



環球戰略集團有限公司

GLOBAL STRATEGIC GROUP LIMITED 環球戰略集團有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號: 8007)

Annual Report 年報
2024



I. PREAMBLE

Being an investment holding company, Global Strategic Group Limited (the “Company”) with its subsidiaries (collectively, “the Group”) operates a wide range of businesses, including the natural gas supply and pipeline installation, and provision of leasing business of the steel support axial force servo system in the People’s Republic of China (the “PRC”).

In recent years, in recognition of anthropogenic impacts to the environment and the associated impacts on the exploitation of resources, there has been a global urge to protect the environment and to promote environment-friendly practices, such as resource conservation. As emerging crises, including climate change, environmental degradation, resource scarcity, and associated economic stability, are imminent, the Group has been exploring possible solutions and the transition to a clean energy system is one of them.

In addition to the PRC’s policies and measures on accelerating energy transition, including the “Energy in China’s New Era” (《新時代的中國能源發展》) and “Energy Production and Consumption Transition Strategy” (《能源生產和消費革命戰略》), the Group is committed to aligning with the international and national targets and regulations to provide safe and stable supply of natural gas, while minimising the environmental impacts.

Meanwhile, with one of its aims to accelerate the development of the nation’s new infrastructure to reduce emissions from 2025 onwards, the PRC’s 14th Five Year Plan (「十四五」規劃) has introduced business opportunities for the Group’s steel support axial force servo system business. The Group is committed to support the nation’s construction projects and provide the leasing services of safe and robust steel support axial force servo system, aiding to the contribution of the nation’s prosperous economy.

I. 前言

作為一家投資控股公司，環球戰略集團有限公司（「本公司」）及其子公司（統稱「本集團」）在中華人民共和國（「中國」）從事廣泛的業務，包括天然氣供應及管道安裝，以及提供鋼支撐軸力伺服系統的租賃業務。

近年來，由於意識到人為的環境影響以及對資源開發的相關影響，全球均迫切需要保護環境並促進資源節約等環境友善做法。隨著氣候變化、環境污染、資源短缺和相關經濟穩定等新興的危機迫在眉睫，本集團一直在尋求可行的解決方案，而轉型至潔淨能源系統正是其中之一。

除了中國加快能源轉型的政策及措施（包括《新時代的中國能源發展》及《能源生產和消費革命戰略》）外，本集團亦致力配合國際和國家的目標及法規，以提供安全穩定的天然氣供應，同時將環境影響降至最低。

此外，中國的「十四五」規劃亦為本集團的鋼支撐軸力伺服系統業務帶來商機，該規劃旨在於二零二五年起加快國家新基建的發展，以減少排放。本集團致力支持國家的建設項目，並提供安全堅固的鋼支撐軸力伺服系統租賃服務，為國家的經濟繁榮作出貢獻。

環境、社會及管治報告

Environmental, Social and Governance Report

I. PREAMBLE *(Continued)*

Since establishment, the Group has emphasised its mission of creating a positive impact to society, promoting sustainable practices, and delivering shared values to its stakeholders. To further enhance its sustainability performance and fulfil its environmental and social responsibility, the Group has embedded the principle of sustainability into its strategy and business operations and implemented related measures to increase the awareness of environmental protection among its staff members.

II. ABOUT THIS REPORT

In compliance with the requirement under Appendix C2 – Environmental, Social and Governance Reporting Guide (“ESG Guide”) of the GEM Listing Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“Stock Exchange”), the Group is pleased to present its Environmental, Social and Governance (“ESG”) Report for the financial year from 1 October 2023 to 30 September 2024 (“FY2024” or “the year under review”), demonstrating the Group’s performance and approach in terms of ESG management and corporate sustainable development for FY2024 under “Comply or Explain” provision.

Boundary Setting

Adopting the operational control approach, the Group defines the scope of this ESG Report in accordance with the discrete analysis of its business operations in FY2024. The reporting boundary of the Group includes the headquarter office in Hong Kong, its Sales and leasing business in Shanghai and its Natural gas operations in Yichang the PRC, which represented the majority of the Group’s annual revenue. The Group considers these operating segments as relatively significant with an in-depth analysis of its business impacts from economic, environmental, and social perspectives. Based on the application of the Materiality principle, the operations of Independent financial advisory are not included.

I. 前言 (續)

自成立以來，本集團堅定不移地履行其使命，致力為社會創造積極影響、推動可持續實踐並為利益相關者創造共享價值。本集團已將可持續發展原則融入集團戰略與業務營運中，並實施相關措施以提升員工的環境保護意識。

II. 關於本報告

本集團遵守香港聯合交易所有限公司（「聯交所」）創業板上市規則附錄C2—《環境、社會及管治報告指引》（「ESG指引」）及「不遵守或解釋」條文，欣然呈獻其自二零二三年十月一日至二零二四年九月三十日止（「二零二四財年」或「回顧年度」）的環境、社會及管治（「ESG」）報告，以展示本集團於二零二四財年在ESG管理及企業可持續發展方面的表現及方針。

邊界設定

本集團採用營運控制法，根據對二零二四財年業務營運的審慎分析，確定ESG報告的範圍。因此，本集團的報告範圍包括位於香港的總部辦事處、位於上海的銷售和租賃業務及其位於中國宜昌的天然氣業務（佔本集團年度收入的大部分）。本集團從經濟、環境及社會角度深入分析其業務影響後，認為該三處營運相對重要。根據重要性原則的應用，獨立財務顧問的業務並不包括在本報告內。

II. ABOUT THIS REPORT *(Continued)*

Boundary Setting *(Continued)*

For corporate governance-related information, please refer to the Corporate Governance Report of the Group's 2024 Annual Report.

Reporting Principles

This ESG Report has been prepared with reference to the Reporting Principles illustrated in the ESG Guide of the Stock Exchange. Based on the reporting principles that underpin the preparation of the ESG Report, the main ESG performance of the Group in FY2024 has been evaluated and presented by following the principles of Materiality, Quantitative, Balance, and Consistency.

Materiality:

The Group focused on the principle of Materiality to identify the ESG issues with the most significant impacts and the most relevance to the operations of the Group. In FY2024, the Group conducted its annual materiality assessment via online questionnaires and the communication with its selected stakeholder representatives for the collection of their expectations and feedback regarding ESG issues. The assessment results were then reviewed by the board of directors (the "Board") and the outcomes were approved and verified by the leaders of the Group. As a result, the final outcomes establish the content base of this ESG Report and inform the sustainability strategy and actions of the Group in the future. For further information, please refer to the section Materiality Assessment.

II. 關於本報告 *(續)*

邊界設定 *(續)*

對於企業管治的相關信息，請參閱本集團二零二四年年報中的企業管治報告。

報告原則

本ESG報告按聯交所於ESG指引中描述的報告原則編製。根據編製ESG報告的報告原則，本集團已遵循重要性、量化、平衡及一致性的原則，評估和展示本集團於二零二四財年ESG的主要績效。

重要性：

本集團根據重要性原則以識別對其營運影響最重大、最相關的ESG議題。於二零二四財年，本集團透過線上問卷調查以及與選定的利益相關者溝通，收集其對ESG議題的期望及反饋意見，以此開展年度重要性評估。評估結果隨後由董事會（「董事會」）審閱，並由本集團領導批准和核實。因此，最終結果奠定了本ESG報告的基礎內容，並為本集團未來可持續發展戰略和行動提供重要方向。詳情請參閱重要性評估章節。

II. ABOUT THIS REPORT *(Continued)*

Reporting Principles *(Continued)*

Quantitative:

Following the principle of Quantitative, the Group organises and discloses its environmental and social performance in terms of various Key Performance Indicators (“KPIs”), including emissions, consumption of natural resources, and employment information, allowing a clear understanding of the Group’s ESG performance for its stakeholders. The relevant sources of the assumptions and conversion factors used are listed clearly in the footnote of the corresponding performance tables.

Balance:

To depict an unbiased and comprehensive ESG performance to general readers and its stakeholders, the Group abides by the principle of Balance to transparently disclose its sustainability performance with both outstanding achievements and areas for improvement in FY2024.

Consistency:

To allow peer benchmarking and meaningful comparison across years, the Group’s disclosure framework and the methodology of data calculation remain consistent over these years. Meanwhile, to facilitate the understanding of general readers and the Group’s stakeholders, clear explanations will be provided in the corresponding sections if there are any significant changes in the reporting framework or other key reporting elements.

II. 關於本報告 *(續)*

報告原則 *(續)*

量化：

遵從量化原則，本集團依照一系列關鍵績效指標（「關鍵績效指標」）組織及披露其環境和社會績效，其中關鍵績效指標包括排放、自然資源消耗、僱傭資訊等，讓其利益相關者清楚了解本集團的ESG表現。計算中所使用的假設和換算系數的相關來源已在相應的績效表註腳中明確列出。

平衡：

為了向讀者及其利益相關者描繪公正、全面的ESG表現，本集團遵從平衡原則，透明地披露在二零二四財年於可持續發展表現方面取得的出色成就及改進空間。

一致性：

為方便於與同行比較及進行有意義的跨年度比較，本集團的披露框架和數據計算方法多年來保持不變。同時，為方便讀者及本集團的利益相關者理解，若報告框架或其他關鍵報告要素有任何重大變化，將在相應章節中作出明確解釋。

II. ABOUT THIS REPORT *(Continued)*

Information Disclosure

The information presented in the ESG Report was gathered from various channels, including official documents, statistics, and internal policies within subsidiaries of the Group. It also includes verifiable evidence of the implementation of ESG practices in the Group, feedback from staff via online surveys that consist of both quantitative and qualitative questions based on the reporting framework, and verified data of the Group's annual performance in business operations and sustainable development. A complete index table is available at the end of the ESG Report for the reader's convenience to check its integrity.

The Group will publish the ESG Report in respect of the financial year ended 30 September 2024 on the websites of the Stock Exchange (www.hkexnews.hk) and the Company's website (www.globalstrategicgroup.com.hk) at the same time as its Annual Report is published. The ESG Report will be accessible under the "Investor Relations" section of the Company's website.

This Report is prepared in both English and Chinese. In case of any conflict or inconsistency, the English version shall prevail.

III. APPROACH TO SUSTAINABILITY

Over the years, the Company has aligned with the highest standards and aimed to maintain a strong corporate governance and management system. The Group periodically strengthens its practices and measures under the oversight and monitoring of the Board, ensuring there is long-term sustainable value delivered to all stakeholders. Business operations and activities of the Group are conducted by aligning with its core values, including care, integrity, respect, collaboration, transparency, and commitment. The sustainability-focused approach with regular stakeholder engagement guides the risk management and opportunities identification of the Group, facilitating continuous improvements of the Group.

II. 關於本報告 (續)

信息披露

本ESG報告中的信息透過多種渠道收集，包括本集團不同子公司的正式文件、統計數據和內部政策。同時包括本集團實施ESG方面措施的事實證據、員工透過基於報告框架設定的線上調查（包括定量和定性問題）提供的反饋意見，以及本集團在業務營運和可持續發展方面經過驗證的年度績效數據。本ESG報告末尾提供了完整的報告披露索引，以方便讀者檢查其完整性。

本集團將於發佈其年報的同時，在香港交易所網站(www.hkexnews.hk)及公司網站(www.globalstrategicgroup.com.hk)刊發其截至二零二四年九月三十日之財年的ESG報告。本ESG報告可在公司網站的「投資者資訊」欄目下進行查閱。

本報告以英文和中文編寫。若有任何衝突或不一致之處，皆以英文本為準。

III. 可持續發展方向

多年來，本公司一直堅持最高標準，旨在維持強大的企業治理及管理體系。在董事會的監督及監察下，本集團定期加強其實踐和措施，以確保為所有利益相關者提供長期的可持續價值。本集團的業務營運及活動與其核心價值保持一致，包括關懷、誠信、尊重、協作、透明度和承諾。以可持續發展為重點的方針，加上定期的利益相關者參與，能指導本集團的風險管理及機遇識別，以促進本集團的持續改進。

III. APPROACH TO SUSTAINABILITY *(Continued)*

The Board, which is the highest authority taking ultimate responsibilities for overseeing all ESG-related issues, policies and reporting, holds the overall accountability for the oversight of the Group's execution of its sustainability strategies in a top-to-bottom manner. With years of experience and insight, the Board understands the importance of identifying and addressing ESG-related risks and opportunities, particularly those associated with climate-related issues. As part of its responsibilities, the Board regularly reviews the internal policies of the Group, including the Code of Conduct and Operation Manual, to ensure that they are in the right direction with evolving ESG objectives and standards.

In addition, the Board strictly monitors the overall governance processes and delegates specific areas of responsibility to the standing committees to assist with the efficient discharge of its responsibilities. The Management, composed of leaders across the Company, is responsible for managing and integrating sustainable initiatives into daily operations and reporting the updates of the Group's material ESG issues to the Board.

III. 可持續發展方向 *(續)*

董事會作為最高管理層，根據自上而下的方式，對監督所有ESG相關議題、政策和報告負有最終責任，亦對監督本集團可持續發展戰略的執行負有整體問責責任。憑藉多年的經驗及洞察力，董事會明白識別和應對ESG相關風險及機遇的重要性，尤其是與氣候相關議題有關的風險及機遇。作為其職責的一部分，董事會定期審閱本集團的內部政策，包括《行為守則》及《操作手冊》，以確保它們朝著不斷變化的ESG目標和標準發展。

此外，董事會嚴格監督整個管治流程，並將特定領域的職責委託予功能委員會，以協助董事會有效履行職責。管理層由本公司的領導組成，負責管理可持續發展措施並將其納入日常營運當中，以及向董事會匯報本集團重大ESG議題的最新情況。

III. APPROACH TO SUSTAINABILITY (Continued)

III. 可持續發展方向 (續)

ESG Management Structure

ESG管治結構

The Board 董事會

Assumes leadership and advisory role for overseeing the performance and operations of the Group

- Oversees all ESG-related issues and performance based on the core value of the Group
- Approves the sustainability strategies and targets of the Group
- Responds to solving stakeholder expectations
- Reviews management updates and enterprise risk assessment

擔任監督集團績效和營運的領導及諮詢角色

- 根據集團的核心價值，監控所有與ESG相關議題及績效
- 批准集團的可持續發展戰略及目標
- 應對不斷變化的利益相關者期望
- 審閱管理層的更新及企業風險評估

Standing Committees 功能委員會

Assist the Board carry out its duties and responsibilities

- Enhance the understanding and knowledge of the Board on the ESG landscape
- Develop forward-looking plans through monitoring and assessing strategic risk exposure and opportunities identified
- Recommend opportunities to strengthen the goals and targets with reference to the operational experience learning and feedback

協助董事會履行職責

- 提高董事會對環境、社會及管治格局的了解和認識
- 通過監測和評估識別道德戰略風險敞口及機遇，制定前瞻性計劃
- 根據營運經驗所學及反饋意見，建議加強目標及指標的機會

Management 管理層

Oversees the implementation of sustainability initiatives within the Group

- Delivers the strategic direction and targets to be approved by the Board
- Monitors the progress of implementation of the sustainability aspiration plans regularly
- Promotes the corporate culture within the company

監督集團內可持續發展倡議的實施

- 交付戰略方向及目標予董事會批准
- 定期監測可持續發展願景計劃的實施進度
- 在公司架構內推動企業文化

Business Units 業務部門

Execute the policies according to the top-down instructions

- Share the cumulative experiences in sustainability building throughout the Group
- Report material ESG-related risks and opportunities in daily operations

根據自上而下的指令執行策略

- 分享整個集團在可持續發展方面的累積經驗
- 報告日常營運中與環境、社會及管治相關的重大風險及機遇

Top-down Approach
「自上而下」的管理方法

III. APPROACH TO SUSTAINABILITY *(Continued)*

The Group recognises the significance of robust corporate governance and responsible practices on contributing to a more sustainable future. With the top-down management approach, the accountability of the Board and the management can be strengthened so as to deliver long-term value for the Group's stakeholders and ensure the effective fulfilment of strategic objectives.

For years, the Group has put efforts to minimise its negative environmental and social impacts during its operations. The Finance Department has been assigned to carry out regular reviews, and external consultants are engaged to convey the latest industrial best practices to the Board, ensuring sustainable strategies and practices of the Group adhere to the latest ESG-related policies and the leadership is fully aware of the progressing sustainable development to address potential ESG risks promptly.

Acknowledging the importance of setting goals in action-motivation, the Group has developed a series of ESG-related targets for measuring the progress and monitoring the performance of the key ESG-related issues of the Group. Due to its business nature focusing on the operations of natural gas intermediate services, the Group has set a series of environmental targets specifying in the later section of this ESG Report. To ensure these targets are consistent with the overall mission of the Group and necessary adjustment of the business strategies are carried out, the Board is responsible for keeping track of the progress and completion of targets with reference to well-defined KPIs. Under the leadership of the Board, the management conducts regular reviews of the governance framework of the Group, allowing the implementation of sustainable practices to fulfil the legal requirements and the expectations of stakeholders. More information of the Group's management approaches in both the environmental and social aspects are elaborated under different sections of this ESG Report.

III. 可持續發展方向 *(續)*

本集團認識到健全的企業治理和負責任的實踐對促進更可持續未來的重要性。透過自上而下的管理方式，可加強董事會及管理層的問責制，從而為本集團的利益相關者帶來長期價值，並確保有效實現戰略目標。

多年來，本集團一直努力減少其營運過程中對環境及社會產生的負面影響。財務部已被委派進行定期審查，而本集團亦聘請外部顧問向董事會傳達最新的行業最佳實踐，以確保本集團的可持續發展戰略及實踐符合最新的ESG相關政策，並確保領導層充分了解可持續發展的進展，以迅速應對潛在的ESG風險。

本集團明白設定目標對激勵實踐的重要性，因而制定一系列ESG相關目標，以衡量本集團重大ESG相關議題的進展及監察其表現。由於本集團的業務性質以天然氣中游服務業務為主，因此本集團已制定一系列環境目標，並將在本ESG報告的稍後部分作具體說明。為確保這些目標與本集團的整體使命一致，並能對業務策略進行必要的調整，董事會負責根據明確的關鍵績效指標，追蹤目標的進度及完成情況。在董事會的領導下，管理層定期審查本集團的管治框架，以落實可持續發展實踐，以符合法律要求和利益相關者的期望。本集團在環境及社會方面的管理方針於本報告的不同章節詳述。

III. APPROACH TO SUSTAINABILITY *(Continued)*

Board Statement

Dear valued stakeholders,

At Global Strategic, we have spared no efforts in exploring and adopting sustainable business models and integrating our ESG leadership across the business approach and operations. On behalf of the Board, I am pleased to present the ESG Report of the Group for the financial year ended 30 September 2024, illustrating our performance and the progress against our ESG goals and our commitment to sustainable practices.

Our Approach and Strategy

The Group, being the largest domestic gas supplier in Yichang, is dedicated to contributing to positive impacts to society while providing a safe and stable gas supply. As we consider responsible business practices as the critical element for facilitating the well-being of our communities, as well as our long-term success, we have incorporated sustainable practices into our initiatives across our value chain, ranging from supply chain management to operational efficiency. By implementing robust governance measures, we ensure accountability, compliance, and ethical conduct in all aspects of our business.

III. 可持續發展方向 *(續)*

董事會聲明

尊敬的利益相關者，

在環球戰略集團有限公司，我們不遺餘力地探索和採用可持續的商業模式，並將我們的ESG領導整合到業務營運方式。我謹代表董事會欣然向您們呈獻此份截至二零二四年九月三十日財年的ESG報告，以描述我們在ESG目標方面的表現及進展，以及我們對可持續發展實踐的承諾。

我們的方針與策略

本集團作為宜昌最大的本土天然氣供應商，致力於在提供安全穩定的天然氣供應的同時，為社會帶來正面影響。由於我們認識到，負責任的商業實踐是促進社區福祉和長期成功的關鍵要素，因此已將可持續發展實踐融入我們整個價值鏈，從供應鏈管理到營運效率的各項舉措中。透過實施穩健的治理措施，我們確保業務的各個方面均符合問責制、合規性及道德要求。

III. APPROACH TO SUSTAINABILITY *(Continued)*

Board Statement *(Continued)*

Our Approach and Strategy (Continued)

Proactive engagement with stakeholders is the key to our ESG approach. We value the feedback from our stakeholders, and we believe that the engagement with our stakeholders can facilitate transparent communication and collaboration. Under the oversight of the Board, the Group's ESG-related risks that may have a significant impact on business operations are identified and prioritised with processes of annual stakeholder engagement and materiality assessment. Specifically, we focus on climate-related risks, which may gradually bring influential impacts to both the Group and the local communities. With reference to the insights from stakeholder engagement and materiality assessments, the Board ensures that the identified ESG risks meet the concerns and expectations of our diverse stakeholder groups while strengthening our commitment to sustainable and responsible business practices. For detailed understanding of our ESG landscape and the processes of our risk identification and prioritisation, please refer to the Stakeholders Engagement and Materiality Assessment section.

