被視為對環境或社會具有重大影響及對持份者至關重要的事項均於本報告中披露。 請參閱第5.1節「重要性評估」。

2. Scope of the Report (Continued)

2. 報告範圍(續)

Reporting principles 匯報原則	Definition 釋義	The Group's responses 本集團的回應
Quantitative 量化	The Report should disclose key performance indicators ("KPIs") in a measurable manner. 本報告應以可計量的方式披露關鍵績效指標(「 關鍵績效指標 」)。	The Group records and discloses KPIs in a quantitative approach to evaluate the effectiveness of its ESG policies and management systems. The Group has also engaged professional consultants to evaluate environmental and social KPIs in accordance with local guidelines and international standards. All KPIs have undergone external checking (data review, but not assurance/verification according to related schemes) conducted by an independent third party. 本集團以量化的方式記錄和披露關鍵績效指標，以評估環境、社會及管治政策和管理系統的有效性。本集團亦已委聘專業顧問根據當地指引及國際標準對環境及社會關鍵績效指標進行評估。所有關鍵績效指標均進行了獨立第三方的外部檢查(數據審查，但不根據相關計劃進行保證／驗證)。
Balance 平衡	The organisation should prepare the Report in an unbiased manner, to provide a clear picture of positive and negative impacts, enabling stakeholders to reasonably evaluate the overall performance of the organisation. 機構應以公平公正的態度籌備本報告，清晰說明其正面及負面影響，讓持份者可合理地評估機構的整體績效。	The Group prepared the Report with an impartial attitude, presenting both its achievements in sustainable development, the challenges encountered, and the solutions implemented. This is to ensure that the Group's sustainable development performance is accurately and truthfully reflected. 本集團以不偏不倚的態度籌備本報告，詳述其在可持續發展的成就和所面對的挑戰及所實施的解決方案，確保準確如實反映本集團於可持續發展方面的表現。

2. Scope of the Report (Continued)

2. 報告範圍(續)

Reporting principles 匯報原則	Definition 釋義	The Group's responses 本集團的回應
Consistency	The Report's disclosures should use a consistent statistical method of disclosure to allow stakeholders to analyse and evaluate the performance of the organisation over time. The organisation should explain any changes in methods.	The Report uses the same statistical method as the previous year. If there are any changes that may affect the comparison with previously reported information, the Report will provide appropriate explanations.
一致性	本報告的披露應採用一致的披露統計方法，以便持份者可分析及評估機構隨時間的績效。機構應就任何方法的變化作出解釋。	Please refer to Section 10 Performance Table for further details. 本報告使用與上年度一致的統計方法。如有可能影響與過往報告資料作比較的任何變更，本報告將作出適當解釋。 更多詳情請參閱第10章「績效表」。

2.2. CONFIRMATION AND APPROVAL

All information cited in the Report is derived from the Group's official documents, statistical data, and management and operational records collected in accordance with the Group's internal systems. The Group strives to ensure that the information presented in the Report is accurate and reliable. The Report has been prepared and published in both English and Traditional Chinese, and has been uploaded to the websites of the Stock Exchange (www.hkexnews.hk) and the Company (www.woproperties.com) upon its review and approval by the Board.

2.2. 確認及批准

本報告引用的所有資料均來自本集團的官方文件、統計數據及根據本集團內部制度所收集的管理和營運記錄。本集團竭力確保本報告所呈現的資料均準確可靠。本報告編製及刊發英文及繁體中文版本，並在董事會審閱及批准後，已上載至聯交所網站(www.hkexnews.hk)及本公司網站(www.woproperties.com)。

2.3. FEEDBACK

The Group welcomes feedback and suggestions from stakeholders. Your opinions will help to improve and enhance the Group's future ESG performance. For any questions or comments regarding the Report or the ESG performance of the Group, please contact the Company via email at pr@woproperties.com.

2.3. 意見反饋

本集團歡迎持份者的反饋和建議。您的意見將會有助完善和提升本集團未來的環境、社會及管治表現。如對本報告或本集團環境、社會及管治表現有任何疑問或意見，歡迎透過電郵(pr@woproperties.com)與本公司聯絡。

3. MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

3. 行政總裁寄語

Dear Stakeholders,

On behalf of the Board, I am delighted to introduce the Group's tenth ESG Report. This Report captures our unwavering dedication to sustainable development and the notable strides we have taken over the Year.

Operating in a fast-changing commercial world demands responsible conduct. This is not only about addressing immediate needs but also about protecting opportunities for the future. We fully recognise the considerable influence of our stakeholders, and therefore continue to apply high sustainability standards throughout our business. Starting from 2022, the Group has been following a well-defined 5-Year ESG Roadmap, which aims to raise our ESG performance in a systematic manner. The Board and the ESG Committee regularly assess the roadmap's progress, making sure that our business development remains consistent with our targets while promoting steady enhancements. All these actions underline the Group's resolve to build a sustainable future for society and the environment.

To further demonstrate our commitment, we consistently take part in the Global Real Estate Sustainability Benchmark ("GRESB") assessment. This enables us to benchmark our performance against industry standards, identify areas for improvement, and continually refine our strategies. During the Year, we remained actively engaged in the assessment process, using the insights gained to strengthen our ESG practices across our development portfolios. Our ongoing participation reflects our dedication to learning from industry best practices and steadily advancing our sustainability performance.

各位持份者：

本人謹代表董事會欣然提交本集團的第十份環境、社會及管治報告。本報告反映我們對於可持續發展的持續承諾，並重點闡述我們在本年度中取得的重重大進展。

在瞬息萬變的商業世界中，採取負責任的方式至關重要，不僅是為滿足當前需求，更是為後代保留機會。我們深知持份者的深遠影響，因而繼續在我們的業務環節維持嚴格的可持續發展標準。本集團自二零二二年起一直實施結構化的環境、社會及管治五年路線圖，以系統性地提升我們的環境、社會及管治表現。董事會與環境、社會及管治委員會定期評估該路線圖的進展，在確保我們的業務發展與既定目標保持一致的同時，推動持續改進。該等行動彰顯本集團在促進社會及環境的可持續未來方面發揮的積極作用。

為進一步展現我們的承諾，我們持續參與全球房地產可持續發展基準（「GRESB」）評估，有助我們以行業基準評估我們的表現、識別不足之處並持續優化我們的策略。本年度，我們繼續積極參與評估過程，利用所獲取的見解，加強我們在各發展項目組合中的環境、社會及管治實踐。我們的持續參與反映了我們致力借鑑行業最佳實踐，並穩步提升我們的可持續發展績效。

3. Message from the Chief Executive Officer (Continued)

3. 行政總裁寄語(續)

During the Year, we advanced our asset management practices through several concrete initiatives. We actively participated in energy audits for The Parkside Mall and sought professional advice from CLP power on improving energy efficiency. In our view, energy audits are vital to our sustainability journey, as they offer detailed insights into how energy is consumed and help us identify where action is most needed. As a result of our sustained efforts, during the Year, we continued to advance our sustainability objectives by pursuing energy consumption and carbon emissions reduction targets, implementing waste recycling programmes, and working towards achieving green building certification across 100% of our development portfolio. These accomplishments form part of our broader commitment to reducing our environmental footprint.

Above all, I wish to extend my sincere thanks to our remarkable team. Your knowledge, dedication, and consistent drive have been essential to the sustainability successes we have achieved. The innovation and resilience shown across all levels of our organisation continue to go beyond what our stakeholders expect and strengthen the momentum of our sustainability journey.

Looking ahead, we will continue to pursue innovative and sustainable solutions with determination. Through collective action and a common vision, we are creating a lasting legacy of environmental responsibility and social value that will benefit generations to come. Together, we are not only building a more sustainable enterprise but also contributing to a better world.

Yours sincerely,

Tang Ho Hong

Executive Director and Chief Executive Officer

25 June 2026

本年度，我們實施多項具體優化措施，以推進資產管理實踐。我們積極參與The Parkside商場的能源審計，並向中華電力尋求提升能源效益策略的專業意見。我們堅信，能源審計於可持續發展工作中發揮重要作用，可為我們提供能源使用模式的詳細分析，有助我們識別最具迫切需要的行動。得益於我們的持續努力，本年度，我們繼續透過追求能源消耗及碳減排目標、建立廢棄物回收計劃，並致力實現發展項目100%獲得綠色建築認證，以推進我們的可持續發展目標。該等成果是我們持續降低環境影響的廣泛承諾之一。

最重要的是，本人謹向我們卓越的團隊致以最誠摯的謝意。你們的知識、奉獻及不懈努力對我們取得可持續發展成就至關重要。集團上下所展現的創新精神與堅韌毅力，持續超越所有持份者的期望，並增強了我們可持續發展旅程的動力。

展望未來，我們將矢志不渝探索創新可持續發展解決方案。通過眾志成城的努力與共同的願景，我們正在鑄就一份惠及未來世代的环境責任與社會價值的遺產。攜手共進，我們不僅在打造一個更具可持續性的企業，亦在為締造更美好的世界出一分力。

執行董事兼行政總裁

鄧灝康

謹啟

二零二六年六月二十五日

4. SUSTAINABILITY HIGHLIGHTS

4. 可持續發展摘要

The Group's key focus area and highlight of the Year have been on the community engagement and green development. The following are the sustainability highlights of the Group during the Year:

社區參與及綠色發展為本集團在本年度的主要議題和亮點。本集團在本年度的可持續發展亮點如下：

Green building 綠色建築

- LEED/Interior Design and Construction (ID+C) | Gold: Sunny House
LEED／室內設計及建設(ID+C) |金獎：日新舍
- BEAM Plus/New Building | Gold: The Parkside Mall
BEAM Plus／新建樓宇|金獎：The Parkside商場
- BEAM Plus/New Building | Bronze: 101 and 111 King's Road; 120-130 Ap Lei Chau Main Street; Wai Fung Street
Ap Lei Chau; 9 Finnie Street; 7-9 Ping Lan St
BEAM Plus／新建樓宇|銅獎：英皇道101及111號；鴨脷洲大街120-130號；鴨脷洲惠風街；芬尼街9號；平瀾街7-9號

Community investment 社區投資

Approximately HKD 0.31 million
約0.31百萬港元

Employee satisfaction survey 員工滿意度調查

100% response rate
回應率100%

4. Sustainability Highlights (Continued)

4. 可持續發展摘要(續)

Membership

會籍

Name 名稱	Organiser 組織者
	 Employees Retraining Board Manpower Developer Award Scheme 僱員再培訓局人才企業嘉許計劃

5. OUR SUSTAINABILITY APPROACH

5. 可持續發展方針

As we progress with the implementation of our 5-Year ESG Roadmap (2022-2027), the Group remains firmly committed to its long-term sustainability vision. This strategic framework continues to drive our proactive integration of ESG principles, enabling us to proactively address emerging risks, adapt to evolving industry trends, and strive for excellence in sustainable development.

隨著我們推進環境、社會及管治五年路線圖（二零二二年至二零二七年）的實施，本集團仍堅定致力於實現其長期可持續發展願景。此策略框架持續推動我們積極整合環境、社會及管治原則，有助我們積極應對新興風險、適應不斷演變的行業趨勢，並致力在可持續發展領域取得卓越成就。

5.1. MATERIALITY ASSESSMENT

5.1. 重要性評估

To identify and prioritise the Company's material ESG areas, the Group engaged an independent external consultant to conduct a comprehensive ESG materiality assessment during the Year.

為識別及優先排序本公司於環境、社會及管治的重要領域，本集團於本年度已委聘一家獨立外部諮詢公司進行全面的環境、社會及管治重要性評估。

The materiality assessment for the Year is structured into the following three key stages:

本年度的重要性評估分為以下三個主要階段：

Identification of Material ESG Topics 識別環境、社會及管治的重要議題

The ESG materiality assessment was conducted across two key dimensions. The first involved a gap analysis against the best practices outlined in the GRESB assessment framework covering both the Group-wide operations and project-level performance. The second dimension comprised peer benchmarking with local and international companies recognised for their strong sustainability performance. By integrating the insights of the two dimensions, the Group was able to identify key focus areas and determine the relevant actions needed.

環境、社會及管治重要性在兩個主要方面進行評估。第一方面涉及對GRESB評估框架概述的最佳實踐進行差距分析，涵蓋本集團整體營運以及項目層面的表現。第二方面包括與因其出色的可持續發展表現而獲認可的本地及國際公司進行對標比較。透過整合兩方面的評估結果，本集團能識別主要關注領域及釐定所需的相關行動。

Ranking of ESG Topics 環境、社會及管治議題排序

To ensure our ESG strategy stays aligned with stakeholder expectations, we conducted a comprehensive online stakeholder engagement survey, inviting both internal and external stakeholders to evaluate and prioritise key ESG topics relevant to our business. This inclusive approach enables us to focus our efforts on the most material sustainability issues, reinforcing our commitment to transparency and the creation of shared value.

為確保我們的環境、社會及管治策略與持份者期望保持一致，我們已進行一項全面的線上持份者溝通調查，邀請內部及外部持份者評估與我們的業務相關的關鍵環境、社會及管治議題並進行排序。該包容性舉措使我們能夠將精力集中於最重要的可持續發展事項，強化我們對透明度及共同價值創造的承諾。

5. Our Sustainability Approach (Continued)

5. 可持續發展方針(續)

Validation and Review 驗證及審閱

The Board has conducted a thorough review and formally approved the results and strategic implications of our comprehensive materiality assessment.
董事會已進行仔細審閱並正式批准我們的全面重要性評估的結果及策略影響。

The following matrix provides an overview of the assessment result while right below the matrix is the cross-reference table showing the name and indicator of each topic.

下列矩陣展示評估結果的總體概況，下面的交叉引用表詳細列出各主題的名稱及指標。



5. Our Sustainability Approach (Continued)

5. 可持續發展方針(續)

Environmental Aspect 環境層面	1. Raw material consumption 原材料消耗量 2. Water consumption 耗水量 3. Energy and resource management 能源與資源管理 4. Emissions management 排放管理 5. Greenhouse gas ("GHG") emissions 溫室氣體排放 6. Comply with environmental laws and regulations 遵守環保法律法規 7. Noise control 噪音管制 8. Green energy opportunities 綠色能源機遇 9. Environmental investment and education 環境投資與教育 10. Environmental benefits 環境效益 11. Climate change 氣候變化
Social Aspect 社會層面	12. Talent management 人才管理 13. Employee safety and health 員工安全與健康 14. Employee training and development 員工培訓與發展 15. Employee benefits and rights 員工福利與權益 16. Employee communication 員工溝通 17. Diversity and equal opportunity 多元化與平等機會 18. No child or forced labour 避免童工或強制勞工 19. Community 社區

5. Our Sustainability Approach (Continued)

5. 可持續發展方針(續)

Economic and Business Aspect

經濟與商業層面

20. Green procurement
綠色採購
21. Product and service quality management
產品與服務質量管理
22. Customer satisfaction
客戶滿意度
23. IT privacy and security
資訊科技私隱與安全
24. Intellectual property protection
知識產權保護
25. Product service development and innovation
產品服務開發與創新
26. Business ethics
商業道德
27. Anti-corruption
反貪污
28. Legal Business
法律與業務
29. Business risk management
業務風險管理
30. Business environment
營商環境

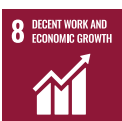
5. Our Sustainability Approach (Continued) 5. 可持續發展方針(續)

5.2. OUR 5-YEAR ESG ROADMAP

Through in-depth benchmarking against industry standards and comprehensive assessments of market trends, the Group has identified its core ESG pillars and associated priority areas. These strategic focuses are intentionally designed to support and further the relevant United Nations Sustainable Development Goals (UNSDGs). Underpinned by a robust governance structure, we are dedicated to developing and operating sustainable environments that authentically improve people's quality of life and nurture vibrant communities.

