

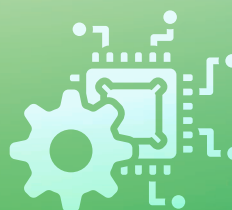


# Accel Group Holdings Limited 高陞集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock code 股份代號: 1283



## 環境、社會及管治報告

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

# 2025



Accel Group Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) is pleased to present the Environmental, Social and Governance (“**ESG**”) Report (the “**ESG Report**”) for the year ended 31 March 2025 (the “**Year**”). This ESG Report specifies the ESG activities of the Group, as well as the challenges faced and relevant measures taken by the Group during the Year.

## ABOUT THE COMPANY, MANAGEMENT SYSTEMS AND GOVERNANCE STRUCTURE

### About the Company

The Group is an established electrical and mechanical (“**E&M**”) engineering services provider, our major business involves the supply, installation and maintenance of mechanical ventilation and air-conditioning systems, drainage systems, water supply, swimming pool and fountain systems, electrical and control systems as well as smart electrical control systems in buildings. We were engaged by reputable property developers and construction companies in Hong Kong to complete several iconic projects. We continue to strive to provide excellent E&M engineering services to our customers. In 2025, the Group was awarded by the Federation of Hong Kong Industries the EcoPartner and EcoPioneer under the BOCHK Corporate Low-Carbon Environmental Leadership Awards in recognition of the Group’s outstanding performances in energy conservation and environmental protection.

In the field of innovation and technology, through the establishment of a green building and IoT joint laboratory with a local university in Hong Kong, the Group is committed to the research and development of new green building materials and solutions for green buildings that integrate energy saving, carbon reduction, environmental protection and air purification. Meanwhile, the Group also conducts research and development through big data in the area of smart cities, Internet of Things, smart health and human resources management system.

高陞集團控股有限公司(「**本公司**」，連同其附屬公司統稱「**本集團**」)欣然發表截至2025年3月31日止年度(「**本年度**」)的環境、社會及管治(「**環境、社會及管治**」)報告(「**本環境、社會及管治報告**」)。本報告詳述本集團在本年度於環境、社會及管治方面的活動，以及所面臨的挑戰及相應採取的措施。

### 有關本公司、管理體系及管治架構

#### 有關本公司

本集團是一間歷史悠久的機電(「**機電**」)工程服務供應商，主要業務為供應、安裝及保養機械通風及空氣調節系統、排水系統、供水、泳池及噴水池系統、電力和電控系統及樓宇智能化系統等。本集團曾獲香港著名地產發展商以及建築商聘用以完成多項代表性建築工程項目並致力繼續為客戶提供優質機電工程服務。於2025年，本集團於香港工業總會的中銀香港企業低碳環保領先大獎榮獲環保傑出夥伴獎及環保先驅獎雙料殊榮，以肯定本集團於節約能源及環境保護領域上的表現。

在創新科技領域，本集團透過與香港本地大學成立綠色建築及物聯網聯合實驗室，致力於研發新型綠色建築材料，以及節能、減碳、環保、空氣淨化為一體的綠色建築解決方案，同時本集團透過智慧型城市、物聯網、智慧健康以及人力資源管理系統領域的大數據進行研發。



In terms of environmental protection and energy conservation, the reduction of carbon emissions and energy consumption has become a global issue. Since the adoption of the “Paris Agreement” in 2015, many countries have developed specific timelines and plans for carbon neutrality, and the European Union has decided to legislate on its commitment to achieve carbon neutrality by 2050. The Chinese government has already stipulated its targets in reaching carbon peak in 2030 and carbon neutrality in 2060 in the 14th Five-Year Plan. 2021 Policy Address also announced that Hong Kong would strive to achieve carbon neutrality by 2050 and update the “Hong Kong’s Climate Action Plan”. As a key player in the industry of the installation of E&M systems, we carry the responsibility to protect the ecosystem, and to ensure environmental protection while promoting growth and development of the society. We endeavour to incorporate energy saving technologies and renewable energy into E&M systems to reduce carbon emissions, thereby making buildings more environmentally-friendly and more comfortable. Accel Group is actively integrating itself into the national development and expanding the dual carbon goal related industrial chain. In order to promote the green development of the Group, the Group has established Accel Green Building Limited, a company which is committed to the participation of green building development projects, including solar clean power, energy saving and carbon reduction related green building development.

In the area of corporate social responsibility, the Group was awarded several honors and awards in 2022, including Pursuit of Environmental Initiatives and Participation in the Hong Kong Awards for Environmental Excellence by Environmental Campaign Committee, Hong Kong Green Organisation Certification by Environmental Campaign Committee and 2022 Certificate of Quality Assurance by Hong Kong Professional Building Inspection Academy. In addition, the Group was appointed as the vice-chairman unit of the Carbon Neutrality Committee of China Energy Conservation Association and a founding member of the GBA Carbon Neutrality Association and has received the Corporate Environmental Leadership Award from the Federation of Hong Kong Industries for several consecutive years. The Group has received the Outstanding Social Caring Organisation Award from the Social Enterprise Research Academy in 2021 in recognition of the Group’s outstanding performance in the field of energy conservation and environmental protection. The Group will continue to improve its service quality, adhere to the required safety and environmental standards, and take the Group’s corporate social responsibilities commitment to the next level in order to deliver excellent E&M services to the Group’s customers.

環保節能方面，減碳節能已成為全球關注議題。自2015年《巴黎協定》以來，已有多國制定碳中和目標的具體時間和計劃，歐盟亦決定以立法的形式明確到2050年實現碳中和。中國政府已經將2030年碳達峰、2060年碳中和的目標寫進了十四五規劃，於香港2021年施政報告中亦宣布爭取2050年前實現碳中和，並更新《香港氣候行動藍圖》。作為機電系統安裝的重要一員，我們肩負保護生態系統的責任，並確保於保護環境的同時，促進社會的成長和發展。我們致力將節能技術和可再生能源融入機電系統當中，從而減少碳排放，令建築物更環保、更舒適。高陞集團積極融入國家大發展，拓展雙碳目標的相關產業鏈。為推動集團綠色發展，本集團成立「高陞綠建有限公司」，一家致力於參與綠色建築發展項目參與的公司，包括太陽能清潔電源，節能減碳相關綠色建設領域的發展。

於社會企業責任方面，集團於2022年榮獲數項榮譽及獎項，包括環境運動委員會頒發的「推動環保不遺餘力及參與香港環境卓越大獎」，環境運動委員會認證為「香港綠色機構」，香港專業驗樓學會頒發的「2022年品質檢定認證書」。另外，集團獲委任為中國節能協會碳中和專業委員會的副主任委員單位及大灣區碳中和協會的創會成員，並連續數年榮獲香港工業總會的「企業環保領先大獎」，集團亦曾於2021年榮獲社會企業研究院頒發的「社會關愛企業卓越獎」，對本集團在節約能源及環境保護領域上的突出表現作出肯定。本集團一如既往提升服務質量；貫徹安全與環境標準，並持續提升本集團之社會企業責任，為本集團客戶提供優質的機電服務。

## ESG Management System Certification

To ensure the effective implementation of ESG development strategies, the Group highly values the establishment of various management systems. Based on different international standards for ESG related management systems, the Group formulates and implements sustainable development strategies at all levels. Meanwhile, the Group has obtained the following major certifications:

- ISO 14001:2015 Environmental Management Certification;
- OHSAS 18001:2007 Occupational Health and Safety Management Certification; and
- ISO 9001:2015 Quality Management Certification.

## ESG Governance Structure

With the growing importance of sustainable development, the Group is committed to robust corporate governance and the continued fulfilment of its social and environmental responsibilities. The Group has established a governance framework comprising the Board of Directors, management and functional departments to ensure that ESG management approaches are aligned with our business strategies and to enable the effective management of business operations.

The Board is solely responsible for and oversees all matters relating to ESG issues. To ensure effectiveness, the Board regularly reviews and formulates the progress of relevant ESG strategies and objectives. In addition, the Board recognises the importance of risk management and internal control systems, and has delegated management and functional departments to assist in the regular assessment and determination of relevant risks and opportunities, as well as in the approval of disclosure information in the relevant reports.