Meanwhile, our overall strategy adopts components of innovation, resilience, and responsible resources management. As part of our commitment to moving towards a more sustainable future, we have allocated considerable resources in exploring the opportunities of investing in clean energy transition and advancing technology-driven initiatives, while always placing operational safety as the first priority. We also collaborate with local communities, governments, and industry partners to deliver holistic and impactful ESG outcomes.

Moreover, the Group has divided the responsibilities for dealing with material ESG issues in a clear and well-defined manner in order to effectively achieve sustainability in aspects of environmental, social, and governance with the joint collaboration of all employees. For the Standing Committee, they will perform audits on the implementation of ESG measures when necessary, and the outcomes will be reviewed by the Board for making well-informed decisions.

III. 可持續發展方向 *(續)*

董事會聲明 *(續)*

我們的方針與策略 (續)

與利益相關者積極互動是我們ESG方針的關鍵。我們重視利益相關者的反饋意見，亦相信與利益相關者的互動可以促進透明的溝通與合作。在董事會的監督下，本集團透過年度利益相關者參與及重要性評估，就可能對業務營運產生重大影響的ESG相關風險進行識別及排序。我們尤其重視氣候相關風險，這些風險可能逐漸對本集團及當地社區產生深遠影響。董事會參考利益相關者參與及重要性評估的見解，確保識別出的ESG風險符合不同利益相關者的關注及期望，同時加強我們對可持續發展及負責任業務實踐的承諾。為詳細了解我們的ESG治理情況、風險識別及優先排序流程，請參閱利益相關者參與及重要性評估部分。

同時，我們的總體戰略採用創新、韌性及負責任的資源管理等要素。作為我們邁向更可持續未來承諾的一部分，我們已分配資源來探索投資潔淨能源轉型及推進技術驅動倡議的機會，同時始終將營運安全放在首位。我們亦與當地社區、政府及商業夥伴合作，以提供全面且具影響力的ESG成果。

此外，在全體員工的共同努力下，本集團已清晰明確劃分處理重大ESG議題的責任，以有效實現環境、社會及管治方面的可持續發展。而功能委員會將在必要時對ESG措施的執行情況進行審查，結果將由董事會審核，以便在充分知情的情況下作出決策。

III. APPROACH TO SUSTAINABILITY *(Continued)*

Board Statement *(Continued)*

Our Aspirations

Apart from economic growth of the Group, we are dedicated to extend our success to the positive change brought to the local communities and the environment. While delivering safe and reliable natural gas to customers, we strive to make positive contributions. During the year under review, our ESG targets were reviewed to ensure the alignment with the international and national sustainability goals, while meeting the overall mission of the Group. In addition to the group-level targets, each subsidiary has its own responsible person appointed to be in charge of formulating specific annual targets, which are then validated by the Board.

In FY2024, the Board and its standing committee emphasise to monitor the progress of meeting the ESG targets and the implementation of the applicable practices. Furthermore, the Board monitors the progress of achieving our aspirations by the oversight of corresponding performance disclosure in the ESG Report annually.

Our Climate Resilience

With the emerging global climate-related crises, there is an urge to combat climate change and achieve carbon neutrality. We, being a company with its business primarily focuses on the provision of natural gas, acknowledge the occurrence of the potential impacts brought by climate change to our business operations. Therefore, our environmental targets are designed based on science, as well as the “30.60” national pledge. The targets are reviewed periodically, ensuring our alignment with the national goal of leading the world in addressing the emerging climate-related issues. Additionally, the Board is committed to adopting a proactive and adaptive approach for securing the long-term sustainability within the Group.

III. 可持續發展方向 *(續)*

董事會聲明 *(續)*

我們的抱負

除了本集團的經濟增長外，我們亦致力於將我們的成功延伸至為當地社區及環境帶來正面變化。在向客戶提供安全可靠的天然氣的同時，我們努力作出正面貢獻。於回顧年度內，我們審視了我們的ESG目標，以確保其與國際及國家可持續發展目標保持一致，同時達到本集團的整體使命。除集團層面的目標外，各子公司均有其相關負責人負責制定具體的年度目標，及後由董事會審批。

於二零二四財年，董事會及其功能委員會集中監控實現ESG目標的進展及適用實踐的落實情況。此外，董事會每年均會監督ESG報告中的相應績效的披露，以監察實現我們願景的進程。

我們的氣候韌性

隨著全球氣候相關危機的出現，人們迫切需要應對氣候變化並實現碳中和。作為一家主營天然氣供應業務的公司，我們明白氣候變化對我們業務營運所造成的潛在影響。因此，我們根據科學以及「30.60」國家承諾來設計我們的環境目標。我們亦會定期審查這些目標，以確保我們符合引領世界應對新出現的氣候相關議題的國家目標。此外，董事會致力採取積極主動及適應性的方法，以確保本集團內部的長期可持續發展。

III. APPROACH TO SUSTAINABILITY *(Continued)*

Board Statement *(Continued)*

Our Climate Resilience *(Continued)*

We strive to combat and mitigate climate change and adopt climate resilience for continuous improvement. One of the approaches we adopted is to invest in renewable energy and increase energy efficiency, aiming to minimise the environmental impacts during our operations. While mitigative initiatives are carried out, we proactively implement adaptive measures against the changing climate through stringent risk assessments and strategies designed for enhancing our resilience. We are committed to collaborate with our stakeholders, including governments, NGOs, and local communities, to formulate more comprehensive strategies to address climate challenges and combat climate change together.

Looking forward, the Group will be facing new but unknown challenges in its future operations. However, with rich experience from years of operations, we are dedicated to maximising our capability to overcome the upcoming obstacles and continue to implement ESG strategies for a more sustainable future. Through collaboration, we remain confident that the joint efforts will help strive the Group to its ongoing improvement, leading the global energy transition and bringing positive impacts to both the communities and the environment.

Last but not least, I would like to take this opportunity to express my sincere gratitude towards our dedicated staff, loyal business partners, understanding shareholders, valuable customers and other stakeholders for their continuous support throughout the journey of the transition towards a more sustainable corporate.

Wu Guoming

Executive Director

30 December 2024

III. 可持續發展方向 *(續)*

董事會聲明 *(續)*

我們的氣候韌性 *(續)*

我們努力應對和緩解氣候變化，並增強氣候適應能力以持續改進。我們採用的方法之一是投資可再生能源並提高能源效率，旨在最大限度降低我們營運過程中對環境的影響。在採取緩解措施的同時，我們透過旨在增強本集團適應能力的嚴格風險評估及策略，積極實施適應措施以應對不斷變化的氣候。我們致力與包括政府、非政府組織和當地社區在內的利益相關者合作，制定更全面的戰略來共同應對氣候挑戰及氣候變化。

展望將來，本集團在未來的營運中將面臨新且未知的挑戰。然而，憑藉多年營運的豐富經驗，我們致力提高本集團的能力，跨越即將面臨的障礙，並繼續落實ESG策略，以實現更可持續的未來。透過協作，我們有信心，大家的共同努力將有助本集團不斷改進，帶領全球的能源轉型，並為社區及環境帶來正面影響。

最後，我想藉此機會向我們敬業的員工、忠誠的商業夥伴、理解支持的股東、寶貴的客戶和其他利益相關者表達由衷的感謝，感謝他們在我們邁向更可持續發展的企業轉型過程中的給予持續支持。

吳國明

執行董事

二零二四年十二月三十日

IV. STAKEHOLDERS ENGAGEMENT

The Group emphasises stakeholder engagement on its journey towards responsible and sustainable corporate governance. Through active engagement with key stakeholders, the Group obtains the opportunities to demonstrate transparency, facilitate open and informed dialogues and share its sustainability commitments and achievements. The Group understands that every stakeholder has its own concerns and expectations and it plays a specific role in sustainable development, thus, the Group values the opportunities to receive feedback from its stakeholders and address the related issues concerned.

To update the Group's new ESG objectives and performance, there are regular engagement with its key stakeholders. Feedback and expectations of the key stakeholders are collected during the engagement, enhancing the development of the Group's sustainability approaches. Results presented in the section below reveal the meaningful feedback of the key stakeholders, including shareholders, employees, customers, suppliers, government, and the general public. The Group proactively maintains close contacts with its stakeholders via their preferred communication channels, which are summarised in the following table.

IV. 利益相關者的參與

本集團在邁向負責任和可持續企業治理的道路上，強調利益相關者的參與。透過與主要利益相關者積極接觸，本集團有機會展示透明度、促進公開和知情對話，並分享其可持續發展的承諾及成就。本集團明白每位利益相關者都擁有各自的關注點和期望，亦在可持續發展中扮演著特定的角色。因此，本集團珍視聽取利益相關者反饋意見、解決相關議題的機會。

為更新ESG方面的目標和績效，本集團定期與其主要利益相關者接觸。在接觸過程中，本集團會收集主要利益相關者的反饋意見與期望，從而優化本集團可持續發展方針的發展。以下部分展示了包括股東、員工、客戶、供應商、政府和公眾在內的主要利益相關者對本集團的反饋意見。本集團透過其利益相關者首選的溝通渠道（如下所示），積極與他們保持密切聯繫。

Stakeholder group 利益相關者	Engagement channels 溝通渠道	Topics of interest/concern 感興趣／關注的議題
Shareholders 股東	<ul style="list-style-type: none"> Annual report 年報 Annual general meetings 股東週年大會 Corporate website 公司網站 Direct communication 直接溝通 Questionnaires or online engagement 問卷調查或在線參與 	<ul style="list-style-type: none"> Business strategies and financial performance 業務策略及財務表現 Corporate governance 企業管治 Business sustainability 業務可持續性 Human Resource Allocation 人力資源配置

IV. STAKEHOLDERS ENGAGEMENT (Continued)

IV. 利益相關者的參與 (續)

Stakeholder group 利益相關者	Engagement channels 溝通渠道	Topics of interest/concern 感興趣／關注的議題
Employees 僱員	<ul style="list-style-type: none"> • Interviews • 面談 • Training sessions • 培訓課程 • Internal memos • 內部備忘錄 • Questionnaires or online engagement • 問卷調查或在線參與 	<ul style="list-style-type: none"> • Rights and benefits • 權利及福利 • Employee compensation • 僱員酬金 • Training and development • 培訓及發展 • Working hours • 工作時數 • Occupational health and safety • 職業健康與安全 • Communication effectiveness • 溝通有效性 • Environmental protection • 環境保護
Customers 顧客	<ul style="list-style-type: none"> • Direct communication and emails • 直接溝通及電郵 • Complaint hotlines • 投訴熱線 • Opinion boxes • 意見箱 • Customer surveys • 客戶調查 	<ul style="list-style-type: none"> • Products and service quality • 產品及服務質量 • Service safety and stability • 服務安全性及穩定性 • Protection of privacy • 私隱保障
Suppliers 供應商	<ul style="list-style-type: none"> • Business meetings • 業務會議 • Tenders • 投標 • Telephone discussions • 電話討論 • Written comments or responses • 書面意見或回覆 	<ul style="list-style-type: none"> • Fulfilment of promises • 履行承諾 • Payment schedule • 付款時間表 • Regular updates on business and product requirements • 定期更新業務及產品需求 • Transparency on ESG issues • ESG議題的透明度 • Quality ESG management • 良好的ESG管理

IV. STAKEHOLDERS ENGAGEMENT *(Continued)*

IV. 利益相關者的參與 *(續)*

Stakeholder group 利益相關者	Engagement channels 溝通渠道	Topics of interest/concern 感興趣／關注的議題
Government 政府	<ul style="list-style-type: none"> Statutory filings and notification 法規文件存檔及通知 Regulatory or voluntary disclosures 監管或自願披露 Tax return 納稅申報單 	<ul style="list-style-type: none"> Compliance with law and regulations 遵守法律法規 Fulfilment of tax obligation 履行稅務責任 Environmental protection 環境保護
General public 公眾	<ul style="list-style-type: none"> Community activities 社區活動 Corporate donations 企業捐贈 	<ul style="list-style-type: none"> Fair employment opportunities 公平就業機會 Environmental awareness 環境保護意識

Materiality Assessment

As different stakeholders have their own specific backgrounds and concerns, the identification of the ESG risks and opportunities for the Group depends on their feedback. Therefore, materiality assessment is an essential step for the Group to receive, evaluate, and integrate its stakeholders' opinions into its strategies. Regular materiality assessments are conducted by the Group to ensure expectations of its stakeholders are collected through continuous engagement.

重要性評估

不同利益相關者有其特定的背景和關注點，而本集團對ESG風險和機遇的識別則取決於他們的反饋意見。因此，重要性評估是本集團收集和分析利益相關者反饋意見，並將這些見解融入其戰略的關鍵步驟。本集團定期進行重要性評估，以確保透過持續溝通，收集其利益相關者的期望。

IV. STAKEHOLDERS ENGAGEMENT *(Continued)*

Materiality Assessment *(Continued)*

In FY2024, well-selected stakeholder representatives were invited to participate in a materiality assessment survey conducted by an external consultancy agency. Responses of the questionnaire, which is designed with reference to the overarching mission and business development of the Group, were then used for developing the materiality matrix in later part of this section. The matrix represents the concerned ESG issues of the Group's key stakeholders, enabling the Group to formulate more effective strategies and plans for ESG management.

The Group adopted a stepwise process for topic identification, prioritisation, and validation to ensure that relevant sustainability topics are being managed and reported in accordance with their materiality.

(1) Identification

With reference to the internationally-recognised reporting frameworks, a list of 28 fundamental sustainability topics was identified under the latest sustainability landscape, which were recognised to have potential environmental and social impacts throughout the operations of the Group, as shown below.

IV. 利益相關者的參與 *(續)*

重要性評估

於二零二四財年，本集團邀請經過精心挑選的利益相關者代表參與由外部顧問機構進行的重要性評估調查。問卷調查乃參考本集團整體使命和業務發展所設計，而調查得到的回覆將用於繪製重要性分析矩陣（將於稍後部分展示）。該矩陣展示了本集團主要利益相關者關注的ESG議題，讓本集團能夠制定更有效的ESG管理策略及計劃。

本集團採用逐步識別、重要性排序和驗證的流程，確保以重要性為依據，對相關的可持續發展議題進行管理及報告。

(1) 識別

參考ESG指引及國際認可的報告框架並結合最新的可持續發展形勢，本集團共整合了28個被認為在本集團營運中對環境及社會產生潛在影響的重要可持續發展議題，如下所示。

IV. STAKEHOLDERS ENGAGEMENT (Continued)

Materiality Assessment (Continued)

(1) Identification (Continued)

- 1 Greenhouse Gas “GHG” Emissions
溫室氣體 (「GHG」) 排放
- 2 Energy Management
能源管理
- 3 Water and Wastewater Management
水資源和廢水管理
- 4 Solid Waste Stewardship
固體廢棄物管理
- 5 Climate Change Mitigation and Adaptation
氣候變化緩解和適應
- 6 Renewable and Clean Energy
可再生和清潔能源
- 7 Labour Practices
勞工權益
- 8 Employee Remuneration and Benefits
僱員薪酬條件和福利政策
- 9 Occupational Health and Safety
職業健康與安全
- 10 Employee Development and Training
僱員發展及培訓
- 11 Green Procurement
綠色採購
- 12 Engagement with Suppliers
與供應商的良好溝通
- 13 Environmental and Social Risk Management
of Supply Chain
供應鏈的環境社會風險管理
- 14 Supply Chain Resilience
供應鏈的適應性

IV. 利益相關者的參與 (續)

重要性評估 (續)

(1) 識別 (續)

- 15 Product/Service Quality and Safety
產品／服務質量與安全
- 16 Customer Privacy and Data Security
顧客私隱保護和數據安全
- 17 Marketing and Promotion
營銷和推廣
- 18 Intellectual Property Rights
保護知識產權
- 19 Labelling Relating to Products/Services
與產品／服務相關的標籤問題
- 20 Business Ethics and Anti-corruption
商業道德和反貪污
- 21 Internal Grievance Mechanism
內部申訴機制
- 22 Participation in Philanthropy
公益慈善活動的參與
- 23 Cultivation of Local Employment
促進當地就業
- 24 Support of Local Economic Development
支持本地經濟發展
- 25 Business Model Adaptation and Resilience to
Environmental, Social, Political and Economic
Risks and Opportunities
商業模型對環境、社會、政治和經濟風險和機
遇的適應性和恢復力
- 26 Management of the Legal and Regulatory
Environment (regulation-compliance
management)
法律監管環境變化的應對和管理 (法律合規管
理)
- 27 Critical Incident Risk Responsiveness
突發事件應急風險應對能力
- 28 Systemic Risk Management (e.g., Financial
Crisis)
系統化風險管理 (例如，金融危機)

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

IV. STAKEHOLDERS ENGAGEMENT (Continued)

Materiality Assessment (Continued)

(2) Prioritisation

To determine the materiality of the selected ESG topics, well-selected stakeholder representatives, including general staff, senior management, directors, business partners, and professional organisations, were invited to evaluate and provide their ratings against the list of ESG issues by filling in an online survey. Material issues were then prioritised, identified and mapped on the materiality matrix, as shown below, to demonstrate the level of their importance after analysing the weighted ratings.

IV. 利益相關者的參與 (續)

重要性評估 (續)

(2) 排序

為確定所選ESG議題的重要性，包括一般員工、高級管理人員、董事、業務合作夥伴和專業組織在內的利益相關者被邀請填寫線上調查，對ESG議題列表進行評估及評分。本集團隨後對加權評分進行分析來優先排序和識別重要議題，並於以下重要性分析矩陣中列出，以反映其重要性。

Stakeholder Engagement Materiality Matrix
利益相關者的參與重要性分析矩陣



IV. STAKEHOLDERS ENGAGEMENT *(Continued)*

Materiality Assessment *(Continued)*

(2) Prioritisation *(Continued)*

Based on the outcome of the materiality matrix, five ESG issues were identified to have great significance to both the Group and its stakeholders, namely “Business Ethics and Anti-corruption”, “Internal Grievance Mechanism”, “Management of the Legal and Regulatory Environment (regulation-compliance management)”, “Critical Incident Risk Responsiveness”, and “Systemic Risk Management”.

(3) Validation

The Board then reviewed and validated the results of the materiality assessment, allowing the Group to objectively identify and prioritise the most relevant and important sustainability issues, as well as implement proper and effective management policies and internal control systems in addressing ESG-related issues.

IV. 利益相關者的參與 *(續)*

重要性評估 *(續)*

(2) 排序 *(續)*

根據重要性分析矩陣的結果，本集團識別了五個對本集團及其利益相關者均具有重大意義的ESG議題，即「商業道德和反貪污」、「內部申訴機制」、「法律監管環境變化的應對和管理（法律合規管理）」、「突發事件應急風險應對能力」及「系統化風險管理（例如，金融危機）」。

(3) 驗證

重要性評估的結果經由董事會審閱及驗證，使本集團能夠客觀地識別並優先考慮其最相關及重要的可持續發展議題，並針對其ESG事宜實施適當有效的管理政策和內部監控系統。

IV. STAKEHOLDERS ENGAGEMENT *(Continued)*

Supporting the Sustainable Development Goals (SDGs)

SDGs are launched by the United Nations in 2015, and the 17 SDGs are a set of goals, targets, and indicators to provide countries and organisations with guidance to create a sustainable world by 2030. Besides the top material issues, the Group believes that its sustainability work should also contribute to and make progress towards this global initiative. In FY2024, the Group identified the following seven SDGs that are materially related to its business and its ESG strategies.

IV. 利益相關者的參與 *(續)*

支持可持續發展目標

可持續發展目標由聯合國於2015年提出，共17項可持續發展目標是一系列目的、目標和指標，旨在為各國和組織提供指導，以在2030年之前創建一個可持續發展的世界。除解決首要的重大議題外，本集團認為其可持續發展工作也應為這全球倡議作出貢獻並取得進展。於二零二四財年，本集團選定了七個與其業務及ESG戰略密切相關的可持續發展目標。



IV. STAKEHOLDERS ENGAGEMENT (Continued)

Supporting the Sustainable Development Goals (SDGs) (Continued)

With reference to the results of the stakeholder engagement exercise, “Target 2: Zero Hunger”, “Target 3: Good Health and Well-being”, “Target 4: Quality Education”, “Target 8: Decent Work and Economic Growth”, “Target 9: Industry, Innovation, and Infrastructure”, “Target 10: Reduced Inequalities” and “Target 11: Sustainable Cities and Communities” were identified as the most concerned goals for the sustainability development of the Group. Concerning the outcome of its stakeholders’ opinions, the Group is committed to paying more attention to these areas and allocating more resources on these goals.