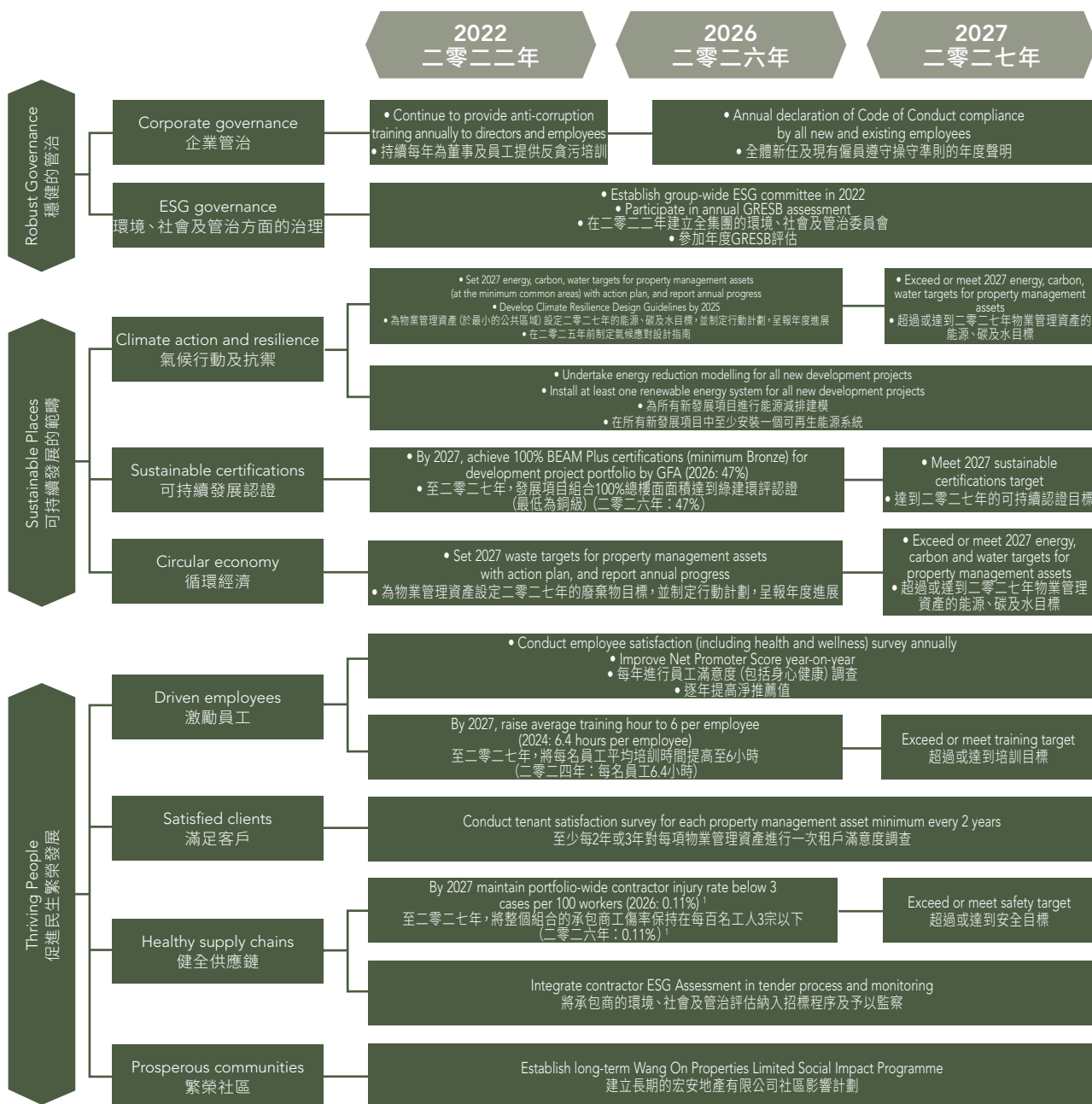
5.2. 環境、社會及管治五年路線圖

透過深入的行業標準對標及全面的市場趨勢評估，本集團識別出核心環境、社會及管治支柱及相關的優先領域。該等策略重點經過精心設計，旨在支持及推進相關聯合國可持續發展目標(UNSDGs)。在我們強大治理結構的奠基下，我們致力於開發及營運可持續發展環境，切實提升人們的生活品質，並培育充滿活力的社區。

ESG Pillars and Focus Areas 環境、社會及管治支柱及關注領域	
	Robust Governance 穩健管治 - Corporate governance 企業管治 - ESG governance 環境、社會及管治方面的治理
  	Sustainable Places 可持續發展的範疇 - Climate action and resilience 氣候行動及抗禦 - Sustainable certifications 可持續發展認證 - Circular economy 循環經濟
  	Thriving People 促進民生繁榮發展 - Driven employees 激勵員工 - Satisfied clients 滿足客戶 - Healthy supply chains 健全供應鏈 - Prosperous communities 繁榮社區

5. Our Sustainability Approach (Continued)

5. 可持續發展方針(續)



Remarks

備註

1. Hong Kong construction industry average was 21.3 cases per 1,000 workers (Source: <https://www.legco.gov.hk/yr2026/english/panels/mp/papers/mp20260518cb1-482-2-e.pdf>)

1. 香港建造業的平均數為每千名工人21.3宗(資料來源：<https://www.legco.gov.hk/yr2026/english/panels/mp/papers/mp20260518cb1-482-2-e.pdf>)

6. STAKEHOLDERS' ENGAGEMENT

6.持份者溝通

Recognising that stakeholder perspectives are fundamental to sustainable development, we actively cultivate continuous dialogue with all key constituencies, including investors, business partners, employees, customers, regulatory bodies, and the broader community. The Group maintains robust engagement through tailored communication channels designed to address specific priorities and concerns of each stakeholder group, as outlined in the accompanying stakeholder matrix.

我們認識到持份者的觀點是可持續發展的根本，因此積極促進與所有主要支持者的持續對話，包括投資者、商業夥伴、僱員、客戶、監管機構以及更廣泛的社區。本集團透過為應對各持份者群體的特定優先事項及關注事宜而度身訂造的溝通渠道，維持強而有力的溝通，詳情請參閱隨附的持份者矩陣。

Key stakeholders 主要持份者	Key engagement issue 溝通要點	Engagement channel 溝通渠道
Investors and shareholders 投資者及股東	The Group addresses investors and shareholders' concerns in a timely and transparent manner, supporting sustainable financial performance while delivering long-term value creation. 本集團以適時及透明的方式處理投資者及股東關注的事宜，支持可持續的財務表現，同時創造長期價值。	- Annual general meeting/special general meeting 股東週年大會／股東特別大會 - Annual and interim results announcements 年度及中期業績公佈 - Announcements and notices 公佈及通知 - Key stakeholders and engagement channels 主要持份者及溝通渠道 - Annual and interim reports 年度及中期報告 - Company website 公司網站
Customers 客戶	By understanding the expectations and demands of the customers, the quality of the products and services of the Group will be improved and enhanced constantly. 了解客戶的期望及需求，有助本集團不斷改善及提升其產品及服務質素。	- Customer service hotline 客戶服務熱線 - Business representatives 業務代表 - Website and emails 網站及電子郵件
Directors and employees 董事及僱員	To promote mutual respect and provide a healthy workplace environment, the Group actively engages with directors and employees to understand and address their needs and expectations. 為促進相互尊重及提供健康的工作環境，本集團積極與董事及僱員溝通，以了解及滿足彼等的需求及期望。	- Retreats 集思會 - Social gatherings 聯誼聚會

6. Stakeholders' Engagement (Continued)

6.持份者溝通(續)

Key stakeholders 主要持份者	Key engagement issue 溝通要點	Engagement channel 溝通渠道
Business partners 商業夥伴	The Group maintains close collaboration with business partners at every stage to supervise quality and performance and ensure the delivery of consistently high-quality outcomes. 本集團於各階段與商業夥伴持續密切合作，監控其質量及表現，確保持續交付高品質的成果。	- On-site meetings 實地會議 - Site co-ordination meetings 地盤協調會議
Community 社區	The Group proactively engages with communities to respond to their needs and create lasting benefits. 本集團積極與社區互動，回應其需要，創造長久利益。	- Community activities 社區活動 - Staff volunteer activities 員工義工活動 - Sponsorship and donations 贊助及捐贈
Regulatory authority 監管機構	The Group maintains close communication with regulatory authorities, to ensure compliance with relevant laws and regulations, thereby mitigating any adverse impact on the business. 本集團與監管機構維持緊密溝通，以確保遵循相關法律及法規，從而減輕對業務造成任何負面影響。	- Publications and emails 刊物及電郵 - Meetings 會議

7. ROBUST GOVERNANCE

7. 穩健的管治

7.1. BOARD'S STATEMENT ABOUT ESG GOVERNANCE

The Board recognises sustainable development as key driver of long-term corporate success. To translate this vision into action, the Group systematically integrates ESG principles across all business operations, demonstrating a firm commitment to improving sustainability performance through optimised resource utilisation. As the governing authority, the Board provides strategic oversight of ESG direction and decision-making, including regular review and deliberation of the Group's ESG performance, emerging opportunities, and risk exposures, in alignment with material topics identified through our comprehensive ESG materiality assessment.

To support the implementation of our ESG 5-Year Roadmap, the Group established the ESG Committee since FY2021/22. The primary objective of the ESG Committee is to analyse and identify the Group's material ESG issues and climate-related risks. The ESG Committee reports to the Board for the evaluation and subsequent implementation or revision of the Group's ESG strategies. In addition, the ESG Committee collaborates with an independent ESG consultant to conduct materiality assessment, prepare the Company's ESG reports and participate the annual GRESB assessment.

The ESG Committee is responsible for reporting annually to the Board on the Group's ESG performance, climate related risks and opportunities, and GRESB assessment results, as well as reviewing the ESG Policy and ESG Manual as appropriate. Upholding GRESB's best practices, all relevant staff members are subject to annual performance appraisals to access their contributions towards the advancement of the Group's ESG goals.

Information regarding the Group's Corporate Governance is addressed more in depth in the "Corporate Governance Report" section of the Company's Annual Report 2026.

7.1. 董事會關於環境、社會及管治的治理聲明

董事會深明，可持續發展是企業長期成功的重要推動力。為將此願景轉化為行動，本集團系統地將環境、社會及管治原則整合至所有業務營運中，展現通過優化資源使用，提高可持續發展績效的堅定承諾。作為管治機構，董事會對環境、社會及管治的方向及決策進行策略監督，包括根據通過我們的全面環境、社會及管治重要性評估識別出的重要議題，定期審查及討論本集團在環境、社會及管治方面的表現、新出現的機會及風險敞口。

為支持實施環境、社會及管治五年路線圖，本集團自二零二一／二二財年起成立環境、社會及管治委員會。環境、社會及管治委員會的主要目標為分析及確定本集團的重大環境、社會及管治議題以及相關風險。環境、社會及管治委員會向董事會報告，經評估後實施或修訂本集團的環境、社會及管治策略。此外，環境、社會及管治委員會與獨立環境、社會及管治顧問合作，展開重要性評估、編製本公司環境、社會及管治報告，並參與年度GRESB評估。

環境、社會及管治委員會負責向董事會報告本集團的環境、社會及管治報告及年度GRESB評估結果，及審閱環境、社會及管治政策以及環境、社會及管治手冊。秉持GRESB的最佳慣例，所有相關員工均會接受年度評估，以評估其對推動本集團環境、社會及管治目標的貢獻。

有關本集團的企業管治資料已於本公司二零二六年年報「企業管治報告」一節作更深入的表述。

7. Robust Governance (Continued)

7. 穩健的管治(續)

7.2. ANTI-CORRUPTION

The Group upholds the highest standards of corporate integrity, maintaining a zero-tolerance policy toward all forms of corruption. This principle is clearly codified in our “Staff Handbook”, which explicitly prohibits bribery, extortion, fraud, money laundering, and other corrupt practices across all business operations.

To safeguard the Group’s integrity and mitigate corruption risks, the Group has established an anti-fraud and whistleblowing mechanism, allowing employees to confidentially report any suspected misconduct or corrupt practices to management. All reports are investigated discreetly, and where wrongdoing is confirmed, appropriate disciplinary measures will be taken or the matter will be referred to the relevant law enforcement authorities, depending on the circumstances.

The “Staff Handbook” also regulates employee conduct regarding gifts from third-party individuals and organisations, including tenants, licensed persons, service users, customers, business partners, etc., in any business activities, to avoid conflicts of interest. Employees are required to obtain prior approval from the Company before accepting any form of entertainment. Any violation of these policies may result in internal disciplinary actions or termination of employment.

The Group proactively engages representatives from the Independent Commission Against Corruption (ICAC) to deliver regular anti-corruption training sessions, aiming to reinforce employees’ awareness of anti-corruption principles and ethical conduct. Throughout the year, the training initiative has been systematically extended to all organisational levels, including Board members, ensuring comprehensive coverage of integrity standards.

7.2. 反貪污

本集團秉持企業廉潔的最高標準，對各種形式的貪污舞弊行為採取零容忍政策。我們的《員工手冊》明文規定此項原則，當中明確禁止所有商業營運中的賄賂、勒索、欺詐、洗黑錢及其他貪污行為。

為維持本集團廉潔及降低貪污風險，本集團已建立反欺詐及舉報體系，使員工可秘密向管理層舉報任何懷疑不當行為或貪污行為。所有舉報均會經過謹慎調查，如確認為不當行為，將視情況採取適當紀律處分措施或將事件向相關執法機構呈報。

《員工手冊》亦規管員工在進行任何商業活動時收受來自第三方個人或組織（包括租戶、持牌人、服務用戶、客戶、業務夥伴等）的饋贈的行為，以避免任何利益衝突。僱員須獲本公司事先批准後，方可接受任何款待。違反任何該等政策或會面臨內部紀律處分或解僱。

本集團積極邀請廉政公署代表定期舉辦反貪培訓課程，以加強員工對反貪原則及道德操守的認知。過去一年，本集團有系統地將培訓計劃延伸至所有組織層面，包括董事會成員，確保廉潔標準獲全面涵蓋。

7. Robust Governance (Continued)

7. 穩健的管治(續)

Newly recruited employees are required to complete a mandatory onboarding program within 14 days of commencement of employment. This program intricately integrates organisational heritage, workplace safety protocols, and anti-corruption compliance training, establishing a robust foundation for regulatory adherence from the outset.

During the Year, no corruption lawsuits involving the Group or its employees were filed.

所有新聘僱員須於入職後14天內完成強制性入職培訓。該計劃嚴謹整合公司歷史、工作場所安全規範及反貪合規培訓，從職業生涯起步階段即為遵守法規奠定堅實基礎。

於本年度，並無發生涉及本集團或其員工的貪污訴訟案件。

7.3. RISK MANAGEMENT

Robust risk management is crucial to the Group's long-term sustainability. The Group formulates and implements risk management strategies based on a thorough analysis and understanding of the Company's risk profile. The Audit Committee supports the Board by providing oversight through regular reviews of corporate risk management and internal control systems. Meanwhile, management is responsible for designing, maintaining, implementing, and overseeing the risk management and internal control systems.

The Board carries out an annual evaluation of the Group's risk management and internal control frameworks and their associated procedures. This evaluation covers all major control areas, namely finance, operations, and compliance, to confirm that they remain appropriate and effective. To further strengthen the performance of these systems, the Group commissions an external consultant to carry out independent reviews. The findings and recommendations arising from these reviews are then examined by the Board and the Audit Committee, driving ongoing improvements.

7.3. 風險管理

穩健的風險管理對本集團的長遠可持續發展至關重要。本集團根據對本公司風險狀況的透徹分析及了解，制定及實施風險管理策略。審核委員會透過定期檢討企業風險管理及內部監控系統並提供監督，為董事會提供支持。同時，管理層負責設計、維護、實施及監督風險管理及內部監控系統。

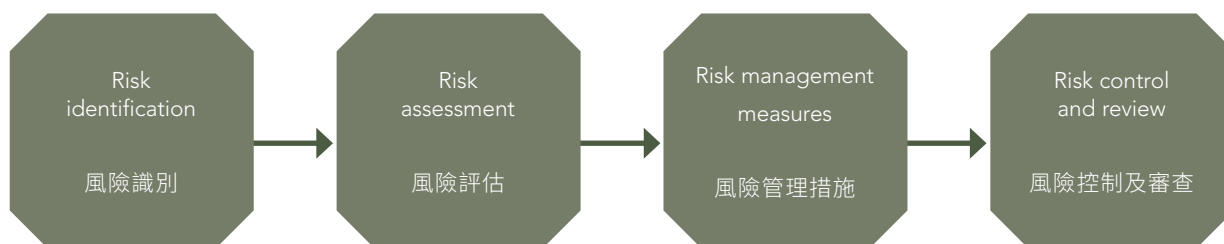
董事會每年均對本集團的風險管理及內部監控框架及其相關程序進行評估。該項評估涵蓋所有主要控制領域，即財務、經營及合規，以確保其維持合適及有效。為進一步加強該等系統的表現，本集團委聘外部諮詢公司進行獨立評估。評估的結果及建議隨後交由董事會及審核委員會審閱，以推動持續改善。

7. Robust Governance (Continued)

7. 穩健的管治 (續)

The Group's risk management and internal control procedures are structured in the following four steps, with relevant policies and procedures are subsequently formulated.

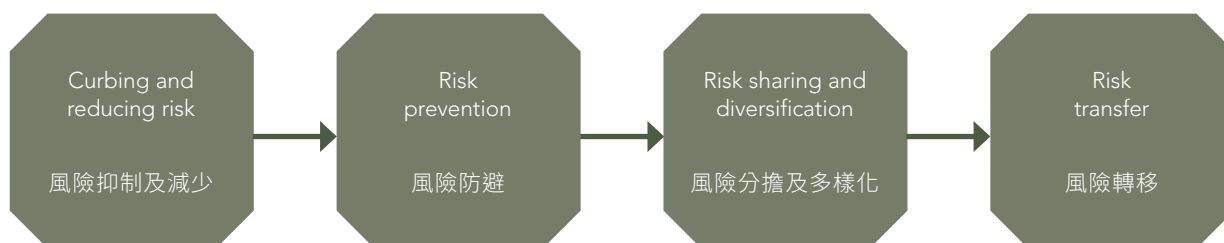
本集團的風險管理及內部監控程序可分為以下四個步驟，而相關政策及程序已於其後制定。



The Group employs a structured risk management framework designed to assess operational risks comprehensively across various dimensions. Our management team regularly evaluates risks by taking into account both internal organisational factors and external influences, such as political shifts, economic fluctuations, technological progress, environmental issues, social trends, and workforce dynamics. Each risk identified is subjected to a thorough analysis to determine its possible impact on business activities and the probability of its occurrence. This methodical approach allows us to prioritise risk mitigation measures effectively, with the ultimate goal of minimising any potential harm to the Group's operations and strategic goals. Through this forward-looking risk management process, we preserve our organisational resilience and underpin steady business expansion.

本集團採用結構化風險管理架構，旨在從各個維度全面評估營運風險。我們的管理團隊定期進行評估，將內部組織因素及外部影響納入考量，例如政治轉變、經濟波動、科技進步、環境問題、社會趨勢及勞動力動態。各項已識別的風險均經過徹底的分析，以確定其對業務活動的可能影響及發生的概率。此有條理的方法使我們能夠有效地對風險緩解措施進行排序，最終目標是盡量減少對本集團營運及策略目標的任何潛在損害。透過此具前瞻性的風險管理流程，我們保持組織的抵禦力，並支持穩健的業務擴展。

Risk Management Strategy 風險管理策略



7. Robust Governance (Continued)

7. 穩健的管治(續)

Type of risk 風險類別	Description of risk 風險描述	Measures against risk 風險應對措施
Project Quality Risk 項目品質風險	The Group understands that both the quality and scale of property development projects are crucial, as low-quality properties will affect the safety and health of clients. As a property developer, the Group engages external contractors to carry out construction work for the property development projects. If contractors fail to meet the satisfactory level of the Group, it may lead to quality and safety issues, which could adversely affect the Group's reputation. 本集團明白物業發展項目的品質及規模十分重要，因為低質量的物業會影響客戶健康及安全。作為物業發展商，本集團委聘外部承包商進行物業發展項目之建築工程。若承包商未能達致本集團滿意的水平，將有可能導致品質及安全問題，或會對本集團聲譽造成不利影響。	- The Group standardises quality assurance standards for all construction projects and establishes a new property passing standard, which covers 25 key criteria. 本集團統一各建築項目之質量保證標準，設立全新樓宇合格標準，當中涵蓋25個主要標準。 - To uphold the highest quality standards in property development projects, the Group conducts post-completion reviews to identify any construction defects and follows up with contractors for remediation. 為維持物業發展項目的最高質量標準，本集團進行竣工後檢查，以識別任何工程缺陷，並與承包商跟進進行補救。 - The Group performs an annual evaluation on the contractors' performances, assessing areas such as construction site management and construction craftsmanship, to ensure consistent and high-quality delivery. 本集團每年對承包商表現進行評估，評價建築地盤管理及建築工藝等多個範疇有良好表現，以確保一致及高品質的表現。

7. Robust Governance (Continued)

7. 穩健的管治 (續)

7.4. COMPLIANCE MANAGEMENT

The Group fully understands that strict compliance with regulatory requirements is essential for sustaining long-term business viability. We remain continuously alert by conducting regular compliance assessments and operational audits, which support the ongoing enhancement of our policies, standards, and implementation mechanisms. This forward-looking approach lowers the risk of regulatory breaches that might lead to legal liabilities or enforcement measures.