## 環境、社會及管治管理體系認證

為確保有效執行環境、社會及管治發展策略，本集團高度重視建立各項管理體系。本集團根據與管理體系相關的不同環境、社會及管治的國際標準於各層面上制定並執行可持續發展策略。同時，本集團已獲得以下主要認證：

- ISO 14001:2015環境管理認證；
- OHSAS 18001:2007職業健康及安全管理認證；及
- ISO 9001:2015質量管理認證。

## 環境、社會及管治管治架構

隨著可持續發展的重要性與日俱增，本集團致力於穩健的企業管治，持續履行對社會與環境的承諾。本集團已建立管治架構包括董事會、管理層及職能部門，以確保ESG管理方針與業務策略相輔相成，有效管理業務運營。

董事會全權負責並監督所有與環境、社會及管治議題相關的事項。為確保成效，董事會定期檢討及制定ESG相應策略及目標的進展情況。此外，董事會意識到風險管理及內部監控系統的重要性，並委任管理層及職能部門協助定期評估和釐定相關風險和機遇及批准披露相關報告的資料。



## ABOUT THE REPORT

### Scope of Reporting

This ESG Report summarises the initiatives, policies, and ESG related key performance indicator (“KPI”) data of the Group’s operating activities in providing E&M engineering services during the Year.

Unless stated otherwise, information disclosed in this report covers that of the Company’s head office and its operating subsidiaries, Chit Tat Electrical Engineering Limited, Accel Innovations Limited and Accel Green Building Limited.

### Reporting Framework

This ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) as set out in Appendix C2 to the Rules Governing the Listing of the Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

### Stakeholder Engagement

In formulating operational strategies and ESG measures, the Group takes into account its stakeholders’ expectations and concerns, and strives to improve its performance through mutual cooperation with its stakeholders. The Group has maintained close communication with its key stakeholders by utilising diversified key communication channels, details of which are shown as below:

## 有關本報告

### 報告範疇

本環境、社會及管治報告概述本集團於本年度在機電工程服務方面的營運活動的行動、政策及環境、社會及管治相關的關鍵績效指標(「關鍵績效指標」)數據。

除非另有所述，本報告所披露的資料乃涵蓋本公司的總部及其營運附屬公司，捷達機電工程有限公司、高陞創科有限公司、高陞綠建有限公司。

### 報告框架

本ESG報告按照證券上市規則(「上市規則」)附錄C2所載由香港聯合交易所有限公司(「聯交所」)刊發的環境、社會及管治報告指引(「ESG報告指引」)編製。

### 持份者參與

在制訂營運策略及環境、社會及管治措施時，本集團會考慮持份者的期望及關注，並致力透過與持份者的相互合作以改善本集團的表現。本集團已透過動用多樣化主要溝通渠道與本集團的主要持份者維持緊密溝通，有關詳情如下：

Stakeholders 持份者	Communication Channels 溝通渠道	Expectations 期望
Shareholders 股東	<ul style="list-style-type: none"><li>Annual general meeting and other shareholders’ meetings</li><li>Financial reports</li><li>Announcements and circulars</li><li>Company website – Investor relation</li><li>股東周年大會及其他股東會議</li><li>財務報告</li><li>公告及通函</li><li>公司網站－投資者關係</li></ul>	<ul style="list-style-type: none"><li>Financial performance</li><li>Corporate transparency</li><li>Sound risk management and internal control</li><li>Corporate sustainable development</li><li>財務業績</li><li>企業透明度</li><li>完善風險管理及內部監控</li><li>企業可持續發展</li></ul>
Government and regulatory agencies 政府及監管機構	<ul style="list-style-type: none"><li>Regular reports</li><li>Written or electronic communication</li><li>例行報告</li><li>書面或電子溝通</li></ul>	<ul style="list-style-type: none"><li>Compliant operation</li><li>On-going communication</li><li>Mutually beneficial relationship</li><li>合規經營</li><li>持續溝通</li><li>合作共贏</li></ul>

Stakeholders 持份者	Communication Channels 溝通渠道	Expectations 期望
Employees 僱員	<ul style="list-style-type: none"> <li>• Training and seminars</li> <li>• Regular performance appraisals</li> <li>• Suggestion box</li> <li>• Internal announcements and notice</li> <li>• Intranet</li> <li>• 培訓和研討會</li> <li>• 定期工作表現評估</li> <li>• 員工意見箱</li> <li>• 內部公告及通訊</li> <li>• 內部網路</li> </ul>	<ul style="list-style-type: none"> <li>• Career development</li> <li>• Competitive remuneration and benefit</li> <li>• Equal opportunity on promotion</li> <li>• Healthy and safe working environment</li> <li>• 職業發展</li> <li>• 具競爭力的薪酬與福利</li> <li>• 平等晉升機會</li> <li>• 健康安全的工作環境</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>• Customer satisfaction survey</li> <li>• Customer service hotline and email</li> <li>• Company website</li> <li>• 客戶滿意度調查</li> <li>• 客戶服務熱線及電郵</li> <li>• 公司網頁</li> </ul>	<ul style="list-style-type: none"> <li>• Customer rights and interests protection</li> <li>• Customer privacy protection</li> <li>• High quality products and services</li> <li>• 客戶權利及權益保障</li> <li>• 客戶隱私保護</li> <li>• 高品質的產品與服務</li> </ul>
Suppliers and contractors 供應商及分包商	<ul style="list-style-type: none"> <li>• Construction site visit</li> <li>• Regular meetings</li> <li>• Tele-conference</li> <li>• Suppliers assessment</li> <li>• 地盤實地視察</li> <li>• 定期會面</li> <li>• 電話會議</li> <li>• 供應商評估</li> </ul>	<ul style="list-style-type: none"> <li>• Integrity in cooperation</li> <li>• Responsible supply chain management</li> <li>• Business ethics and reputation</li> <li>• Fair and open competition</li> <li>• 誠信合作</li> <li>• 負責任的供應鏈管理</li> <li>• 商業道德與信譽</li> <li>• 公平公開競爭</li> </ul>
The society and public 社會及公眾	<ul style="list-style-type: none"> <li>• Charity events</li> <li>• Community investment</li> <li>• ESG reports</li> <li>• 慈善活動</li> <li>• 社區投資</li> <li>• 環境、社會及管治報告</li> </ul>	<ul style="list-style-type: none"> <li>• Perform environmental protection</li> <li>• Provide job opportunity</li> <li>• Support charity</li> <li>• Transparent information to public</li> <li>• 履行環境保護</li> <li>• 提供就業機會</li> <li>• 支持公益事業</li> <li>• 公開透明資料</li> </ul>

The Group aims to collaborate with its stakeholders to improve its ESG performance and create greater value for the wider community on a continuous basis.

本集團旨在與持份者共同努力以提升本集團的環境、社會及管治表現，不斷為更廣泛的社區創造更大的價值。

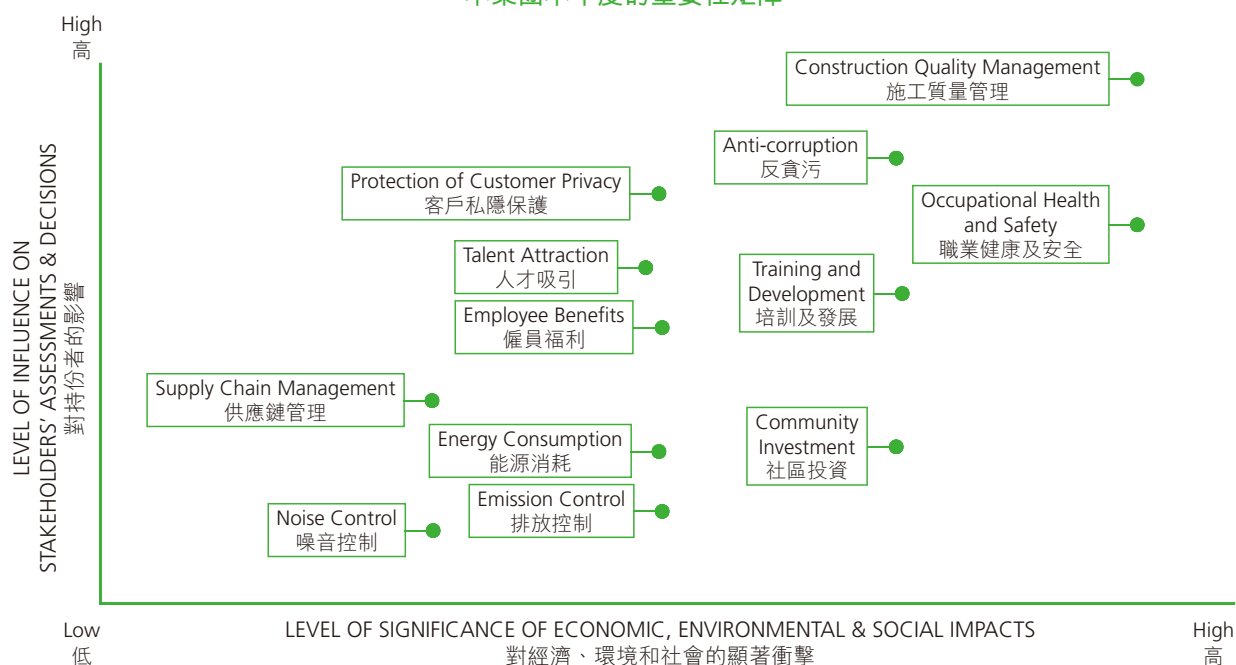
## Materiality Assessment

A materiality assessment in the form of survey was conducted during the Year, where the Group identified sustainability factors that were material to its business operations to ensure that the information disclosed accurately reflects issues that have material impact on the related parties. The management and employees who are responsible for the key functions of the Group have participated in preparing the ESG Report, assisted the Group in reviewing its operations, identifying key ESG issues and assessing the importance of such issues to the Group's business and stakeholders. The Group has compiled a questionnaire in reference to the material ESG aspects identified by the Group to collect information from relevant departments and business units of the Group. As the core business and ESG strategy of the Group is consistent with that of last year, to ensure comparability of the data disclosed, the scope, methodology and standards of the ESG Report are consistent with last year in terms of the scope of disclosure and calculation method, unless for specific situations that will be described separately. During the Year, the Group also adopted the materiality matrix of 2024:

## 重要範疇評估

於本年度，本集團以調查形式進行重要範疇評估，確定對本集團業務營運至關重要的可持續發展因素，確保披露的資料準確反映對關聯方具有重大影響的事宜。負責本集團各主要職能的管理層及僱員均有參與編製本環境、社會及管治報告，協助本集團檢討其營運、甄別關鍵環境、社會及管治事宜以及評估該等事宜對本集團的業務及持份者的重要性。本集團已參考經甄別的重大環境、社會及管治範疇以編製調查問卷，用以向本集團相關部門及業務單位收集資料。由於本集團的核心業務及環境、社會及管治戰略與去年的一致，為確保所披露資料的可比性，除非另有說明的特定情況，環境、社會及管治報告的範圍、方法及標準在披露範圍及計算方法方面與去年保持一致。本年度本集團亦已採用2024年重要性矩陣：

**The Group's Materiality Matrix during the Year**  
本集團本年度的重要性矩陣



During the Year, the Group confirmed that appropriate and effective management policies and internal control systems for ESG issues were in place and the information disclosed in the ESG Report was in compliance with the requirements of the ESG Reporting Guide.

於本年度，本集團確認已就環境、社會及管治事宜設立合適及有效的管理政策及監控系統，並確認本環境、社會及管治報告所披露的資料符合環境、社會及管治報告指引的要求。

## Contact Us

The Group welcomes comments and suggestions from its stakeholders. You may provide comments on the ESG Report or towards the Group's performance in respect of sustainable development via the following channels:

Address: : Unit A, 19/F  
TML Tower  
No. 3 Hoi Shing Road  
Tsuen Wan  
New Territories  
Email : accel@financialpr.hk  
Telephone : 2529 8888

## 聯絡我們

本集團歡迎持份者提供意見及建議。閣下可透過以下渠道就本環境、社會及管治報告或本集團在可持續發展方面的表現提供意見：

地址：新界  
荃灣  
海盛路3號  
TML廣場  
19樓A室  
電郵：accel@financialpr.hk  
電話：2529 8888



## A. ENVIRONMENTAL ASPECTS

### A.1. Emissions

As a corporation committed to corporate social responsibility, the Group recognizes the importance of reducing its environmental impact. To fulfill its corporate social responsibility commitments, the Group has formulated relevant policies relating to environmental management in accordance with the ISO 14001:2015 certification to govern environmental management, minimise the impact caused by its operations, and ensure the Group's employees and workers from contractors comply with applicable environmental laws and regulations. The Group carries out a series of environmental management measures at construction sites, which covers planning, procurement and various project procedures. During the Year, the Group was not aware of any material non-compliance with any laws and regulations in Hong Kong related to air and greenhouse gas ("GHG") emissions, discharges into water and land, and generation of hazardous and non-hazardous waste (including but not limited to, the Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong), the Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong), and the Noise Control Ordinance (Chapter 400 of the Laws of Hong Kong)), that would have a significant impact on the Group.

#### **Emissions Control**

##### *Exhaust Gas Emissions*

During the Year, the Group's air pollutant emissions are mainly generated from use of its own vehicles. The Group complies with the Air Pollution Control (Non-road Mobile Machinery) (Emission) Regulation (Chapter 311Z of the Laws of Hong Kong) in regard to machinery labelling requirements. The Group encourages workers to switch off engines whenever the vehicles are idled and plan routes ahead of time to reduce route repetition, thereby reducing unnecessary emissions. In addition, vehicles also undergo regular maintenance to ensure optimal engine performance and fuel usage. To minimize our carbon footprint, we have invested in new electric vehicles to reduce the fuel consumption of gasoline vehicles. Through implementing such measures, employees' awareness on reducing exhaust gas emissions has also been enhanced. During the Year, the Group's exhaust gas emissions were as follows:

Indicator <sup>1</sup> 指標 <sup>1</sup>	Unit 單位	2025 2025年	2024 2024年
Nitrogen oxides (NO <sub>x</sub> ) 氮氧化物	kg 千克	213.97	224.47
Sulphur dioxide 二氧化硫	kg 千克	0.37	0.40
Respirable Suspended Particles 可吸入懸浮粒子	kg 千克	20.10	21.05

## A. 環境層面

### A.1. 排放物

作為秉承企業社會責任的企業，本集團認識到減少對環境影響的重要性。為履行本集團的企業社會責任承擔，本集團已根據 ISO 14001:2015 認證制定與環境管理相關的政策，以規限環境管理並最大程度地減少本集團的營運所帶來的影響以及確保本集團的僱員及分包商工人遵守適用環保法例及法規。本集團在施工工地執行一系列環境管理措施，涵括規劃、採購及各種項目程序。於本年度，本集團並不知悉任何可能對本集團產生重大影響的嚴重違反有關廢氣及溫室氣體排放（「溫室氣體」）、向水及土地的排污、有害及無害廢棄物的產生之任何香港法例法規（包括但並不限於《空氣污染管制條例》（香港法例第311章）、《廢物處置條例》（香港法例第354章）及《噪音管制條例》（香港法例第400章）的情況。

#### **排放控制**

##### *廢氣排放*

於本年度，本集團排放的空氣污染物主要源於自有車輛的使用。本集團遵守《空氣污染管制（非道路移動機械）（排放）規例》（香港法例第311Z章）有關機械標籤的規定。本集團鼓勵工人在車輛閒置時關閉發動機，並提前計劃路線以減少重複路線，從而減少不必要的排放。此外，車輛亦有進行定期維護，以確保最佳的發動機性能及燃料使用。為了減少碳足跡，我們投資了新的電動汽車，以降低汽油車的燃料消耗。透過實施此類措施，僱員對減少廢氣排放的意識亦有所增強。於本年度，本集團的廢氣排放量如下：

### GHG Emissions

The major sources of the Group's GHG emissions were fuel combustion of vehicles (Scope 1) and electricity consumption in the office (Scope 2). During the Year, the Group's GHG emissions were as follows:

Indicator <sup>1</sup> 指標 <sup>1</sup>	Unit 單位	2025 2025年	2024 2024年
Direct GHG emissions (Scope 1) – Fuel combustion of vehicles 直接溫室氣體排放(範圍1) – 車輛燃油消耗	tCO <sub>2</sub> e 噸二氧化碳當量	64.67	69.90
Energy indirect GHG emissions (Scope 2) – Purchased electricity 能源間接溫室氣體排放(範圍2) – 外購電力	tCO <sub>2</sub> e 噸二氧化碳當量	35.40	36.84
Total GHG emissions 溫室氣體排放總量	tCO <sub>2</sub> e 噸二氧化碳當量	100.07	106.74
Intensity of Total GHG emissions <sup>2</sup> 溫室氣體排放總量密度 <sup>2</sup>	tCO <sub>2</sub> e/HK\$ million revenue 噸二氧化碳當量／百萬港元收入	0.18	0.19

Notes:

- GHG emissions data is presented in terms of carbon dioxide equivalent and is disclosed in accordance with relevant standards and guidelines, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG report – Appendix II: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the "Global Warming Potential Values" from the Fifth Assessment Report of the Intergovernmental Panel on Climate Change, 2014 and the 2022 Sustainability Report published by the CLP Holdings Limited.
- The total revenue of the Group for the years ended 31 March 2025 and 2024 was approximately HK\$556,417,000 and HK\$553,537,000 respectively. Such figures would also be used for calculating other intensity data in the ESG Report.