IV. 利益相關者的參與 (續)

支持可持續發展目標 (續)

根據利益相關者參與活動的結果，「目標2：零飢餓」、「目標3：良好健康與福祉」、「目標4：優質教育」、「目標8：體面工作和經濟增長」、「目標9：產業、創新和基礎設施」、「目標10：減少不平等」以及「目標11：可持續城市和社區」被確定為本集團可持續發展最為關注的目標。對於利益相關者的意見，本集團致力於更關注這些領域，並為這些目標分配更多資源。



Goal 2: Zero Hunger

目標二：零飢餓

The Group targets to ensure sustainable food production systems by maintaining ecosystems and strengthening the capacity for climate change adaptation.

本集團旨在透過維護生態系統和加強適應氣候變化的能力來確保可持續的食品生產系統。

- Protectively implement policies to minimise GHG emissions
- Conduct risk assessments on extreme weather events and design corresponding risk management to recognise and reduce its environmental impacts
- Minimise and conserve the use of natural resources
- Increase the efficiency of the use of resources
- 積極落實政策以盡量降低溫室氣體排放
- 對極端天氣事件進行風險評估，並設計相應的風險管理，以識別和減少其對環境的影響
- 盡量減少和節省天然資源的使用
- 提高資源使用的效益

IV. STAKEHOLDERS ENGAGEMENT (Continued)

IV. 利益相關者的參與 (續)

Supporting the Sustainable Development Goals (SDGs)
(Continued)

支持可持續發展目標 (續)



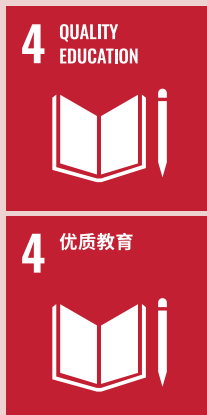
Goal 3: Good Health and Well-being

目標三：良好健康與福祉

The Group targets to be the safest natural gas-related company with zero accident rate.

本集團旨在成為最安全、事故為零的天然氣相關企業。

- Adopt robust occupational health and safety protocols
- Provide all staff with occupational health and safety training
- Promote the safe use of gas among the public
- Increase the frequency of pipeline safety inspection
- Collaborate with local healthcare organizations
- 採用強而有力的職業健康及安全協議
- 為全體員工提供職業健康及安全培訓
- 向公眾宣傳燃氣安全使用
- 增加管道安全檢查頻率
- 與當地醫療機構合作



Goal 4: Quality Education

目標四：優質教育

The Group targets to ensure equal access for all men and women, and persons with disabilities to quality education.

本集團旨在確保所有男性、女性及殘疾人士均能平等地獲得優質教育。

- Provide vocation training and occupation health and safety training to employees regardless of their gender, disabilities and other non-job related conditions
- Support and promote the equal right of men and women, and persons with disabilities to access quality education
- 不論員工的性別、殘疾及其他與工作無關的情況，一律為員工提供職業培訓及職業健康與安全培訓
- 支持和促進男性、女性及殘疾人士獲得優質教育的平等權利

IV. STAKEHOLDERS ENGAGEMENT (Continued)

IV. 利益相關者的參與 (續)

Supporting the Sustainable Development Goals (SDGs)
(Continued)

支持可持續發展目標 (續)

8 DECENT WORK AND
ECONOMIC GROWTH



8 体面工作和
经济增长



Goal 8: Decent Work and Economic Growth

目標八：體面工作和經濟增長

The Group targets to promote inclusive economic growth and provide decent work for all.

本集團旨在促進包容性經濟增長，為所有人提供體面工作。

- Ensure the work of equal value offers equal pay
- Provide decent job opportunities for all women and men, young people and disabled people
- Periodically review and adjust compensation structures
- Increase the number of employees from communities of concern in the workforce
- 確保同工同酬
- 為所有男女、年輕人及殘疾人士提供體面的工作機會
- 定期審查並調整薪酬結構
- 增加工作中受關注群體的員工人數

9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



9 产业、创新和
基础设施



Goal 9: Industry, Innovation and Infrastructure

目標九：產業、創新和基礎設施

The Group targets to support the local development with a focus on affordable and equitable access in view of increasing energy demand.

鑑於日益增長的能源需求，本集團旨在支持當地發展，重點關注可負擔及公平的能源獲取。

- Develop reliable, sustainable and resilient infrastructure
- Allocate resources to exploration on innovative technologies
- Invest in upgrading current infrastructures
- Collaborate with suppliers to carry out circular economy practices throughout the process of raw materials sourcing
- 開發可靠、可持續及有韌性的基礎設施
- 分配資源探索創新技術
- 投資升級現有基礎設施
- 與供應商合作，在原材料採購的整個過程中實踐循環經濟

IV. STAKEHOLDERS ENGAGEMENT (Continued)

IV. 利益相關者的參與 (續)

Supporting the Sustainable Development Goals (SDGs)
(Continued)

支持可持續發展目標 (續)



Goal 10: Reduced Inequalities

目標十：減少不平等

The Group targets to reduce inequalities and creates a workplace that values diversity and inclusion.

本集團旨在減少不平等，營造重視多樣化包容性的工作場所。

- Formulate and implement comprehensive diversity and inclusion programs
- Ensure transparency in processes of hiring and promotion
- Provide training programs on issue of addressing unconscious bias and other diversity-related topics
- Periodically review and update compensation structures to ensure equal pay for equal work
- 制定並實施全面的多元化及包容性計劃
- 確保僱傭及晉升流程的透明度
- 提供解決無意識偏見及其他與多元化相關的主題培訓
- 定期審查及更新薪資結構，確保同工同酬



Goal 11: Sustainable Cities and Communities

目標11：可持續城市和社區

The Group targets to create positive legacy and sustainable futures for the communities where it operates.

本集團旨在為其經營所在的社區創造積極的正面效益和可持續的未來。

- Provide local job opportunities and pay taxes on time
- Develop safe, resilient and sustainable human settlements
- Promote the use of high-efficient energy and improve service quality for increasing urban population
- Support initiatives for the preservation of cultural heritage and historical landmarks within urban areas
- 提供本地就業機會並按時納稅
- 發展安全、有韌性及可持續的人類居住地
- 促進高效能源的使用，為日漸增加的城市人口提高服務質量
- 支持保護城市地區文化遺產及歷史地標的舉措

IV. STAKEHOLDERS ENGAGEMENT *(Continued)*

Stakeholders' feedback

As the Group is dedicated to pursuing excellence, feedback from stakeholders is highly appreciated, particularly on topics listed as the most important in the materiality assessment and its ESG approach and performance. Readers can share their views with the Group at info@globalstgr.com.hk.

V. ENVIRONMENTAL RESPONSIBILITY

With growing concerns about climate change and other environmental crises, the Group has embedded environmental responsibility into its sustainable strategies and business operations to show its commitment to reduce its carbon footprint, mitigate environmental impact, and contribute to a more sustainable world. Recognising the significance of long-term sustainability, the Group has developed internal policies, procedures, and guidelines to standardise the environmental actions and strictly regulate the emissions and energy consumption of the Group.

This section primarily discloses the Group's policies, practices and performance on emissions, use of resources, the environment and natural resources, as well as climate change in FY2024. For detailed quantitative information regarding different categories of emissions and the use of resources, please refer to Table E1 and Table E2 in the APPENDIX – PERFORMANCE TABLE.

IV. 利益相關者的參與 (續)

利益相關者反饋意見

本集團致力追求卓越，因此高度重視利益相關者的反饋意見，尤其是針對在重要性評估中被列為非常重要的議題，以及本集團的ESG方針與表現。讀者可透過本集團的電郵地址info@globalstgr.com.hk分享他們的觀點。

V. 環境責任

隨著人們對氣候變化和其他環境危機的日益關注，本集團已將環境責任融入其可持續發展戰略和業務營運，以致力於減少碳足跡、減輕環境影響，並為更可持續的世界作出貢獻。本集團明白到長期可持續發展的重要性，因而已制定內部政策、程序及指引，以規範環保行動，嚴格控制本集團的排放及能源消耗。

本節主要披露本集團於二零二四財年在排放、資源利用、環境和天然資源以及氣候變化方面的政策、做法和績效。有關本集團不同類別排放和資源使用的詳細數據，請參閱附錄一績效表一表E1和表E2。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.1 Emissions

Law compliance

In FY2024, the Group was in compliance with relevant laws and regulations that have a significant impact on the Group regarding environmental protection, which are the national or local influential laws relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste, including but not limited to:

- Environmental Protection Law of the People's Republic of China (中華人民共和國環境保護法);
- Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution (中華人民共和國大氣污染防治法);
- Law of the People's Republic of China on Prevention and Control of Water Pollution (中華人民共和國水污染防治法);
- Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes (中華人民共和國固體廢物污染環境防治法); and

V. 環境責任 (續)

A.1 排放物

法律合規

於二零二四財年，本集團遵守對其環境保護有重大影響的相關法律及規例，即與廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物產生的相關國家或本地法律，包括但不限於：

- 中華人民共和國環境保護法；
- 中華人民共和國大氣污染防治法；
- 中華人民共和國水污染防治法；
- 中華人民共和國固體廢物污染環境防治法；以及

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.1 Emissions (Continued)

Law compliance (Continued)

- Law of the People's Republic of China on Conserving Energy (中華人民共和國節約能源法).

In FY2024, air pollutants emitted from the Group including sulphur oxides ("SO_x"), nitrogen oxides ("NO_x") and particulate matter ("PM") were primarily generated from its transportation and operations. Meanwhile, the GHG emissions were mainly attributed to the combustion of fossil fuels and electricity consumption during the Group's business operations. During the year under review, the non-hazardous wastewater discharged by the Group consisted of domestic and industrial wastewater, while there were no significant amount of hazardous waste or non-hazardous solid waste recorded. The total emissions of the Group in FY2024 are summarised in Table E1 in the section APPENDIX – PERFORMANCE TABLE.

Air and GHG Emissions

In FY2024, the total air emissions of the Group, which were mainly generated from transportation vehicles and operations, increased slightly when compared with that of the financial year ended 30 September 2023 ("FY2023"). The rise in air emissions was primarily due to the increase in gasoline consumption in vehicles and the natural gas consumption in operations during the year under review.

V. 環境責任 (續)

A.1 排放物 (續)

法律合規 (續)

- 中華人民共和國節約能源法。

於二零二四財年，本集團的廢氣污染物，即硫氧化物（「SO_x」）、氮氧化物（「NO_x」）及顆粒物（「PM」），主要來自於其運輸和營運。同時，本集團的溫室氣體排放主要歸因於化石燃料的燃燒以及其業務營運中的電力消耗。於回顧年度內，本集團排放的無害廢水為生活及工業廢水，而本集團並無錄得大量有害廢棄物或無害固體廢棄物。本集團在二零二四財年的詳細排放表現總結於附錄－績效表－表E1。

廢氣及溫室氣體排放

於二零二四財年，本集團的廢氣排放主要來自運輸和營運中使用的車輛。相較截至二零二三年九月三十日財政年度（「二零二三財年」），總廢氣排放量略有增加，主要是由於回顧年度內車輛汽油消耗量及用於營運的天然氣消耗量增加。

V. ENVIRONMENTAL RESPONSIBILITY

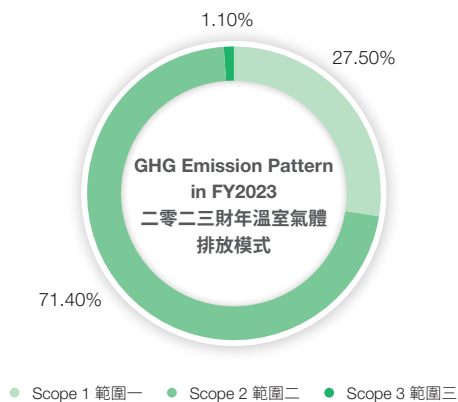
(Continued)

A.1 Emissions (Continued)

Air and GHG Emissions (Continued)

During the year under review, the direct emissions (Scope 1) arose from the consumption of gasoline for transportation and the consumption of natural gas for operations. For the indirect emissions, electricity consumption was the primary source of Scope 2 emissions, while business air travel, freshwater and wastewater treatment, and paper consumption in daily operations mainly gave rise to Scope 3 emissions.

In FY2024, the GHG emissions pattern remained unchanged, with Scope 2 emissions from electricity consumption being the dominant contributor (68.24%). The total GHG emissions in FY2024 increased compared to FY2023, with the largest increase in Scope 3 emissions due to the recovery of business air travel.



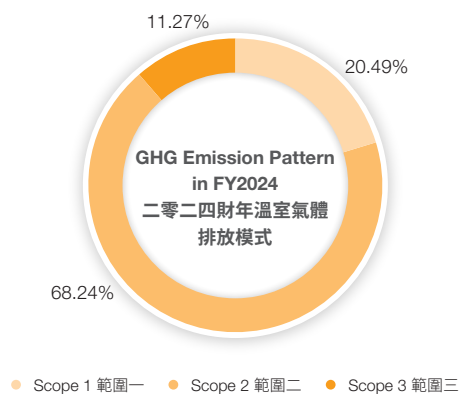
V. 環境責任 (續)

A.1 排放物 (續)

廢氣及溫室氣體排放 (續)

於回顧年度，本集團的直接排放（範圍一）來自運輸所使用的汽油消耗及用於營運的天然氣消耗。在間接排放方面，電力消耗是範圍二排放的主要來源，而範圍三的排放主要來源為商務航空差旅、日常營運中的紙張消耗及所使用和排放的淡水和廢水的處理。

於二零二四財年，溫室氣體排放模式維持不變，以電力使用產生的範圍二排放量為主(68.24%)。與二零二三財年相比，二零二四財年的溫室氣體排放總量有所增加，其中由於商務航空差旅的恢復而導致範圍三的排放量增幅最大。



V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.1 Emissions (Continued)

Air and GHG Emissions (Continued)

To reduce the direct emissions from vehicles transport, the Group keeps putting its efforts to monitor and control its vehicle use for transportation through measures and approaches including:

- Replace energy-intensive fleet vehicles with more environment-friendly models in a progressive manner to improve energy efficiency;
- Strictly enforce fleet maintenance schedules to ensure vehicles are working in optimal condition and minimise emissions from poorly maintained engines;
- Promote fuel-efficient driving practices among drivers, including the prohibition of idling engines, maintenance of steady vehicle speeds and carry out proper tire inflation;
- Explore opportunities to use more efficient energy source alternatives;
- Adopt remote work and telecommuting to avoid unnecessary transportation or travel;
- Set up scientific and standardised tracking and reporting systems to monitor and record emissions data for better decision-making and benchmarking; and
- Cooperate with suppliers and logistics partners to reduce transportation emissions throughout the supply chain.

V. 環境責任 (續)

A.1 排放物 (續)

廢氣及溫室氣體排放 (續)

為減少運輸車輛產生的直接排放，本集團繼續努力對其運輸車輛的使用進行監測和控制，採取的措施和方法包括：

- 逐步以更環保的車型取代高耗能的車隊車輛，以提高能源效益；
- 嚴格執行車隊維護計劃，確保車輛在最佳狀態下運作，並以最大限度降低因發動機維護不善而導致的額外排放；
- 提倡節約燃油的駕駛習慣，包括禁止引擎空轉、保持穩定車速及進行正確的輪胎充氣步驟；
- 探索更高效替代能源的使用機會；
- 採用遠距辦公，避免不必要的商務出行及差旅；
- 設立科學和標準化的追蹤及報告系統，監測和記錄排放數據，以便更好地進行決策和制定基準；以及
- 與供應商和物流夥伴合作，減少整個供應鏈的運輸排放。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.1 Emissions (Continued)

Air and GHG Emissions (Continued)

Regarding indirect emissions, detailed implementation of the Group's measures to minimise its GHG emissions through electricity conservation are illustrated in A.2 Use of Resources of this ESG Report.

Solid Waste and Wastewater

Non-hazardous waste

In FY2024, no significant amount of non-hazardous solid waste was generated or recorded. The non-hazardous wastewater generated by the Group were primarily domestic and industrial wastewater from daily operations. The amount of wastewater generated by the Group during the year under review increased significantly compared to FY2023.

Although no non-hazardous solid waste discharge was recorded this year, the Group remains dedicated to regulating its waste generation and aims to implement better waste management.

Aligning with the concept of circular economy and the national waste classification regulation, the Group promotes the "3R principle – Reduce, Reuse and Recycle" through the implementation of waste reduction policies and practices to further minimise the generation of solid waste at source, including:

- Encourage employees to adopt proper waste management practices;

V. 環境責任 (續)

A.1 排放物 (續)

廢氣及溫室氣體排放 (續)

有關間接排放方面，本報告A.2資源使用中進一步描述了本集團透過節電降低溫室氣體排放所落實的具體措施。

固體廢棄物及廢水

無害廢棄物

於二零二四財年，本集團並無產生或錄得大量無害固體廢棄物。而本集團產生的無害廢水主要為日常營運產生的生活及工業廢水。與二零二三財年相比，本集團於回顧年度內產生的廢水量顯著增加。

雖然本集團於本年度並無錄得無害廢棄物的排放，但本集團仍然致力於規範其廢棄物的產生，並決心實施更好的廢棄物管理。

為配合循環經濟理念的推廣和國家廢棄物分類法規的實施，本集團推行「3R原則—減少、重用和回收」，透過減廢政策和措施的落實，從源頭進一步降低固體廢棄物的產生，包括：

- 鼓勵員工採用正確的廢棄物管理實踐；

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.1 Emissions (Continued)

Solid Waste and Wastewater (Continued)

Non-hazardous waste (Continued)

- Promote the importance of waste reduction and recycling among employees;
- Provide reusable cups and cutleries in the offices to minimise the use of disposable items;
- Establish a comprehensive recycling scheme for recyclable material including paper, cardboard, plastics, glass and metals;
- Prepare separable bins for the collection of recyclable and non-recyclable solid wastes; and
- Collaborate with professional third parties for the collection, rinsing and processing, and recycling of the sorted solid waste.

Across years, the Group has established several “waste less” measures to advance its solid waste management practices and promote environmentally responsible disposal methods within the Group, saving the cost and improving corporate sustainability performance.

V. 環境責任 (續)

A.1 排放物 (續)

固體廢棄物及廢水 (續)

無害廢棄物 (續)

- 向員工推廣減廢及回收的重要性；
- 在辦公室提供可重複使用的杯子和餐具，以盡量減少一次性物品的使用；
- 為可回收材料（包括紙張、紙板、塑膠、玻璃和金屬）建立全面的回收計劃；
- 準備可分離垃圾箱，用於收集可回收和不可回收的固體廢棄物；以及
- 與專業的第三方合作，對分類後的固體廢棄物進行收集、沖洗、處理及回收。

多年來，本集團已制定多項「減廢」措施以推進其固體廢棄物管理實踐，並在本集團內推廣對環境負責的廢棄物處置方法，從而節省成本及改善企業可持續發展的表現。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.1 Emissions (Continued)

Solid Waste and Wastewater (Continued)

Non-hazardous waste (Continued)

In FY2024, the wastewater discharged from the Group mainly comprised domestic wastewater originating from offices and industrial wastewater from pipe installation operations. The Group adhered to the local laws and regulations relating to wastewater discharge and developed a wastewater discharge management method to minimise the impact on water bodies. Domestic wastewater from offices is directly discharged into the sewer, while industrial wastewater is treated through scientific processes and the wastewater quality is examined before discharge. This ensures its compliance with statutory requirements, including the concentrations of suspended solids, COD (Chemical Oxygen Demand), BOD (Biological Oxygen Demand) and other parameters.

In the meantime, since wastewater discharge largely reflects the amount of freshwater consumed by the Group, effective measures to minimise water consumption in daily operations of the Group, which are further illustrated in section A.2 Use of Resources, has been implemented.

Hazardous wastes

The hazardous wastes generated by the Group were principally comprised of iron oxide and waste mineral oil from gas pipe installation. The Group adopts clear protocols and conducts regular inspections to closely monitor the handling procedures of hazardous waste at each stage, ensuring that hazardous waste is well-managed. After the step of waste collection, all hazardous wastes will be handled, processed and disposed of by authorised professional agencies.

V. 環境責任 (續)

A.1 排放物 (續)

固體廢棄物及廢水 (續)

無害廢棄物 (續)

於二零二四財年，本集團排放的廢水主要包括辦公室的生活廢水及管道安裝作業產生的工業廢水。本集團遵守當地有關廢水排放的法律法規，並制定廢水排放管理方法，以盡量降低對水體的影響。辦公室的生活廢水直接排入下水道，而工業廢水在排放前需要經過科學程序處理，並檢測水質，以確保其排放達到有關懸浮固體濃度、化學需氧量(COD)、生物需氧量(BOD)及其他參數的法定要求。

同時，由於廢水排放主要反映本集團的淡水消耗量，本集團亦已採取有效措施降低日常營運的用水量，詳情請參閱A.2資源使用。

有害廢棄物

本集團所產生的有害廢棄物主要包括天然氣管道安裝活動中產生的氧化鐵及廢礦物油。本集團採用明確的規程並進行定期檢查，密切監控有害廢棄物各階段的處理程序，以確保有害廢棄物得到妥善管理。在廢棄物收集步驟之後，所有有害廢棄物均由授權的專業機構進行處理及處置。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.1 Emissions (Continued)

Solid Waste and Wastewater (Continued)

Hazardous wastes (Continued)

In FY2024, the Group did not generate or record any significant amount of hazardous waste.