Any failure to observe relevant laws and regulations could harm the Group's reputation, thereby adversely affecting its operations, business performance, or financial standing. Listed below are the key laws and regulations that have been identified as having the most substantial impact on the Group, including potential litigation or penalties.

During the Year, the Group was not aware of any material non-compliance cases relating to the following laws and regulations, nor any corruption-related litigations involving the Group or its employees.

7.4. 合規管理

本集團充分認識到，嚴格遵守監管要求對於維持長期業務可行性至關重要。我們透過進行定期合規評估及營運審核，保持持續的警覺性，從而支持我們的政策、標準及實施機制的不斷強化。此具前瞻性的方針可降低可能導致法律責任或執法措施的違規風險。

任何未能遵守相關法律及規例的行為，均可能損害本集團聲譽，從而對其營運、業務表現或財務狀況造成不利影響。以下載列已識別對本集團造成最重要影響 (包括潛在訴訟或罰款) 的主要法律及規例。

本年度，本集團並無發現有關以下法律及規例的嚴重違規事件，亦無任何涉及本集團或其員工的貪污相關訴訟。

7. Robust Governance (Continued)

7. 穩健的管治 (續)

Aspect 層面	Relevant laws and regulations 相關法律及規例
Emissions 排放物	• Air Pollution Control Ordinance 《空氣污染管制條例》 • Water Pollution Control Ordinance 《水污染管制條例》 • Waste Disposal Ordinance 《廢物處置條例》
Employment and labour standards 僱傭及勞工準則	• Employment Ordinance 《僱傭條例》 • Employees' Compensation Ordinance 《僱員補償條例》 • Sex Discrimination Ordinance 《性別歧視條例》 • Disability Discrimination Ordinance 《殘疾歧視條例》 • Family Status Discrimination Ordinance 《家庭崗位歧視條例》 • Personal Data (Privacy) Ordinance 《個人資料 (私隱) 條例》
Health and safety 健康與安全	• Occupational Safety and Health Ordinance 《職業安全及健康條例》 • Employees' Compensation Ordinance 《僱員補償條例》
Product liability 產品責任	• Buildings Ordinance 《建築物條例》 • Residential Properties (First-hand Sales) Ordinance 《一手住宅物業銷售條例》 • Personal Data (Privacy) Ordinance 《個人資料 (私隱) 條例》
Anti-corruption 反貪污	• Prevention of Bribery Ordinance 《防止賄賂條例》

8. SUSTAINABLE PLACES

8. 可持續發展的範疇

The Group recognises that environmental and natural resources play a vital role in its operations, and is committed to embedding sustainable approaches into its long-term development strategy. Guided by its ESG Policy and Net Zero Policy, the Group endeavours to advance sustainability through cutting emissions and pollution, improving resource efficiency, safeguarding ecosystems, and minimising the environmental footprint of its property lifecycle as it addresses climate-related challenges. The Group is currently in the process of developing a robust data measurement and calculation framework to support the establishment of specific quantitative targets.

本集團認同環境及自然資源在其營運中發揮的關鍵作用，並致力將可持續方針融入其長期發展策略中。在其《環境、社會及管治政策》以及《淨零政策》的指引下，本集團通過減少排放及污染、提高資源效率、保護生態系統，以及減輕其物業生命週期的環境影響，以應對氣候相關挑戰，努力推進可持續性。本集團目前正著手開發健全的數據計量及運算架構，以支持制定具體量化目標。

Office operations and property management 辦公室營運及物業管理

The Group is committed to implementing a green management strategy aimed at minimising the environmental impact and consumption of natural resources arising from its office and commercial operations through various measures.

本集團致力於實施綠色管理策略，旨在通過各種措施盡量減少其辦公室及商業營運所產生的環境影響及自然資源的消耗。

Property development 物業發展

The Group integrates green elements into project planning and design, and oversees the environmental performance of contractors throughout construction phase. We are committed to achieving a 100% green building development portfolio, with a minimum BEAM Plus Bronze certification by 2027. As of the Year, 47% of our development portfolio has been certified as green buildings by GFA. 本集團在項目規劃及設計中融入綠色元素，並在整個施工階段監督承包商的環保表現。我們致力於在二零二七年之前實現100%綠色建築發展組合（最低為綠建環評銅級認證）。截至本年度，我們的發展組合中47%的建築面積已獲認證為綠色建築。

8. Sustainable Places (Continued)

8. 可持續發展的範疇(續)

8.1. ENERGY RESOURCES

During the Year, the Group's total energy consumption amounted to 139,236.98 kWh for office operations, 10,560,082.30 kWh for managed properties, and 3,769,554.10 kWh for development projects. The energy intensity metrics were recorded at 85.33 kWh/m² (offices), 209.60 kWh/m² (managed properties), and 42.30 kWh/m² (development projects). A detailed breakdown of energy usage across these categories is provided in Table 10.1.

To enhance energy efficiency, the Group conducted an energy audit at The Parkside Mall and engaged CLP Power to identify optimisation strategies. These initiatives contributed to a 90% year-on-year reduction in electricity consumption within tenant areas compared to FY2024/2025, primarily achieved through adjustments to operational protocols, including increasing the chilled water supply temperature.

The Group has adopted the following resource efficiency initiatives across its offices, managed properties, and development projects:

8.1. 能源資源

於本年度內，本集團的能源消耗總量中辦公室營運耗用139,236.98千瓦時，管理物業耗用10,560,082.30千瓦時，發展項目耗用3,769,554.10千瓦時。能源強度指標錄得85.33千瓦時／平方米(辦公室)、209.60千瓦時／平方米(管理物業)及42.30千瓦時／平方米(發展項目)。表格10.1提供該等類別的能源使用詳盡明細。

為提升能源效益，本集團已對The Parkside商場進行能源審計，並委聘中華電力識別優化策略。與二零二四／二零二五財年相比，該等措施促使租戶區域的電力消耗按年減少90%，主要透過調整營運規範(包括提高冷水供應溫度)而實現。

本集團已在其辦公室、管理物業及發展項目中採用以下資源效率措施：

Headquarters office 總部辦公室	• Use of high energy efficiency lighting equipment, including LED lights 使用包括LED燈具在內的高能源效益的照明設備 • Installation of different lighting systems in various areas to reduce lighting intensity 於不同區域安裝不同照明系統，以降低照明強度 • Deployment of sensors in office rooms, toilets and conference rooms to reduce electricity in depopulated area 於辦公室房間、洗手間及會議室等區域設置感應器，減少無人區電力消耗 • Adjustment of computer settings to activate standby or hibernation modes 調整電腦設置，啟動電腦的待命或休眠模式 • Replacement of aging A/C systems with high energy efficient models 以能源效益高的型號取代低效率的舊空調系統
Property management 物業管理	• Require all designs and specifications related to Mechanical, Electrical and Plumbing (MEP) systems to conform to the latest Building Energy Codes 要求所有關於機械、電氣及管道(MEP)系統的設計及規格符合最新《建築物能源效益守則》 • Use LED lights as much as possible 盡量採用LED燈具

8. Sustainable Places (Continued)

8. 可持續發展的範疇 (續)

Development projects 發展項目

- Undertake energy modelling for all new assets to identify opportunities for reducing energy demand and preventing overheating (e.g. use of different facade designs and specifications at concept stage)
對所有新資產進行能源建模，以識別減少能源需求及防止過熱的機會（例如，在概念階段使用不同的外牆設計及規格）
- Commission a review of the current engineering standards of the Group to ensure compliance with the Building Energy Efficiency Ordinance (BEEO) and to assess the impact of more stringent design limits on future projects
委託審查本集團的現有工程標準，以確保符合《建築節能條例》，並評估更嚴格的设计規限對未來項目的影響

8.2. MANAGEMENT OF EMISSION

In support of Hong Kong's Climate Action Plan 2050, the Group remains firmly committed to achieving net-zero carbon emissions. To put this commitment into practice, the Group has engaged expert consultants to conduct a thorough carbon assessment of its operational GHG emissions. This assessment follows local benchmarks, including guidelines from Hong Kong's Environmental Protection Department and Electrical and Mechanical Services Department, as well as international standards such as ISO 14064-1.

During the Year, the Group recorded total greenhouse gas emissions of 44.68 metric tons of carbon dioxide equivalent ("tCO₂e") from office operations, 3,687.08 tCO₂e from managed properties, and 807.36 tCO₂e from development projects. The emissions intensity metrics were measured at 0.03 tCO₂e per square meter for offices, 0.07 tCO₂e/m² for managed properties, and 0.01 tCO₂e/m² for development projects. A complete analysis of the Group's GHG emissions across all operational segments during the Year, including detailed breakdowns for office activities, property management, and development projects, is provided in Section 10.1 Environmental Performance.

Across its operations, the Group has put in place a range of measures aimed at reducing GHG emissions. Examples of these measures include incorporating renewable energy generation features into building designs, as well as installing video conferencing equipment in offices to cut down on business travel.

8.2. 排放管理

為支持《香港氣候行動藍圖2050》，本集團繼續堅定不移地承諾實現淨零碳排放。為將此承諾付諸實行，本集團已委聘專家顧問對其營運溫室氣體排放進行全面的碳評估。該評估遵循本地基準（包括香港環境保護署及機電工程署發佈的指引）及國際標準（如ISO14064-1）。

於本年度內，本集團的溫室氣體排放總量為辦公室營運44.68公噸二氧化碳當量（「公噸二氧化碳當量」），管理物業3,687.08公噸二氧化碳當量，發展項目807.36公噸二氧化碳當量。辦公室的排放強度指標為0.03公噸二氧化碳當量／平方米，管理物業為0.07公噸二氧化碳當量／平方米，發展項目為0.01公噸二氧化碳當量／平方米。章節10.1「環境表現」提供本集團於本年度所有營運分部的溫室氣體排放完整分析，包括辦公室活動、物業管理及發展項目的詳盡明細。

本集團已在其營運過程中採取多項措施，以減少溫室氣體排放。該等措施的例子包括在建築設計中融入可再生能源發電功能，以及在辦公室安裝視頻會議設備以減少商務出行。

8. Sustainable Places (Continued)

8. 可持續發展的範疇(續)

8.3. WATER RESOURCES

The Group's office operations primarily utilise water for basic domestic purposes, with reliable access to water sources maintained throughout the Year. During the Year, total water consumption amounted to 78.67 m³ for office operations, 61,506.08 m³ for managed properties, and 13,110.00 m³ for development projects. Water consumption intensity was measured at 0.05 m³/m² for offices, 1.22 m³/m² for managed properties, and 0.15 m³/m² for development projects, reflecting the varying operational demands across different business segments. The Group did not encounter any major issue in sourcing water that is fit for purpose during the Year. A detailed breakdown of the Group's water consumption across all office operations, property management, and development project during the Year is provided in Section 10.1 Environmental Performance.

The Group has principally taken the following measures to reduce consumption of water:

8.3. 水資源

本集團辦公室營運的用水主要用於基本生活用途，於整個本年度內水源供應保持穩定。本年度，辦公室營運、管理物業及發展項目的耗水總量分別為78.67立方米、61,506.08立方米及13,110.00立方米。耗水密度為辦公室0.05立方米／平方米、管理物業1.22立方米／平方米，及發展項目0.15立方米／平方米，反映不同業務分部的營運需求各不相同。本年度，本集團在尋求適合用途的水資源方面並未遇到任何重大問題。本集團於本年度內的所有辦公室營運、管理物業及發展項目的耗水明細詳情載於第10.1章「環境表現」。

本集團主要採取以下措施節約用水：

Headquarters office and property management 總部辦公室及物業管理	- Carry out regular inspection of water pipes and taps to prevent leakage, and arrange for repair if required 定期檢查水管及水龍頭有否漏水，並在需要時及時維修 - Install water-saving equipment, such as low-flow faucets 安裝節水設備，例如低流量水龍頭 - Use drip irrigation system to reduce the water used in landscape irrigation 使用滴灌系統，以減少景觀灌溉用水
Development projects 發展項目	- Operate water recycling/rain harvest systems, where feasible 在可行的情況下，應用水循環／雨水收集系統 - Install water efficient appliances e.g. Water Efficiency Labelling Scheme Grade 2 or above 安裝節水設備，例如水效標識計劃二級或以上

8. Sustainable Places (Continued)

8. 可持續發展的範疇 (續)

8.4. WASTE

During the Year, the Group's development projects recorded 0 tonnes no hazardous waste produced from office operations, managed properties or development projects. The minimal hazardous waste output reflects the Group's effective waste management practices and its commitment to minimising environmental impact across all operational areas

The Group's non-hazardous waste generation during the Year totalled 0 tonne from office operations, 210.02 tonnes from managed properties, and 73,834.40 tonnes from development projects. Corresponding waste intensity metrics were of 0 tonne/m² for offices, 0.004 tonne/m² for managed properties, and 0.83 tonne/m² for development projects. All non-hazardous waste from the Group's offices and managed properties is properly disposed of through licensed contractors. Furthermore, the Group has established an integrated waste management system based on the principle of source reduction, demonstrating its commitment to sustainable waste minimisation strategies across all operational segments.

A comprehensive breakdown of waste generation from the Group's office operations, managed properties, and development projects during the Year is provided in Section 10.1 Environmental Performance.

8.4. 廢棄物

於本年度，本集團的辦公室營運、管理物業或發展項目概無錄得產生任何有害廢棄物，即產生量為0公噸。有害廢棄物產量微乎其微，體現了本集團的廢棄物管理實踐行之有效，且致力在所有營運區域將環境影響降至最低。

於本年度，本集團辦公室營運、管理物業及發展項目產生的無害廢棄物總量分別為0公噸、210.02公噸和73,834.40公噸。對應的廢棄物密度指標分別為辦公室0公噸／平方米、管理物業0.004公噸／平方米和發展項目0.83公噸／平方米。本集團辦公室及管理物業產生的所有無害廢棄物均由持牌承包商妥善處理。此外，本集團已制定一項以源頭減廢為宗旨的綜合廢棄物管理制度，彰顯本集團在所有營運分部實施可持續減廢策略的承諾。

第10.1章「環境表現」提供本集團於本年度的辦公室營運、管理物業及發展項目的廢棄物產生量綜合明細。

8. Sustainable Places (Continued)

8. 可持續發展的範疇(續)

To reduce waste generation, the Group commits to implementing the below measures across its managed properties and development projects:

為減少產生廢棄物，本集團承諾在我們的管理物業及發展項目中實施以下措施：

Office and property management 辦公室及物業管理	Developing systematic waste data recycling system at all office and property management assets to minimise waste generation 於所有辦公室及物業管理資產開發系統化的廢棄物數據回收制度，以將廢棄物產生量降至最低
Development projects 發展項目	- Contractors are encouraged to use reusable metal system formwork instead of traditional timber formwork to reduce timber consumption and construction waste 鼓勵承包商使用可重用的金屬製系統模板取代傳統木材模板，減少木材消耗及建築廢棄物 - Contractors are encouraged to use prefabricated exterior concrete walls to reduce construction wastes generated from related formwork 鼓勵承包商使用預製混凝土外牆，減少相關模塊產生的建築廢棄物 - Contractors are encouraged to reuse inert construction & demolition (C&D) materials as far as permissible in construction works to further reduce waste 鼓勵承包商在允許的情況下，在建築工程中重複使用惰性拆建(C&D)材料，以進一步減少廢棄物 - Contractors are encouraged to use public fill materials for construction works to reduce the use of virgin materials to protect biodiversity 鼓勵承包商在建築工程中使用公共填充材料，以減少使用原始材料，保護生物多樣性 - Contractors are encouraged to use certified sustainable products throughout the construction period to protect biodiversity and reduce properties' embodied carbon 鼓勵承包商在整個建築工程期間使用經認證的可持續產品，以保護生物多樣性和減少物業的內含碳

8. Sustainable Places (Continued)

8. 可持續發展的範疇 (續)

8.5. ENVIRONMENTAL AND NATURAL RESOURCES

Through proactive conservation efforts, the Group is dedicated to lowering the environmental footprint left by its operations. We carry out thorough environmental assessments at every stage of a project's lifecycle, enabling us to systematically detect and address both immediate and accumulated ecological effects. Our stringent review process guarantees that all design and construction practices conform to recognised environmental management systems.

Under our ecological compensation approach, the Group dedicates post-construction resources to native vegetation restoration programs. These targeted planting initiatives focus on indigenous species, helping to actively restore ecosystems and boost biodiversity in areas where our projects have an impact.

8.6. CLIMATE CHANGE

For businesses around the world, especially those in property development, climate change presents considerable operational and strategic difficulties. The Group is exposed to two categories of climate related risks. The first consists of physical threats arising from more frequent and severe weather events, which can undermine the integrity of infrastructure and compromise occupant safety. The second covers transitional challenges that stem from the worldwide move towards low carbon economies.

In light of these pressing concerns, the Group has put in place targeted management measures and set resilience building goals. These are designed to reduce climate vulnerabilities while preparing the organisation for sustainable growth in a future where carbon constraints are the norm.

8.5. 環境及天然資源

本集團致力通過積極的保護措施，減少其營運所留下的環境足跡。我們在項目週期的每個階段進行全面的環境評估，使我們能夠有系統地識別與處理直接及累積的生態影響。我們嚴格的審查流程確保所有設計及施工方法均符合認可的環境管理系統。

在我們的生態補償方針下，本集團將建設後的資源分配到原生植被復育項目。該等針對性種植計劃以本地樹種為核心，有助於積極恢復生態系統，並提高受我們項目影響地區的生物多樣性。

8.6. 氣候變化

氣候變化為全球企業帶來巨大的營運及策略挑戰，尤其是在物業發展行業。本集團面臨兩類與氣候相關的風險。第一類包含日益頻繁及嚴重的天氣事件造成的實體威脅，可能危及基礎設施的完整性並損害人員安全。第二類則涵蓋全球轉向低碳經濟模式所帶來的過渡挑戰。

為應對該等迫切問題，本集團已制定針對性的管理措施並設定抵禦力建設目標。該等措施旨在減輕氣候脆弱性，同時讓我們做好準備，以在限碳成為常態的未來實現可持續增長。

8. Sustainable Places (Continued)

8. 可持續發展的範疇(續)

Furthermore, the Group keeps a close watch on the evolving regulatory landscape concerning climate matters. This includes the Stock Exchange's enhanced disclosure requirements, which are aligned with IFRS S2 Climate related Disclosures developed by the International Sustainability Standards Board ("ISSB"), as well as the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD"). To show its commitment to meeting regulatory expectations, the Group is actively assessing the ISSB framework with the aim of achieving full compliance with these updated rules. This vigilant stance reflects the Group's determination to remain a leader in climate transparency and to meet its disclosure obligations as sustainability reporting standards continue to evolve.