With 2025 as the base year, the Group aims at reducing 5% GHG emissions intensity by 2030. In order to further mitigate GHG emissions, apart from the aforesaid vehicle-related measures, the headquarters has adopted energy saving measures to minimise electricity consumption. Employees are encouraged to switch off unnecessary lights and electronic devices after office hours. Notices containing energy saving reminders and messages are displayed in the office area to promote green office habits. Through implementing such measures, employees are voluntarily taking action to reduce greenhouse gas emissions.

### 溫室氣體排放

本集團溫室氣體排放的主要來源是車輛的燃油消耗(範圍1)及辦公室的電力消耗(範圍2)。於本年度，本集團的溫室氣體排放量如下：

附註：

- 溫室氣體排放量數據以二氧化碳當量的形式呈列，並根據相關標準及指引而作出披露，包括但不限於世界資源研究所及世界企業永續發展委員會發佈的《溫室氣體盤查議定書：企業會計與報告標準》、聯交所發佈的《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》、政府間氣候變化專門委員會發佈的《第五次評估報告(2014年)》的《全球升溫潛能值》，以及中電控股有限公司刊發的《2022可持續發展報告》。
- 截至2025年及2024年3月31日止年度，本集團的總收入分別為約556,417,000港元及553,537,000港元。有關數據亦會用於計算本環境、社會及管治報告的其他密度數據。

本集團已制定目標，以2025年為基準年，於2030年前將溫室氣體排放強度降低5%。為進一步減少溫室氣體排放，除上述提及有關車輛的措施外，總部採取了節能措施以最大程度地減少耗電量。我們鼓勵員工在下班後關閉不必要的照明及電子設備，並通過在辦公區張貼包含節能提示語及信息的告示以倡導綠色辦公習慣。通過實施此類措施，僱員均自發減少溫室氣體排放的行動。

## Waste Management

### Hazardous Waste

Due to its business nature, the Group did not generate a significant amount of hazardous waste during the Year. If any hazardous waste is produced, the Group will engage a qualified chemical waste collector to handle such wastes in order to comply with the relevant environmental laws and regulations.

### Non-hazardous Waste

As an E&M engineering services provider, the non-hazardous wastes generated by the Group's operations mainly consist of paper consumed in the office. During the Year, the details of the non-hazardous waste produced by the Group (i.e. paper) were as follows:

Non-hazardous waste 無害廢棄物	Unit 單位	2025 2025年	2024 2024年
Paper waste 廢紙	kg 公斤	416.37	610.31
Intensity 密度	kg/HK\$ million revenue 公斤／百萬港元收入	0.75	1.10

With 2025 as the base year, the Group aims at reducing 5% non-hazardous wastes intensity by 2030. To achieve the target, the Group has implemented following measures to manage waste effectively.

The Group regularly monitors the consumption of paper, and encourages the use of electronic media for communication and double-sided printing wherever possible. To promote the reuse of paper, a collection box for single-sided used paper is placed next to each printer and reminder notices are posted in the office. Through implementing such measures, employees' awareness on paper consumption reduction has been enhanced.

Given the nature of its business, no hazardous waste was generated during the Year. In the event that any hazardous waste is generated, the Group will strictly comply with applicable laws and regulations governing environmental protection by engaging qualified chemical waste disposal service providers for professional handling, thereby fulfilling our corporate environmental responsibilities.

## 廢棄物管理

### 有害廢棄物

鑒於其業務性質，本集團於本年度並無產生大量有害廢棄物。倘產生任何有害廢棄物，本集團將聘請合資格的化學廢棄物收集商處理該等廢棄物，以遵守相關環境法例法規。

### 無害廢棄物

作為機電工程服務供應商，本集團的營運產生的無害廢棄物主要包括辦公室消耗的紙張。於本年度，本集團所產生的無害廢棄物（即紙張）的詳情如下：

以2025年為基準年，本集團計劃於2030年前將無害廢棄物密度減少5%。為實現此目標，本集團已實施以下措施以有效管理廢棄物。

本集團定期監控紙張的消耗量，以及鼓勵僱員盡可能使用電子媒體進行溝通及雙面打印。為促進紙張的重複利用，本集團在打印機旁放置單面廢紙收集箱，並在辦公室張貼提示。通過實施此類措施，僱員對減少紙張消耗的意識有所增強。

鑒於其業務性質，於本年度內並未產生有害廢棄物。倘若產生任何有害廢棄物，本集團將嚴格遵循環境保護相關法規，委聘持有合格資質之化學廢棄物處理機構進行專業處置，以落實企業環境責任。

## A.2. Use of Resources

Fuel and electricity were the Group's primary sources of energy consumption during our operations. In pursuit of sustainable development goals, the Group has established a comprehensive energy management policy and standardised procedures aimed at systematically improving energy efficiency. At the same time, the Group seeks to reduce unnecessary resource consumption to maximise resource circularity and operational efficiency. Hence, with 2025 as the base year, the Group aims at reducing 5% energy consumption intensity by 2030. To achieve the target, we have initiated the following measures to promote responsible use of resources.

### Energy Consumption

The Group's major sources of energy consumption are diesel and petrol consumption for vehicles and purchased electricity for the office. During the Year, the Group's energy consumption was as follows:

Types of energy 能源種類	Unit 單位	2025 2025年	2024 2024年
<b>Total direct energy consumption</b> 直接能源總消耗量			
Petrol 汽油	kWh 千瓦時	83,892.53	94,706.06
Diesel 柴油	kWh 千瓦時	162,113.36	170,951.13
<b>Total direct energy consumption</b> 直接能源總消耗量	kWh 千瓦時	<b>246,005.89</b>	265,657.19
Electricity 電力	kWh 千瓦時	90,773.00	94,455.00
<b>Total energy consumption</b> 能源總消耗量	kWh 千瓦時	<b>340,460.89</b>	360,112.19
<b>Intensity of total energy consumption</b> 能源總消耗量密度	kWh/HK\$ million revenue 千瓦時／百萬港元收入	<b>611.88</b>	650.57

The Group advocates energy conservation in order to minimise the environmental impact brought by the Group's operations. The Group encourages its employees to set the air-conditioning temperature within the range of 23°C to 25°C and switch off standby electrical appliances to reduce unnecessary energy consumption. The Group selects energy-efficient equipment where applicable and will perform immediate repairs once damage is reported. Through implementing such measures, employees' awareness on energy conservation has been enhanced significantly.

## A.2. 資源使用

於營運過程中，燃油及電力構成集團主要能源消耗來源。為實踐永續發展目標，本集團已建立完善之能源管理政策及標準化流程，旨在系統性提升能源使用效率，同時透過減少非必要資源耗用，以實現資源循環及營運效能最大化。因此，以2025年為基準年，本集團計劃於2030年前將能源消耗密度降低5%。為實現此目標，我們已推行以下措施，以促進負責任地使用資源。

### 能源消耗

本集團的主要能源消耗來源為用於車輛的柴油及汽油消耗以及用於辦公室的外購電力。於本年度，本集團的能源消耗量如下：

為減少本集團在營運方面的環境影響，本集團提倡節約能源。本集團鼓勵僱員將室內空調的溫度調節為23°C至25°C的範圍內，並關閉待機電器以減少不必要的能源消耗。本集團在適用情況下選用節能設備，一旦有損壞上報，將立即進行維修。隨著有關措施的實施，僱員的節能意識有顯著提升。

### **Water Consumption**

The Group's water consumption mainly consists of water consumed in the office. The Group's water consumption expenses are included in its property management fee, and therefore the water consumption record of the Group during the Year was not recorded separately. Due to its operating locations, the Group did not encounter any significant issue in sourcing water that is fit for purpose. Nevertheless, the Group is dedicated to promoting behavioural changes in water usage at office and encouraging water conservation. Water-saving signage and environmental notices are displayed in prominent places to remind employees to conserve water.

### **Use of Packaging Materials**

As the Group's operations do not involve any production process, it does not consume packaging materials. Hence, this aspect is considered as irrelevant to the Group's operations.

## **A.3. The Environment and Natural Resources**

### **Noise Control**

The Group recognises that noise pollution may be generated as a result of its business nature. Therefore, the Group has adopted a number of measures to reduce noise levels and ensured that the quality of life of the neighbourhood would not be severely disrupted. The Group will strictly abide by the Noise Control Ordinance (Chapter 400 of the Laws of Hong Kong) and other relevant regulations issued by the Environmental Protection Department. Whenever the noise level of construction works exceeds the prescribed level regulated by the Noise Control Ordinance and other relevant regulations, the Group will investigate the underlying factors and make remedial measures accordingly, wherever appropriate.