Noise

The noise produced by the Group primarily attributed to the operation of construction equipment, such as bulldozers, during pipe installation activities.

In compliance with the Law of the People's Republic of China on Prevention and Control of Pollution from Environmental Noise (《中華人民共和國環境噪聲污染防治法》) and other applicable regulations, the Group has taken noise control initiatives to reduce noise generated during the operations. Moreover, the Group assigned specialised personnel to take the responsibility for conducting regular inspections of the equipment for detecting and rectifying any malfunctions promptly, so as to avoid excessive noise. Furthermore, the Group has designed noise-proof equipment rooms to mitigate and prevent noise pollution.

In FY2024, the Group did not receive any substantial complaints or fines related to noise emissions from its neighbourhood nor the authorities.

V. 環境責任 (續)

A.1 排放物 (續)

固體廢棄物及廢水 (續)

有害廢棄物 (續)

於二零二四財年，本集團無產生或記錄任何大量有害廢棄物。

噪音

本集團產生的噪音主要來自管道安裝活動期間推土機等施工設備的運作。

根據《中華人民共和國環境噪聲污染防治法》及其他適用法規，本集團已採取噪音管制措施，減少營運過程中產生的噪音。此外，本集團亦指派專職人員負責對定期進行設備檢查，以便及早發現並排除故障，避免產生大量的噪音。再者，本集團已設計隔音設備室，以減輕和預防噪音污染。

於二零二四財年，本集團未從其周邊地區或相關部門收到任何與噪音排放相關的重大投訴或罰款。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.2 Use of Resources

In FY2024, majority of resources consumed by the Group were electricity, gasoline, natural gas, diesel, water, paper, and metal. Due to the business nature of the Group, the use of packaging materials is not material to the Group's operations, and hence no related information is disclosed. Table E2 in the chapter APPENDIX – PERFORMANCE TABLE demonstrates the amount of different resources used by the Group in FY2024.

Electricity

In FY2024, the total electricity consumption of the Group was 252.97 kWh'000 with an intensity of 4.29 kWh'000/employee. The primary sources of electricity consumed by the Group were daily operations in the offices and working sites. During the year under review, there was an increase of total electricity usage recorded.

Striving for more effective management of electricity consumption, the Group enacted several measures and approaches to ensure all subsidiaries and departments within the Group complied with its electricity-saving principles, including:

- Switch off all idling electrical appliances, including air-conditioners and multimedia systems, before leaving;
- Adopt temperature control for air-conditioners and maintain a constant indoor air temperature of 25-26°C ;

V. 環境責任 (續)

A.2 資源使用

於二零二四財年，本集團消耗的主要資源為電力、汽油、天然氣、水、紙張和金屬。由於本集團的業務性質，包裝材料的使用對其營運並不重要，因此並無披露相關信息。附錄－績效表中表E2展示了本集團於二零二四財年使用的不同資源總量。

電力

於二零二四財年，本集團的總用電量為252.97千個千瓦時，密度為4.29千個千瓦時／員工。本集團的電力消耗主要來自辦公室及工作場地的日常運作。於回顧年度內，本集團的總用電量有所增加。

為了更有效地管理用電量，本集團制定多項措施和方法，確保本集團各子公司和內部部門遵守節電原則，包括：

- 離開時關掉所有閒置的電器，包括空調及多媒體系統；
- 採用空調溫度控制，保持室內空氣溫度恆定在25-26°C；

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.2 Use of Resources (Continued)

Electricity (Continued)

- Replace high electricity consumption equipment with energy-saving ones, such as LED lights;
- Adjust the lighting and ventilation system according to the working area during night work;
- Conduct routine inspection and maintenance of electrical appliances to ensure their operations are at optimal conditions; and
- Place “Saving electricity” posters in prominent places of the workplace to encourage resource conservation.

Other energy resources

In 2024, the consumption of other energy resources mainly came from gasoline for transportation purposes during the Group’s operation. In FY2024, 16,978.00 litres of gasoline were consumed by the Group, with a slight increase when compared with FY2023.

As the Group acknowledges that the consumption of fossil fuels leads to detrimental environmental impacts, it has committed to regulating and reducing the use of fossil fuels by exploring cleaner and more environment-friendly alternatives. During the year under review, the Group placed a greater emphasis on sustainable solutions. It has increased the energy efficiency of its vehicle fleet and has actively searched for opportunities to accelerate the transition towards cleaner alternatives.

V. 環境責任 (續)

A.2 資源使用 (續)

電力 (續)

- 以LED燈等節能設備取代高耗電設備；
- 夜間工作時，根據工作區域調整照明及通風系統；
- 對電器進行例行檢查和維護，以確保其運作處於最佳狀態；以及
- 在工作場所當眼位置張貼「節約用電」海報，鼓勵節約資源。

其他能源

於二零二四財年，其他能源消耗主要來自本集團營運期間運輸所使用的汽油。於二零二四財年，本集團消耗16,978.00升汽油，與二零二三財年相比略有上升。

本集團明白化石燃料的消耗會導致不利的環境影響，因此，本集團已致力透過探索更潔淨、更環保的替代能源來規範和減少化石燃料的使用。於回顧年度內，本集團更加重視可持續發展的解決方案，因而已提高車隊的能源效益，並已積極尋找加速向更潔淨能源轉型的機會。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.2 Use of Resources (Continued)

Water

In the natural gas business, freshwater was mainly used for filter cleansing and facility inspection during the operations. As the water consumed by the Group were originated from municipal supplies, the Group did not face any issue in sourcing water that is fit for purposes in FY2024. During the year under review, the Group consumed around 443.00 m³ of water, which was a rise in water consumption when compared with FY2023.

To further strengthen water conservation efforts, the Group is dedicated to fulfilling its responsibility for improving the utilisation efficiency of water resources in offices and working stations through water-saving measures, including but not limited to:

- Increase the awareness of employees on water conservation by providing regular training on water-saving practices;
- Implement technical applications to improve the utilisation efficiency of water resources, including flow controllers, low-flow flushing and rainwater harvesting systems;
- Establish water consumption benchmarks and set reduction targets for progress-tracking and motivation-boosting for continued improvements;
- Conduct routine leakage inspection on water taps, joint rings and other defect in the water supplier system to monitor and identify areas of high-water consumption and opportunities for reduction;

V. 環境責任 (續)

A.2 資源使用 (續)

水

在本集團的天然氣業務中，水主要用於營運期間的過濾器清潔及設施檢查。由於本集團的水資源來自市政供水，本集團於二零二四財年在求取適用水源上並無遇到任何問題。於回顧年度內，本集團用水量約為443.00立方米，與二零二三財年相比有所增加。

為進一步促進節水，本集團致力於履行責任，透過各項節水措施提高辦公室及工作站的水資源利用效益，包括但不限於：

- 透過定期開展節水實踐培訓，提高員工的節水意識；
- 落實提高水資源利用效率的技術應用，包括流量控制器、低流量沖水及雨水收集系統；
- 建立用水基準並設定節水目標，以追蹤節水進度並和提高持續改進的動力；
- 對供水系統的水龍頭、連接環及其他缺陷進行例行洩漏檢查，以監測和確定耗水量高的區域，識別節水的機會；

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.2 Use of Resources (Continued)

Water (Continued)

- Fix dripping taps immediately;
- Adjust water supply with reference to seasonal temperature change; and
- Establish systems to recycle and reuse wastewater generated within the Group for purposes such as irrigation of surrounding farms.

Paper

Paper consumption of the Group was mostly used for its administrative work. In FY2024, the Group consumed around 89.32 kg of paper, with a decrease of 36% of paper consumption compared to FY2023. The controlled paper consumption was attributed to the collaborative efforts of all staff to regulate paper use and reduce the consumption of paper-made products.

To further minimise the Group's consumption of paper and other paper-made products, the Group has actively implemented internal practices to promote the concept of "Paperless Office" and "Office Automation" among its employees, including but not limited to:

- Encourage all to use digital means for file storage, communication and sharing of information;
- Publish information through email or electronic bulletin boards;

V. 環境責任 (續)

A.2 資源使用 (續)

水 (續)

- 立即修復滴水的水龍頭；
- 因應季節性氣溫變化調節供水；以及
- 建立廢水回收及再利用系統，以便將本集團內部產生的廢水重複利用，例如用於周邊農場的灌溉。

紙張

本集團的紙張消耗主要用於行政工作。於二零二四財年，本集團消耗紙張約89.32千克，與二零二三財年的紙張消耗相比減少了36%。紙張消耗量及減少歸因於全體員工規範用紙及減少紙製品消耗的共同努力。

為進一步降低本集團的紙張及其他紙製品消耗量，本集團積極實行內部實踐，向員工推廣「無紙化辦公室」及「辦公自動化」理念，包括但不限於：

- 鼓勵所有人使用電子方式進行文件儲存、通訊及資訊分享；
- 透過電子郵件或電子公告板發佈資訊；

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.2 Use of Resources (Continued)

Paper (Continued)

- Promote a culture of sustainability in the office and educate employees about paper-saving practices;
- Set duplex printing as the default mode for most network printers to minimise paper consumed;
- Place posters and stickers nearby printers as a reminder to avoid unnecessary printing;
- Prioritise the use of recycled material-made paper;
- Place trays beside copy machines to collect used single-sided paper for recycling; and
- Designate responsible personnel for the collection and recycling of wastepaper.

Metal

During the year under review, the Group consumed 396,478.00 kg of metal. The metal consumption was primarily used for gas pipe installation. The Group understands that the consumption of more resources leads to more adverse environmental impacts, thereby striving to monitor the use of metal and enhance the efficiency of the metal consumed.

V. 環境責任 (續)

A.2 資源使用 (續)

紙張 (續)

- 在辦公室內推廣可持續發展文化，並教育員工有關節約紙張的做法；
- 將雙面列印設定為多數網絡打印機的預設模式，以降低紙張消耗；
- 在打印機附近張貼海報及貼紙以作提醒，避免不必要的列印；
- 優先使用回收材料製成的紙張；
- 在打印機旁邊放置托盤，以收集用過的單面紙以供回收；以及
- 指定專人負責廢紙收集及回收。

金屬

於回顧年度內，本集團消耗396,478.00千克金屬，而金屬消耗主要用於天然氣管道安裝。本集團明白，消耗更多的資源會帶來更危害環境的影響，因此致力監控金屬的使用並提高所消耗金屬的效益。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.3 The Environment and Natural Resources

The Group, being one of the leading corporates in natural gas industry, operates business with a strong commitment to environmental responsibility and compliance with applicable environmental regulations and requirements. During the year under review, although the operations of the Group did not cause significant environmental impacts, the Group identified GHG emissions, primarily from the consumption of fossil fuels and electricity, as a relatively more material impacts caused by its operations. The Group has launched proactive initiatives targeted to consistently lower its consumption of natural resources and the environmental impacts, promoting sustainability and responsible environmental stewardship.

Biodiversity

The Group considers biodiversity conservation as an essential responsibility for its long-term business success, and biodiversity considerations have been embedded into its decision-making and daily operations. It adhered to relevant laws and regulations and put efforts in avoiding any operations in ecologically sensitive areas, so as to protect wild animals and plants. By adopting the mitigation hierarchy, avoidance is always the predominant option of the Group, while minimisation, restoration and offset will be considered when avoidance is not applicable. In FY2024 the Group implemented a series of guidelines and actions to overcome business challenges by natural-based solutions. In the future, the Group will benchmark the leading practices in the industry, including the application of vegetation management during pipeline installation. By adopting these practices, the Group demonstrates its commitment to operating in an environment-responsible manner and hence its impact on local ecosystems and biodiversity is minimised.

V. 環境責任 (續)

A.3 環境及天然資源

本集團作為天然氣產業的領先企業之一，堅決以履行環境責任的方式開展業務，並遵守適用的環境法規及要求。於回顧年度內，雖然本集團的營運並無造成重大的環境影響，但本集團識別到從其營運過程中主要由化石燃料和電力消耗所產生的溫室氣體排放對環境產生相對重大影響。本集團已推行積極主動的措施，旨在持續降低對自然資源的消耗及環境影響，以促進可持續發展和負責任的環境管理。

生物多樣性

本集團將保育生物多樣性視為其長期業務成功的重要責任，並將生物多樣性考量融入其決策及日常營運當中。本集團遵守相關法律法規，並努力避免在生態敏感地區開展業務，以保護野生動植物。透過採用緩解等級，本集團始終將避免影響作為主要選擇，而當避免影響不適用時，將考慮抑減、恢復及補償等方法。於二零二四財年，本集團實施一系列指導方針及行動，透過基於自然的解決方案克服業務挑戰。展望將來，本集團將以行業領先實踐為標準，包括在管道安裝過程應用植被管理。透過採取這些措施，本集團展示其承諾，以對環境負責的方式營運，從而最大限度地降低對當地生態系統及生物多樣性的影響。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.3 The Environment and Natural Resources (Continued)

Employee engagement

The Group continues its commitment to sustainable practices and environmental stewardship, thus fostering employee engagement becomes an important aspect of ensuring the success of these initiatives. To create a working environment with an eco-conscious culture, reminders on enhancing the awareness of resource conservation are regularly sent to all staff. Additionally, the Group promotes the use of public transport and car-pool practices for commuting among employees, so as to instil eco-friendly lifestyle and habits.

The Group has been continuously promoting a “green lifestyle” and “green workplace” across all subsidiaries and departments. In FY2024, the Group periodically shared its performance and achievement on sustainability for conveying its environmental mission effectively and creating a sense of pride and belonging among employees. To further encourage employees to place a leading role in green initiatives, the Hong Kong office of the Group has been piloting the collection and recycling of wastepaper. The pilot programme includes the collection, storage, and delivering of used envelopes to the Wan Chai Recycling Station for recycling at the end of the working week. During the year under review, the Group also proactively recycled and brought packaging paper boxes and other plastics to the Wan Chai Recycling Station.

V. 環境責任 (續)

A.3 環境及天然資源 (續)

僱員參與

本集團持續致力於可持續實踐及環境管理，因此促進僱員參與成為確保這些舉措取得成功的重要因素。為締造具有生態意識文化的工作環境，本集團定期向全體員工發出有關提高資源節約意識的提醒。此外，本集團亦鼓勵員工使用公共交通工具及拼車通勤，以灌輸環保的生活方式及習慣。

本集團一直在各子公司和部門內推廣「綠色生活方式」及「綠色工作場所」。於二零二四財年，本集團定期分享其在可持續發展方面的表現及成就，以有效傳達本集團的環保使命，並建立員工的自豪感及歸屬感。為進一步鼓勵員工積極參與環保活動，本集團的香港辦事處已帶頭試行廢紙回收及循環利用計劃。而先導計劃包括收集及儲存用過的信封，並在工作周結束時運送至灣仔回收站（綠在灣仔）進行回收。於回顧年度內，本集團亦積極回收包裝紙箱及其他塑膠，並將其帶到綠在灣仔進行回收。

環境、社會及管治報告

Environmental, Social and Governance Report

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.3 The Environment and Natural Resources (Continued)

Targets and actions

In FY2023, the Group set a series of short-term environmental targets to further proceed to a more environment-friendly operating model. According to the sustainability progress of the Group on the aspect of environment, the Group believes that setting an indefinite short-term target for efficiency enhancement on a yearly basis is more appropriate at this moment. In FY2024, the Group has carefully reviewed its past and current environmental performance and updated specific targets for various areas, encouraging to take further actions.

Areas 層面	Targets 目標	Progress & Actions 進展與行動
Air Emissions 廢氣排放	The amount of air pollutants emitted per employee in FY2025 should be lower than the corresponding intensity in FY2024. 二零二五財年，每員工的空氣污染物排放量應低於二零二四財年之相應密度。	<p>In FY2024, the intensities of the Group's air emissions (SOx, NOx, and PM) increased by 9%, 30% and 49% respectively, as compared to the previous year, due to the increased gasoline and natural gas consumption. 於二零二四財年，由於汽油及天然氣消耗量的增加，本集團的廢氣排放 (SOx、NOx和PM) 密度與往年相比分別上升9%、30%和49%。</p> <p>To achieve the targets, the Group will emphasise to minimise unnecessary business travel and prioritise more energy efficient vehicles with alternative energy source such as electric vehicles. 為實現這些目標，本集團將強調減少不必要的商務出行，並優先考慮更節能或使用替代能源的車輛 (例如電動車)。</p>

V. 環境責任 (續)

A.3 環境及天然資源 (續)

目標及行動

於二零二三財年，本集團制定了一系列短期環境目標，以進一步邁向更環保的營運模式。根據其在環境方面的可持續發展進展，本集團相信，當前定立無限定的短期目標以每年提高效率更為合適。於二零二四財年，本集團已認真審視其過往及當前的環境表現，並更新不同方面的具體目標，以鼓勵採取進一步行動。

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V. ENVIRONMENTAL RESPONSIBILITY
(Continued)

A.3 The Environment and Natural Resources (Continued)

Targets and actions (Continued)

Areas 層面	Targets 目標	Progress & Actions 進展與行動
GHG Emissions 溫室氣體排放	<p>The amount of GHG emitted per employee in FY2025 should be lower than the corresponding intensity in FY2024.</p> <p>二零二五財年，每員工的溫室氣體排放量應低於二零二四財年之相應密度。</p>	<p>In FY2024, a 72.84% increase was found in the intensity of the Group's total GHG emissions as compared to the previous year.</p> <p>於二零二四財年，本集團的溫室氣體排放總密度與往年相比增加72.84%。</p> <p>To meet the target of lowering its GHG emissions, the Group will strictly monitor the business practices and adopt cleaner technologies to contribute to carbon reduction by the minimal use of fossil fuel, production efficiency enhancement and the promotion of resource conservation during its operations. 為達到降低其溫室氣體排放的目標，本集團將嚴格監控其業務營運，並採用更潔淨的技術，透過盡量減少化石燃料的使用、提高生產效率及促進營運過程中的資源節約，來為減碳作出貢獻。</p>

V. 環境責任 (續)

A.3 環境及天然資源 (續)

目標及行動 (續)

環境、社會及管治報告
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V. ENVIRONMENTAL RESPONSIBILITY
(Continued)

A.3 The Environment and Natural Resources (Continued)

Targets and actions (Continued)

Areas 層面	Targets 目標	Progress & Actions 進展與行動
Water and wastewater 水及廢水	<p>The amount of water consumed, and wastewater discharged per employee in FY2025 should be lower than the corresponding intensities in FY2024.</p> <p>二零二五財年，每員工的用水量和廢水排放量應低於二零二四財年之相應密度。</p>	<p>In FY2024, the intensity of water consumed, and wastewater discharged by the Group increased by 150% as compared to the previous year.</p> <p>於二零二四財年，本集團的用水密度和廢水排放密度與往年相比上升150%。</p> <p>To achieve the target of lowering its water consumption and discharge, the Group further promotes the 3R principles – reduce, reuse and recycle, and continue its water conservation management by strengthening the education work on water conservation and conducting routine leakage test.</p> <p>為實現減少用水量的目標，本集團將進一步推廣3R原則－減少、重用和回收，並通過加強節水的教育工作和進行例行滲漏測試，持續推進節水管理。</p>

V. 環境責任 (續)

A.3 環境及天然資源 (續)

目標及行動 (續)

環境、社會及管治報告
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V. ENVIRONMENTAL RESPONSIBILITY
(Continued)

A.3 The Environment and Natural Resources (Continued)

Targets and actions (Continued)

Areas 層面	Targets 目標	Progress & Actions 進展與行動
Paper 紙張	<p>The amount of paper used per employee in FY2025 should be 10% lower than the corresponding intensity in FY2024.</p> <p>二零二五財年，每員工的紙張消耗量應比二零二四財年之相應密度下降10%。</p>	<p>In FY2024, the intensity of paper usage decreased by 34% as compared to the previous year, which achieved last year's target.</p> <p>於二零二四財年，本集團的紙張使用密度與往年相比下降了34%，實現了往年的目標。</p> <p>To keep aligning with these targets, the Group continues to encourage the idea of "Paperless Office" and "Office Automation" among its staff, improving paper recycling rates and prioritising the procurement of eco-friendly paper. For instance, electronic invoices are encouraged while ensuring that materials to be printed are correct.</p> <p>為持續配合這些目標，本集團繼續鼓勵員工實現「無紙化辦公室」及「辦公自動化」理念，提高紙張回收率，並優先採購環保紙張。例如，本集團鼓勵使用電子發票，同時確保將要列印的資料正確無誤。</p>

V. 環境責任 (續)

A.3 環境及天然資源 (續)

目標及行動 (續)

環境、社會及管治報告
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V. ENVIRONMENTAL RESPONSIBILITY
(Continued)

A.3 The Environment and Natural Resources (Continued)

Targets and actions (Continued)

Areas 層面	Targets 目標	Progress & Actions 進展與行動
Electricity 電力	<p>The amount of electricity used per employee in FY2025 should be 10% lower than the corresponding intensity in FY2024.</p> <p>二零二五財年，每員工的電力消耗量應比二零二四財年之相應密度減下降10%。</p>	<p>In FY2024, the intensity of electricity consumption increased by around 67% as compared to the previous year.</p> <p>於二零二四財年，本集團的用電密度與往年相比增加約67%。</p> <p>To further reduce electricity consumption, the Group will continue its efforts to promote electricity conservation among staff, prioritise energy efficient equipment during procurement and implement the guideline to standardise electricity conservation practices. For instance, the temperature of the air-conditioners is adjusted and maintained to 25°C while ensuring that all electrical appliances are switched off before lunchtime and after work.</p> <p>為進一步減少用電量，本集團將持續向員工推廣節約用電，在採購時優先選擇節能設備，並落實規範節約用電實踐的指引。例如，空調溫度應調節並保持在25°C，同時確保在午飯前和下班後關閉所有電器。</p>

V. 環境責任 (續)

A.3 環境及天然資源 (續)

目標及行動 (續)

環境、社會及管治報告
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V. ENVIRONMENTAL RESPONSIBILITY
(Continued)

A.3 The Environment and Natural Resources (Continued)

Targets and actions (Continued)

Areas 層面	Targets 目標	Progress & Actions 進展與行動
Gasoline 汽油	The amount of gasoline used per employee in FY2025 should be lower than the corresponding intensity in FY2024. 二零二五財年，每員工的汽油用量應低於二零二四財年之相應密度。	<p>In FY2024, the intensity of gasoline usage slightly increased by 10% as compared to the previous year. 於二零二四財年，本集團的汽油使用密度與往年相比略微上升10%。</p> <p>To align with the target of lowering its gasoline consumption, the Group will actively manage vehicle fuel consumption by the promotion of responsible driving practices, routine vehicle maintenance, the promotion of using public transportation among staff, as well as the adoption of digital tools to avoid unnecessary travelling. 為配合降低汽油消耗量的目標，本集團將繼續積極管理車輛燃油消耗，包括推廣負責任的駕駛習慣、進行例行保養車輛、鼓勵員工乘坐公共交通工具、以及採用電子工具以避免不必要的出行。</p>

V. 環境責任 (續)

A.3 環境及天然資源 (續)

目標及行動 (續)

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.4 Climate Change

Given the growing global concern over climate-related crises, the Group acknowledges that addressing climate change is a moral and ethical imperative, as well as a strategic need for sustainability development and long-term success of the Group. To accelerate the transition to the adoption of cleaner energy source and minimise GHG emissions, the Group is committed to further proceeding to effective management of its climate risks while identifying potential business opportunities.