Climate-related Risks and Opportunities

To enhance the transparency and comprehensiveness of our sustainability reporting, we have systematically organised our climate-related risks and mitigation measures in accordance with the IFRS S2 Climate-related Disclosures and the recommendation of TCFD. This structured approach involves a thorough analysis across four core pillars: "Governance", "Strategy", "Risk Management", and "Metrics and Targets".

8.6.1. Governance

The Board oversees the overall operations of the Group and is supported by ESG and Audit Committees. The committees play a critical role in regularly providing ongoing oversight, supervision, and review of key ESG matters, including the climate-related risks. Refer to Section 7 Robust Governance for more details.

此外，本集團密切監察與氣候事宜相關且不斷演變的監管形勢。其包括與國際可持續準則理事會（「國際可持續準則理事會」）制定的《國際財務報告準則可持續披露準則第2號—氣候相關披露》以及氣候相關財務信息披露工作組（「TCFD」）的建議一致的聯交所加強披露要求。為表明本集團致力達到監管期望的承諾，本集團現正積極評估國際可持續準則理事會框架，以求完全遵守該等經更新規例。這嚴謹作風體現了本集團隨著可持續發展報告標準持續演變，致力於維持在氣候透明度方面的領先地位，並履行其披露責任。

氣候相關風險與機遇

為增強我們可持續發展報告的透明度和完整性，我們遵循《國際財務報告準則可持續披露準則第2號—氣候相關披露》及TCFD建議，系統地整理了我們的氣候相關風險及紓緩措施。此結構化方針包含對四大核心支柱的全面分析：「治理」、「策略」、「風險管理」及「指標與目標」。

8.6.1. 治理

董事會監督本集團的整體營運，並得到環境、社會及管治以及審核委員會的支援。該等委員會在定期對關鍵環境、社會及管治事宜（包括氣候相關風險）提供持續監督、督導及審閱方面發揮著至關重要的作用。有關更多詳情，請參閱第7.0節「穩健的管治」。

8. Sustainable Places (Continued)

8. 可持續發展的範疇 (續)

8.6.2. Strategy

To enhance the resilience of the Group's business amid climate change, we have evaluated the potential climate-related risks and opportunities across various business units. These risks and opportunities are evaluated over three defined time horizons, including short-term (1-2 years), medium-term (3-5 years), and long-term (5-10 years). The time horizons have been established to support effective integration into the Group's development planning and strategic decision-making processes, enabling the Group to formulate appropriate mitigation and adaptation measures aligned with its long-term sustainability objectives.

8.6.2. 策略

為提高本集團業務在面對氣候變化時的抵禦力，我們評估了各個業務單位的潛在氣候相關風險及機遇。該等風險及機遇乃根據三個明確的時間範圍進行評估，包括短期（1—2年）、中期（3—5年）及長期（5—10年）。設置該等時間範圍旨在支持將其有效融入本集團的發展規劃及策略決策流程中，使本集團能夠制定與其長期可持續發展目標相一致的合適緩解及適應措施。

8. Sustainable Places (Continued)

8. 可持續發展的範疇(續)

The following presents the identified physical and transition risks, along with corresponding mitigation measures:

以下載列已識別的實體及過渡風險，以及相應的緩解措施：

Climate Risks and Opportunities 氣候風險與機遇		Potential Impacts 潛在影響	Time Horizon 時間範圍	Mitigation Measures 緩解措施
Physical Risks 實體風險				
Acute 急性	Any potential risk based on extreme weather events, including historical flooding, typhoons, landslide events (including projected greater intensity and frequency for worst-case climate scenarios). 基於極端天氣事件的任何潛在風險，包括歷史水災、颱風、山泥傾瀉事件（包括在最惡劣的氣候情況下預計的更高強度及頻率）。	- Direct damage to properties, resulting in repair costs and potential loss of assets, thereby increasing capital expenditures. 物業的直接損壞將導致維修費用及潛在的資產損失，因而增加資本開支。 - Delays in construction timelines and interruptions to project schedules can lead to increased operating costs and lost revenue opportunities. 施工時間表的延遲及項目進度的中斷可能導致增加營運成本並失去收入機會。 - Increased insurance costs to protect properties against climate-related perils can impact overall project profitability. 增加保險成本以保護物業免受氣候相關風險的影響，這可能會影響項目的整體盈利能力。	Short-term 短期	- Conduct regular inspections and maintenance of existing properties to identify vulnerabilities to extreme weather events. 定期對現有物業進行檢查及維護，以識別應對極端天氣事件時的脆弱性。 - Implement timely and appropriate remedial actions to minimise potential impacts. 及時採取合適的補救行動，以將潛在影響降至最低。 - Incorporate climate resilience considerations into project design and construction, such as enhanced drainage systems, and slope stabilisation measures where relevant. 將氣候抵禦力考量納入項目設計及建設中，例如加強排水系統及在相關情況下採取斜坡鞏固措施。
Chronic 慢性	Gradual climate changes, including shifts in average temperatures, water availability, and rising sea levels. 氣候的逐漸變化，包括平均溫度的變化、水的可用性、及海平面上升。	Failure to address climate risks may reduce the marketability and attractiveness of development projects. 未能應對氣候風險可能會降低開發項目的市場競爭力及吸引力。	Long-term 長期	- Undertake progressive asset enhancement and retrofitting through energy-efficient and water-efficient systems to improve asset resilience and reduce long-term operating costs. 透過節能及節水系統進行漸進式資產提升及翻新，以提高資產抵禦力並降低長期營運成本。 - Regularly review property portfolio exposure to chronic climate risks to inform investment, divestment, and asset management decisions. 定期檢視物業組合受慢性氣候風險影響的程度，以維繫投資、撤資及資產管理決策。

8. Sustainable Places (Continued)

8. 可持續發展的範疇 (續)

Climate Risks and Opportunities 氣候風險與機遇		Potential Impacts 潛在影響	Time Horizon 時間範圍	Mitigation Measures 緩解措施
Transition Risks 過渡風險				
Policy and legal 政策及法律	New regulations may impose stricter emissions reporting requirements and tighter controls on existing products and services to meet higher environmental standards, energy efficiency requirements, and sustainability guidelines. 新法規可能要求更嚴格的排放報告規定及對現有產品及服務實施更嚴格監管，以符合更高的環境標準、能源效率要求及可持續發展指引。	The implementation of stricter environmental standards, energy efficiency requirements, and sustainable development guidelines may lead to increased capital expenditures for construction and operations driven by the need to procure energy-efficient equipment. 實施更嚴格的环境標準、能源效率要求及可持續發展指引可能會因為需要採購節能設備而導致增加建設及營運的資本開支。	Short-to medium-term 短期至中期	- Continuously monitor developments in environmental and climate-related regulations, such as carbon emissions requirements, energy efficiency standards and sustainable building guidelines, to ensure timely and ongoing compliance with all applicable regulatory requirements. - Strengthen internal governance and reporting systems to support accurate and consistent ESG and climate-related disclosures. 持續監察環境及氣候相關法規的發展，例如碳排放規定、能源效率標準及可持續建築指引，以確保及時且持續地遵守所有適用的監管要求。 加強內部治理及報告系統，以支持準確且一致的環境、社會及管治及氣候相關披露。
Technology 科技	Technological advancements in green building practices are driving the adoption of lower-emissions alternatives, resulting in transition costs associated with replacing existing products and services. 綠色建築實踐中的科技進步推動選擇採用低排放替代品，因而招致有關替換現有產品及服務的過渡成本。	The transition to a low-carbon economy often involves the adoption of new technologies and innovative practices. To maintain competitiveness in the market, investment in research and development is essential for integrating sustainable technologies into projects. This shift may incur additional costs associated with adopting and deploying new practices and processes, aimed at ensuring continued market competitiveness. 向低碳經濟轉型通常涉及採用新技術及創新實踐。為保持市場競爭力，有必要投資研發以將可持續技術納入項目中。此轉變可能招致有關採納及部署新實踐及過程的額外成本，以確保維持持續的市場競爭力。	Short-to medium-term 短期至中期	- Gradually adopt proven green building technologies and construction practices that enhance energy efficiency and environmental performance while managing cost impacts. - Engage professional consultants and technology providers to assess the suitability and cost-effectiveness of emerging technologies implementation. 循序漸進地採用經驗證的綠色建築技術及建設實踐，在管理成本影響的同時，提高能源效率及環境表現。 委聘專業顧問及技術供應商，以評估實施新興技術的合適程度及成本效益。

8. Sustainable Places (Continued)

8. 可持續發展的範疇(續)

Climate Risks and Opportunities 氣候風險與機遇		Potential Impacts 潛在影響	Time Horizon 時間範圍	Mitigation Measures 緩解措施
Market 市場	The transition to a low-carbon economy can alter market dynamics and customer preferences. 過渡至低碳經濟可能會改變市場動態及偏好。	As the market increasingly shifts toward sustainable development, demand for environmentally friendly and energy-efficient properties is expected to grow. Companies that fail to adapt to evolving market preferences may experience reduced project demand, impacting sales and revenue generation. 隨著市場日益轉向可持續發展，預期對環保及節能物業的需求將會增長。未能適應不斷演變的市場偏好的公司可能會面臨項目需求減少，從而影響銷售及收入創造。 Additionally, organisations perceived as not aligning with sustainability expectations may face reputational impacts, resulting in the loss of customers and stakeholders' trust. 此外，被視為未能符合可持續發展期望的公司可能會面臨聲譽受損，導致失去客戶及持份者的信任。	Short- to medium-term 短期至中期	- Proactively engage with tenants and customers to understand evolving sustainability expectations and reflect these in property offerings. 積極與租戶及客戶溝通，以了解不斷演變的可持續發展期望，並將其體現在物業產品中。 - Conduct regular market research and align development strategies with growing market demand for environmentally friendly and energy-efficient properties. 定期進行市場研究，使發展策略與市場對環保及節能物業日益增長的需求保持一致。
Reputation 聲譽	Stakeholders, including customers, investors, and the public, increasingly value and prioritise strong sustainability performance and responsible business practices. 包括客戶、投資者及公眾在內的持份者越來越重視及優先考慮強大的可持續發展表現及負責任的業務實踐。	Stakeholders, including customers, investors, and the public, increasingly value and prioritise strong sustainability performance and responsible business practices. 包括客戶、投資者及公眾在內的持份者越來越重視及優先考慮強大的可持續發展表現及負責任的業務實踐。	Short- to medium-term 短期至中期	Engage key stakeholders, including investors and tenants, through clear communication of sustainability initiatives and performance to build trust and long-term relationships. 透過有關可持續發展倡議及表現的清晰溝通，與包括投資者及租戶在內的主要持份者建立聯繫，以建立信任並維持長期關係。

The Group recognises that developing a robust climate strategy that addresses both physical and transition risks, is fundamental to enhancing long-term business resilience and sustainable growth. Our ESG Policy formalises this commitment through targeted initiatives focused on green building development and emissions reduction.

Looking ahead, the Group plans to strengthen its climate resilience framework by developing a comprehensive climate-resilient design guideline that integrates climate-related risks and opportunities into project planning and development, further strengthening its ability to respond to climate change challenges.

本集團深知，制定有力的氣候策略以應對實體及過渡風險，是提高長期業務抵禦力及可持續增長的根本。我們的環境、社會及管治政策通過聚焦於綠色建築開發及減排的針對性措施，正式確立了此項承諾。

展望未來，本集團計劃透過制定全面的氣候抵禦力設計指引，將氣候相關風險及機遇融入項目規劃及開發中，從而加強其氣候抵禦力架構，進一步提升應對氣候變化挑戰的能力。

8. Sustainable Places (Continued)

8. 可持續發展的範疇 (續)

8.6.3. Risk Management

As part of our commitment to building a climate-resilient and sustainable portfolio, we recognise the material impacts of climate change on our business operations and long-term resilience. Our proactive climate risk management framework is designed to systematically identify, assess, and respond to both climate-related risks and opportunities.

To address physical climate risks, we are progressively incorporating full hazard assessments into our corporate risk register. This process includes detailed scenario analyses based on historical extreme weather events, especially floods, typhoons, and landslides, so that we can evaluate potential impacts on our assets and operations. Our real-time monitoring systems allow us to keep track of emerging climate threats and implement adaptive measures in a timely manner. As for transition risks, we periodically revise our Engineering Standards to reflect the latest energy efficiency requirements and low carbon design principles. This forward-looking approach enhances the resilience of our portfolio to regulatory changes and evolving market expectations towards sustainable development.

8.6.3. 風險管理

作為我們致力於構建具氣候抵禦力及可持續發展物業組合的承諾的一部分，我們深知氣候變化對業務營運及長期抵禦力的重大影響。我們積極的氣候風險管理框架旨在有系統地識別、評估以及應對氣候相關風險及機遇。

為應對實體氣候風險，我們正逐步將全面風險評估納入公司風險清單。此程序包括運用極端天氣歷史事件（尤其是水災、颱風及山泥傾瀉）進行詳細的情景分析，以便我們評估對自身資產及營運的潛在影響。我們的實時監控系統使我們能夠追蹤新出現的氣候威脅，並及時實施適應性措施。過渡風險方面，我們定期修訂工程標準，以反映最新的能效要求及低碳設計原則。此前瞻性方法能夠加強我們物業組合對監管變化及市場對可持續發展不斷演變的期望的抵禦力。

8. Sustainable Places (Continued)

8. 可持續發展的範疇(續)

8.6.4. Metrics and Targets

The Group is firmly committed to achieving net-zero carbon emissions in alignment with Hong Kong's Climate Action Plan 2050. Through systematic monitoring and reporting of key environmental indicators, including Scope 1 and 2 GHG emissions, energy and water consumption, construction waste management, and renewable energy utilisation, we gain valuable insights into our climate mitigation performance. This comprehensive data collection enables us to identify operational areas vulnerable to climate risks while evaluating the effectiveness of our sustainability initiatives. Our ongoing assessment of emission patterns and green building certification progress supports the continuous enhancement of our climate resilience, decarbonisation efforts, and sustainable development strategy.

Additional details regarding our decarbonisation pathway and environmental stewardship can be found in Section 5.2 Our 5-Year ESG Roadmap and Section 8 Sustainable Places of this report. Please refer to Section 10.1 Environmental Performance for GHG emission data.

8.6.5. Continuous Improvement of Climate-Related Disclosure

Looking forward, the Group remains committed to continuously enhancing its climate-related governance, risk management, and disclosure practices in support of its long-term sustainability strategy. The Group will further refine its methodologies for identifying and assessing climate-related risks and opportunities across its operations and value chain, while advancing the development of its climate transition plan and strengthening its understanding of potential climate-related financial impacts.

8.6.4. 指標與目標

本集團堅定致力根據《香港氣候行動藍圖2050》實現淨零碳排放。通過對關鍵環境指標(包括範圍1及範圍2溫室氣體排放、能源及水的耗用、建築廢棄物管理及可再生能源利用)的系統監測及報告,我們對自身的氣候緩解表現獲得了寶貴的洞察。全面的資料收集使我們能夠識別易受氣候風險影響的營運區域,以及評估我們可持續發展措施的成效。我們對排放模式及綠色建築認證進展的持續評估,有助於我們不斷加強氣候韌性及脫碳工作及可持續發展實踐。

有關脫碳路徑及環境保護的其他詳細資料可參閱本報告第5.2節環境、社會及管治五年路線圖及第8節可持續發展的範疇。溫室氣體排放之數據請參閱第10.1節環境績效。

8.6.5. 持續完善氣候相關披露

展望未來,本集團仍致力持續提升其氣候相關管治、風險管理及披露實踐,以支持其長期可持續發展策略。本集團將進一步優化識別及評估其營運及價值鏈中氣候相關風險及機遇的方法,同時推進氣候轉型計劃的制定,並加強對潛在氣候相關財務影響的理解。

8. Sustainable Places (Continued)

8. 可持續發展的範疇 (續)

To improve the quality and breadth of climate disclosures, the Group is enhancing its data collection, management, and reporting processes to support more robust scenario analysis, quantitative assessments, and expanded emissions reporting, including greater coverage of Scope 3 emissions across the value chain. Further work will also be undertaken to assess exposure to transition and physical climate risks, identify vulnerable assets, and evaluate related capital expenditure, financing and investment implications.

As part of its decarbonisation journey, the Group will continue to implement energy, carbon and water reduction targets for its property management assets, while exploring opportunities to further strengthen its climate management approach. This includes evaluating the potential application of external target validation, carbon credits, internal carbon pricing mechanisms, and climate-related considerations within remuneration and decision-making processes. The Group will also work towards developing and disclosing industry-specific climate metrics to enhance transparency and align with evolving stakeholder expectations, regulatory requirements and market best practices.

為提升氣候披露的質量及範圍，本集團正加強其數據收集、管理及匯報流程，以支持更穩健的情景分析、量化評估及擴大排放匯報，包括擴大價值鏈中範圍3排放的覆蓋範圍。本集團將進一步評估實體及過渡氣候風險敞口，識別易受影響資產，並評估相關資本開支、財務及投資影響。

作為脫碳旅程的一部分，本集團將為其物業管理資產持續實施能源、碳及水減排目標，同時探索進一步加強其氣候管理方法之機遇。此舉包括評估外部目標驗證、碳信用、內部碳定價機制及在薪酬及決策過程中納入氣候相關考慮因素的潛在應用。本集團亦將致力定制機披露行業特定氣候指標，以提升透明度，並與不斷變化的持份者期望、監管要求及市場最佳實踐保持一致。

8. Sustainable Places (Continued)

8. 可持續發展的範疇(續)

8.7. DESIGNING SUSTAINABLE PLACES

King's Road, Fortress Hill

The North Point development at 101 & 111 King's Road embodies our commitment to sustainable construction through its energy- and resource-efficient design. The project incorporates a range of environmentally responsible features, including certified energy-efficient appliances and equipment to optimise power consumption, along with water-saving fixtures with recognised water efficiency certifications. These comprehensive sustainability measures have contributed to the development achieving BEAM Plus Bronze certification for New Buildings, demonstrating our successful integration of green building principles throughout the project's design and execution process.