### **Indoor Air Quality**

Good indoor air quality is important for employees who work in the office. The Group regularly monitors the indoor air quality in the workplace. The Group has adopted various measures to ensure good indoor air quality in the office, including but not limited to conducting regular cleaning of air conditioning systems. Through systematic environmental management, we continue to provide employees with a safe, healthy and comfortable working environment.

### **水源消耗**

本集團的水源消耗主要來自辦公室用水。由於耗水開支已包括在物業管理費內，因此本集團於本年度並無獨立耗水記錄。鑒於本集團的營運地點，本集團在獲取適用水源方面並無重大問題。本集團仍然致力於促進辦公室用水的行為變化，並鼓勵節約用水。節約用水的告示及環境標誌張貼在顯著位置，以提醒僱員節約用水。

### **包裝材料使用**

由於本集團的營運並無涉及任何生產流程，本集團並無消耗包裝材料。因此，此部份被視為與本集團的營運並不相關。

## **A.3. 環境及天然資源**

### **噪音控制**

本集團意識到其業務性質可能會造成噪音污染。因此，本集團已採取一系列措施降低噪音水平，並確保附近居民的生活質量不會受到嚴重影響。本集團會嚴格遵守環境保護署發佈的《噪音管制條例》(香港法例第400章)及其他相關規例。當建築工程噪音水平超過《噪音管控條例》及其他相關規例所訂明的規定水平時，本集團將調查原因並採取適當的補救措施。

### **室內空氣質素**

良好的室內空氣質素對在辦公室工作的僱員至關重要。本集團定期監控工作場所的室內空氣質素。本集團已採取多項措施以確保辦公室室內空氣質素良好，包括但不限於對空調系統進行定期清潔。透過系統化的環境管理，我們持續為員工提供安全、健康且舒適的工作環境。



#### A.4. Responses to Climate Change

The impacts of climate change and extreme weather events have become more severe and implementation of initiatives to respond to the climate crisis has become a pressing and important global issue. According to the “Climate Change 2022: Impacts, Adaptation and Vulnerability” released by Intergovernmental Panel on Climate Change, human-induced climate change, including more frequent and severe extreme weather events, has brought about widespread adverse impacts on nature and human beings, and the impacts are beyond those caused by natural factors.

The Group is aware that climate change is a huge challenges facing the world today. As a corporate citizen upholding the concept of sustainable development, the Group regards addressing the climate crisis as a core priority, by identifying climate-related risks and formulating response strategies, continuously enhancing climate resilience to effectively mitigate and adapt to the impacts of climate change on its operations, while strengthening its overall adaptability.

In terms of the built environment, we enhance climate resilience of customers by incorporating climate solutions into engineering projects. For example, for projects that are more likely to be exposed to or more vulnerable to extreme weather events, such as those located in a coastal and low-lying region, we would propose measures at the design stage to mitigate the customer’s exposure to climate risk.

As part of our climate risk management strategy, to reduce the safety risks associated with severe weather, we would announce alert messages when severe weather warnings are in place and recommend preventive and mitigation measures. We have also formulated special work arrangements in response to extreme events in relevant business operations based on operational needs. We also ensure that our suppliers and subcontractors adopt appropriate standard operating procedures and checklists to minimise the risks from extreme weather events.

#### A.4. 應對氣候變化

氣候變化及極端天氣事件造成的影響日益加劇，採取積極行動應對氣候危機已成為全球迫在眉睫的重要議題。根據政府間氣候變化專門委員會發表的「Climate Change 2022: Impacts, Adaptation and Vulnerability」報告，人類行為所引起的氣候變化，包括更頻密和更嚴重的極端天氣事件，已對大自然及人類帶來廣泛不利影響，其影響程度已超出由自然因素引起的氣候變化。

本集團意識到氣候變化乃現今世界所面臨巨大的挑戰。作為秉持永續發展理念的企業公民，本集團將應對氣候危機視為核心要務，透過辨識氣候相關風險並擬定因應策略，持續提升氣候韌性，以有效緩解及適應氣候變化對其業務的影響，並強化整體調適能力。

在建築環境方面，我們透過將氣候解決方案融入工程項目，提升客戶的氣候韌性。例如，對於較大機會面對或較容易受到極端天氣事件影響的項目，如位於沿海低窪地區的項目，我們會在設計階段提出措施減緩客戶承受的氣候風險。

作為氣候風險管理策略的一部分，為減低惡劣天氣帶來的安全風險，當出現惡劣天氣警告時，我們會發出提示訊息，並建議預防及緩解措施。我們亦根據營運需要，已在相關業務營運中因應極端事件制定了特殊工作安排。我們亦確保供應商及分包商採用相應標準操作程序及檢查清單，以盡量減低極端天氣事件帶來的風險。

## B. SOCIAL ASPECTS

### B.1. Employment

The Group believes that employees are fundamental to the enterprise and strives to create a safe and healthy working environment to attract talent. The Group is also committed to safeguarding the rights of employees, and has therefore established corresponding rules and procedures in recruitment, promotion, compensation, benefits, leave, and termination to protect the rights of employees. The Directors confirm that the Group continually reviews and improves its policies to ensure that the rights of employees are upheld. In the recruitment and promotion process, the Group follows the principle of meritocracy, and therefore, based on objective evaluation standards, comprehensively considers employees' work performance, professional competency and development potential. The Group advocates for a diverse and equal work culture, ensuring that applicants and employees are not discriminated against based on gender, age, race, family status, or physical disabilities. The Group strictly prohibits any form of unfair or unreasonable dismissal and sets out conditions for terminating employees. The Group determines employee compensation based on job performance and market salary standards. The Group also provides employee benefits such as overtime pay and holiday work allowances (where applicable). Employees are entitled to statutory holidays, annual leave, sick leave, and maternity leave. Unpaid leave, paternity leave, marriage leave, and personal leave may be provided based on individual circumstances.

During the Year, the Group strictly conformed to and complied with the relevant laws and regulations in relation to employment in Hong Kong, including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and the Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong).

## B. 社會層面

### B.1. 僱傭

本集團相信員工乃企業之根本，並努力創造安全及健康的工作環境，吸引人才。本集團亦致力維護僱員權益。本集團於招聘、職位晉升、報酬、福利、假期、解僱等方面均設有相應規則及程序，以保障僱員權利。董事確認，本集團亦不斷審視及改進其政策，確保僱員權利得以維護。在招聘及職位晉升過程中，本集團遵循「用人唯才」的原則，基於客觀評估標準，綜合考量員工工作表現、專業能力及發展潛力。本集團倡導多元化及平等的工作文化，確保申請人及僱員不會因性別、年齡、種族、家庭狀況或身體殘疾而受到歧視。本集團嚴禁任何形式的不公平或不合理解僱，並訂明解僱僱員的條件。本集團根據工作表現及市場薪酬標準來確定僱員的薪酬待遇。本集團亦提供例如加班費及假日工作津貼等僱員福利（如適用）。僱員有權享受法定假日、年假、病假及產假。無薪假、陪產假、婚假及事假會根據個別情況提供。

於本年度，本集團嚴格遵守及符合相關僱傭的香港法例及法規，該等法例法規包括但不限於《僱傭條例》（香港法例第57章）及《最低工資條例》（香港法例第608章）。

As at 31 March 2025, the Group employed 236 employees, of which 234 were full-time employees and 2 were part-time employees, all of whom were employed in Hong Kong operations. The breakdowns are as follows:

於2025年3月31日，本集團僱用236名僱員，其234名全職僱員及2名兼職僱員均受聘於香港業務，劃分如下：

### **Total Workforce by Age Group**

### **按年齡組別劃分的僱員總數**

Number of Employees	僱員人數	2025 2025年	2024 2024年
Total Number of Employees	僱員總數	236	197
<b>By Gender</b>	<b>按性別劃分</b>		
Male	男	190	164
Female	女	46	33
<b>By Employment Type</b>	<b>按僱傭類型</b>		
Full-time	全職	234	196
Part-time	兼職	2	1
<b>By Age Group</b>	<b>按年齡組別</b>		
<30	<30	57	49
30–50	30–50	122	105
>50	>50	57	43
<b>By Geographical Location</b>	<b>按地區劃分</b>		
Hong Kong	香港	236	197

### **Turnover Rate of Employees**

### **僱員流失率**

Turnover of Employees	僱員流失	2025 2025年	2024 2024年
<b>By Gender</b>	<b>按性別劃分</b>		
Male	男	25%	18%
Female	女	13%	15%
<b>By Age Group</b>	<b>按年齡組別</b>		
<30	<30	18%	30%
30–50	30–50	25%	14%
>50	>50	0%	12%
<b>By Geographical Location</b>	<b>按地區劃分</b>		
Hong Kong	香港	23%	18%

### **Talent Attraction**

The Group considers its employees as core assets to drive its sustainable development. Therefore, the Group has established a robust recruitment and promotion system to attract outstanding talents to join the Group and promote the diversity development of its workforce. As an employer that provides equal opportunities, the Group strictly upholds the fair, open, objective and non-discriminatory selection principles, ensuring that each employee may unleash their potential under equal conditions. Promotion of employees is determined by regular work evaluation, which is used as an indicator for salary increment and to improve employees' performance. The evaluation will be carried out in March every year. Department heads will conduct comprehensive appraisals based on the employees' performance in the past year, and discuss with the assessed employees on their performance in the past year, and review areas for improvement. Simultaneously, they will formulate future development plans to ensure talent cultivation closely aligns with corporate goals for the creation of long-term value.