Management Approach

The Group recognises the significance of formulating the transparent and comprehensive approach for managing climate-related issues across its operations. As described in the chapter APPROACH TO SUSTAINABILITY, the Board is responsible for overseeing ESG-related issues and overall risks of the Group. Meanwhile, both the Board and the Standing Committees take the responsibility for monitoring the implementation, performance, and progress of climate mitigation measures through regular reporting from the management.

Moreover, the Group established an advisory panel consisted of experienced professionals on the Board to enhance the resilience of the Group to climate change by continuous optimisation of its management strategies and initiatives. Additionally, this designated advisory panel primarily focuses on monitoring changes and updates of the international and government policies, particularly the “1+N Policy System” (「1+N政策體系」) of China, which provides guidance for the low-carbon economy transition. With the Group’s efforts to increase its attention on climate policy trends and information, the Group is committed to learning from peer companies and implementing its own-resource finance responses.

V. 環境責任 (續)

A.4 氣候變化

鑒於全球對氣候相關危機的日益關注，本集團明白應對氣候變化不但是道德和倫理的迫切義務，也是本集團可持續發展和長期成功的戰略需求。為加速採用潔淨能源的轉型，並最大限度地減少溫室氣體排放，本集團致力於進一步有效管理其氣候風險，同時識別潛在的業務機遇。

管理方法

本集團認識到制定透明和全面的方針對於管理其營運過程中的氣候相關議題至關重要。正如可持續發展方向章節中所述，董事會負責監督本集團的ESG相關議題及整體風險。同時，董事會和功能委員會也有責任透過管理層的定期報告，監督氣候緩解措施的落實、績效及進展。

此外，本集團亦成立由經驗豐富的專業人士組成的顧問小組，透過不斷優化管理其策略及措施，增強本集團應對氣候變化的適應能力。再者，指定的顧問小組主要關注國際和政府政策的變化及更新，特別是為向低碳經濟轉型提供指導的中國「1+N政策體系」。隨著本集團努力提高對氣候相關政策趨勢及資訊的關注，本集團致力於向同行企業學習，並實施其自身的資源融資應對措施。

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V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.4 Climate Change (Continued)

Climate Risks and Opportunities

As more and more stakeholders raised concerns on climate-related risks, it has become increasingly important to develop and disclose the Group's strategies and initiatives regarding climate-related risks and opportunities. As a result, with reference to the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Group's physical and transition climate-related risks and opportunities on its business operations are analysed and summarised in the table below.

Risk
風險

Physical Risk
實體風險

- Increase in severity and frequency of extreme weather events such as storms, typhoons, and floods
- 風暴、颱風和洪水等極端天氣事件的嚴重程度和頻率增加
- Rising mean temperature due to global warming
- 全球暖化導致平均氣溫上升
- Varying precipitation pattern and increase in water scarcity
- 降水模式的改變和水資源短缺的加劇

Potential Impact
潛在影響

- When there are increasingly frequent and severe extreme weather events, normal business operations may be interrupted and infrastructures may be damaged, leading to supply chain disruptions. For example, damaged transportation infrastructures which caused by intense storms can lead to unstable supplies at later stage of the whole supply chain.
- 當極端天氣事件越來越頻繁和強烈時，本集團正常的業務營運可能會中斷，基礎建設亦可能會受損，從而導致供應鏈中斷。例如，強勁風暴造成的運輸基礎建設受損可能導致整個供應鏈的下游供應不穩。

V. 環境責任 (續)

A.4 氣候變化 (續)

氣候風險與機遇

由於越來越多的利益相關者對氣候相關風險抱有擔憂，制定和披露本集團有關氣候相關風險和機遇的策略和措施因而變得更加重要。因此，參考氣候相關財務披露工作組的建議，本集團分析並總結在其業務營運下氣候相關的實體和轉型風險與機遇，並概述於下表。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.4 Climate Change (Continued)

Climate Risks and Opportunities (Continued)

Risk

風險

V. 環境責任 (續)

A.4 氣候變化 (續)

氣候風險與機遇 (續)

Potential Impact

潛在影響

- The rising temperature may lead to poorer health conditions of staff during summer, especially fieldworkers.
- 氣溫升高在夏季可能會對工作人員的健康情況產生負面影響，尤其是戶外工作人員。
- Changing precipitation patterns can lead to droughts and/or heavy rainfall could lead to unstable water supply or even water shortages. This affects the Group's business operations of the gas station, which requires water for filter cleansing and facility examination.
- 降水模式的變化會導致同一地區發生乾旱和／或強降雨，從而導致供水不穩定甚至水資源短缺。這情況會影響本集團的加氣站業務營運，因為加氣站需要供水來清洗過濾器 and 進行設施檢查。

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V. ENVIRONMENTAL RESPONSIBILITY
(Continued)

A.4 Climate Change (Continued)

Climate Risks and Opportunities (Continued)

Risk 風險	Potential Impact 潛在影響
Transition Risk 轉型風險	
<ul style="list-style-type: none">- New environmental regulations and more stringent emission requirements, such as emissions reduction targets, may be implemented gradually- 新的環境法規和更嚴格的排放要求(例如減排目標)有機會逐步落實- Development of the emerging technologies to comply with laws and regulations may increase the operating cost due to unexpected performance- 為遵守法律法規而開發新興技術的發展可能會因為意想不到的性能問題而增加營運成本	<ul style="list-style-type: none">- Introducing more stringent environmental regulations may increase the Group's compliance costs, which may force the Group to greatly invest in emission control technologies, procedure modification and additional monitoring and reporting.- 引入更嚴格的環保法規可能迫使本集團對排放控制技術、流程改進以及額外的監控和報告方面進行大量投資，導致本集團的合規成本增加。- Although the development of emerging technologies explores the potential for more environment-friendly operations, it can increase the capital expenditure and the expenses may not receive financial return as expected.- 儘管新興技術的發展有助本集團探索環保營運方面的潛力，但會增加資本支出及開支，而這些領域的支出可能無法獲得預期的財務回報。

V. 環境責任 (續)

A.4 氣候變化 (續)

氣候風險與機遇 (續)

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V. ENVIRONMENTAL RESPONSIBILITY
(Continued)

A.4 Climate Change (Continued)

Climate Risks and Opportunities (Continued)

Risk
風險

- Uncertain market signals towards clean energy may cause several negative impacts to the Group, especially the access to capital
- 市場對潔淨能源方面的不確定訊號可能會對本集團的融資造成負面影響，尤其是獲得資金的機會

V. 環境責任 (續)

A.4 氣候變化 (續)

氣候風險與機遇 (續)

Potential Impact
潛在影響

- With limited global natural gas supply, there are chances that the market may invest more in renewable energy instead of relying on natural gas. The Group may then face significant hurdles in the market development related to its natural gas business. Meanwhile, uncertainty in the clean energy market can lower the confidence of investors, which leads to reduced access to capital as investors seek more predictable and sustainable opportunities.
- 由於全球天然氣供應有限，市場有可能加大對可再生能源的投資，而不是依賴天然氣。屆時，本集團可能在與其天然氣業務相關的市場發展中遇到重大障礙。同時，由於投資者傾向尋求更可預測和可持續的機遇，市場對潔淨能源方面的不確定性可能會削弱投資者的信心，從而導致本集團獲得資金的機會減少。

V. ENVIRONMENTAL RESPONSIBILITY

(Continued)

A.4 Climate Change (Continued)

Climate Risks and Opportunities (Continued)

Opportunity

機遇

- Over the next few decades, energy systems are expected to change drastically to meet local, national, and global climate targets. The promotion of sector decarbonisation such as power generation implies a higher demand for clean fuels, including natural gas.
- 在未來幾十年裡，能源系統預計將發生巨大變化，以滿足當地、國家及全球的氣候目標。促進發電等行業的脫碳意味著對天然氣在內的潔淨燃料有更高需求。
- Implementing sustainable and responsible practices in operations, supply chain, and corporate governance can improve the reputation of the Group, and hence attracting more customers and investors who are aware of protecting the environment.
- 在營運、供應鏈及企業治理方面實施可持續和負責任的實踐可以提高本集團的聲譽，從而吸引更多關注環境保護的客戶及投資者。

To be prepared and develop mitigative solutions in advance to minimise the potential impacts of climate risks on its operations, the Group is allocating considerable resources and efforts to formulate comprehensive plans and management measures.

In the future, to better determine risk exposures of the Group and assess its climate resilience strategies, it is planned to conduct a scenario analysis as suggested by the Recommendations of the TCFD based on the readiness of the Group and the Board's consideration of necessity.

V. 環境責任 (續)

A.4 氣候變化 (續)

氣候風險與機遇 (續)

Potential Impact

潛在影響

- In addition to the increased stakeholder environmental concerns, the shifts in market preferences which are guided by the government's "coal-to-gas" project may bring business growth of the Group, with the installation of natural gas pipeline being its major business.
- 在政府「煤改氣」項目引導下，除利益相關者對環境的關注增加外，市場偏好的轉變可能會推動本集團以天然氣管道安裝為主營業務的業務發展。
- Demonstrating a commitment to sustainable development and responsible practices enhances the reputation of the Group, and hence strengthening its competitiveness among its peers and attracting a broader range of investors.
- 展現對可持續發展和負責任實踐的承諾可以提高本集團的聲譽，從而增強其在同行中的競爭力，並吸引更多廣泛的投資者。

為及早做好準備，以及制定緩解方案以最大程度降低氣候相關風險對其營運的潛在影響，本集團正投入一定的資源及精力，以規劃全面的方案及管理措施。

展望將來，為更好地識別本集團的風險敞口並評估其氣候適應策略，本集團計劃根據其準備情況及董事會的必要性考慮，按照氣候相關財務披露工作組的建議進行情景分析。

VI. SOCIAL RESPONSIBILITY

EMPLOYMENT AND LABOUR PRACTICES

B.1 Employment

With the dynamic market development of the natural gas industry, the Group continues to value its human resources as the greatest assets. One of the corporate sustainable strategies of the Group is to consider the contribution of all employees as the core of the Group's operations, and hence the Group prioritises to establish a diverse, inclusive, and dynamic workforce. As the Group acknowledges the importance of efficient recruitment, professional training and management on ensuring the professionalism of its employees, a set of hiring guidelines and practices for standardising the hiring procedures and employment systems has been developed and implemented.

As of the end of FY2024, there were a total of 59 full-time employees, with the male-to-female ratio of 58%: 42%. For detailed data about the Group's employees by categorisation, please refer to Table S3 in APPENDIX – PERFORMANCE TABLE.

Law compliance

In FY2024, the Group complied with the applicable laws and regulations in Hong Kong and the PRC that were material to the business of the Group, including but not limited to:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);

VI. 社會責任

僱傭及勞工常規

B.1 僱傭

隨著天然氣行業的市場發展，本集團繼續將其人力資源視為最寶貴的資產。本集團的企業可持續發展戰略之一，是將全體員工的貢獻視為本集團營運的核心，因此，本集團致力於建立多元化、包容及充滿活力的員工隊伍。由於本集團明白，只有高效的招聘、專業培訓及管理對確保員工專業水平的重要性，因此本集團制定並實施了一套招聘指引及慣例，以標準化招聘流程及僱傭制度。

截至二零二四財年末，本集團共有59名全職員工，其中男女比例為58%：42%。有關本集團員工分類的詳細數據，請參閱附錄－績效表－表S3。

法律合規

於二零二四財年，本集團遵守對本集團業務重要的香港及中國適用法律及規例，包括但不限於：

- 《僱傭條例》（香港法例第57章）；
- 《僱員補償條例》（香港法例第282章）；

VI. SOCIAL RESPONSIBILITY *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.1 Employment *(Continued)*

Law compliance (Continued)

- Labour Law of the People's Republic of China (中華人民共和國勞動法); and
- Labour Contract Law of the People's Republic of China (中華人民共和國勞動合同法).

Relevant internal employment policies are updated and revised on a regular basis by the Group's Human Resources ("HR") Department to ensure its employment practices adhere to the latest laws and regulations.

Recruitment and promotion

As human resources are valuable assets of the Group, talent attraction and retention are significant to maintain industry competitiveness. Following the principle of "Equal Competition" ("公平競爭"), equitable remuneration packages, with reference to the candidates' performance, personal attributes, working experiences and career aspirations, are provided. Furthermore, the Group offers its employees competitive compensation and benefits which are set against the peer industries.

VI. 社會責任 *(續)*

僱傭及勞工常規 *(續)*

B.1 僱傭 *(續)*

法律合規 *(續)*

- 《中華人民共和國勞動法》；以及
- 《中華人民共和國勞動合同法》。

本集團的人力資源部定期更新並修訂相關的內部僱傭政策，以確保其僱傭實踐符合最新的法律法規。

招聘及晉升

由於人力資源是本集團的寶貴資產，吸納和留住人才因而對維持行業競爭力相當重要。本集團遵循「公平競爭」的原則，根據候選人的表現、個人特質、工作經驗及職業志向，提供公平的薪酬待遇。此外，本集團亦為員工提供與同行企業相比具有競爭力的薪酬及福利。

VI. SOCIAL RESPONSIBILITY *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.1 Employment *(Continued)*

Recruitment and promotion (Continued)

Besides, the Group makes full use of online platforms to release recruitment advertisements for vacant positions. During the year under review, the Group primarily posted recruitment information on JobsDB, one of the largest recruitment platforms, to search for competent candidates. In case of no suitable candidate, the Group will consider the option of Employment as Professionals in Hong Kong. Moreover, the Group is in collaborative relationships with colleges and universities for organising campus recruitment to attract high-calibre candidates. To ensure the most qualified and competent candidates are selected in a fair and open manner, the HR Department of the Group oversees and reviews all recruitment and promotion process.

Regarding promotion, the Department Heads and Directors conduct performance and capacity appraisal for all staff at least once a year. This ensures that all employees can be recognised in respect of their contributions to the Group. For those employees who has demonstrated outstanding performance and potential, the Group will consider them as eligible candidates and proactively provide them with promotion opportunities for career advancement.

VI. 社會責任 *(續)*

僱傭及勞工常規 *(續)*

B.1 僱傭 *(續)*

招聘及晉升 (續)

此外，本集團充分利用網上平台發佈空缺職位的招聘廣告。於回顧年度內，本集團主要在最大招聘平台之一的JobsDB上發佈招聘信息，以尋找能勝任的候選人。倘若沒有合適的人選，本集團亦會考慮聘用專業人士來港就業。此外，本集團還與高等院校建立合作關係，組織校園招聘以吸引高素質人才。為確保以公平、公開的方式選擇最有資質和能力的候選人，本集團人力資源部負責監督和審查所有招聘及晉升的流程。

有關晉升方面，部門主管和董事每年至少對全體員工進行一次工作及能力評核，以確保所有員工對本集團的貢獻都能得到認可。對於表現傑出、且具潛力的員工，本集團將視他們為合資格候選人，並積極為他們提供發展事業的晉升機會。

VI. SOCIAL RESPONSIBILITY (Continued)

EMPLOYMENT AND LABOUR PRACTICES (Continued)

B.1 Employment (Continued)

Remuneration, compensation and dismissal

In alignment with the relevant laws and regulations of local jurisdictions, the Group formulated internal policies and procedures of remuneration and compensation on the Employee Handbook. Based on the internal policy, monthly salaries are provided at the end of each month, and the annual bonus is given with the directors' approval at the end of each year. For overtime work, the corresponding compensation is provided upon the approval of supervisors and Department Heads.

Additionally, compensation reviews and salary adjustment are periodically conducted with reference to the overall market conditions, inflation rate, profitability of the Group and employee's performance. This review and adjustment system enables the Group to recognise employees' efforts and contribution.

Furthermore, the Group strictly prohibits any kind of unfair or illegal dismissal, thus it has spared no efforts in standardising and monitoring the procedures for employee dismissal. The Group have formulated policies and guidelines regarding the dismissal of employees and stipulated in the employment contracts to safeguard the interests of employees. For those who continuously underperform despite instructions and guidance, verbal warnings will be given, followed by written warning letters. For those who repetitively make the same mistakes and remain untamed despite receiving warning letters, the corresponding employment contracts will be terminated based on reasonable and lawful grounds according to its internal policies and relevant laws and regulations. In FY2024, the employee turnover rate of the Group was 42.37%. For detailed breakdown of the turnover data, please refer to Table S4 in the APPENDIX – PERFORMANCE TABLE.

VI. 社會責任 (續)

僱傭及勞工常規 (續)

B.1 僱傭 (續)

薪酬、補償及解僱

本集團遵循當地司法管轄的相關法律法規，在「員工手冊」中列明所制定的薪酬及補償相關內部政策及程序。根據內部政策，員工薪金將在每個月底發放，而年度獎金則在每年年底經董事會批准後提供。在加班工作方面，經主管和部門主管的批准後將給予相應補償。

此外，本集團亦會因應整體市場情況、通脹率、本集團的盈利能力及員工表現，定期進行薪酬審查和薪金調整。該檢討及調整制度讓本集團可以對員工的努力及貢獻作出認可。

再者，本集團嚴格禁止任何形式的不公平或非法解僱，因此，本集團不遺餘力地規範和監察員工解僱程序。本集團已制定有關解僱員工的政策及指引，並在僱傭合同中明確規定，以維護員工的利益。對於在指示和指導下仍持續表現不達標的員工，本集團將給予口頭警告，然後發出書面警告信。而對於屢次犯同樣錯誤且收到警告信仍不改正的員工，本集團將依據其內部政策及相關法律法規，在合理合法的基礎上終止相應的僱傭合同。於二零二四財年，本集團的員工流失率為42.37%。有關詳細的員工流失率數據細項，請參閱附錄－績效表－表S4。

VI. SOCIAL RESPONSIBILITY *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.1 Employment *(Continued)*

Working hours and rest periods

According to the local employment laws and regulations, including “Provisions of the State Council on Employees’ Working Hours” (《國務院關於職工工作時間的規定》), working hours and rest period of all employees are stipulated and agreed upon in the employment contracts. All employees are required to report their attendance every day and record their working hours on the timesheet whenever necessary, ensuring working hours of all employees can be monitored and managed while safeguarding the well-being of employees.