The Parkside Mall

The Parkside Mall has been thoughtfully designed as an environmentally conscious community centerpiece in Tseung Kwan O, combining sustainable operations with enhanced public amenities. This development actively improves its urban surroundings through extensive landscaping and generously proportioned public spaces. Its energy-efficient design significantly reduces operational consumption and associated carbon emissions, while the innovative layout prioritises occupant well-being through maximising natural ventilation, optimising daylight utilisation, and ensuring universal accessibility. In recognition of these achievements, the development has attained BEAM Plus Gold rating for New Buildings, demonstrating excellence in green building performance and community-focused design.

8.7. 設計可持續發展的範疇

炮台山英皇道

位於英皇道101及111號的北角發展項目憑藉其節能高效、善用資源的設計，彰顯我們對可持續建築的承諾。該項目融入多項環保責任元素，包括採用經認證節能電器及設備以優化電力消耗，以及具有節水認證的節水裝置。這些全面的可持續發展舉措有助於該發展項目贏得綠建環評新建建築銅級認證，表明我們成功將綠色建築原則融入項目設計及執行的全過程。

The Parkside商場

The Parkside商場經過精心設計，成為將軍澳一個注重環保的社區中心，將可持續經營與完善的公共設施相結合。該發展項目透過提供大範圍綠化及寬敞的公共空間，積極改善城市周遭環境。其節能設計令營運消耗及相關碳排放大幅減少，而其創新的佈局則憑藉最大化自然通風、優化採光及確保無障礙通行，將租戶的健康福祉放在首位。憑藉該等成就，此項目已榮獲綠建環評新建建築金級評級認證，展現了卓越的綠色建築表現及以社區為本的設計。

8. Sustainable Places (Continued)

8. 可持續發展的範疇 (續)

Joint venture with APG

We are delighted to partner with the depositary of APG Strategic Real Estate Pool through a joint venture to acquire residential properties in Hong Kong for redevelopment and value enhancement. This collaboration combines our Group's proven capabilities in property acquisition, development expertise, and project management with APG's distinguished investment experience, positioning us at the forefront of Hong Kong's sustainable urban transformation. Together, we aim to address critical urban challenges including housing supply and the revitalisation of ageing buildings, while supporting the sustainable development of Hong Kong's built environment. The joint venture represents a total investment of approximately HKD2.3 billion from the Group, with project completion currently anticipated in 2027.

與APG成立合資企業

我們欣然宣佈，透過合營企業與APG Strategic Real Estate Pool的存託機構合作，收購香港住宅物業以進行重建及價值提升。該合作結合本集團於物業收購、開發專長及項目管理方面的出色實力與APG卓越的投資經驗，讓我們處於香港可持續城市轉型的前沿。我們攜手致力於解決住房供應及老舊建築活化等重大的城市挑戰，同時支持香港建築環境的可持續發展。該合資企業代表本集團的總投資約23億港元，現時預計項目將於二零二七年竣工。

9. THRIVING PEOPLE

9. 促進民生繁榮發展

A solid employment framework provides the groundwork for building workplaces that are productive, fair, and respectful. Our comprehensive approach to human capital reflects a genuine and lasting commitment to employee wellbeing and career growth. Through continuously refined policies, we ensure that the diverse capabilities of our workforce are deployed effectively while also anticipating future professional needs. Open channels for feedback and inclusive cultural practices enable every team member to realise their full potential and contribute to shared organisational success.

9.1. EMPLOYMENT SYSTEM

The Group fully understands that a sound and well organised employment system plays a key role in attracting and retaining high calibre talent. Our comprehensive human resources framework is built upon three core documents: the "ESG Policy", the "Manual on Human Resource Management", and the "Staff Handbook". Together, these documents establish clear governance across all dimensions of workforce management. They set out detailed policies covering areas such as compensation structures, termination procedures, recruitment methods, career progression criteria, working hour rules, leave arrangements, equal opportunity provisions, diversity initiatives, anti discrimination measures, and employee welfare programmes. Through these clearly defined guidelines, we reinforce our dedication to creating a transparent, fair, and supportive working environment where employee wellbeing and professional development are given equal priority.

穩健的僱傭架構為建立高效、公平及互相尊重之工作環境奠定基礎。我們全面的人力資本方針，體現了對員工福祉及職業發展真誠而持久的承諾。我們透過持續改善的政策，確保有效調配員工多元化的能力，以預測不斷變化的專業需要。開放的反饋渠道及共融文化實踐，使每位團隊成員都能充分發揮潛能，為組織的共同成就作出貢獻。

9.1. 僱傭制度

本集團深明良好僱傭制度對吸引及挽留優秀人才至關重要。我們全面的人力資源框架以《環境、社會及管治政策》、《人力資源管理手冊》及《員工手冊》三大核心文件為基礎構建。該等文件共同為人力資源管理的各個層面建立清晰的管治框架。該等文件概述薪酬架構、終止聘用程序、招聘方法、晉升準則、工時規劃、休假安排、平等機會條文、多元化措施、反歧視措施及員工福利計劃等政策詳情。透過該等明確指引，我們強化對營造透明、公平及互助的工作環境的承諾，在該環境中，員工福祉與專業發展獲同等重視。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

Remuneration and dismissal 薪酬及解僱	The Group regularly reviews and determines remuneration based on the factors such as experience, qualification and job performance, company policy, prevailing market trends and other factors. Clear terms of employment, including the termination process and conditions of dismissal, are outlined in the employment contract and further detailed in the "Staff Handbook". 本集團會定期根據多項因素(包括經驗、資歷及工作表現、公司政策、當時市場趨勢及其他因素)檢討及釐定薪酬。僱傭條款(包括終止聘用程序及解僱條件)已於僱傭合約中清楚列明，並於《員工手冊》中進一步詳述。
Recruitment and promotion 招聘及晉升	The Group adheres to the principle of "Proper Assignment of Roles" and applies objective and legitimate standards throughout the recruitment process. To recognise and motivate high-performing employees, the Group prioritises "internal promotion" when filling vacancies, thereby strengthening employee engagement and fostering a sense of belonging. During recruitment, the Group evaluates candidates based on their capabilities, job knowledge, academic and professional qualifications, and other relevant factors. 本集團秉持「妥善分配職務」之招聘原則，於整個招聘過程中採用客觀及合乎規範之標準。為表揚及激勵表現優異之員工，本集團於填補空缺時優先考慮「內部晉升」，以加強員工之投入度及培養歸屬感。於招聘過程中，本集團會根據應徵者之能力、工作知識、學歷及專業資格以及其他相關因素進行評估。 In relation to employee promotions, the Group implements a structured performance management rewards system. Promotions are determined based on the annual performance evaluations performed by employees' immediate supervisors. 就員工晉升而言，本集團實施有系統的表現管理獎勵制度。晉升乃根據員工直屬上司進行之年度表現評估結果釐定。
Working hours and holidays 工作時數及假期	The Group values the right of employees and has established an attendance management system, working hours and days-off arrangements in compliance with statutory requirements. When overtime work is needed, the Group engages in discussions with the employees and provides compensatory leave or overtime allowances in accordance with applicable laws. 本集團注重員工權益，並按照法定規定制訂考勤管理制度、工時及休息日的安排，在需要加班的情況下，本集團會與員工協商，根據適用法例提供補休或加班津貼。 Apart from statutory and public holidays and days off, the Group provides a comprehensive range of leave benefits, including maternity, paternity, matrimonial, compassionate and examination leave. 除法定及公眾假期及休息日外，本集團亦提供全面的假期福利，包括分娩假、侍產假、婚假、恩恤假及考試假。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

Other welfare and benefits 其他待遇及福利	The Group provides employees with hospitalisation medical insurance, outpatient medical coverage, shopping discounts (such as for Wai Yuen Tong products), preferential rates for physical examinations, dental care, family outpatient medical concession scheme, subsidy for annual fees of professional bodies and training subsidy scheme. 本集團已為員工提供包括住院醫療保險、門診醫療保障、購物優惠(如位元堂產品)、以優惠價參與身體檢查、牙科保健、家屬門診醫療優惠計劃、專業學會年費資助及進修資助計劃。
Equal opportunity, anti-discrimination and diversity 平等機會、反歧視及多元化	The Group upholds equal rights and opportunities for all employees, prohibiting any form of discrimination, harassment, or unequal treatment in recruitment, orientation, training, promotion, and dismissal, regardless of gender, disability, pregnancy, family status, race, colour, religion, age, sexual orientation, nationality, or union membership. 本集團維護所有員工的平等權利及機會原則，禁止在招聘、入職、培訓、晉升，以及離職方面，因其性別、殘疾、懷孕、家庭狀況、種族、膚色、宗教、年齡、性取向、國籍或工會會籍，受到任何形式的歧視、騷擾行為或不平等對待。 We understand that a diverse team can bring different experiences, skills and broader ideas to the Group and enhance its growth potential. The Group also recruits individuals with disabilities and promotes an inclusive workplace culture. 我們明白多元化團體能為本集團帶來不同的經驗、技能及廣闊的思想，加強其發展潛力。本集團亦通過招聘殘障人士，推動傷健共融文化。

Table under Section 10.2 Social Performance provides a comprehensive breakdown of the Group's workforce by gender, age group, employment category, employment type, geographical region, and race during the Year.

第10.2節社會績效下的績效表提供本集團於本年度按性別、年齡組別、僱員類別、僱傭類型、地理區域及族裔劃分的勞動力綜合明細。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

9.2. CARING OUR PEOPLE

A strong employee value proposition depends heavily on competitive pay packages and extensive fringe benefits, which in turn boost productivity and strengthen organisational commitment. Through robust policies and well-structured engagement activities, we cultivate a cohesive workplace culture. At the same time, enhanced internal communications and focused team building programmes help reinforce connections among employees and foster a sense of belonging at every level of the organisation. This multi-pronged approach systematically enhances both individual satisfaction and overall team performance.

The Group has put in place a comprehensive employee care framework. It includes the “W CARE” programme, which uses charitable and recreational activities to build team cohesion; the “Self-learning Zone”, offering resources for professional and life skills to support self-driven growth; and monthly Workplace Safety Newsletters that reinforce awareness of operational safety, covering areas such as on site and office safety protocols. This framework weaves safety practices into daily work routines, deepens employees’ sense of belonging, and strengthens overall team wellbeing.

9.2. 關愛我們的員工

建立強大的員工價值主張在很大程度上依賴於具競爭力的薪酬方案及全面福利待遇，從而提升生產力及加強組織承擔。透過穩健的政策及精心構建的參與活動，我們培育出具有凝聚力的工作場所文化。與此同時，經強化內部溝通及針對性團隊建設計劃，有助於加強員工之間的聯繫，並在組織各個層面培養歸屬感。此多管齊下方針系統性地提升個人滿足感及整體團隊表現。

本集團已建立全面的員工關懷框架，包括「W CARE」計劃，該計劃透過舉辦公益慈善及休閒娛樂活動，促進團隊凝聚力；「Self-learning Zone」提供職場技能與生活智慧資源支持自主成長；及每月發行《職安通訊》強化操作安全意識（包括工地和辦公室安全規範）。該框架將安全實踐滲透到日常工作細節中，深化員工的組織歸屬感，全面提升團隊整體福祉。



9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

During the Year, the Group organised a range of staff engagement activities aimed at strengthening team cohesion and fostering a caring and inclusive workplace culture. In December 2025, the Group hosted a Christmas gathering, providing an opportunity for employees to celebrate the festive season together and recognise their collective contributions, thereby enhancing team spirit and a sense of belonging. In addition, the Group marked the Lunar New Year by distributing red packets and hosting a celebration lunch, symbolising good fortune and demonstrating appreciation and care for employees as valued members of the organisation.



於本年度，本集團組織一系列員工參與活動，旨在加強團隊凝聚力，培育關懷及包容的工作場所文化。於二零二五年十二月，本集團舉辦聖誕聚會，為員工提供一同慶祝佳節及肯定彼等集體貢獻的機會，從而提升團隊精神及歸屬感。此外，本集團於農曆新年期間派發紅包及舉辦慶祝午宴，寓意吉祥如意，並向作為本集團重要成員的員工表達感謝及關懷。



Following the festive period, in February 2026, the Group held a Company-wide Staff Meeting themed "Joining Forces for a New Chapter", which served as a platform to align employees with the Group's strategic direction, reinforce shared goals, and promote open communication across all levels of the organisation.

佳節過後，本集團於二零二六年二月舉辦以「攜手共創新篇章」為主題的全體員工會議，該會議作為一個平台，讓員工了解本集團的戰略方向、強化共同目標，並促進組織各層級的開放溝通。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

9.3. HEALTH AND SAFETY

The Group maintains an unwavering commitment to safeguarding employee health and safety in the workplace. Our comprehensive "Staff Handbook" and supporting policies establish rigorous management systems and preventive controls for occupational health and safety. To proactively mitigate workplace hazards, all employees are required to promptly report any potentially unsafe work methods or facility conditions to their direct supervisors and the Human Resources Department. This structured reporting protocol enables prompt investigation and corrective actions, ensuring continuous improvement of our safety standards and prevention of workplace accidents.

During the Year, the Group recorded 2 work-related injury cases and 332 lost days, primarily due to slips, trips, falls, and muscle strain incidents. Following each incident, we conducted thorough investigations and implemented corrective measures. To prevent recurrence and strengthen workplace safety, occupational safety handbooks have been distributed to all employees to reinforce proper safety protocols and awareness. The Group has maintained zero work-related fatalities over the past three years, including the reporting year.

As a responsible property developer, the Group prioritises the well-being of all construction workers employed by our contractors. To minimise on-site safety risks, we require contractors to develop and submit comprehensive safety management plans for our review and approval prior to commencing any work. Additionally, we engage independent safety consultants to monitor the execution of these safety plans, conduct regular site inspections, identify potential hazards, and recommend corrective actions to ensure full compliance with our stringent safety standards.

9.3. 健康與安全

本集團堅守承諾，致力營造保障員工健康與安全的工作環境。我們全面的《員工手冊》及相關政策建立嚴謹之職業健康與安全管理制度及預防機制。為主動減低工作場所風險，所有員工須即時向直屬上司及人力資源部門報告任何潛在不安全的工作方式或設施狀況。此有系統的通報機制有助迅速展開調查及採取糾正行動，從而持續改進本集團的安全標準及防止工作場所意外發生。

於本年度，本集團共錄得2宗工傷個案，損失332個工作日數，主要由於滑倒、絆倒、跌倒及肌肉拉傷等事件。每宗事故發生後，我們均展開徹底調查並實施糾正措施。為防止再次發生及進一步加強工作場所安全，我們已向全體員工派發職業安全手冊，以加強對安全守則的認知及意識。本集團於過去三年（包括報告年度）均維持零工傷死亡記錄。

本集團作為負責任的物業發展商，重視所有由承包商僱用的建築工人的福祉。為盡量減低工地安全風險，本集團要求承包商於動工前擬備並提交全面安全管理計劃，供我們審閱及批准。此外，本集團亦委聘獨立安全顧問監察該等安全計劃之執行情況，定期進行工地巡查、識別潛在風險，並提出糾正行動建議，以確保全面符合我們嚴格的安全標準。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

9.4. DEVELOPMENT AND TRAINING

The Group is dedicated to advancing professional development by offering a wide range of training opportunities that align with both individual career goals and company objectives. Our structured training management system, which operates under the “Manual on Human Resources Management”, provides clear guidelines across several areas, including training aims, delivery methods, content creation, learning formats, administrative processes, performance evaluation, budget planning, and data handling. Through this framework, every employee receives tailored skill building programmes that address both personal growth and operational needs.

During the Year, we achieved 37.2% employee participation in training programs, delivering an average of 3 training hours per employee. Detailed training metrics disaggregated by gender and employment category are presented in Table 10.2 (Employee Training Analysis). The Group organised a range of training initiatives to support employee onboarding and ongoing professional development. In particular, targeted training for new joiners was a key focus during the Year. Through structured orientation programmes, new employees were equipped with a comprehensive understanding of the Group’s corporate culture, ESG commitments, policies, and operational practices, enabling smoother integration and alignment with organisational values from the outset. In addition, the Group arranged an HSBC MPF Member Briefing Session, providing employees with valuable insights into retirement planning and benefits management, enhancing their financial awareness and long-term planning capabilities.

9.4. 發展及培訓

本集團致力透過提供廣泛的培訓機會推動專業發展，與個人事業目標及公司目標保持一致。我們精心構建的培訓管理系統根據《人力資源管理手冊》運作，在培訓目標、授課方式、內容創建、學習形式、行政流程、績效評估、預算規劃及數據處理等多個範疇提供清晰指引。透過此框架，每位員工均獲得度身訂造的能力提升計劃，以滿足個人成長及營運需求。

於本年度，本集團培訓計劃的員工參與率達37.2%，每名員工平均培訓時數為3小時。有關按性別及僱傭類別劃分之詳細培訓數據載於表格10.2（員工培訓分析）。本集團組織一系列培訓活動，以支持員工入職及持續專業發展。於本年度，特別針對新入職員工的培訓為重點關注範疇。透過結構化的入職培訓計劃，新員工全面了解本集團的企業文化、ESG承諾、政策及營運實踐，從而使彼等從一開始便能順利融入並與組織價值觀保持一致。此外，本集團安排了滙豐強積金成員簡介會，為員工提供有關退休規劃及福利管理的寶貴見解，提升彼等的財務意識及長期規劃能力。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

We systematically offer diverse learning and growth opportunities through a complete, end to end training management process. This process covers the identification of training needs, customisation of programmes, delivery of content, and evaluation of outcomes. The Human Resources function works across different departments to spot competency gaps, set development priorities, and design bespoke solutions that align with both employees' personal career goals and the organisation's strategic aims. Strong feedback mechanisms, based on participant evaluations, allow us to make data driven improvements to our programmes. This ensures that our training offerings stay continuously aligned with changing professional demands and business needs.