Termination of employee contracts is regulated by internal policies to ensure that all terminations comply with relevant laws and regulations in Hong Kong. The Group strictly prohibits any form of unfair or illegal dismissal. The Group also collects opinions from departing employees through exit interviews in order to make further improvements. The procedures regarding employment, dismissal, evaluation and promotion are listed in the Employee Handbook.

Affected by talent mobility trends and regional immigration policy adjustments, the Hong Kong labour market is undergoing structural transformation. As the construction industry is characterized by labour-intensiveness, it faces the dual challenges of insufficient talent supply and professional skills succession. The Group was also affected by this macro environment during the reporting period, and the construction industry has had difficulty in absorbing new blood. With the announcement of the Government's Labour Importation Scheme for the Construction Sector and the Group's continued efforts to optimize wage and benefit measures, it is expected that the workforce will remain stable and continue to create greater manpower value in the future.

### **人才吸引**

本集團視員工為企業永續發展的核心資產。因此，本集團建立完善的招聘與晉升制度，以吸引優秀人才加入，並促進團隊的多元發展。作為提供平等機會的僱主，本集團嚴格遵循公平、公開、客觀及非歧視的甄選原則，確保每位員工均能在平等的環境中發揮潛能。僱員的晉升乃由定期開展的工作評估而定，以作為薪金增長的指標及改善員工的工作表現。評估會於每年3月進行，由部門主管依據員工過去一年的工作表現進行全面評核，並與被評核員工討論過去一年的工作表現，檢討改善方向，同時制定未來發展計劃，以確保人才培育與企業目標緊密結合，共創長期價值。

終止僱員合約受到內部政策的規管，以確保所有解聘符合香港的有關法例及法規。本集團嚴禁任何形式的不公正或非法解聘。本集團亦採用離職面談方式收集辭職員工的意見，以便作出進一步改進。有關聘任、離職、評核與調升的流程均詳列在《員工手冊》中。

受人才流動趨勢及區域移民政策調整影響，香港勞動市場正經歷結構性轉型。作為勞動力密集型的建造業，面臨人才供給不足與專業技能傳承的雙重挑戰。本集團在報告期內亦受到此大環境影響，建造業難以吸納新血。隨著政府公布推行建造業輸入勞工計劃，及本集團繼續努力優化工資福利措施，預期未來僱員會保持穩定，持續創造更大大人力價值。

### **Employee Benefits**

The Group is committed to creating a competitive welfare package for its employees. Employees are entitled to healthcare benefits, staff discounts, holiday benefits, and other allowances. The Group encourages employees to maintain work-life balance, and therefore, we organise a wide range of leisure activities for our employees, such as festival gatherings and annual dinners, to promote a healthy work style and enhance employees' sense of belonging. Apart from the Mandatory Provident Fund Scheme ("MPF"), the Group also provides employees with half-subsidised medical benefits after they have passed their probation period and are formally hired. The Group issues year-end bonus based on the employee's performance in the past year, attendance, work attitude, contribution to the Group and the Group's performance.

The Group formulates policies to determine employees' working hours and leave arrangements in accordance with local employment laws. Relevant policies on working hours and rest periods are listed in the Employee Handbook.

### **Diversity and Equal Opportunities**

The Group provides fair promotion opportunities, and is committed to promoting employees' continuous learning and their improvement in work performance. Through a systematic performance management system, we conduct regular assessment of employees' work capabilities for job level adjustments and position optimization, ensuring that talented workforce unleash their full potential without being misplaced. Furthermore, in recognition of employees' excellent contributions, we have established reward and recognition mechanisms to promote and encourage employees to achieve business goals, thereby enhancing their job satisfaction and jointly creating a mutually beneficial sustainable future for the enterprise and talent.

The Group has zero tolerance towards any form of sexual harassment or abuse in the workplace. Any employee who is intimidated, humiliated, bullied or harassed (including sexual harassment) can directly report to the employee representative or directly lodge a complaint with the management representative or the executive Director. The Group will take strict measures after receiving the complaint to resolve such matters.

### **僱員福利**

本集團致力於為僱員創造具競爭力的福利制度。僱員可享有保健福利、員工折扣、節日福利及其他津貼。本集團提倡僱員保持工作與生活的平衡，因此，我們為僱員組織廣泛的休閒活動，例如節日聚會及年度晚宴，以推廣健康的工作方式及加強僱員的歸屬感。除強制性公積金計劃(「**強制性公積金計劃**」)外，本集團亦在他們試用期滿後獲正式錄用後提供半津貼醫療福利，並根據員工過往一年的工作表現、出勤紀錄、工作態度、對本集團的貢獻及本集團業績發放年終獎金。

本集團按照本地僱傭法制定政策釐定僱員的工時及休假安排。《員工手冊》列明辦公時間及休假等相關細節。

### **多元化及平等機會**

本集團提供公平的晉升機會，致力推動僱員持續學習及改善工作表現。透過系統化的績效管理體系，我們定期評估僱員的工作能力，進行職級調整與崗位優化，確保人盡其才、才適其位。此外，為表彰員工的卓越貢獻，我們制定了獎勵與認可機制來促進及鼓勵僱員實現業務目標，從而提高彼等的工作滿意度，共創企業與人才雙贏的永續未來。

本集團對工作場所內的任何形式的性騷擾或虐待採取零容忍態度。任何員工受到恫嚇、侮辱、欺凌或騷擾(包括性騷擾)時，可直接向員工代表反映或直接向管理者代表或執行董事提出投訴，本集團於收到投訴後將採取嚴厲措施予以解決該等事項。



## B.2. Health and Safety

The Group places emphasis on occupational health and work safety during the delivery of its services and always regards safeguarding the safety of its employees, subcontractors and the general public as its primary consideration when providing various services. To ensure that its operations comply with the highest safety standards, the Group has fully adopted the legal and regulatory requirements related to occupational health and safety, and formulated corresponding management guidelines. These guidelines are strictly supervised and implemented by the Group's team of professional registered safety officers, ensuring the various safety measures are effectively implemented to create a safe and reliable working environment for all stakeholders.

During the Year, the Group strictly conformed to and complied with the relevant laws and regulations in Hong Kong in relation to the provision of a safe working environment and the protection of employees from occupational hazards. Such laws and regulations include but not limited to Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) and Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong). During the previous three years including the Year, the Group recorded zero material accident and incident and zero death due to work injury. Lost days due to work injury for the Year were zero, fully reflecting our emphasis on and commitment to occupational health and safety.

### ***Occupational Health and Safety***

Certified by OHSAS 18001:2007, the Group has established Safety Control Policy and supplemented with guidelines and training. The Group requires its construction workers and subcontractors to strictly comply with its Safety Control Policy, the Group aims to reduce its risks related to safety issues by putting adequate resources and effort on safety management. Safety Steering Committee, which comprises the safety officer, safety supervisor, project manager, the Group's relevant executive Director and supervisor, is responsible for the effective implementation of such policy.