Apart from the basic paid annual leave and statutory holidays, employees also enjoy additional leave benefits, including examination/study leave, sick leave, marriage leave, maternity/paternity leave and consolation leave.

Equal-opportunity, diversity, and anti-discrimination

The Group aims to create a fair, respectful, and inclusive working environment and believes such workplace valuing equality allow employees to achieve higher achievements and better performance. The Group is committed to providing equitable opportunities to all employees in recruitment, promotion, training, dismissal, and retirement, irrespective of age, gender, race, disability, ethnicity, nationality, religion, or any other non-job-related factors.

Moreover, the Group has zero tolerance towards all forms of discrimination, harassment, bullying or any other form of abusive behaviour, and hence it sets up stringent internal policies and guidelines in the Code of Conduct to ensure all employees are treated fairly.

VI. 社會責任 *(續)*

僱傭及勞工常規 *(續)*

B.1 僱傭 *(續)*

工作時數及假期

根據當地僱傭法律法規，包括《國務院關於職工工作時間的規定》，本集團在僱傭合同中釐定所有僱員的工作時數及假期安排。本集團要求所有員工每天上班時打卡，並在必要時於考勤表上記錄其工作時間，以確保所有員工的工作時數得到監管，同時保障員工福祉。

除基本帶薪年假及法定假日外，僱員亦享有額外假期福利，如考試／進修假、病假、婚假、產假／侍產及喪假等。

平等機會、多元及反歧視

本集團旨在創造一個公平、尊重 and 包容的工作環境，並相信這種重視平等的工作場所能夠讓員工取得更高的成就和更好的業務績效。本集團致力於在招聘、晉升、培訓、解僱及退休方面為所有員工提供公平公正的機會，不論僱員的年齡、性別、種族、殘疾、民族、國籍、宗教或任何其他與工作無關的因素。

此外，本集團對任何形式的歧視、騷擾、霸凌或任何其他形式的辱罵行為持零容忍態度。因此，本集團在「行為守則」中制定嚴格的內部政策和指引，以確保所有員工得到公平對待。

VI. SOCIAL RESPONSIBILITY (Continued)

EMPLOYMENT AND LABOUR PRACTICES (Continued)

B.1 Employment (Continued)

Equal-opportunity, diversity, and anti-discrimination (Continued)

To further protect the interests of all employees, confidential reporting mechanisms has been established for employees to report any incidents of discrimination or harassment to the Department Heads and Directors in written form and supporting evidence. With discrimination reports received, a rigorous investigation and resolution process will be undergone, ensuring a fair and justified outcome for all involved parties. In case of any substantiated violations or illegal behaviour related to equal-opportunity policies, the Group will take disciplinary action against the relevant employees. Any complaint relating to a criminal offence is handled seriously. A thorough investigation will be carried out, followed by a report submitting to the relevant regulators or law enforcement authorities when the Board considers it necessary.

Benefits and welfare

The Group is committed to promoting a workplace culture of valuing and prioritising the well-being of employees. Therefore, it places a great emphasis on both physical and psychological health of employees by providing a series of benefits and welfare. In addition, the Group believes that a pleased and diligent workforce is essential for its long-term business success, thus it offers a robust set of benefits and welfare that support the diverse needs of its employees.

VI. 社會責任 (續)

僱傭及勞工常規 (續)

B.1 僱傭 (續)

平等機會、多元及反歧視 (續)

為進一步保障所有員工的利益，本集團已設立保密舉報機制，讓員工以書面形式及支持證據向部門主管及董事會舉報任何歧視或騷擾事件。收到相關舉報後，本集團將進行嚴格的調查及解決流程，以確保所有相關方均獲得公平且合理的結果。倘若發現任何已證實與平等機會政策相關的違規或違法行為，本集團將對相關員工執行紀律處分。對於任何與刑事犯罪有關的投訴，本集團均會嚴肅處理並展開徹底調查，隨後在董事會認為有必要時向相關監管機構或執法部門提交報告。

福利待遇

本集團致力於推廣重視和優先考慮員工福祉的企業文化。因此，本集團透過提供一系列福利和津貼，高度重視員工的身心健康。此外，本集團相信，一支快樂和勤奮的員工隊伍對企業的長期業務成功至關重要。因此，本集團提供一整套全面的福利制度，以滿足員工的多元需求。

VI. SOCIAL RESPONSIBILITY *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.1 Employment *(Continued)*

Benefits and welfare (Continued)

In FY2024, the Group provided its employees with basic medical insurance and allowances, as well as meals, snacks and year-end bonus, aiming to enhance their job satisfaction and working motivation. For instance, during the year under review, the Group arranged yoga classes for its employees. While playing yoga benefits the individual health and fitness of employees, it also positively expressed the Group's culture of valuing holistic well-being. This ensures that employees have better immunity against disease infection and hence increases the working efficiency and productivity. With colleagues playing yoga together, the relationships between employees can become closer, creating a supportive and collaborative atmosphere within the workplace. Moreover, the Group maintains a close relationship and open communication with staff through various channels, including emails and instant messages, to receive feedback and suggestions from staff.

VI. 社會責任 *(續)*

僱傭及勞工常規 *(續)*

B.1 僱傭 *(續)*

福利待遇 *(續)*

於二零二四財年，本集團為員工提供基本醫療保險和津貼，以及午餐、零食和年終花紅，旨在提升員工的工作滿意度和工作動力。例如，於回顧年度內，本集團為員工安排瑜伽班。瑜伽不僅有益於員工的個人的健康及體能，也積極體現本集團重視整體福祉的文化。這確保員工有更好的免疫力對抗疾病，從而提高工作效率及生產力。隨著同事們一起練習瑜伽，員工之間的關係可以變得更加緊密，從而在工作場所內營造相互支持和協作的工作氛圍。此外，本集團亦透過電子郵件及即時訊息等各種渠道與員工保持緊密聯繫和開放溝通，聽取員工的反饋意見及建議。



VI. SOCIAL RESPONSIBILITY (Continued)

EMPLOYMENT AND LABOUR PRACTICES (Continued)

B.1 Employment (Continued)

Benefits and welfare (Continued)

During the year under review, the Group was in compliance with relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, other benefits and welfare that have a significant impact on the Group.

B.2 Workplace Health and Safety

The Group highly prioritises the health and safety of its employees. Hence, it strives to create and maintain a safe and healthy working environment to all employees. As a fundamental part of its corporate commitment, the Group is dedicated to keeping all of its facilities at the highest standards of safety while providing safe and stable gas supply to its customers.

In FY2024, the Group established its internal safety and health policies and procedures in accordance with the relevant laws and regulations in the PRC, including but not limited to:

- Production Safety Law of the People's Republic of China (中華人民共和國安全生產法);
- Law of the People's Republic of China on Prevention and Control of Occupational Diseases (中華人民共和國職業病防治法);
- Regulation on Work-Related Injury Insurance (工傷保險條例); and
- Oil and Natural Gas Pipeline Protection Law of the People's Republic of China (石油天然氣管道保護條例).

VI. 社會責任 (續)

僱傭及勞工常規 (續)

B.1 僱傭 (續)

福利待遇 (續)

於回顧年度內，本集團遵守對其有重大影響、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相關法律及規例。

B.2 工作場所的健康與安全

本集團高度重視其員工的健康與安全。因此，本集團努力為所有員工創造和維護一個安全健康的工作環境。作為其企業承諾的基本，本集團致力於使其所有設施保持最高安全標準，同時為客戶提供穩定的天然氣供應。

於二零二四財年，本集團已參考中國相關法律法規制定了內部安全與健康政策和程序，包括但不限於：

- 《中華人民共和國安全生產法》；
- 《中華人民共和國職業病防治法》；
- 《工傷保險條例》；以及
- 《石油天然氣管道保護條例》。

VI. SOCIAL RESPONSIBILITY (Continued)

EMPLOYMENT AND LABOUR PRACTICES (Continued)

B.2 Workplace Health and Safety (Continued)

Aligning with the principles of “Safety First”, the Group has developed the “Safety Production Management System” (《安全生產管理制度》) which includes around 30 different sets of safety management regulations.

- Adopting the principle of “Early detection, Early communication, and Early prevention”, the Gas Pipeline Safety Management System (《燃氣管道安全管理條例》) has been implemented to ensure consistent behaviours of frontline employees, mitigating all related potential safety hazards and risks.
- A comprehensive Safety Inspection System (《安全巡查制度》) has been implemented to identify and address any abnormal conditions at gas stations at the earliest stage by regularly inspecting the equipment during daily operations.
- The Safety Hazard Investigation and Management System (《安全隱患排查治理制度》) has been set up to minimise potential safety risks at all operational levels.
- The implementation of Safety Management System for the Use of Pressure Vessels (《壓力容器使用安全管理制度》) strictly monitors and manages the operational procedures of the instruments, emergency response plans, personnel duties and training, as well as guidelines on routine maintenance practices.

VI. 社會責任 (續)

僱傭及勞工常規 (續)

B.2 工作場所的健康與安全 (續)

秉持「安全第一」的原則，本集團已制定包含約30套不同安全管理法規的「安全生產管理制度」。

- 採用「早發現、早溝通、早預防」的原則，本集團實施了「燃氣管道安全管理條例」，確保前綫員工的行為一致，消除所有相關的潛在安全隱患及風險。
- 實施全面的「安全巡查制度」，透過日常營運中的定期設備檢查，儘早識別和處理加氣站任何異常情況。
- 建立「安全隱患排查治理制度」，以最大限度降低各營運層面的潛在安全風險。
- 落實「壓力容器使用安全管理制度」，嚴格監察和管理設備的操作程序、應急計劃、人員職責與培訓，以及例行保養慣例的指引。

VI. SOCIAL RESPONSIBILITY (Continued)

EMPLOYMENT AND LABOUR PRACTICES (Continued)

B.2 Workplace Health and Safety (Continued)

- To safeguard the safety of all individuals entering gas stations, the Notice for Station Entrance (《進站須知》) has been established to prevent the occurrence of dangerous behaviours including smoking, use of non-explosion-proof electronic equipment and unauthorised use of facilities.

In addition, the Group has established the Safety Committee to take the responsibility for monitoring the implementation of safety management systems so as to ensure all measures related to health and safety adhere to the latest regulations and industry practices.

With the promotion of a safety culture, provision of continuous training and implementation of rigorous safety protocols, the Group is dedicated to improving workplace health and safety. In FY2024, the Group recorded zero work-related fatalities in the past three years (including FY2024), as well as zero work-related injuries and zero loss workdays. To maintain zero accident rate, the Group continued to further monitor and manage the potential risks and hazards associated with business operations.

In FY2024, the Group was in compliance with relevant laws and regulations relating to providing a safe working environment and protecting the employees from occupational hazards that have a significant impact on the Group.

VI. 社會責任 (續)

僱傭及勞工常規 (續)

B.2 工作場所的健康與安全 (續)

- 為保障所有進入加氣站的人員之安全，本集團設立了「進站須知」，防止吸煙、使用非防爆電子裝置以及未經許可擅自使用設施等危險行為。

此外，本集團亦成立安全委員會，負責監督安全管理體系的落實情況，以確保所有與健康及安全相關的措施均符合最新的法規和行業慣例。

透過推廣安全文化、提供持續培訓及實施嚴格的安全協議，本集團致力於改善工作場所的健康與安全。於二零二四財年，本集團在過去三年（包括二零二四財年）與工作相關的死亡人數為零，同時年內錄得零宗工傷事件，因工傷損失工作日數亦為零。為維持零事故率，本集團繼續進一步監測和管理與業務營運相關的潛在風險及危害。

於二零二四財年，本集團遵守對其有重大影響、有關提供安全工作環境及保障僱員避免職業性危害的相關法律及規例。

VI. SOCIAL RESPONSIBILITY *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.2 Workplace Health and Safety *(Continued)*

Safeguarding employees from infectious diseases

With evolving pathogens and emerging diseases under the impact of climate change, the Group has placed a great emphasis on protecting its employees from infectious diseases and maintaining their well-being in a good condition. Comprehensive health and safety protocols have been delivered and implemented. These protocols are set up for guiding the workforce in their daily activities, including clear guidelines on health monitoring, hygiene practices, and using Personal protective equipment (PPE) in case of any outbreak of infections. Aligning with the international prevention approach, the Group encourages employees to take general protection measures, including maintaining hygiene and wearing face masks when they get sick.

Moreover, the Group prepares sufficient stocks and provision of necessary prevention materials including masks, gloves, alcohol disinfectants, sanitising wipes, and thermometers. To maintain good indoor air quality, air purifier has been turned on in the workplace.

VI. 社會責任 *(續)*

僱傭及勞工常規 *(續)*

B.2 工作場所的健康與安全 *(續)*

保護員工免受傳染病感染

在氣候變化的影響下，病毒不斷進化，亦相繼出現新的疾病，本集團因而十分重視保護員工免受傳染病感染，並保持員工的良好健康狀態。全面的健康和 safety 協議經已傳達並實施，而這些協議旨在指導員工的日常活動，包括有關健康監測、衛生習慣以及在任何傳染病感染爆發時使用個人防護設備的明確指引。秉承國際預防方針，本集團鼓勵員工採取一般防護措施，包括保持衛生、在生病時戴口罩。

此外，本集團亦準備充足的防護物資庫存，為所有員工提供必要的防護物資，包括口罩、手套、酒精消毒劑、消毒濕紙巾及溫度計。為保持良好的室內空氣質量，工作場所內的空氣淨化器經已開啟。

VI. SOCIAL RESPONSIBILITY *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.3 Development and training

Recognising workforce as the greatest asset of the Group, the Company believes well-trained and skilled talents are critical to attain operational excellence, innovation, and uphold a positive workplace culture. Therefore, as part of its commitment to sustainability and responsible business practices, the Group prioritises to cultivate talents and develop professionalism of its workforce. During the year under review, the Group is committed to offering opportunities and allocating resources to support the growth and career development of its employees.

There are two categories of the training provided by the Group, namely “on-the-job” training and “off-the-job” training, and both of them aim to provide all employees an equal opportunity to improve their professional skills. A framework has been formulated to provide induction training to new employees. For frontline staff, ongoing technical training programs, including specialised training in areas such as cutting-edge technologies, safety protocols, and industry-specific regulations, has been developed to allow them to stay with the latest and the best industry practices and advancements. As the Group is committed to practise environmental responsibility, it has integrated sustainable practices, environmental regulations and green initiatives into the training programs.

In addition to internal training, the Group strongly encourages its employees to participate in external training programs and take professional qualification examinations, and it supports its employees by providing reimbursements to eligible staff.

VI. 社會責任 *(續)*

僱傭及勞工常規 *(續)*

B.3 發展與培訓

本集團認為，員工是其最寶貴的資產，亦相信訓練有素、專業素養高的人才對實現企業的卓越營運、創新和維持積極的企業文化至關重要。因此，作為其對可持續發展和負責任商業實踐的承諾之一，本集團優先考慮人才培養和員工的專業發展。於回顧年度內，本集團致力於提供機會及資源，以支持員工成長及職業發展。

本集團提供「在職」及「職外」兩個類別的培訓，均旨在為所有員工提供平等的機會提升其專業技能。本集團為新員工的入職培訓制定了框架，在前綫員工方面，亦制定了持續的技術培訓計劃，包括尖端技術、安全協議和行業特定法規等領域的專門培訓，讓前綫員工能掌握最新的行業最佳實踐及進展。本集團矢志實踐環境責任，已將可持續發展實踐、環境法規和綠色倡議納入培訓計劃。

除內部培訓外，本集團亦大力鼓勵其員工參與外部培訓計劃及專業資格考試，並由本集團為符合資格的員工報銷費用，支持其員工發展。

VI. SOCIAL RESPONSIBILITY (Continued)

EMPLOYMENT AND LABOUR PRACTICES (Continued)

B.3 Development and training (Continued)

Furthermore, external organisations and experts are invited to provide its employees with relevant training sessions regularly. The Group prioritises to offering executive-level training to its directors and senior executives, ensuring high-quality leadership and good corporate governance practices can be delivered.

In FY2024, the Group provided 205 hours of training for 64.41% of its staff. The Group remains steadfast in its dedication to facilitating continuous learning among its employees in the future. For detailed information, please refer to Tables S5 and S6 in APPENDIX – PERFORMANCE TABLE.

B.4 Labour Standards

During the year under review, the Group integrated the maintenance of rigorous labour standards into its ESG strategies. Aligning with applicable laws and regulations while contributing to sustainability and long-term business success, the Group continues to value the safeguard of human rights and the provision of fair treatment to all employees. In FY2024, the Group complied with the Labour Law of the People's Republic of China (中華人民共和國勞動法), the Hong Kong Employment Ordinance and other related laws and regulations in its operating regions to prohibit child and forced labour employment.

VI. 社會責任 (續)

僱傭及勞工常規 (續)

B.3 發展與培訓 (續)

此外，本集團定期邀請外部機構及專家為員工提供相關培訓課程。本集團亦優先為其董事及高級管理層提供行政人員級別的培訓，確保優質領導及良好的企業管治實踐。

於二零二四財年，本集團為64.41%員工提供了共205小時的培訓。本集團始終堅定不移地致力在未來促進員工的持續學習。有關更詳細的信息，請參閱附錄－績效表－表S5和S6。

B.4 勞工準則

於回顧年度內，本集團維持嚴格的勞工準則，並將其納入集團的ESG戰略。本集團致力於遵守適用的法律及法規，同時為可持續發展和長期業務成功作出貢獻，因此堅持重視維護人權和為所有員工提供公平待遇。於二零二四財年，本集團遵守《中華人民共和國勞動法》、香港《僱傭條例》以及營運地區的其他相關法律法規，以禁止僱用任何童工及強制勞工。

VI. SOCIAL RESPONSIBILITY (Continued)

EMPLOYMENT AND LABOUR PRACTICES (Continued)

B.4 Labour Standards (Continued)

To combat illegal employment of child labour, underage workers and forced labour, the HR Department of the Group has formulated a series of internal policies for standardising and monitoring recruitment and employment processes, including:

- It is necessary for all job applicants to provide valid identification documents for verification during recruitment to confirm their age and condition of stay.
- No recruitment of workers requires relinquishing their identification documents nor lodging deposits as a condition of employment.
- A review of the staff roster and on-site inspection of personnel are periodically carried out by the HR Department to ensure the validity of the employees' information.

In case of any identified violation of relevant labour laws, regulations or standards, the relevant employment contract will be immediately terminated, and the responsible employees of the HR Department will be disciplined accordingly. Depending on the severity of the issue, a report will be submitted to the supervisory authorities when the senior management considers it necessary.

In FY2024, the Group was in compliance with relevant laws and regulations relating to the prevention of child and forced labour that have a significant impact on the Group.

VI. 社會責任 (續)

僱傭及勞工常規 (續)

B.4 勞工準則 (續)

為打擊非法僱用童工、未成年工及強制勞工，本集團人力資源部已制定一系列規範和監控招聘及僱傭流程的內部政策，包括：

- 所有求職者在招聘過程中必須提供有效身份證明文件，以核實求職者的年齡及逗留條件。
- 招聘時禁止要求工人抵押其身份證明文件或繳納押金作為僱用條件。
- 人力資源部定期對員工名冊進行審核，並對人員進行現場檢查，以確保員工個人信息的有效性。

倘若發現任何證實違反勞工法例、法規及標準的事件，本集團將立即終止相關僱傭合約，並對人力資源部的相關員工執行相應的紀律處分。根據事件的嚴重程度，在高級管理層認為有必要時，本集團將會向監管機構提交報告。

於二零二四財年，本集團遵守對其有重大影響、有關防止童工或強制勞工的相關法律及規例。

VI. SOCIAL RESPONSIBILITY (Continued)

OPERATING PRACTICES

B.5 Supply Chain Management

The Company is dedicated to contributing to sustainability, and its practices extend to its supply chain management. Through active engagement with suppliers, the management of risks, and the prioritisation of green procurement, the Group maintains and manages a sustainable and reliable value chain. In FY2024, the Group primarily engaged with suppliers of natural gas distributions (e.g., SINOPEC and PETROCHINA) and suppliers of raw materials for gas pipeline installation.

Supplier Engagement

Acknowledging the significance of effective supply chain management, the Group maintains a long-term and stable relationship with all its major suppliers by regularly engaging through digital means and on-site visits. In FY2024, the Group maintained stable engagement with 100% of its suppliers, and the Group did not face any under-qualified supplies or delays in supplies.