Comprehensive professional development support includes subsidised Education Bureau-accredited courses, protected examination and study leave, and financial sponsorship for professional certifications. Annual performance evaluations directly influence both career advancement opportunities and individualised upskilling roadmaps, supporting continuous competency development in line with industry evolution and strategic business requirements. During the Year, we successfully renewed our membership under the "ERB Manpower Developer Award Scheme" organised by the Employees Retraining Board (ERB), recognising our ongoing commitment to talent development and its continuous efforts in employee training, learning, and professional development.

As an extension of our employee development initiatives, the Group launched the "Self-learning Zone" this year – a self-directed learning platform designed to provide updated and practical resources (covering office software applications, management techniques, and life skills). The 'Self-learning Zone', a collaborative initiative led by the Group Training Department, offers diverse learning materials – from Excel tips and AI tools (e.g., Doubao, DeepSeek) to life hacks like 'Home Organisation Tips.' It empowers employees to grow professionally and personally, promoting work-life balance.

我們透過完整的端到端培訓管理流程，系統性提供多元化學習及發展機會，該流程涵蓋培訓需求的識別、課程的定制、內容的傳遞及成果的評估。人力資源職能部門與各部門合作，識別能力差距、設定發展優先次序，並設計符合員工個人職業目標及組織戰略目標的定制化解決方案。基於參與者評估的強大反饋機制，使我們能夠以數據為導向對課程進行改進。此舉確保我們的培訓與不斷變化的專業需求及業務需求持續保持一致。

全面的專業發展支援包括教育局認可的資助課程、受保障的考試及進修假期，以及財務贊助專業資格。年度表現評估直接影響晉升機會及個人化技能提升規劃，持續支持能力發展，以配合行業演變及業務策略需求。本年度，我們成功續任由僱員再培訓局（「ERB」）舉辦的「ERB人才企業嘉許計劃」成員，充分肯定我們對人才發展的持續承諾，以及我們在僱員培訓、學習及專業發展方面的不斷努力。

作為員工發展計劃的延伸，本集團於年內推出「Self-learning Zone」自主學習平台，設計用於提供更新及實踐資源（涵蓋辦公軟件應用、管理技巧及生活智慧等領域）。由本集團培訓部主導的聯合項目「Self-learning Zone」提供多元學習內容—不僅涵蓋Excel技巧、豆包及DeepSeek等AI工具，也納入「執屋小百科」等生活實用知識。其助力同事實現專業及個人成長，促進工作與生活平衡。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

9.5. LABOUR PRACTICES

As clearly outlined in our “Manual on Human Resource Management” and “Staff Handbook”, the Group maintains a strict policy against child and forced labour. These policies explicitly prohibit the employment of underage individuals, requiring all job applicants to present original identification documents for thorough verification by our Human Resources Department. In the event of any inadvertent hiring of a minor, the Group will immediately terminate the employment arrangement, facilitate the individual’s safe return to their guardian, and assume all associated costs. This zero-tolerance approach underscores our commitment to ethical employment practices and legal compliance.

The Group also upholds strict ethical employment standards through clearly defined overtime compensation policies detailed in our “Staff Handbook,” ensuring all work arrangements remain voluntary. Furthermore, we guarantee employees’ right to terminate employment through established mutual agreement procedures, reinforcing our commitment to fair labour practices and voluntary workplace relationships.

9.5. 勞工準則

我們的《人力資源管理手冊》及《員工手冊》中訂明，本集團訂有嚴禁聘用童工及強迫勞工的政策。該等政策明確禁止僱用未成年人士，並規定所有求職者須提交正本身份證明文件，供人力資源部門徹底核實。倘不慎聘用任何未成年人士，本集團將即時終止僱傭安排，協助其安全返回監護人身邊，並承擔一切相關費用。此零容忍政策彰顯我們對道德僱傭實踐及法律合規的堅定承諾。

本集團亦透過《員工手冊》中詳述的加班補償政策，堅守嚴格的道德僱傭標準，確保所有工作安排均屬自願性質。此外，我們亦保障員工透過既定互相協議程序終止僱傭關係的權利，彰顯我們對公平勞工實踐及自願工作場所關係的承諾。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

9.6. RESPONSIBLE OPERATION

Across all areas of its business activities, including tendering, procurement, construction, sales, and after sales services, the Group maintains the highest levels of ethical conduct. A set of comprehensive policies, such as the "Staff Handbook" and other related measures, provides clear guidance on service duties, quality assurance, customer privacy protection, supply chain management, and anti corruption practices. These standards enable us to deliver consistently excellent service and achieve higher customer satisfaction throughout every part of our operations.

Product Liability

Develop quality projects

A rigorous quality management system governs all stages of project development, systematically integrating environmental safeguards at every stage of construction to ensure sustainable delivery while maintaining exacting standards. This comprehensive approach combines optimised building performance features, such as enhanced natural ventilation through balcony/rooftop door designs – as implemented in the Tsing Yi residential project – with universal accessibility elements in public spaces and advanced fresh air systems for climate-controlled areas, creating developments that balance operational efficiency, occupant wellbeing and ecological responsibility.

9.6. 盡責營運

本集團就其所有業務活動秉持最高道德標準，包括招標、採購、建築、銷售及售後服務。我們全面的政策（如《員工手冊》及相關措施）就服務責任、品質保證、客戶私隱保障、供應鏈管理及反貪腐實踐等方面訂立明確指引。該等標準使我們得以在營運的各個環節始終如一提供優質服務，並提升客戶滿意度。

產品責任

發展優質項目

本集團於所有項目發展階段均實施嚴謹的品質管理制度，並於各施工階段有系統地納入環境保護措施，以確保項目可持續交付，同時維持嚴格標準。此全面方法結合優化建築表現的特點，例如露台／屋頂門設計以加強自然通風（應用於青衣住宅項目）、公共空間的無障礙設施元素，以及氣候控制區域的先進鮮風系統，創造出兼顧營運效率、住戶福祉與生態責任的發展項目。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

Regular site coordination meetings and workshops maintain stringent quality oversight, enabling proactive identification and resolution of construction issues. Standardised benchmarks govern 25 essential building components spanning structural, mechanical and finish elements, while certified plumbing materials and routine water quality testing ensure potable water systems meet stringent health standards.

The “Project Quality Inspection Handbook” establishes rigorous building specifications and assessment protocols covering all essential construction elements, including waterproofing systems for roofs and balconies, bathroom finish quality standards, precision requirements for door and window installations, and compliance controls for electrical systems. Serving as the authoritative quality reference, this comprehensive manual ensures consistent construction excellence through detailed technical parameters and systematic inspection frameworks across all projects.

Rigorous final inspections validate contractor performance across every project dimension, from site operations to build quality. Detailed assessments identify opportunities for workmanship improvements while ensuring deliverables meet exceptional quality benchmarks. This thorough quality assurance process guarantees all completed properties fully comply with stringent construction standards prior to handover.

本集團定期舉行工地協調會議及工作坊，維持嚴格的品質監管，從而主動識別及解決施工問題。標準化基準規管25項主要建築構件，包括結構、機電及裝修元素，而經認證的水管材料及日常水質測試則確保食水系統符合嚴格的衛生標準。

本集團《工程質量檢驗手冊》訂立嚴謹的建築規格及評估準則，涵蓋所有主要施工項目，包括屋頂及露台的防水系統、浴室裝修品質標準、門窗安裝的精確度要求，以及電力系統合規控制。作為權威性的質量參考依據，此全面的手冊透過所有項目的詳盡技術參數及有系統的檢查框架，確保達至一致的卓越施工水平。

嚴格的最終驗收程序驗證承包商由工地營運到建築品質等各項目方面的表現。詳細評估識別施工工藝的改進空間，同時確保交付成果符合卓越品質標準。此全面的品質保證流程確保所有竣工物業於交付前均完全符合嚴格的建築標準。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

Enhance customer experience and satisfaction

提升客戶體驗及滿意度

Protect customer privacy rights

保障客戶私隱權

Customer privacy 客戶私隱

- Prohibits all employees from unauthorised disclosure of confidential customer information
嚴禁所有員工未經授權披露保密客戶資料
- Prohibits the misuse of such information for personal gain or financial benefit
嚴禁濫用有關資料，以謀取個人利益或財務利益

The Group prioritises the development of strong customer relationships through transparent communication channels and continuous quality enhancement of our projects and services. We actively gather client feedback through structured surveys and questionnaires to assess satisfaction levels, while maintaining formalised procedures to efficiently address and resolve any customer concerns or complaints. This systematic approach enables us to consistently elevate service standards and foster lasting stakeholder trust.

The Group maintains rigorous health and safety protocols across all properties through systematic facility maintenance of elevators and escalators, regular fire safety drills, periodic cleaning of potable water systems, and comprehensive security measures including CCTV monitoring and professional security staffing. These proactive safeguards demonstrate our unwavering commitment to protecting occupant welfare while ensuring optimal property functionality.

本集團重視透過透明的溝通渠道建立穩固的客戶關係，並持續提升項目與服務質素。我們積極透過結構化問卷調查及意見收集評估客戶滿意度，同時設有正式程序以高效處理及解決任何客戶疑慮或投訴。此有系統的做法有助我們持續提升服務水平，鞏固持份者的長期信心。

本集團透過有系統的升降機及自動扶手電梯設施維護、定期消防演習、定期清潔食水系統，以及全面保安措施（包括閉路電視監察及專業保安人員），於所有物業實施嚴格的健康與安全規範。該等主動保障措施展現本集團對保障住戶福祉及確保物業功能完善運作的堅定承諾。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

Product labels

To ensure full compliance with the “Residential Properties (First-hand Sales) Ordinance”, all marketing materials and property descriptions are subject to official government approval before release, to guarantee complete regulatory adherence and factual accuracy in property representations. This stringent verification process protects buyers by providing transparent and trustworthy information throughout the sales process.

Supply Chain Management

Maintaining exceptional property quality requires all suppliers and contractors to adhere to stringent quality control, environmental protection, and safety standards established through comprehensive ethical business policies. These rigorous requirements ensure consistent compliance across all project partners while upholding the highest industry benchmarks.

Ensuring quality property development requires close collaboration with external construction partners, making supplier and contractor cooperation essential. A dedicated Tender Review Committee oversees the entire bidding process according to standardised procedures outlined in the “Comprehensive Procedure Manual,” which enforces strict principles of objectivity, fairness, impartiality and transparency. This committee conducts regular reviews of all project procurement processes to guarantee equitable and unbiased contract awards that meet the highest ethical standards.

Strict confidentiality protocols and ethical standards are enforced through established policies in the “Staff Handbook,” prohibiting any unauthorised disclosure or misuse of customer information for personal gain or financial benefit. Intellectual property rights are rigorously protected, with the “ESG Policy” mandating strict adherence to confidentiality agreements during external collaborations to prevent infringement of third-party products or services. Complementary training programs ensure information management personnel maintain full compliance, particularly regarding proper use of licensed software across all operational systems.

產品標籤

為確保完全遵守《一手住宅物業銷售條例》，所有市場推廣材料及物業描述均須於發佈前獲得政府正式審批，以確保物業陳述完全符合法規及真確無誤。此嚴謹的審核程序透過於整個銷售過程提供透明可靠的資訊保障買家。

供應鏈管理

維持卓越的物業品質需要所有供應商及承包商遵守透過全面道德營商政策訂立嚴格的品質控制、環境保護及安全標準。此等嚴謹要求確保所有項目合作夥伴持續合規，同時維持最高行業標準。

確保物業開發品質需要與外部建築合作夥伴密切合作，因此供應商及承包商的合作至關重要。專責的招標審核委員會根據《全面程序手冊》訂明的標準化程序監督整個招標流程，並執行嚴格的客觀、公平、公正及透明原則。該委員會定期審閱所有項目採購程序，確保合約批出過程公平無偏見，符合最高道德標準。

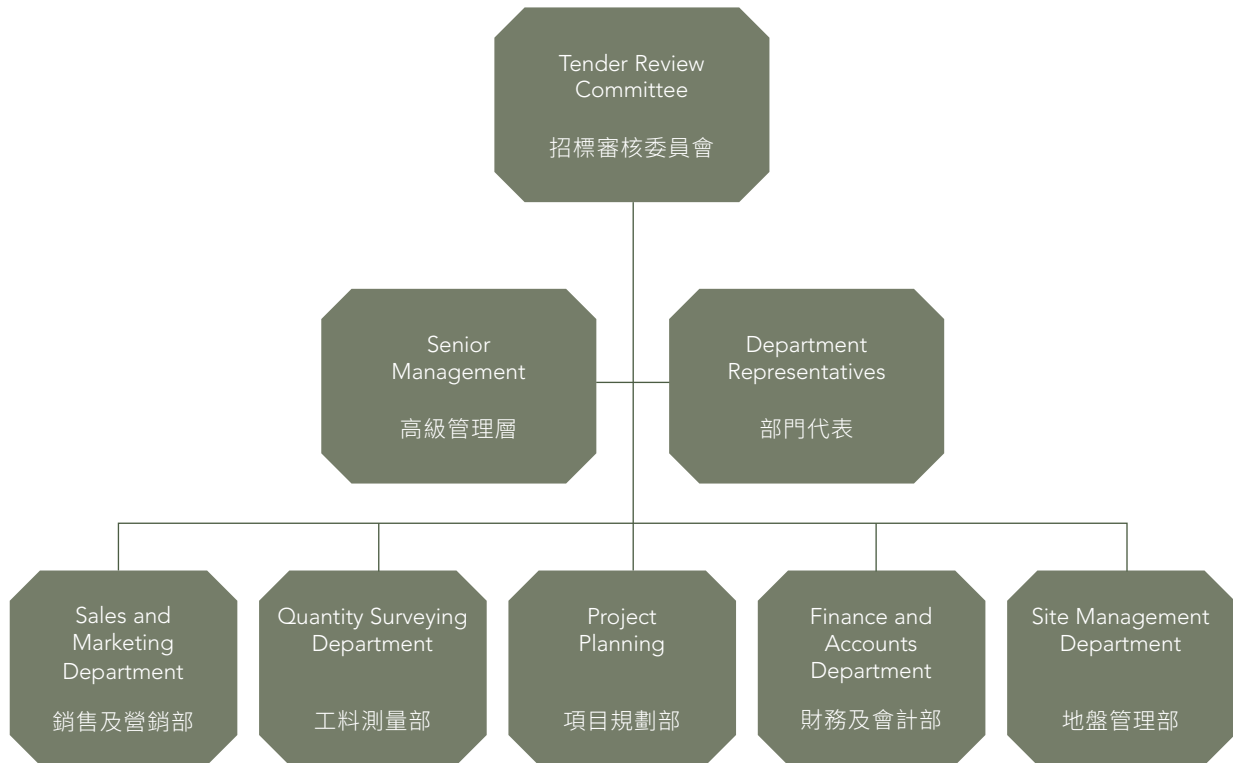
本集團透過《員工手冊》的既定政策，執行嚴格保密規範及道德標準，禁止任何未經授權的披露或濫用客戶資料以謀取個人或財務利益。本集團亦嚴格保障知識產權，並於《環境、社會及管治政策》中規定，於對外合作期間必須遵守保密協議，以防止侵害第三方產品或服務的權利。配套培訓計劃確保資訊管理人員全面合規，尤其是在所有營運系統中妥為使用授權軟件。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

Structure of the Tender Review Committee

招標審核委員會架構



The tenderer selection process follows standardised procedures that incorporate recommendations from consultants and internal stakeholders. Pre-qualification evaluations are conducted through comprehensive due diligence including site inspections, reference project analysis, consultant feedback, and reviews of financial and claims history. The Tender Review Committee subsequently verifies all qualified candidates before tender issuance, followed by rigorous proposal assessments across multiple predetermined evaluation criteria.

投標者遴選程序遵循標準化流程，並納入顧問及內部持份者之建議。資格預審評估涵蓋全面盡職調查，包括實地視察、參考項目分析、顧問意見及財務及索償紀錄審閱。其後，招標審核委員會在核實所有合資格投標者後，方會發出招標文件，並根據多項預設評估準則嚴謹評估建議。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

Commercial considerations 商業考慮	Technical considerations 技術考慮
- Reasonableness of tender price 標價合理性 - Compliance with tendering terms - Corruption or other non-compliance record 貪污或其他違規紀錄	The project planning department and site management department conduct technical assessments of tenderers based on the following aspects: 項目規劃部及地盤管理部會對投標者進行下列各方面的技術評估： - Technical expertise and professional capability 技術專業知識及專業能力 - Relevant experience in similar projects 類似項目之相關經驗 - Knowledge of site restrictions and scope of work 對地盤限制及工作範圍之熟悉程度 - Strength of proposed project team for the project 進行此項目之建議項目團隊之專長 - Quality assurance experience and relevant certificate/awards 質量保證經驗及相關證書／獎項 - References from clients, consultants and others 客戶、顧問及其他人士之推薦

Contractors are actively encouraged to adopt waste reduction initiatives while developing guidelines to enhance construction waste recycling and reuse practices throughout project execution. Five of our appointed construction contractors must submit comprehensive waste management plans for review prior to project commencement, ensuring full compliance with relevant environmental regulations covering waste disposal, water/air/noise pollution control, and wastewater treatment.

In addition, the Group has enhanced its assessments of environmental and social risks associated with suppliers and contractors to ensure effective supply chain management. The contractor selection criteria include environmental and social performance, such as setting and reporting project environmental improvement targets.

Table under Section 10.2 Social Performance provides a comprehensive breakdown of the Group's number of suppliers by geographical region during the Year.

本集團積極鼓勵承包商採取減廢措施，並制訂指引，以於項目執行期間提升建築廢棄物回收及再用實踐。我們委任的承建商中有5個必須於項目動工前提交全面的廢棄物管理計劃，供我們審閱，以確保完全遵守有關廢棄物處置、水／空氣／噪音污染控制及污水處理的相關環境法規。

此外，本集團已就與供應商及承包商有關的環境及社會風險提升評估，以更有效地管理其供應鏈。承包商的甄選標準包括環境及社會績效，如制定及呈報項目環境改善目標。

第10.2章社會績效下的績效表提供本集團於本年度按地理區域劃分的供應商數目綜合明細。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

9.7. EMBRACING OUR COMMUNITY

In addition to protecting employee wellbeing, we devote considerable resources to meaningful community engagement. This includes taking an active role in local initiatives and charitable programmes that respond to urgent social needs. By bringing together our organisational resources, professional skills, and team collaboration, we carry out targeted actions that generate lasting value for the communities near our operations. This community centred approach reflects our commitment to ethical corporate citizenship and to driving positive social change through practical, expertise-based contributions.