## B.2. 健康與安全

本集團於提供服務時就職業健康及工作安全方面的事宜給予高度重視，在提供各項服務時，始終以保障員工、分包商及公眾安全為首要考量。為確保營運活動符合最高安全標準，本集團已全面採納與職業健康及安全相關的法律法規要求，並制定相應的管理指引。這些規範由集團專業的註冊安全主任團隊嚴格監督執行，確保各項安全措施得以有效落實，為所有持份者創造安全可靠的工作環境。

在本年度內，本集團嚴格遵守及符合有關提供安全工作環境及保障僱員避免職業性危害的香港法律法規的情況，該等法例法規包括但不限於《職業安全及健康條例》(香港法例第509章)及《僱員補償條例》(香港法例第282章)。在包括本年度的過去三年中，本集團錄得零重大意外及事故及零工傷死亡，本年度因工傷損失工作日數為零，充分體現我們對職業健康與安全的重視與承諾。

### ***職業健康及安全***

經OHSAS 18001:2007認證，本集團已建立《安全監控政策》，並輔以指引及培訓。本集團要求建築工人及分包商嚴格遵守本集團的《安全監控政策》，本集團旨在通過在安全管理方面投入足夠的資源及力度以減低涉及安全問題的風險。安全督導委員會(包括安全主任、安全監工、項目經理、本集團相關的執行董事及監工組成)負責此政策的有效實施。

Some details of the Safety Plan of such policy are set out below:

- Project managers are assigned by project director to be responsible for overall coordination and implementation of the safety policy;
- The Group's Safety Steering Committee shall:
  - (i) Plan, monitor and review the health and safety performance of the Group;
  - (ii) Discuss the monthly inspection report and circulate the same to the project manager and the customers for their attention and necessary action;
  - (iii) Review and approve safety policy statement; and
  - (iv) Ensure that all new comers to the construction sites are aware of their safety obligation; and arrange project safety training for employees on a regular basis;
- Employees regularly attend project safety training organised by the Group; and
- All workers on site, including subcontractors' employees, are required to follow the general safety rules adopted by the main contractor of the relevant project which are communicated to the workers before they commence work and such rules are posted on prominent notice boards on site. Workers who breach any such rules will be subject to internal disciplinary actions.

As a subcontractor, the Group requires workers or employees of its subcontractors to report any accidents to its site representative or safety officer and/or main contractor for the purpose of collecting information for processing employees' compensation claims as well as compliance with the relevant laws and regulations in Hong Kong regarding the reporting of all work injuries at its sites to the Labour Department.

該政策的《安全計劃》的部分詳情載列如下：

- 項目經理獲項目總監委派負責安全政策的整體協調及實施；
- 本集團的安全督導委員會須：
  - (i) 計劃、監察及檢討本集團的健康及安全表現；
  - (ii) 每月檢驗報告業務進行討論，並傳閱該報告以供項目經理及客戶垂注及採取所需行動；
  - (iii) 審閱及批准安全政策聲明；及
  - (iv) 確保建築地盤的所有新人均注意其安全責任；員工定期參加由本集團舉辦的項目安全培訓；
- 員工定期參加由本集團舉辦的項目安全培訓；及
- 有地盤工人(包括分包商僱員)須遵從相關項目總承建商所採納的一般安全規則，有關規則會於施工前知會工人，並張貼在地盤顯眼位置的告示板上。違反任何有關規則的工人將受到內部紀律處分。

作為分包商，本集團要求工人或其分包商的僱員向其現場代表或安全主管及／或總承建商報告任何事故，以收集資料處理僱員索償，以及遵守香港有關向勞工處申報其現場所有工傷的相關法律法規。

### B.3. Development and Training

#### *Training and Development*

The Group aims at fostering a learning environment and ensuring all employees are provided with growth opportunities. The Group continues to promote a culture of learning and sharing by offering high-quality and all-round training through various channels, including face-to-face training, departmental sharing, and internal and external training. The Group regularly organizes various recreational and sports activities such as outings and sports competitions to develop the team spirit of its staff. The Group currently has a basketball team and a dragon boat team. These sports activities help to strengthen team cohesion and enhance the team spirit. The Group focuses more on enhancing the professional knowledge of its staff in the industry and provides sponsorship for training and opportunities for further studies to employees every year to encourage them to obtain higher qualifications and improve their knowledge and skills. Such training courses include internal training as well as courses organised by external parties and training institutions. The Group also promotes the culture of knowledge and experience sharing amongst employees.

*Average Training Hours and Percentage of Trained Employees*

### B.3. 發展與培訓

#### *培訓及發展*

本集團以締造學習環境及確保所有僱員獲得成長機會為目標。本集團透過在各種管道提供優質及全面培訓(包括面對面培訓、部門分享、內部及外部培訓)繼續提倡學習及共用的文化。本集團為培訓員工的團隊精神，經常舉辦多項文娛康體活動如外出旅行、體育比賽。集團現設立有籃球隊及龍舟隊，此等體育活動可令團隊加強凝聚力及提升奮鬥精神。集團更加注重提高員工對行業的專業知識，每年都會提供培訓資助及進修機會，以鼓勵員工獲取更高學歷及提升員工的知識及技能。有關培訓課程包括內部培訓以及由外部人士及培訓機構籌辦的課程。本集團亦倡導員工之間相互分享知識及經驗的文化。

*平均培訓時數及受訓員工百分比*

		Average Training Hours 平均培訓時數	Percentage of Trained Employees 受訓員工百分比
Total	總數	37	82%
<b>By Gender</b>	<b>按性別劃分</b>		
Male	男	36	83%
Female	女	45	80%
<b>By Employment Type</b>	<b>按僱員類別劃分</b>		
Director	董事	19	100%
Middle to Senior Management Personnel	中高級管理人員	25	76%
General Staff	普通員工	40	84%

In addition, in order to reduce accidents and improve the image of the Group, the Group strives to raise employees' health and safety awareness through safety trainings. Employees regularly attend project safety training organised by the Group, which typically covers safety procedures for performing different types of work, fire prevention, storage of material, excavation, lift gear and workplace housekeeping. All workers and the subcontractors' employees are required to hold a valid construction industry safety training certificate and a construction worker registration card before entering the construction site.

The Board is also encouraged to attend external seminars and training programmes at the Group's expense to understand the development of laws and regulations as well as updates on the business and market changes, so as to fulfill their duties and responsibilities. Induction and continuous professional development will be arranged for Directors when necessary.

## B.4. Labour Standards

### ***Prevention of Child Labour and Forced Labour***

The Group strictly prohibits child and forced labour. During the Year, the Group strictly conformed to and complied with the relevant laws and regulations in Hong Kong in relation to the prevention of child and forced labour, such laws and regulations include but not limited to the Employment of Children Regulations (Chapter 57B of the Laws of Hong Kong) and the Employment Ordinance (Chapter 57 of the Laws of Hong Kong).

Personal data is collected by the Group in its talent recruitment process in accordance with the law, based on the necessity of selecting suitable candidates and verifying applicants' qualifications. The Human Resources Department carefully checks the identification documents and ensures the data of each candidate is correct according to the rules of the Group's Employee Handbook and that the age of the candidate fulfills the requirements as stipulated by the applicable laws and regulations.

As regards protection of employee interests and rights, employees of the Group work overtime on a voluntary basis to prevent violations of labour standards. The Group also prohibits any punishments, management methods and other improper management behaviours, such as verbal abuse, physical punishment, physical abuse, oppression and/or sexual harassment against its employees for any reason. These efforts aim to ensure all management practices comply with legal requirements and protect the interests and rights of our employees.

此外，為減少事故及提升本集團的形象，本集團致力透過安全培訓提高員工的健康與安全意識。員工會定期參加由本集團舉辦的項目安全培訓，一般涵蓋進行不同類型工程、防火、材料存放、挖掘、起重裝備及工作場所管理的安全程序。所有工人及分包商僱員於進入地盤之前須持有有效的建造業安全訓練證明書及建築工人註冊證。

本集團亦鼓勵董事會參加外部研討會及培訓計劃，以了解法律法規發展以及業務和市場變化的最新情況，從而便利其履行職責，費用由本集團承擔。必要時將向董事安排就職及持續專業發展。

## B.4. 勞工準則

### ***防止童工及強制勞工***

本集團嚴禁僱用童工及強制勞工。於本年度，本集團嚴格遵守並符合禁止童工或強制勞工相關的香港法律法規，該等法例法規包括但不限於《僱用兒童規例》(香港法例第57B章)及《僱傭條例》(香港法例第57章)。

本集團在人才招募過程中，基於甄選合適人選及核實應徵者資格之必要，將依法收集相關個人資料。人力資源部門負責仔細檢查身份證明文件，並按照本集團《員工手冊》中的規定確保各候選人之資料正確及候選人之年齡符合適用法律及法規所規定之要求。

在員工權益保障方面，本集團僱員按自願基準加班，以防止違反勞工準則。本集團亦禁止出於任何理由對其員工進行任何涉及口頭謾罵、體罰、身體虐待、壓迫、性騷擾等的懲罰、管理方式等不當管理行為，以確保所有管理實務皆符合法律要求，保障員工權益。

## B.5. Supply Chain Management

The Group orders major accessories from suppliers in Hong Kong, including air conditioners, thermo ventilators, ventilators ducts and other ancillary accessories. In addition, the installation and construction of E&M engineering were undertaken by subcontractors in Hong Kong.