The Group has developed a set of internal policies and procedures to ensure consistent process of supplier selection. The Operation Department of the Group takes the responsibility for maintaining the quality of suppliers, by means of supply chain assessment and supplier selection based on the criteria stated in the Supplier Code Conduct, including the safety and reliability of gas supply and the effective implementation of any environmental and safety management systems. Moreover, the Operation Department is responsible for evaluating and assessing suppliers' performance, reliability, and compliance annually. For suppliers who do not fulfil the assessment criteria, they will be eliminated from the list, and the collaboration with them will be terminated promptly.

VI. 社會責任 (續)

營運慣例

B.5 供應鏈管理

本公司致力於為可持續發展作出貢獻，其實踐亦延伸至供應鏈管理。透過與供應商的積極合作、風險管理以及優先考慮綠色採購，本集團維持並管理可持續、可靠的價值鏈。於二零二四財年，本集團主要與天然氣分銷商（如中石化及中石油）及輸氣管道安裝原材料供應商合作。

供應商聘用

本集團明白高效供應鏈管理的重要性，並透過定期的綫上及現場考察與所有主要供應商保持長期穩定的關係。於二零二四財年，本集團與所有供應商保持穩定的合作關係，並不存在任何供貨不合格或延遲供貨的情況。

本集團已制定一套內部政策及程序以確保供應商選擇流程的一致性。本集團營運部負責保障供應商的質量，根據《供應商守則》中規定的標準進行供應鏈評估及供應商選擇，包括燃氣供應的安全性、可靠性以及環保與安全管理系統的有效實施。此外，營運部負責每年審查及評估供應商的表現、可靠性和合規性。對於不符合評估標準的供應商，將從合格供應商名單中剔除，且立即終止其合作。

VI. SOCIAL RESPONSIBILITY *(Continued)*

OPERATING PRACTICES *(Continued)*

B.5 Supply Chain Management *(Continued)*

Supplier Engagement (Continued)

All suppliers and contractors are required to adhere to the agreed contract terms during the business cooperation, and it is necessary to submit a monthly “Gas Quality Inspection Report” for review. This maintains the quality of products in the supply chain. Additionally, the Administrative Department is designated to regulate and keep track of the supply chain practices, ensuring all suppliers and contractors strictly abide by applicable laws and regulations and operate in a sustainable manner.

Supply Chain Risk Management

In addition to complying with relevant laws and regulations, supply chain management teams have been set up to identify any non-conformity of applicable laws as material risks that could significantly impact the supply chain of the Group, eliminating the environmental and social risks along the supply chain. By strictly following and implementing the standards of supply chain management, the Group ensures that its well-selected suppliers are operating in accordance with the requirements in the multitude of agreements as part of the master agreements such as the Health, Safety and Environment (HSE) Contract.

To facilitate the joint contribution of sustainability, the Group encourage its suppliers to monitor and manage their potential environmental and social risks to an acceptable level in line with the national and industrial standards.

VI. 社會責任 *(續)*

營運慣例 *(續)*

B.5 供應鏈管理 *(續)*

供應商聘用 (續)

本集團要求所有供應商及承包商與本集團的業務合作期間遵守合同約定的條款，並且需要每月提交一份「天然氣氣質檢驗報告」以供審查，以保障供應鏈的產品質量。此外，行政部門被委派監管和追蹤供應鏈實踐，確保所有供應商和承包商嚴格遵守適用的法律法規，並以可持續的方式營運。

供應鏈風險管理

除遵守相關法律法規外，本集團已設立供應鏈管理團隊，以識別任何不符合適用法律等對本集團供應鏈產生嚴重影響的重大風險，從而消除供應鏈中的環境和社會風險。透過嚴格遵循和落實供應鏈管理標準，本集團確保其精心挑選的供應商按照包括健康、安全和環境(HSE)合約等主協議中的標準營運。

為促進對可持續發展的共同貢獻，本集團鼓勵其供應商監察和管理潛在的社會和環境風險，將其控制在國家和行業標準的可接受水平。

VI. SOCIAL RESPONSIBILITY *(Continued)*

OPERATING PRACTICES *(Continued)*

B.5 Supply Chain Management *(Continued)*

Green Procurement

As it maintains stable natural gas supply to provide service to its end-use customers, the Group is committed to adopting responsible procurement and collaborating with its suppliers to provide cleaner energy. Hence, green procurement has been integrated into the Group's decision-making process, and the Operation Department is responsible for prioritising suppliers who align with sustainable sourcing practices, such as pipelines for natural gas distribution and environment-friendly office supplies, including recycled paper. In the meantime, the Group actively searches for products and services with recognised eco-labels so that its procurement choices are in alignment with industry-recognised environmental standards. In FY2024, 100% of its major suppliers were covered by the green procurement policy of the Group.

In FY2024, a total of 15 suppliers were in stable cooperative relationships with the Group, and all of them are located in the PRC. The above supplier engagement and management policies apply to all suppliers of the Group and are being implemented and monitored by the Operation Department and Administration Department of the Group.

VI. 社會責任 *(續)*

營運慣例 *(續)*

B.5 供應鏈管理 *(續)*

綠色採購

本集團致力於保持穩定的天然氣供應以供終端用戶使用，因此，本集團矢志採取負責任的採購，並與其供應商合作，以提供更潔淨的能源。本集團更將綠色採購納入決策過程，營運部負責優先採購可持續產品，例如天然氣輸送管道和環保的辦公用品（包括再生紙）。同時，本集團積極尋找已獲得綠色認證的產品及服務，使其採購選擇符合業界認可的環境標準。於二零二四財年，本集團100%的主要供應商已採納綠色採購政策。

於二零二四財年，本集團共與15家供應商保持穩定的合作關係，且全部位於中國。上述供應商聘用及管理政策適用於本集團所有供應商，並由本集團營運部及行政部執行及監督。

VI. SOCIAL RESPONSIBILITY (Continued)

OPERATING PRACTICES (Continued)

B.6 Product responsibility

The Group aims to provide customers with high-quality and stable energy supply and satisfactory services, thereby the implementation of its product responsibility has been strengthened by a set of internal policies in relation to quality, safety, customer rights and satisfaction of the services.

Due to the Group's business nature, the Group considers advertising, labelling, intellectual property rights and product/service recall as non-material issues to the operation of the Group, and hence not being discussed in this ESG Report in consideration of the principle of Materiality.

Quality and safety

As natural gas supply and pipeline installation businesses are the primary operations of the Group, the Group places a great emphasis on the assurance of the quality and safety of the gas supply and its services.

Following the Operation Manual, the Group implements its operational practices aligned with the applicable laws and regulations, including but not limited to:

- Oil and Natural Gas Pipeline Protection Law of the People's Republic of China (石油天然氣管道保護法);
- Requirements for the Safe Transportation of LNG Transportable Tanks on the Whole Ship (整船載運液化天然氣可移動罐櫃安全運輸要求);

VI. 社會責任 (續)

營運慣例 (續)

B.6 產品責任

本集團旨在為向客戶提供優質穩定的能源供應和令人滿意的服務，本集團因而透過制定一系列與質量、安全、客戶權益和滿意度相關的內部政策，加強其產品責任的落實。

基於本集團的業務性質，本集團將廣告、標籤、知識產權、及產品／服務召回視為對本集團營運不重要的事宜，因此考慮到重要性原則，本ESG報告並未就此進行討論。

質量與安全

由於天然氣供應及管道安裝業務是本集團的主營業務，因此本集團十分重視供氣及其服務的質量與安全的保障。

本集團遵循「操作手冊」，根據適用的法律法規落實其操作實踐，包括但不限於：

- 《石油天然氣管道保護法》；
- 《整船載運液化天然氣可移動罐櫃安全運輸要求》；

VI. SOCIAL RESPONSIBILITY *(Continued)*

OPERATING PRACTICES *(Continued)*

B.6 Product responsibility *(Continued)*

Quality and safety (Continued)

- Work Safety Law of the People's Republic of China (中華人民共和國安全生產法);
- Regulations on the Safety Management of Hazardous Chemicals (危險化學品安全管理條例);
- Product Quality Law of the People's Republic of China (中華人民共和國產品品質法);
- Fire Protection Law of the People's Republic of China (中華人民共和國消防法);
- Code for Design of City Gas Engineering GB50028-2006 (城鎮燃氣設計規範);
- Regulation on the Administration of Urban Gas (城鎮燃氣管理條例); and
- Natural Gas GB17820-2012 (天然氣GB17820-2012).

Subject to the annual review by the Board, the Risk Management Framework, Central Contingency Policies and Procedures, and Risk Monitoring Mechanism are enforced to ensure safe and reliable delivery of the Group's services.

VI. 社會責任 *(續)*

營運慣例 *(續)*

B.6 產品責任 *(續)*

質量與安全 *(續)*

- 《中華人民共和國安全生產法》;
- 《危險化學品安全管理條例》;
- 《中華人民共和國產品品質法》;
- 《中華人民共和國消防法》;
- 《城鎮燃氣設計規範 (GB50028-2006)》;
- 《城鎮燃氣管理條例》; 以及
- 《天然氣 (GB17820-2012)》。

經董事會的年度審閱，本集團實施風險管理框架、中央應急政策及程序以及風險監控機制，以確保本集團服務的安全性和可靠性。

VI. SOCIAL RESPONSIBILITY (Continued)

OPERATING PRACTICES (Continued)

B.6 Product responsibility (Continued)

Quality and safety (Continued)

The Group provides gas supply and pipeline installation services in accordance with a comprehensive quality control system that adheres to statutory requirements in relation to natural gas investment, provision of consultation on gas technology and sales of gas cooking appliances and accessories. On top of the safety management systems detailed under the section “Aspect B2: Workplace Health and Safety”, the Group has also adopted a series of procedures to maintain product safety, including:

- Internal Gas-user Safety Management System (《用戶安全管理規程》) has been established to provide clear guidance across the whole process, from engineering design, construction and installation, completion confirmation, to ignition supply, management and maintenance and demolition.
- Prior to the registration of the user's premises, users are required to acknowledge their understanding of safe gas use, including the basic operation, common gas accidents, response plans and emergency rescue hotlines.
- Systematic inspection systems have been established to identify and address any potential safety hazard in users' households, industrial or commercial facilities, preventing accidents and ensuring the safety of gas users.
- Publicity mechanisms have been established to remind the public of the natural gas use safety, particularly during holidays, peak gas usage periods, winter gas accidents and rat infestations.

VI. 社會責任 (續)

營運慣例 (續)

B.6 產品責任 (續)

質量與安全 (續)

本集團按照全面的質量控制系統提供燃氣供應及管道安裝服務，該體系符合有關天然氣投資、提供天然氣技術諮詢以及銷售天然氣炊具及配件的法定要求。除「B.2工作場所的健康與安全」一節詳述的安全管理體系外，本集團亦採取了一系列程序以保障產品安全，包括：

- 設立「用戶安全管理規程」，為工程設計、建造安裝、竣工確認，到點火供應、管理維護、最終拆卸等全流程提供明確的指引。
- 在登記用戶場所前，用戶須確認對安全用氣的了解，包括天然氣的基本操作、常見的天然氣事故和應變計劃、以及緊急救援熱線。
- 建立系統化的檢查制度，以識別和消除用戶家庭或工商業設施中的任何安全隱患，預防事故發生，並確保燃氣用戶的安全。
- 建立宣傳機制，提醒公眾注重天然氣的使用安全，尤其是在節假日、高峰用氣時段、冬季天然氣事故及老鼠出沒的情況下。

VI. SOCIAL RESPONSIBILITY *(Continued)*

OPERATING PRACTICES *(Continued)*

B.6 Product responsibility *(Continued)*

Complaints Handling

The Group is dedicated to improving its customer services and upgrading its approach to handle complaints. As customers remain at the heart of the Group's business, the Group aims to address customer concerns and continuously enhance its products and services for the benefits of the local community and the environment. Thus, it develops and adopts the approach that carrying out prompt rectifying actions and encouraging active communication.

Customer service management systems have been established to ensure easy access of the complaint channels, including customer service hotlines, for the Group's customers. Once the Group receive any complaint, an acknowledgement will be sent to the customer in a timely manner. Meanwhile, a thorough investigation will be conducted for identifying the cause of the complaint and evaluating its validity. Specific responsible departments are required to monitor and communicate the investigation progress and results to the customers through formal replies.

In FY2024, the Group did not receive any substantial complaints about the service quality. The Group emphasises customer experience, and high customer satisfaction was recorded according to the Group's customer surveys in the past.

VI. 社會責任 *(續)*

營運慣例 *(續)*

B.6 產品責任 *(續)*

投訴處理

本集團致力於提升其服務質素，並提升其處理投訴的方法。客戶一直是本集團的核心所在，因此，本集團旨在解決客戶的疑慮，不斷提升其產品和服務的質量，以造福當地社區和環境。同時，本集團已制定並落實及時整改的措施，並鼓勵積極溝通的方法。

本集團已建立客戶服務管理系統，以確保客戶能夠方便地使用服務專線等投訴渠道。一旦接獲任何投訴，本集團將及時向客戶確認收悉，同時進行徹底的調查，以查明投訴原因並評估其真實性。特定負責部門將監控調查進展，並以正式答覆的形式向客戶傳達調查過程及結果。

於二零二四財年，本集團並無接獲任何有關服務質素的重大投訴。本集團重視客戶體驗，本集團於過往的客戶調查均錄得高客戶滿意度。

VI. SOCIAL RESPONSIBILITY (Continued)

OPERATING PRACTICES (Continued)

B.6 Product responsibility (Continued)

Privacy matters

In FY2024, the Group complied with the relevant laws and regulations, including the Law on Protection of Consumer Rights and Interests of the People's Republic of China (中華人民共和國消費者權益保護法) and Personal Data (Privacy) Ordinance of Hong Kong, for safeguarding the interests of its stakeholders. A robust privacy protection framework has been formulated for the Group's operation and a set of measures has been set up to protect personal data and identifiable information of its clients and tenants, including:

- With the account authorisation management, sensitive information is only authorised to be accessed by designated staff, thus eliminating the risk of data leakage.
- Risk management and technical incident recovery plans are implemented to protect personal data and minimise losses in case of any accidents.
- As required, relevant parties have to sign a confidentiality agreement to prohibit any unauthorised disclosures or provision of data to any third-party without consent.

In FY2024, the Group did not receive any substantial complaints regarding data breaches, leakage or privacy matters.

During the year under review, the Group was in compliance with the relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to its products and services provided that have a significant impact on the Group.

VI. 社會責任 (續)

營運慣例 (續)

B.6 產品責任 (續)

私隱事宜

於二零二四財年，本集團遵守《中華人民共和國消費者權益保護法》和《香港個人資料(私隱)條例》等相關法律法規，以保障其利益相關者的利益。本集團已為其營運制定健全的私隱保障框架，並已制定一系列措施用以保護客戶及租戶的個人數據及可識別資料，包括：

- 依照帳戶授權管理，只有指定的人員才有權限訪問敏感資訊，以消除資料外洩的風險。
- 落實風險管理和技術事故恢復計劃，以保護個人資料並降低發生洩露事故時的損失。
- 需要時，相關人士必須簽署保密協議，禁止在未經授權的情況下將任何數據披露或給予任何第三方。

於二零二四財年，本集團並未接獲任何有關資料洩露、外洩或私隱事宜的重大投訴。

於回顧年度內，本集團已遵守對其有重大影響、有關所提供產品和服務的健康與安全、廣告、知識產權、標籤及私隱事宜的相關法律及規例。

VI. SOCIAL RESPONSIBILITY (Continued)

OPERATING PRACTICES (Continued)

B.7 Anti-corruption

The Group understands the importance of ethical operation, thereby maintaining itself to the highest standards while expecting the same from all of its stakeholders. It remains steadfast in its stance against corruption, adopting a multifaceted approach to strengthen integrity and transparency. In FY2024, the Group focused on the adherence to and complied with the applicable laws and regulations of the jurisdictions where it operates, including:

- Law of the People's Republic of China on Anti-money Laundering (中華人民共和國反洗錢法);
- Anti-Corruption Law of the People's Republic of China (中華人民共和國反腐敗法);
- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Chapter 615 of the Laws of Hong Kong); and
- Prevention of Bribery Ordinance (Chapter. 201 of the Laws of Hong Kong).

To better combat corruption-related behaviours, strict internal policies and the Code of Conduct has been implemented as stated in the Employee Handbook, which is adhered to international and local anti-corruption laws. The key principles outlined in the Code of Conduct include the prevention of:

- Leakage of confidential information;
- Insider trading;

VI. 社會責任 (續)

營運慣例 (續)

B.7 反貪污

本集團明白道德經營的重要性，因此，在保持最高道德標準的同時亦對所有利益相關者抱有同樣的期望。本集團繼續堅定不移地打擊貪污，採取多方面的方法加強企業誠信及透明度。於二零二四財年，本集團遵守其經營所在轄區的法律法規，包括：

- 《中華人民共和國反洗錢法》；
- 《中華人民共和國反腐敗法》；
- 《打擊洗錢及恐怖分子資金籌集條例》(香港法例第615章)；以及
- 《防止賄賂條例》(香港法例第201章)。

為更好地打擊與貪污相關的行為，本集團已按照「員工手冊」的規定落實嚴格的內部政策及「行為準則」，確保其經營符合國際及當地的反貪污法律法規。「行為準則」中概述的主要原則包括禁止：

- 機密信息的洩露；
- 內幕交易；

VI. SOCIAL RESPONSIBILITY *(Continued)*

OPERATING PRACTICES *(Continued)*

B.7 Anti-corruption *(Continued)*

- Conflict of Interest; and
- Improper handling of the Company assets.

Moreover, the punishment system for the violation of rules is clearly listed in the Employee Handbook. Depending on the severity of the incident, the level of punishment for employees who have breached the rules ranges from salary deduction to the termination of employment contract, if necessary.

A grievance mechanism has been established for employees to effectively report any suspected misconduct to the Department Head or the Board with supporting evidence in case they witness or learn of any violation of the Group's Code of Conduct. Once the Group receives any report, an investigation team will be created to conduct investigation and verifications. There are effective whistleblowing procedures as all processes will be carried out with confidentiality and the whistleblower will be protected from unfair dismissal or victimisation. In case of any substantiated criminality, the Group will seriously handle the involved parties, and a report will be submitted to the local authority when the management of the Group considers it necessary. Meanwhile, a review of all policies and guidelines in relation to anti-corruption and anti-money laundering is conducted annually to further enhance the effectiveness of the implementation.

VI. 社會責任 *(續)*

營運慣例 *(續)*

B.7 反貪污 *(續)*

- 利益衝突；以及
- 公司資產的不當處理。

此外，本集團亦在「員工手冊」中明確列出對違規行為的處罰制度。根據事件的嚴重程度，本集團會對違反規定的員工的進行處罰，輕則扣除薪資，重則在必要時終止僱傭合約。

本集團已建立申訴機制，讓員工在目睹或獲悉任何可能違反本集團「行為準則」的行為時，能有效地向部門主管或董事會舉報任何可疑的不當行為，並提供佐證。一旦接獲舉報，本集團將成立調查小組進行調查核實。本集團具備有效的舉報程序，所有流程均以保密的方式進行，並保護舉報人免受不公平解僱或侵害。倘若發現任何已證實的犯罪行為，本集團將嚴肅處理涉案人員，並在管理層認為有必要的情況下向當地監管部門提交報告。同時，本集團每年均會審查與反貪污和反洗黑錢相關的所有政策及指引，以進一步提高落實的有效性。

VI. SOCIAL RESPONSIBILITY *(Continued)*

OPERATING PRACTICES *(Continued)*

B.7 Anti-corruption *(Continued)*

To strengthen the employees' understanding on the consequences of being involved in bribery, extortion, fraud and money laundering, the Group arranged two anti-corruption seminars for employees from different levels of the Group in FY2024. Meanwhile, materials, including pamphlets from the Independent Commission Against Corruption (ICAC) and seminar notes from the Hong Kong Police, are regularly distributed to employees, including Directors.

During the year under review, around 5 hours of anti-corruption seminars were organised for 4 senior management, 6 middle management and 30 general staff to enhance the awareness of the Group's employees on anti-corruption.

In FY2024, the Group recorded zero concluded legal cases regarding corrupt practices brought against the Group or its employees and was in compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering that have a significant impact on the Group.

VI. 社會責任 *(續)*

營運慣例 *(續)*

B.7 反貪污 *(續)*

為了加強員工對參與賄賂、勒索、欺詐及洗黑錢後果的認識，本集團於二零二四財年為集團不同層級的員工安排了兩場反貪污研討會。同時，本集團亦定期向包括董事在內的員工派發包括廉政公署小冊子和香港警方研討會筆記在內的資料。

在回顧年度內，本集團為4名高級管理人員、6名中級管理人員及30名一般員工組織了約5小時的反貪污研討會，以提高本集團員工的反貪污意識。

於二零二四財年，針對本集團或其員工提出並已審結的貪污訴訟案件為零。於回顧年度內，本集團遵守對其有重大影響、有關防止賄賂、勒索、欺詐及洗黑錢的法律及規例。

VI. SOCIAL RESPONSIBILITY *(Continued)*

COMMUNITY

B.8 Community Investment

In FY2024, the Group has been focusing on its business operations, and it is still searching for the charitable activities or organisation which align with its vision. Notwithstanding that, the Group has spared no efforts in bringing positive and long-term impacts to the communities it serves, with its aim to facilitate sustainable relationships and support the well-being of society.