During the Year, the Group's social investments primarily focused on two key areas: building a harmonious society and supporting youth development. During the Year, the Group donated approximately HKD 0.31 million and supported various community activities.

Building a Harmonious Society

During the Year, the Group continued to contribute to the development of a harmonious society by supporting community initiatives that promote social inclusion and enhance the well-being of disadvantaged groups. Through donations and community partnerships, we are committed to creating shared value and fostering a more inclusive and resilient community.

9.7. 擁抱社區

除保障員工福祉外，我們向有意義的社區參與投入大量資源，包括積極參與應對緊急社會需求的本地計劃及慈善項目。透過匯集組織資源、專業技術及團隊合作，我們開展針對性活動，為業務營運周圍的社區創造長期價值。此舉以社區為中心，反映我們對道德企業公民身份的承諾，並透過實際、專業知識驅動的貢獻推動積極的社會改變。

本年度，本集團的社會投資主要專注於兩個關鍵範疇：建立和諧社會以及支持青年發展。本年度，本集團捐獻約0.31百萬港元，持支持各項社區活動。

建立和諧社會

於本年度，本集團繼續支持促進社會共融及提升弱勢群體福祉的社區計劃，持續為構建和諧社會貢獻力量。透過捐贈及社區合作，我們致力創造共同價值，構築更包容、更具韌性的社區。

9. Thriving People (Continued)

9. 促進民生繁榮發展(續)

Looking ahead, the Group will continue to stay rooted in Hong Kong while keeping a strong focus on serving the needs of grassroots families and newly arrived individuals from the mainland. We aim to provide a wide range of support and assistance, adapting our approaches to the changing circumstances of the community. By working hand in hand with local residents and partners, we strive to help build a better future for all. This commitment is a direct expression of our corporate vision: "A Passion for Building a Prosperous Future".

Supporting youth development

Recognising youth as catalysts for social progress, the Group actively fosters their advancement through initiatives like the ongoing "Wang On Properties Academic Excellence Scholarship for BBA Students." This program offers financial support and career encouragement to high-achieving business students at Hang Seng University of Hong Kong, empowering the next generation of professionals to pursue their ambitious career aspirations.

Environmental conservation and support for vulnerable communities remain fundamental priorities, reflecting the Group's deeply held values of social responsibility. The recent recognition with the Hong Kong Council of Social Service's Caring Company Logo 2023/24 validates these ongoing efforts to create meaningful societal impact through sustainable practices and compassionate community engagement.

展望未來，本集團將繼續植根香港，專注服務基層家庭及內地新來港人士的需要，提供多元化的支持與協助，並因應社區環境的變化適時調整服務方式。我們將與本地居民及合作夥伴攜手合作，努力為所有人構建更美好的未來。此承諾正是本集團企業願景「因夢想凝聚動力•創建宏遠未來」的直接體現。

支持青年發展

本集團深明青年為社會進步的催化劑，積極透過持續推行的「宏安地產工商管理卓越學業獎學金」等計劃促進青年進步。該計劃為香港恆生大學成績優異的商學院學生提供經濟支援及職業鼓勵，助力下一代專業人士追求志向遠大的職業抱負。

環境保護及支持弱勢社群仍是根本優先事項，體現本集團根深蒂固的社會責任價值。本集團近期榮獲香港社會服務聯會之二零二三／二四年度商界展關懷標誌，印證我們持續透過可持續實踐及關懷社區參與工作，帶來有意義的社會影響。



5 Years Plus Caring Company Logo 2023/24
二零二三／二四年五年Plus「商界展關懷」標誌

10. PERFORMANCE TABLE

10. 績效表

10.1. ENVIRONMENTAL PERFORMANCE

10.1. 環境績效

Key environmental performance indicators ² 關鍵環境績效指標 ²		Unit 單位	Headquarter ³ 總部 ³		Property management ⁴ 物業管理 ⁴		Projects under development ⁵ 在建項目 ⁵	
			2026 二零二六年	2025 二零二五年	2026 二零二六年	2025 二零二五年	2026 二零二六年	2025 二零二五年
Air Emission 空氣排放								
NOx 氮氧化物	kg 千克		2.71	5.63	–	13.93	–	0.98 ⁶
SOx 硫氧化物	kg 千克		0.06	1.10	–	1.20	5.42	0.0005
Particulate matter 顆粒物	kg 千克		0.20	0.41	–	–	–	0.01
GHG Emissions⁷ 溫室氣體排放⁷								
Direct GHG emissions (Scope 1) ⁸ 直接溫室氣體排放 (範圍1) ⁸	tCO ₂ e 公噸二氧化碳當量		11.34	26.05	–	189.19	743.35	575.80
Energy indirect GHG emissions (Scope 2) ⁸ 能源間接溫室氣體排放 (範圍2) ⁸	tCO ₂ e 公噸二氧化碳當量		33.34	37.57	3,687.08	1,671.65	64.01	3,752.91
Total GHG emissions 溫室氣體排放總量	tCO ₂ e 公噸二氧化碳當量		44.68	63.61	3,687.08	1,856.84	807.36	4,328.70
Intensity of GHG emissions (By gross floor area) 溫室氣體排放總量 (以建築面積計算)	tCO ₂ e/m ² 公噸二氧化碳當量 ／平方米		0.03	0.08	0.07	0.03	0.01	0.07
Remarks			備註					
2.	All environmental performance indicators underwent external checking (data review but not assurance/verification according to related schemes) that was conducted by an independent third party.				2.	所有環境績效指標均經過一名獨立第三方的外部檢查 (數據審視, 惟非根據相關計劃的保證／核實)。		
3.	Since the Company and Wang On Group Limited share the same office premise as headquarter office, the area was divided by two to calculate the intensity.				3.	因本公司及宏安集團有限公司共用同一辦公室物業作為總部辦公室, 故將其面積除以二以計算密度。		
4.	The property management covered 5 property sites and we have sought to collect environmental data for both common and tenant areas where possible.				4.	物業管理涵蓋五個物業場地, 我們已在可能情況下盡力收集公共區域及租戶區域的環境數據。		
5.	The projects under development covered 10 project sites. This is a voluntary disclosure of the data from our contractors, which represents our supply chain data				5.	在建項目涵蓋十個項目地盤。該數據為我們的承包商自願披露的數據, 即我們的供應鏈數據。		
6.	Travel distances for machinery vehicle were estimated with reference to Energy Consumption Indicators published by the EMSD in Hong Kong				6.	機械車輛的交通距離乃參考香港機電工程署發佈的能源消耗指標估計。		
7.	GHG emission data is presented in terms of carbon dioxide equivalents and is based on, but not limited to, the “How to prepare a ESG Report – Appendix II: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange, and “Guidelines to Account for and Report on GHG Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes)” issued by the Environmental Protection Department and the Mechanical Services Department.				7.	溫室氣體排放數據以二氧化碳當量呈列, 並基於但不限於聯交所發佈的《如何編製環境、社會及管治報告 – 附錄二: 環境關鍵績效指標匯報指引》以及環境保護署及機電工程署發佈的《香港建築物 (商業、住宅或公共用途) 的溫室氣體排放及減除核算及報告指引》。		
8.	Scope 1 includes GHG emissions generated from fuel consumption for vehicle and equipment consumption; Scope 2 included GHG emissions generated by electricity consumption.				8.	範圍1包括由車輛及設備使用的燃料產生的溫室氣體。範圍2包括由電力消耗產生的溫室氣體。		

10. Performance Table (Continued)

10. 績效表(續)

Key environmental performance indicators ² 關鍵環境績效指標 ²	Unit 單位	Headquarter ³ 總部 ³		Property management ⁴ 物業管理 ⁴		Projects under development ⁵ 在建項目 ⁵	
		2026	2025	2026	2025	2026	2025
		二零二六年	二零二五年	二零二六年	二零二五年	二零二六年	二零二五年
Use of Energy							
能源使用							
Fuel consumption 燃料耗量	kWh 千瓦時	41,189.98	94,597.13	–	967.20	3,603,249.10	2,334,742.54
Consumption of purchased 外購電力耗量	kWh 千瓦時	98,047.00	98,858.00	10,560,082.30	9,371,460.01	166,305.00	280,050.00
Total energy consumption 總能源耗量	kWh 千瓦時	139,236.98	193,455.13	10,560,082.30	9,372,427.21	3,769,554.10	2,614,792.54
Intensity of energy consumption (By gross floor area) 能源耗量密度 (以建築面積計算)	kWh/m ² 千瓦時／平方米	85.33	237.13	209.60	146.62	42.30	40.03
Waste⁹							
廢棄物⁹							
Hazardous Waste							
有害廢棄物							
Total hazardous waste produced 所產生有害廢棄物總量	Tonnes 公噸	–	–	–	–	–	0.124
Hazardous waste recycled 有害廢棄物回收量	Tonnes 公噸	–	–	–	–	–	0.124
Intensity of hazardous wastes produced (By gross floor area) 所產生有害廢棄物密度 (以建築面積計算)	Tonnes/m ² 公噸／平方米 ²	–	–	–	–	–	0.000001
Non-Hazardous Waste							
無害廢棄物							
Total non-hazardous waste produced 所產生無害廢棄物總量	Tonnes 公噸	–	–	210.02	847.16	73,834.40	20,128.87
Non-hazardous waste recycled 無害廢棄物回收	Tonnes 公噸	–	–	2.49	256.11	73,568.30	9,884.93
Intensity of non-hazardous waste produced (By gross floor area) 所產生無害廢棄物密度 (以建築面積計算)	Tonnes/m ² 公噸／平方米 ²	–	–	0.004	0.01	0.83	0.30
Use of Water Resources							
水資源使用							
Water from rainwater/recycling 雨水／再生水	m ³ 立方米	–	–	–	–	–	–
Water from municipal sources 市政水源	m ³ 立方米	78.67	93.00	61,506.08	72,943.27	13,110.00	6,387.00
Total water consumption 耗水總量	m ³ 立方米	78.67	93.00	61,506.08	72,943.27	13,110.00	6,387.00
Intensity of water consumption (By gross floor area) 耗水密度 (以建築面積計算)	m ³ /m ² 立方米／平方米	0.05	0.11	1.22	1.14	0.15	0.10
Wastewater Discharged							
廢水排放							
Wastewater discharged 廢水排放	m ³ 立方米	–	–	–	–	1,535.7	3,097.0

Remarks

備註

9. Data collection system for waste generated in the office is under development.

9. 現正在開發辦公室所產生廢棄物的數據收集系統。

10. Performance Table (Continued)

10. 績效表 (續)

10.2.SOCIAL PERFORMANCE

10.2. 社會績效

Workforce 勞動力		Unit 單位	2026 二零二六年	2025 二零二五年
Total Number of Employees 員工總數		Persons 人	156	141
By gender 按性別劃分	Male 男性	Persons 人	78	79
	Female 女性	Persons 人	62	62
By employment category 按僱傭類別劃分	Management 管理層員工	Persons 人	45	44
	General Staff 一般員工	Persons 人	111	97
By age group 按年齡組別劃分	Below 30 30歲以下	Persons 人	9	9
	30-50 30至50歲	Persons 人	98	86
	Above 50 50歲以上	Persons 人	49	46
By employment type 按僱傭類型劃分	Full-time 全職	Persons 人	150	137
	Part-time 兼職	Persons 人	6	4
By geographical region 按地理區域劃分	Hong Kong 香港	Persons 人	156	141
	Mainland China 中國內地	Persons 人	–	–
	Other 其他	Persons 人	–	–

10. Performance Table (Continued)

10. 績效表(續)

Workforce 勞動力		Unit 單位	2026 二零二六年	2025 二零二五年
Board Diversity 董事會多元性				
By gender 按性別劃分	Male 男性	Persons 人	4	5
	Female 女性	Persons 人	2	1
By age group 按年齡組別劃分	Below 30 30歲以下	Persons 人	0	0
	30-50 30至50歲	Persons 人	3	2
	Above 50 50歲以上	Persons 人	3	4
By race 按族裔劃分	Asian 亞洲	Persons 人	6	6
	Other 其他	Persons 人	0	0
Employee Turnover Rate¹⁰ 員工流失率¹⁰		%	44.6	51.2
By gender 按性別劃分	Male 男性	%	50.9	54.5
	Female 女性	%	37.0	35.3
By age group 按年齡組別劃分	Below 30 30歲以下	%	171.4	57.5
	30-50 30至50歲	%	35.5	46.8
	Above 50 50歲以上	%	43.8	46.8
By geographical region 按地理區域劃分	Hong Kong 香港	%	44.6	52.6
	Mainland China 中國內地	%	—	—
	Other 其他	%	—	—

Remarks

備註

10. Employee Turnover Rate (%) = number of turnover of the category/
total workforce of the category x 100%.

10. 員工流失率(%)=該類別流失員工人數／該類別員工總數x100%。

10. Performance Table (Continued)

10. 績效表 (續)

Key social performance indicators 社會關鍵績效指標	Unit 單位	2026 二零二六年	2025 二零二五年
Health and Safety			
健康與安全			
Total number of work-related fatalities 因工死亡人數	No. of people 人數	0	0
Work-related Injury 工傷事故	Cases 宗數	2	3
Lost days due to work-related Injury 因工傷損失工作日數	Days 日數	332	151
Employee Training			
僱員培訓			
Percentage of employee trained ¹¹ 受訓員工百分比 ¹¹	%	37.2	100.0
Average training hours of employees ¹² 員工平均受訓時數 ¹²	Hours 小時	3	6.4
By Gender¹³			
按性別劃分¹³			
Male 男性	% %	34.8	100
	Hours 小時	3	6.3
Female 女性	% %	40.0	100
	Hours 小時	3	6.5

Remarks

備註

- | | |
|---|--|
| <p>11. Percentage of employees trained = number of employees trained/ total number of employees x 100%.</p> <p>12. Average training hours of employees = the training hours of employees of the category/total number of employees of the category.</p> <p>13. The proportion of the category among trained employees = number of employees trained of the category/number of employees trained x 100%.</p> | <p>11. 受訓員工百分比=受訓員工人數／總員工人數 x100%。</p> <p>12. 受訓員工平均時數=該類別員工培訓時間／該類別員工的總人數。</p> <p>13. 該類別在受訓員工中的比例=該類別受訓員工人數／受訓員工人數x100%。</p> |
|---|--|

10. Performance Table (Continued)

10. 績效表(續)

Key social performance indicators 社會關鍵績效指標	Unit 單位	2026 二零二六年	2025 二零二五年
By Employment Category			
按僱傭類別劃分			
Management staff 管理層員工	% %	30.4	100
	Hours 小時	3	7
General staff 一般員工	% %	40.2	100
	Hours 小時	3	5.8
Suppliers (By Geographical Region)¹⁴			
供應商(按地理區域劃分)¹⁴			
Hong Kong 香港	Number 數目	5	3
Mainland China 中國內地	Number 數目	—	—
Other 其他	Number 數目	—	—
Community Investment¹⁵			
社區投資¹⁵			
Charity Donation 捐款	HKD 港元	308,021	1,226,791
Staff Volunteers 志願工作員工人數	Number 數目	—	5
Volunteering Hours 志願工作時數	Hours 小時	—	10