Apart from investing in the exploration of clean energy innovations, the Group also focuses on local communities development with job opportunities creation, local suppliers collaboration, and timely local taxes payment. Moreover, the Group actively interact with the local communities so as to understand the unique concerns and challenges of the vulnerable groups, ensuring the Group provides corresponding support against their needs. During the year under review, the Group continuously sought for opportunities to engage in social activities and expand its engagement for community contributions, as one of its commitments to society and its corporate social responsibility.

VI. 社會責任 (續)

社區

B.8 社區投資

於二零二四財年，本集團一直專注於業務營運，並努力物色符合其願景的慈善活動或組織。儘管如此，本集團一直不遺餘力地為其服務的社區帶來正面和長遠的影響，旨在促進可持續的關係並支持社會福祉。

除投資探索潔淨能源創新外，本集團亦專注於當地社區發展，創造就業機會、與當地供應商合作以及及時繳納當地稅款來為建立當地社區作出貢獻。此外，本集團積極與當地社區互動，以了解弱勢群體的獨特關注點及挑戰，確保本集團針對他們的需求提供相應的支援。於回顧年度內，本集團不斷尋求參與社區活動的機會，擴大對社區的貢獻，作為對社會的承諾和履行企業社會責任。

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VII. APPENDIX – PERFORMANCE TABLE

VII. 附錄—績效表

Table E1. The Group’s Total Emissions by Category in FY2024 ⁸

表E1.本集團二零二四財年排放信息總覽⁸

Emission Category	Key Performance Indicator (KPI)	Unit	Amount in FY2024	Intensity ¹	Amount in FY2023	Intensity ²
				(Unit/employee) in FY2024 二零二四 財年密度 ¹ (單位／員工)		(Unit/employee) in FY2023 二零二三 財年密度 ² (單位／員工)
排放物類別	關鍵績效指標	單位	二零二四 財年數量		二零二三 財年數量	
Air Emissions ³ 廢氣排放 ³	SOx	Kg	0.257	0.004	0.234	0.004
	硫氧化物	千克				
	NOx	Kg	9.883	0.168	7.865	0.129
	氮氧化物	千克				
	PM	Kg	0.793	0.013	0.579	0.009
	顆粒物	千克				
GHG Emissions 溫室氣體排放	Scope 1 ⁴ (Direct Emissions)	Tonnes of CO ₂ e	46.81	0.79	37.60	0.62
	範圍一（直接排放） ⁴	噸二氧化碳當量				
	Scope 2 ⁵ (Energy Indirect Emissions)	Tonnes of CO ₂ e	155.88	2.64	97.63	1.60
	範圍二（能源間接排放） ⁵	噸二氧化碳當量				
	Scope 3 ⁶ (Other Indirect Emissions)	Tonnes of CO ₂ e	25.73	0.44	1.51	0.02
	範圍三（其他間接排放） ⁶	噸二氧化碳當量				
	Total (Scope 1 & 2 & 3) 總排放（範圍一、二及三）	Tonnes of CO ₂ e 噸二氧化碳當量	228.43	3.87	136.74	2.24
Non-hazardous Waste 無害廢棄物	Wastewater ⁷ 廢水 ⁷	m ³ 立方米	443.00	7.51	183.20	3.00

VII. APPENDIX – PERFORMANCE TABLE

(Continued)

1. Intensity for FY2024 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's number of employees in FY2024, which was 59;
2. The amount and intensity in FY2023 were extracted from the data in the ESG Report FY2023 of the Group;
3. The Group's air emissions only included the air pollutants from fuel consumption in motor vehicles and natural gas consumption in operations;
4. The Group's Scope 1 (Direct Emissions) included only the GHG emissions arose from the consumption of liquid fuels in motor vehicles and natural gas consumption in operations;
5. The Group's Scope 2 (Energy Indirect Emissions) included only the GHG emissions arose from electricity consumption;
6. The Group's Scope 3 (Other Indirect Emissions) included only the GHG emissions arose from paper waste disposed at landfills, electricity used for processing fresh water and sewage by government departments, and business air travel;
7. The total amount of wastewater discharged from the Group in FY2024 was based on the assumption that 100% of the fresh water consumed entered the municipal sewage system; and
8. The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, The GHG Protocol Corporate Accounting and Reporting Standard and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories.

VII. 附錄—績效表 (續)

1. 二零二四財年密度乃按廢氣、溫室氣體及其他排放物數量分別除以本集團二零二四財年僱員總數59人而得；
2. 二零二三財年的數量及密度是從本集團二零二三財年環境、社會及管治報告中的數據提取；
3. 本集團的廢氣排放僅包括汽車燃料消耗以及營運所用天然氣消耗所產生的空氣污染物；
4. 本集團的範圍一（直接排放）僅包括汽車液體燃料消耗以及營運所用天然氣消耗所產生的溫室氣體排放；
5. 本集團的範圍二（能源間接排放）僅包括電力消耗所產生的溫室氣體排放；
6. 本集團的範圍三（其他間接排放）僅包括棄置在堆填區的紙張廢物、政府部門處理淡水和污水所用的電力產生以及商務航空差旅所產生的溫室氣體排放；
7. 本集團排放的廢水量是根據假定所使用淡水100%排進污水系統作為廢水排放而估算；以及
8. 上述溫室氣體排放報告採用的方法基於由聯交所發行的「如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引」、溫室氣體議定書：企業核算與報告準則以及二零零六年IPCC國家溫室氣體清單指南。

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VII. APPENDIX – PERFORMANCE TABLE

(Continued)

VII. 附錄—績效表 (續)

Table E2. Total Resource Consumption in FY2024

表E2.二零二四財年資源使用總量

Use of Resources	Key Performance Indicator (KPI)	Unit	Amount in FY2024	Intensity ¹ (Unit/employee) in FY2024	Amount in FY2023	Intensity ² (Unit/employee) in FY2023
資源類別	關鍵績效指標	單位	二零二四 財年數量	二零二四 財年密度 ¹ (單位／員工)	二零二三 財年數量	二零二三 財年密度 ² (單位／員工)
Energy ³ 能源 ³	Electricity	kWh'000	252.97	4.29	156.73	2.57
	電力	千個千瓦時				
	Diesel	kWh'000	0.06	1.03 x 10 ³	–	–
	柴油	千個千瓦時				
	Gasoline	kWh'000	164.54	2.79	154.09	2.53
	汽油	千個千瓦時				
	Natural Gas	kWh'000	8.46	0.14	–	–
	天然氣	千個千瓦時				
Total energy consumption		kWh'000	426.04	7.22	310.83	5.10
總能源消耗量		千個千瓦時				
Water	Water	m ³	443.00	7.51	183.20	3.00
水	水	立方米				
Paper	Paper	Kg	89.32	1.51	139.59	2.29
紙張	紙張	千克				

1. Intensity for FY2024 was calculated by dividing the amount of resources that the Group consumed in FY2024 by the Group's number of employees in FY2024, which was 59;

2. The amount and intensity in FY2023 were extracted and converted from the data in the ESG Report FY2023 of the Group; and

3. The energy conversion of resources consumed was based on the energy coefficient set out in “How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange”.
1. 二零二四財年密度乃按資源總量除以本集團二零二四財年僱員總數59人而得；

2. 二零二三財年的數據及密度從本集團二零二三財年環境、社會及管治報告中提取及轉換；以及

3. 所消耗資源的能量轉換基於聯交所發布的「如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引」。

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VII. APPENDIX – PERFORMANCE TABLE

(Continued)

Table S3. Number of Employees by Age Group, Gender, Employment Type, Position Type, Geographical Locations of The Group in FY2024 ¹

Unit: Number of employees 單位：員工人數		Age group 年齡				Total 總數
Gender	性別	Aged 30 or below 30歲或以下	Aged between 31 and 40 31-40歲	Aged between 41 and 50 41-50歲	Aged 51 or above 51歲或以上	
Male	男	9	10	10	5	34
Female	女	4	9	9	3	25
Total	總數	13	19	19	8	59

Unit: Number of employees 單位：員工人數		Position 職位			Total 總數
Gender	性別	General staff 一般員工	Senior management 高級管理人員	Director and management 董事與管理層	
Male	男性	18	6	10	34
Female	女性	22	2	1	25
Total	總數	40	8	11	59

Employment type 就業類型		Total 總數
Full time 全職	Part time 兼職	
59	0	59

VII. 附錄—績效表 (續)

表S3.本集團二零二四財年按年齡、性別、就業類型、職位和地區劃分的員工總數¹

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VII. APPENDIX – PERFORMANCE TABLE

(Continued)

VII. 附錄—績效表 (續)

Geographical location

地區劃分

		Number of employees
Locations	地域	員工人數
Yichang	宜昌	38
Hong Kong	香港	12
Shanghai	上海	9
Total:	總數：	59

1.

The employment data in headcount was obtained from the Group’s Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group within the reporting scope. The methodology adopted for reporting on employment data set out above was based on “How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs” issued by the Stock Exchange.
1.

職工數據是根據本集團與其僱員之間訂立的僱傭合同，從本集團的人力資源部獲得。此數據涵蓋根據當地有關法律與本集團有直接僱傭關係的僱員以及在報告範圍內其工作和／或工作場所受本集團控制的員工。上述報告職工數據所採用的方法乃基於聯交所發佈的「如何準備環境、社會及管治報告—附錄3：社會關鍵績效指標匯報指引」。

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VII. APPENDIX – PERFORMANCE TABLE

(Continued)

Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2024 ¹

Unit: Number of employees 單位：員工人數		Age group 年齡				Total 總數
Gender	性別	Aged 30 or below 30歲或以下	Aged between 31 to 40 31-40歲	Aged between 41 to 50 41-50歲	Aged 51 or above 51歲或以上	
Male	男性	2	8	1	3	14
Employee turnover rate (%)	員工流失率(%)	22.22%	80.00%	10.00%	60.00%	41.18%
Female	女性	4	6	1	0	11
Employee turnover rate (%)	員工流失率(%)	100.00%	66.67%	11.11%	0.00%	44.00%
Total	總數	6	14	2	3	25
Total employee turnover rate (%)	總員工流失率(%)	46.15%	73.68%	10.53%	37.50%	42.37%

Geographical locations 地區劃分

Locations	地域	Employee turnover 員工流失	Employee turnover rate 員工流失率
Yichang	宜昌	19	50.00%
Hong Kong	香港	6	50.00%
Shanghai	上海	0	0.00%
Total	總數	25	42.37%

1. The turnover data in headcount was obtained from the Group’s Human Resources Department based on the employment contracts entered into between the Group and its employees. The above data only covers the reporting scope. Turnover rate was calculated by dividing the number of employees who resigned in FY2024 by the number of employees in FY2024. The methodology adopted for reporting on turnover data set out above was based on “How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs” issued by the Stock Exchange.

VII. 附錄—績效表 (續)

表S4.本集團二零二四財年按年齡、性別及地區劃分的員工流失率¹

Age group 年齡		Total 總數
Aged 30 or below 30歲或以下	Aged between 31 to 40 31-40歲	
Male	8	14
Employee turnover rate (%)	80.00%	41.18%
Female	6	11
Employee turnover rate (%)	66.67%	44.00%
Total	14	25
Total employee turnover rate (%)	73.68%	42.37%

Employee turnover 員工流失	Employee turnover rate 員工流失率
Yichang	50.00%
Hong Kong	50.00%
Shanghai	0.00%
Total	42.37%

1. 流失數據是根據本集團與其僱員之間訂立的僱傭合同，從本集團的人力資源部獲得。流失率通過將二零二四財年離職人數除以二零二四財年的員工數得出。上述績效表僅包括報告範圍內的數據。上述流失數據所採用的方法乃基於聯交所發佈的「如何準備環境、社會及管治報告—附錄3：社會關鍵績效指標匯報指引」。

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VII. APPENDIX – PERFORMANCE TABLE

(Continued)

Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position Type in FY2024 ¹

Total number of employees	員工總數	59
Total number of employees trained	總受訓人數	38
Total percentage of employees trained	總員工受訓百分比	64.41%

VII. 附錄—績效表 (續)

表S5.二零二四財年本集團按性別和職位類型受訓的員工人數和百分比¹

Unit: Number of employees 單位：員工人數		Position Type 職位			Total 總數
Gender 性別		General staff 一般員工	Senior management 高級管理人員	Director and management 董事與管理層	
Male 男性		13	6	2	21
% of employees trained 員工受訓百分比		34.21%	15.79%	5.26%	55.26%
Female 女性		15	2	0	17
% of employees trained 員工受訓百分比		39.47%	5.26%	0.00%	44.74%
Total 總數		28	8	2	
% of employees trained 員工受訓百分比		73.68%	21.05%	5.26%	

1. The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees attended in FY2024. The above data only covers the reporting scope. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange

1. 員工培訓數據從本集團的人力資源部獲得。上述數據僅涵蓋本報告範圍。培訓指本集團員工於二零二四財年參加的職業培訓。上述報告員工受訓人數和百分比所採用的方法乃基於聯交所發佈的「如何準備環境、社會及管治報告—附錄3：社會關鍵績效指標匯報指引」。

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VII. APPENDIX – PERFORMANCE TABLE

(Continued)

Table S6. Training Hours Provided by the Group by Gender and Position Type in FY2024 ¹

Unit: Training Hours	單位：培訓時數	Position Type			Total
		General staff	Senior management	Director and management	
Gender	性別	一般員工	高級管理人員	董事與管理層	總數
Male	男性	30	30	70	130
Average training hours	平均受訓時數	1.67	5.00	7.00	3.82
Female	女性	30	45	0	75
Average training hours	平均受訓時數	1.36	22.50	0.00	3.00
Total	總數	60	75	70	205
Average training hours	平均受訓時數	1.50	9.38	6.36	3.47

1. The training information was obtained from the Group’s Human Resources Department. The above data only covers the reporting scope. The methodology adopted for reporting training hours set out above was based on “How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs” issued by the Stock Exchange.

VII. 附錄—績效表 (續)

表S6.二零二四財年本集團員工按性別及職位類型受訓的時數¹

Unit: Training Hours	單位：培訓時數	Position Type			Total
		General staff	Senior management	Director and management	
Gender	性別	一般員工	高級管理人員	董事與管理層	總數
Male	男性	30	30	70	130
Average training hours	平均受訓時數	1.67	5.00	7.00	3.82
Female	女性	30	45	0	75
Average training hours	平均受訓時數	1.36	22.50	0.00	3.00
Total	總數	60	75	70	205
Average training hours	平均受訓時數	1.50	9.38	6.36	3.47

1. 員工培訓數據從本集團的人力資源部獲得。上述數據僅涵蓋本報告範圍。上述報告員工受訓時數所採用的方法乃基於聯交所發佈的「如何準備環境、社會及管治報告—附錄3：社會關鍵績效指標匯報指引」。

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VIII. REPORT DISCLOSURE INDEX

VIII. 報告披露索引

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聯交所ESG報告指引索引

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
A. Environmental			
A. 環境			
A1: Emissions A1：排放物	General Disclosure	Information on:	
		(a) the policies; and	77
		(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	
		Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations.	
		Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.	
		Hazardous wastes are those defined by national regulations	
	一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：	
		(a) 政策；及	
		(b) 遵守對發行人有重大影響的相關法律及規例	
		的資料。	
		註： 廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。	
		溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟碳化物、全氟化碳及六氟化硫。	
		有害廢棄物指國家規例所界定者。	

VIII. REPORT DISCLOSURE INDEX (Continued)

VIII. 報告披露索引 (續)

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聯交所ESG報告指引索引 (續)

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
	KPI A1.1	The types of emissions and respective emissions data.	130
	關鍵績效指標A1.1	排放物種類及相關排放數據。	
	KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	130
	關鍵績效指標A1.2	直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	84
	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)。	
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	130
	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)。	
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	92
	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。	
	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.	83
	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。	

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VIII. 報告披露索引 (續)

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聯交所ESG報告指引索引 (續)

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
A2: Use of Resources A2：資源使用	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	85
	一般披露	Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 有效使用資源 (包括能源、水及其他原材料) 的政策。	
		註：資源可用於生產、儲存、運輸、樓宇、電子設備等。	
	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).	132
	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)。	
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	132
	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)。	
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	96
	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。	
	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.	87
	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。	
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	85
	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。	

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VIII. 報告披露索引 (續)

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Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
A3: The Environment and Natural Resources A3：環境及天然資源	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	90
	一般披露	減低發行人對環境及天然資源造成重大影響的政策。	
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	90
A4: Climate Change A4：氣候變化	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。	
	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	98
	一般披露	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	
	KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	98
	關鍵績效指標A4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	

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VIII. 報告披露索引 (續)

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Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
B. Social B. 社會			
Employment and Labour Practices 僱傭及勞工常規			
B1: Employment B1：僱傭	General Disclosure	Information on:	
		(a) the policies; and	104
		(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	
	一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：	
		(a) 政策；及	
		(b) 遵守對發行人有重大影響的相關法律及規例	
		的資料。	
	KPI B1.1	Total workforce by gender, employment type (for example, full- or parttime), age group and geographical region.	133
	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。	
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	135
	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。	

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Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
B2: Health and Safety B2：健康與安全	General Disclosure	Information on:	
		(a) the policies; and	111
		(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	
	一般披露	有關提供安全工作環境及保障僱員避免職業性危害的：	
		(a) 政策；及	
		(b) 遵守對發行人有重大影響的相關法律及規例	
		的資料。	
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	113
	關鍵績效指標B2.1	過去三年（包括匯報年度）每年因工亡故的人數及比率。	
	KPI B2.2	Lost days due to work injury.	113
	關鍵績效指標B2.2	因工傷損失工作日數。	
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	112
	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。	

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Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
B3: Development and Training B3：發展及培訓	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	115
	一般披露	Note: Training refers to vocational training. It may include internal and external courses paid by the employer 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。	
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	136
	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。	
	KPI B3.2	The average training hours completed per employee by gender and employee category.	137
B4: Labour Standards B4：勞工準則	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	116
	一般披露	有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例	
		的資料。	

VIII. REPORT DISCLOSURE INDEX (Continued)

VIII. 報告披露索引 (續)

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聯交所ESG報告指引索引 (續)

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	117
	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。	
	KPI B4.2	Description of steps taken to eliminate such practices when discovered	117
	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。	
Operating Practices			
營運慣例			
B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	117
B5：供應鏈管理	一般披露	管理供應鏈的環境及社會風險政策。	
	KPI B5.1	Number of suppliers by geographical region.	120
	關鍵績效指標B5.1	按地區劃分的供應商數目。	
	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.	118
	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。	
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	119
	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。	
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	120
	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。	

VIII. REPORT DISCLOSURE INDEX (Continued)

VIII. 報告披露索引 (續)

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Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
B6: Product Responsibility B6：產品責任	General Disclosure	Information on:	
		(a) the policies; and	121
		(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	
	一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：	
		(a) 政策；及	
		(b) 遵守對發行人有重大影響的相關法律及規例	
		的資料。	
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	The Group did not experience any recall incident in the reporting year.
	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。	於回顧年內，本集團並沒有經歷任何回收事件。
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	124
	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。	

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VIII. REPORT DISCLOSURE INDEX *(Continued)*

VIII. 報告披露索引 *(續)*

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Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
B7: Anti-corruption B7：反貪污	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Intellectual property rights-related issues are not material nor applicable to the Group's business.
	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。	鑒於集團的業務性質，知識產權相關披露於集團而言不重要且不適用。
	KPI B6.4	Description of quality assurance process and recall procedures	121 (Recall procedures are consider not material to the Group due to its product nature)
	關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	121（鑒於其產品特性，回收程序於集團而言並不重要。）
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	125
	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。	
	General Disclosure	Information on:	
		(a) the policies; and	126
		(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering	
	一般披露	有關防止賄賂、勒索、欺詐及洗黑錢的：	
		(a) 政策；及	
		(b) 遵守對發行人有重大影響的相關法律及規例	
		的資料。	

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聯交所ESG報告指引索引 (續)

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page/Remark 頁碼／備註
	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	128
	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。	
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	126
	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。	
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	128
	關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	
Community 社區			
B8: Community Investment B8：社區投資	General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	129
	一般披露	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	129
	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）。	
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	The resources spent on local support was not available in this reporting year.
	關鍵績效指標B8.2	在專注範疇所動用資源（如金錢或時間）。	本報告年度沒有統計用於當地社區支持的資源的具體數字。