Remarks

備註

14. The data includes the major tier-1 supplier/contractors for both corporate and project-level.

14. 數據包括公司層面和項目層面之主要一級供應商及承包商。

15. The data included the number and hours of volunteers of Wang On Group Limited.

15. 數據包括宏安集團有限公司之志願工作人數及時數。

11. ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX

《環境、社會及管治報告指引》內容索引

11.1. PART C: "COMPLY OR EXPLAIN" PROVISIONS

11.1. C部分：「不遵守就解釋」條文

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
A. Environmental			
A. 環境			
A1 Emissions	Information on: 1. the policies; and 2. 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.	7.4. Compliance Management 8. Sustainable Places	26-27 28
A1 排放物	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： 1. 政策；及 2. 遵守對發行人有重大影響的相關法律及規例的資料。	7.4. 合規管理 8. 可持續發展的範疇	
KPI A1.1	The types of emissions and respective emissions data.	10.1 Environmental Performance	62-63
關鍵績效指標A1.1	排放物種類及相關排放數據。	10.1 環境績效	
KPI A1.2	[Repealed 1 January 2025]		
關鍵績效指標A1.2	[於2025年1月1日刪除]		
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	8.4 Waste 10.1 Environmental Performance	32-33 62-63
關鍵績效指標A1.3	所產生有害廢棄物總量 (以噸計算) 及 (如適用) 密度 (如以每產量單位、每項設施計算)。	8.4 廢棄物 10.1 環境績效	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).	8.4 Waste 10.1 Environmental Performance	32-33 62-63
關鍵績效指標A1.4	所產生無害廢棄物總量 (以噸計算) 及 (如適用) 密度 (如以每產量單位、每項設施計算)。	8.4 廢棄物 10.1 環境績效	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
A. Environmental			
A. 環境			
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	5.2. Our 5-Year ESG Roadmap 8. Sustainable Places 8.2. Management of Emission	17-18 28 30
關鍵績效指標A1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟。	5.2. 環境、社會及管治五年路線圖 8. 可持續發展的範疇 8.2. 排放管理	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	5.2. Our 5-Year ESG Roadmap 8. Sustainable Places 8.4 Waste	17-18 28 30
關鍵績效指標A1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	5.2. 環境、社會及管治五年路線圖 8. 可持續發展的範疇 8.4 廢棄物	
A2 Use of Resources	Policies on the efficient use of resources including energy, water and other raw materials.	8. Sustainable Places 8.1. Energy Resources 8.3. Water Resources	28 29-30 31
A2資源使用	有效使用資源（包括能源、水及其他原材料）的政策。	8. 可持續發展的範疇 8.1. 能源資源 8.3. 水資源	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	8.1. Energy Resources 10.1 Environmental Performance	29-30 62-63
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	8.1. 能源資源 10.1 環境績效	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	8.3. Water Resources 10.1 Environmental Performance	31 62-63
關鍵績效指標A2.2	總耗水量及密度（如以每產量單位、每項設施計算）。	8.3. 水資源 10.1 環境績效	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
A. Environmental			
A. 環境			
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	5.2. Our 5-Year ESG Roadmap	17-18
關鍵績效指標A2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	8. Sustainable Places	28
		8.1. Energy Resources	29-30
		5.2. 環境、社會及管治五年路線圖	
關鍵績效指標A2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	8. 可持續發展的範疇	
		8.1. 能源資源	
		5.2. 環境、社會及管治五年路線圖	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	5.2. Our 5-Year ESG Roadmap	17-18
關鍵績效指標A2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	8. Sustainable Places	28
		8.3. Water Resources	31
		5.2. 環境、社會及管治五年路線圖	
關鍵績效指標A2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	8. 可持續發展的範疇	
		8.3. 水資源	
		5.2. 環境、社會及管治五年路線圖	
KPI A2.5	Total packaging material used for finished products (in tonnes), and, if applicable, with reference to per unit produced.	The operations of the Group do not involve the use of packaging materials.	–
關鍵績效指標A2.5	製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	本集團的業務不涉及使用包裝材料。	
A3 The Environment and Natural Resources	Policies on minimising the issuer's significant impact on the environment and natural resources.	8. Sustainable Places	28
		8.5. Environmental and Natural Resources	34
A3環境及天然資源	減低發行人對環境及天然資源造成重大影響的政策。	8. 可持續發展的範疇	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	8.5. 環境及天然資源	
		8. Sustainable Places	28
關鍵績效指標A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	8.5. Environmental and Natural Resources	34
		8. 可持續發展的範疇	
關鍵績效指標A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	8.5. 環境及天然資源	
		8. 可持續發展的範疇	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
B. Social			
B. 社會			
B1 Employment	Information on: 1. the policies; and 2. 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.	7.4. Compliance Management 9. Thriving People 9.1. Employment System	26-27 45 45-47
B1僱傭	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： 1. 政策；及 2. 遵守對發行人有重大影響的相關法律及規例的資料。	7.4. 合規管理 9. 促進民生繁榮發展 9.1. 僱傭制度	
KPI B1.1	Total workforce by gender, employment type (for example, full-time or part-time), age group and geographical region.	10.2. Social Performance	64-67
關鍵績效指標B1.1	按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	10.2. 社會績效	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	10.2. Social Performance	64-67
關鍵績效指標B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	10.2. 社會績效	
B2 Health and Safety	Information on: 1. the policies; and 2. 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.	7.4. Compliance Management 9. Thriving People 9.2. Caring Our People	26-27 45 45-47
B2健康與安全	有關提供安全工作環境及保障僱員避免職業性危害的： 1. 政策；及 2. 遵守對發行人有重大影響的相關法律及規例的資料。	7.4. 合規管理 9. 促進民生繁榮發展 9.2. 關愛我們的員工	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
B. Social			
B. 社會			
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the Year.	10.2. Social Performance	64-67
關鍵績效指標B2.1	過去三年(包括本年度)每年因工亡故的人數及比率。	10.2. 社會績效	
KPI B2.2	Lost days due to work injury	9.3. Health And Safety 10.2. Social Performance	50 64-67
關鍵績效指標B2.2	因工傷損失工作日數。	9.3. 健康與安全 10.2. 社會績效	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	9. Thriving People 9.2. Caring Our People	45 45-47
關鍵績效指標B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。	9. 促進民生繁榮發展 9.2. 關愛我們的員工	
B3 Development and Training	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	9. Thriving People 9.4. Development and Training	45 50-52
B3發展及培訓	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。	9. 促進民生繁榮發展 9.4. 發展及培訓	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	10.2. Social Performance	64-67
關鍵績效指標B3.1	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。	10.2. 社會績效	
KPI B3.2	The average training hours completed per employee by gender and employee category.	10.2. Social Performance	64-67
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	10.2. 社會績效	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
B. Social			
B. 社會			
B4 Labour Standards	Information on:	7.4. Compliance Management	26-27
	1. the policies; and	9. Thriving People	45
	2. compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	9.5. Labour Practices	53
B4勞工準則	有關防止童工或強制勞工的：	7.4. 合規管理	
	(a) 政策；及	9. 促進民生繁榮發展	
	(b) 遵守對發行人有重大影響的相關法律及規例的資料。	9.5. 勞工準則	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	9. Thriving People	45
		9.5. Labour Practices	53
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	9. 促進民生繁榮發展	
		9.5. 勞工準則	
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	9. Thriving People	45
		9.5. Labour Practices	53
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	9.促進民生繁榮發展	
		9.5. 勞工準則	
B5 Supply Chain Management	Policies on managing environmental and social risks of the supply chain.	7.3. Risk Management	23-25
		7.4. Compliance Management	26-27
		8. Sustainable Places	28
		9.6. Responsible Operation	54-59
B5供應鏈管理	管理供應鏈的環境及社會風險政策。	7.3. 風險管理	
		7.4.合規管理	
		8. 可持續發展的範疇	
		9.6. 盡責營運	
KPI B5.1	Number of suppliers by geographical region.	10.2. Social Performance	64-67
關鍵績效指標B5.1	按地區劃分的供應商數目。	10.2. 社會績效	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
B. Social			
B. 社會			
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	7.3. Risk Management 7.4. Compliance Management 9.6. Responsible Operation	23-25 26-27 54-59
關鍵績效指標B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	7.3. 風險管理 7.4. 合規管理 9.6. 盡責營運	
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	7.3. Risk Management 7.4. Compliance Management 9.6. Responsible Operation	23-25 26-27 54-59
關鍵績效指標B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	7.3. 風險管理 7.4. 合規管理 9.6. 盡責營運	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	7.3. Risk Management 9.6. Responsible Operation	23-25 54-59
關鍵績效指標B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	7.3. 風險管理 9.6. 盡責營運	
B6 Product Responsibility	Information on: 1. the policies; and 2. 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.	7.4. Compliance Management 9. Thriving People 9.6. Responsible Operation	26-27 45 54-59
B6產品責任	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： 1. 政策；及 2. 遵守對發行人有重大影響的相關法律及規例的資料。	7.4. 合規管理 9. 促進民生繁榮發展 9.6. 盡責營運	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
B. Social			
B. 社會			
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Not applicable	–
關鍵績效指標B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比。	不適用	
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	We recorded 0 service-related complaints from property management during the Year.	–
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	本年度儘並無接到來自物業管理的服務投訴	
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	7.3. Risk Management	23-25
		9.6. Responsible Operation	54-59
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	7.3. 風險管理	
		9.6. 盡責營運	
KPI B6.4	Description of quality assurance process and recall procedures.	7.3. Risk Management	23-25
		9.6. Responsible Operation	54-59
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	7.3. 風險管理	
		9.6. 盡責營運	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	7.3. Risk Management	23-25
		9.6. Responsible Operation	54-59
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	7.3. 風險管理	
		9.6. 盡責營運	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Subject areas	Content	Section/statement	Page Number
主要範疇	內容	章節／陳述	頁碼
B. Social			
B. 社會			
B7 Anti-corruption	Information on: 1. the policies; and 2. compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	7.4. Compliance Management 7.2. Anti-Corruption	26-27 22-23
B7反貪污	有關防止賄賂、勒索、欺詐及洗黑錢的： 1. 政策；及 2. 遵守對發行人有重大影響的相關法律及規例的資料。	7.4. 合規管理 7.2. 反貪污	
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	7.2. Anti-Corruption	22-23
關鍵績效指標B7.1	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。	7.2. 反貪污	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	7.2. Anti-Corruption	22-23
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	7.2. 反貪污	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	7.2. Anti-Corruption	22-23
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	7.2. 反貪污	
B8 Community Investment	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.	9.7. Embracing Our Community	60-61
B8社區投資	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。	9.7. 擁抱社區	
KPI B8.1	Focus areas of contribution (e.g., education, environmental concerns, labour needs, health, culture, sport).	9.7. Embracing Our Community	60-61
關鍵績效指標B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	9.7. 擁抱社區	
KPI B8.2	Resources contributed (e.g., money or time) to the focus area.	9.7. Embracing Our Community	60-61
關鍵績效指標B8.2	在專注範疇所動用資源(如金錢或時間)。	9.7. 擁抱社區	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

11.2. PART D: CLIMATE-RELATED DISCLOSURES

11.2. D部分：氣候相關披露

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(I) GOVERNANCE		
(I) 管治		
19. An issuer shall disclose information about:		
19. 發行人須披露有關以下方面的資料：		
(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:		
(a) 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：		
(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;	7.1. Board's Statement About ESG Governance	21
(i) 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；	7.1. 董事會關於環境、社會及管治的治理聲明	
(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	7.1. Board's Statement About ESG Governance	21
(ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	7.1. 董事會關於環境、社會及管治的治理聲明	
(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;	7.1. Board's Statement About ESG Governance	21
(iii) 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；	7.1. 董事會關於環境、社會及管治的治理聲明	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(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 (iv) 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 (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: (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 (i) 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. (ii) 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。	7.1. Board's Statement About ESG Governance 7.1. 董事會關於環境、社會及管治的治理聲明 7.1. Board's Statement About ESG Governance 7.1. 董事會關於環境、社會及管治的治理聲明 7.1. Board's Statement About ESG Governance 7.1. 董事會關於環境、社會及管治的治理聲明	21 21 21

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(II) STRATEGY		
(II) 策略		
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:		
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：		
(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;	8.6.2 Strategy	36-39
(a) 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；	8.6.2 策略	
(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;	8.6.2 Strategy	36-39
(b) 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；	8.6.2 策略	
(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	8.6.2 Strategy	36-39
(c) 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	8.6.2 策略	
(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.	8.6.2 Strategy	36-39
(d) 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。	8.6.2 策略	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
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	8.6.2 Strategy	36-39
(a) 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	8.6.2 策略	
(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).	8.6.5 Continuous Improvement of Climate-Related Disclosure	41-42
(b) 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）。	8.6.5 持續完善氣候相關披露	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:		
22. 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) 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:		
(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;	8.6.2 Strategy	36-39
(i) 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；	8.6.2 策略	
(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);	8.6.2 Strategy	36-39
(ii) 已經或預期將進行的任何適應或減緩工作（直接或間接）；	8.6.2 策略	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(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 (iii) 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; and (iv) 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	8.6.5.Continuous Improvement of Climate-Related Disclosure 8.6.5.持續完善氣候相關披露	41-42
(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). (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。	7.1. Board's Statement About ESG Governance 7.1. 董事會關於環境、社會及管治的治理聲明	21

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	5.2. Our 5-Year ESG Roadmap	17-18
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。	5.2. 環境、社會及管治五年路線圖	
24. An issuer shall disclose qualitative and quantitative information about:	8.6.2 Strategy	36-39
24. 發行人須披露以下定性和量化資料：	8.6.2 策略	41-42
(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	8.6.5.Continuous Improvement of Climate-Related Disclosure	
(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；及	8.6.5.持續完善氣候相關披露	
(b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.		
(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。		
25. The issuer shall provide qualitative and quantitative disclosures about:		
25. 發行人須披露以下定性和量化資料：		
(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:		
(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：		
(i) its investment and disposal plans; and		
(i) 其投資及處置計劃；及		
(ii) its planned sources of funding to implement its strategy; and		
(ii) 其為實施策略所需的資金的計劃資金來源；及		

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. (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。		
26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:		
26. 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) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (a) 發行人截至匯報日對其氣候韌性的評估，其有助於了解： (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (i) 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 (ii) 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; (iii) 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；	8.6.5.Continuous Improvement of Climate- Related Disclosure 8.6.5.持續完善氣候相關披露	41-42

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(b) how and when the climate-related scenario analysis was carried out, including: (b) 如何及何時進行氣候相關情景分析，包括： (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); (i) 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)；		

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(ii) the key assumptions the issuer made in the analysis; and (ii) 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. (iii) 進行氣候相關情景分析的匯報期。		
(III) RISK MANAGEMENT		
(III) 風險管理		
27. An issuer shall disclose information about:		
27. 發行人須披露以下資訊：		
(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: (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： (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (i) 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)； (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (ii) 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； (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); (iii) 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)； (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (iv) 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；	8.6.3.Risk Management 8.6.3.風險管理 8.6.5.Continuous Improvement of Climate-Related Disclosure 8.6.5.持續完善氣候相關披露 8.6.2 Strategy 8.6.3 Risk Management 8.6.2 策略 8.6.3 風險管理 8.6.2 Strategy 8.6.3 Risk Management 8.6.2 策略 8.6.3 風險管理	40 41-42 36-39 40 36-39 40

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(v) how the issuer monitors climate-related risks; and	8.6.2 Strategy	36-39
(v) 發行人如何監察其氣候相關風險；及	8.6.3 Risk Management	40
	8.6.2 策略	
	8.6.3 風險管理	
(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;	8.6.2 Strategy	36-39
(vi) 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；	8.6.3 Risk Management	40
(b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	8.6.2 Strategy	36-39
(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	8.6.2 策略	
(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	8.6.2 Strategy	36-39
(c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	8.6.3 Risk Management	40
	8.6.2 策略	
	8.6.3 風險管理	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(IV) Metrics and Targets		
(IV) 指標及目標		
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as:		
28. 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示), 並分為:		
(a) Scope 1 greenhouse gas emissions;	8.2. Management of Emission	30
(a) 範圍1溫室氣體排放;	8.2. 排放管理	
	10.1 Environmental Performance	62-63
	10.1 環境績效	
(b) Scope 2 greenhouse gas emissions; and	8.2. Management of Emission	30
(b) 範圍2溫室氣體排放; 及	8.2. 排放管理	
	10.1 Environmental Performance	62-63
	10.1 環境績效	
(c) Scope 3 greenhouse gas emissions.	8.6.5.Continuous Improvement of Climate-Related Disclosure	41-42
(c) 範圍3溫室氣體排放。	8.6.5.持續完善氣候相關披露	
29. An issuer shall:		
29. 發行人須:		
(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;	8.2. Management of Emission	30
	8.2. 排放管理	
	10.1 Environmental Performance	62-63
	10.1 環境績效	
(a) 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;		

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(b) disclose the approach it uses to measure its greenhouse gas emissions including:		
(b) 披露其用於計量溫室氣體排放的方法，包括：		
(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;	8.2. Management of Emission 8.2. 排放管理	30
(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；	10.1 Environmental Performance 10.1 環境績效	62-63
(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and	8.2. Management of Emission 8.2. 排放管理	30
(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	10.1 Environmental Performance 10.1 環境績效	62-63
(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	Not Applicable 不適用	
(iii) 發行人在匯報期對計量方法、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	8.2. Management of Emission 8.2. 排放管理 10.1 Environmental Performance 10.1 環境績效	30 62-63
(c) 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，並提供有助於了解該排放的任何所需合約文書的資訊；及		

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(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). (d) 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。	8.6.5.Continuous Improvement of Climate- Related Disclosure 8.6.5.持續完善氣候相關披露	41-42
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。	8.6.5.Continuous Improvement of Climate- Related Disclosure 8.6.5.持續完善氣候相關披露	41-42
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。		
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。		
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。		

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
34. An issuer shall disclose:		
34. 發行人須披露如下：		
(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	8.6.5.Continuous Improvement of Climate- Related Disclosure	41-42
(a) 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	8.6.5.持續完善氣候相關披露	
(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.		
(b) 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).	8.6.5.Continuous Improvement of Climate- Related Disclosure	41-42
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。	8.6.5.持續完善氣候相關披露	

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
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。	8.6.5.Continuous Improvement of Climate- Related Disclosure 8.6.5.持續完善氣候相關披露	41-42

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
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:		
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) the metric used to set the target;	8.6.4.Metrics and Targets	41
(a) 用以設定目標的指標；	8.6.4.指標與目標	
(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	5.2. Our 5-Year ESG Roadmap	17-18
(b) 目標的目的（例如減緩、適應或以科學為基礎的舉措）；	5.2. 環境、社會及管治五年路線圖	
(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);	8. Sustainable Places	28
(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））；	8. 可持續發展的範疇	
(d) the period over which the target applies;	8.6.4.Metrics and Targets	41
(d) 目標的適用期間；	8.6.4.指標與目標	
(e) the base period from which progress is measured;		
(e) 衡量進度的基準期間；		
(f) milestones or interim targets (if any);		
(f) 階段性目標或中期目標（如有）；		
(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and		
(g) 如屬量化目標，其屬絕對目標還是強度目標；及		

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	8.6.4.Metrics and Targets 8.6.4.指標與目標	41
(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。		
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;	8.6.5.Continuous Improvement of Climate-Related Disclosure.	41-42
(a) 目標本身及設定目標的方法是否經第三方驗證;	8.6.5.持續完善氣候相關披露	
(b) the issuer's processes for reviewing the target;	5.2. Our 5-Year ESG Roadmap	17-18
(b) 發行人審核目標的程序;	5.2. 環境、社會及管治五年路線圖	
	8. Sustainable Places	28
	8. 可持續發展的範疇	
	8.6.4.Metrics and Targets	41
	8.6.4.指標與目標	
(c) the metrics used to monitor progress towards reaching the target; and		
(c) 用於監察達標進度的指標; 及		
(d) any revisions to the target and an explanation for those revisions.	Not applicable 不適用	
(d) 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.	8.6.4.Metrics and Targets 8.6.4.指標與目標	41
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。		

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:		
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：		
(a) which greenhouse gases are covered by the target;	5.2. Our 5-Year ESG Roadmap	17-18
(a) 目標涵蓋哪些溫室氣體；	5.2. 環境、社會及管治五年路線圖	
(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;	8. Sustainable Places	28
(b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	8. 可持續發展的範疇	
	8.6.4.Metrics and Targets	41
	8.6.4.指標與目標	
(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;	8.6.5.Continuous Improvement of Climate-Related Disclosure	41-42
(c) 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；	8.6.5.持續完善氣候相關披露	
(d) whether the target was derived using a sectoral decarbonisation approach; and		
(d) 目標是否是採用行業脫碳方法得出的；及		

11.Environmental, Social and Governance Reporting Guide Content Index (Continued)

《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
(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: (e) 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) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (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； 8.6.5.持續完善氣候相關披露 (ii) which third-party scheme(s) will verify or certify the carbon credits; (ii) 該碳信用將由哪些第三方計劃驗證或認證； (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (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) 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). (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）。	8.6.5.Continuous Improvement of Climate- Related Disclosure 8.6.5.持續完善氣候相關披露	41-42

11.Environmental, Social and Governance Reporting Guide Content Index (Continued) 《環境、社會及管治報告指引》內容索引(續)

Description 描述	Section/statement 章節／陳述	Page Number 頁碼
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).	8.6.5.Continuous Improvement of Climate-Related Disclosure 8.6.5.持續完善氣候相關披露	41-42
41. 在編製披露內容以符合第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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