## B.5. 供應鏈管理

本集團均由香港的供應商訂購主要配件，包括空調、暖通設備、風喉及其他配件。另外，本集團亦均由香港的分包商負責機電工程的安裝及施工。

### Number of Suppliers and Subcontractors by Geographical Location 供應商及分包商數量(按地區劃分)

Hong Kong Suppliers 香港供應商	158
Hong Kong Subcontractors 香港分包商	110

In the process of selecting and evaluating suppliers, the Group incorporates environmental and social performance into the assessment criteria to identify environmental and social risks within the supply chain. When selecting suppliers, the Group follows established policies to ensure that nominated suppliers meet the Group's various requirements, including service provision capabilities, market reputation, as well as their track records of legal aspects, including their compliance with laws regarding occupational health and safety, environmental impact reduction, anti-discrimination codes concerning sexual orientation and gender, and codes preventing harassment and abuse of authority. To ensure the effective supply chain management, the Group regularly reviews the supplier selection policies and procedures to continue the optimization of our evaluation mechanism. If major suppliers or subcontractors fail to meet the Group's standards, they may be temporarily or formally removed from the approved list(s). Supplier relationship may be terminated if major suppliers are in material violation of any environmental and labour laws and regulations.

在篩選及評估供應商的過程中，本集團將環境及社會績效納入評估標準，以識別供應鏈中的環境及社會風險。於篩選供應商時，本集團遵循既定政策，確保所提名的供應商能夠符合本集團的多項要求，包括有關提供服務的能力、市場聲譽，以及遵守有關職業健康與安全、減低環境影響、反性向及性別歧視守則以及有關防止騷擾及濫用職權的守則的法律範疇方面的往績記錄。為確保供應鏈管理的有效性，本集團定期檢視供應商評選政策與流程，持續優化評估機制。倘若主要供應商或分包商未能符合本集團的標準，則可能會暫時或正式從認可名單中除名。倘若主要供應商嚴重違反任何環境及勞工法律及法規，可能會導致供應商關係終止。



## B.6. Product Responsibility

The Group's major clients include property developers and architectural firms in Hong Kong. The Group delivers its services as a first-tier or second-tier subcontractor and generally secures projects through tenders. The Group may be invited to join the tendering process through invitation letters, fax or emails from (i) property developers and/or the responsible agents; (ii) main contractors; or (iii) subcontractors to submit tender for a potential project. The Group strives to maintain good relationship with major clients and complete works that meet or exceed client's requirements to build good reputation and secure future business opportunities.

During the Year, the Group strictly conformed to and complied with relevant laws and regulations in Hong Kong relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. The relevant laws and regulations include, but are not limited to the Trade Descriptions Ordinance (Chapter 362 of the Laws of Hong Kong) and Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong). The Group did not receive any material complaint or claim from its customers in relation to the services provided by the Group or the quality of the project performed by subcontractors during the Year.

### **Construction Quality Management**

To ensure the Group can bring quality services and sustainable projects to clients, the Group regularly controls and monitors processes of the projects in accordance with ISO 9001:2015 Quality Management System. We regularly and strictly monitor and evaluate project execution progress and outcomes to uphold our commitment to service quality standards. Workers and subcontractors of the Group must follow our internal quality assurance requirements and prescribed working procedures for different types of E&M engineering works, project management and monitoring, costs control, project planning and tendering process etc.

The Group's project manager and site supervisor are mainly responsible for:

- (i) monitoring the quality of work done by its subcontractors and its workers;
- (ii) supervising their workmanship and quality; and
- (iii) communication with its customers to ensure that the Group's works meet the required standard.

## B.6. 產品責任

本集團的主要客戶包括香港地產發展商以及建築商。本集團以首層或次層分包商身份提供服務，一般透過投標取得項目。本集團亦可能接獲(i)物業發展商及／或負責的代理；(ii)總承建商；或(iii)分包商的邀請函、傳真或電郵邀請，被邀請參與到投標過程中並就潛在項目提交標書。本集團致力於與主要客戶維持良好關係和以符合或超出客戶要求的水準完成工作，以建立良好聲譽及於日後獲得商機。

於本年度，本集團嚴格遵守並符合關於所提供產品及服務的、涉及健康與安全、廣告、標籤、私隱事項以及補救方法的相關法律及法規，該等法例法規包括但不限於《商品說明條例》(香港法例第362章)及《個人資料(私隱)條例》(香港法例第486章)。於本年度概無接獲客戶就本集團所提供服務或分包商所進行工程的質量問題而提出任何重大投訴或索償。

### **施工質量管理**

為確保本集團能為客戶帶來優質的服務及可持續的項目，本集團根據ISO 9001:2015質量管理體系定期控制及監察項目的進度。我們定期對專案執行進度與成果進行嚴格監控與評估，以恪守對服務質量標準的承諾。本集團的工人及分包商須遵循內部質量保證要求和不同類型的機電工程、項目管理及監督、成本控制、項目規劃、招標過程等規定的工作程序。

本集團的項目經理及地盤主管主要負責：

- (i) 監控由分包商及工人完成的工程質量；
- (ii) 監察其手工及質量；及
- (iii) 與客戶溝通以確保本集團的工程符合所需標準。

The Group's project manager conducts site inspection for which he is responsible and monitors the work quality, the progress of work and ensures that works are completed according to schedule. Furthermore, the Group's project management teams communicate frequently with its executive Directors and project director who closely monitor the progress of each project and discuss issues identified to ensure the Group's works:

- (i) meet its customers' requirements;
- (ii) are completed within the time stipulated in the contract and the budget allocated for the project; and
- (iii) comply with all relevant laws and regulations applicable to the works.

Due to the Group's business nature, the Group was not involved in any sale of products. Thus, the disclosure on products recall procedures and number of products recalled is not applicable.

### ***Protection of Customer Privacy and Protection of Intellectual Property***

Despite the fact that the Group has limited access to its customers' personal data due to its business nature, as a responsible service provider, the Group has formulated internal policies to regulate the handling of confidential information and access control while protecting customers' privacy and intellectual property. All confidential data related to the Group's business and customer information are securely protected and only used for internal purposes. Any leakage of confidential information to third parties is strictly prohibited. As such, in carrying out its operations, the Group adheres to the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) and expressly reiterates confidentiality obligations.

Besides, the Group values its intangible assets as much as its tangibles. The Group protects its businesses against intellectual property theft by prohibiting its employees from the use of illegal software or anything without copyright or patents in the office. The Group supports the use of legal and intangible assets with trademarks while protecting itself from expose to cybersecurity threats.

本集團的項目經理負責進行實地視察，並監控工程質量、工程進度及確保工程按時間表完成。此外，本集團的項目管理團隊經常與執行董事及項目總監溝通，而項目總監則密切監控各項目的進度，並就所發現問題進行討論以確保本集團的工程：

- (i) 符合其客戶的要求；
- (ii) 於合約所規定的時間內按項目所撥業務預算完成；及
- (iii) 遵守適用於工程的所有相關法律及法規。

鑑於本集團的業務性質，本集團並無參與銷售產品，因此有關產品召回程序及產品召回數量的披露並不適用。

### ***客戶隱私及知識產權保護***

本集團雖基於業務性質僅有限度接觸客戶個人資料，但作為負責任的服務供應商，本集團已制定內部政策以在保障客戶私隱及知識產權的同時規範機密資料的處理與權限管控。所有與本集團業務及客戶資料有關的機密資料均得到安全保障，只會供內部使用，嚴禁向任何第三方洩露機密資料。因此，在開展其業務時，本集團謹遵《個人資料(私隱)條例》(香港法例第486章)，並明確重申負有保密責任。

另外，本集團對其無形資產的重視程度與其有形資產一樣。本集團通過禁止其僱員在辦公室使用非法軟件或任何沒有版權或專利的產品，保障其業務免受知識產權盜用。本集團支持使用帶有商標的合法及無形資產，同時保護其不受網絡安全威脅。

### **Advertising and Labelling**

As an E&M engineering services provider, in the Group's dealings with its clients, information provided is complete, true, accurate, clear, and strictly conforms to and complies with all relevant laws and regulations regarding advertising and trade descriptions promulgated in the Hong Kong Special Administrative Region, including but not limited to the Trade Descriptions Ordinance (Chapter 362 of the Laws of Hong Kong).

### **B.7. Anti-corruption**

The Group is committed to achieving a high level of ethical standard in its business operations, and does not tolerate any forms of corruption, fraud and all other behaviours violating work ethics. All unethical or illegal acts including corruption, bribery, extortion, fraud, and money laundering etc. are strictly prohibited. The Group has established Code of Conduct in the Employee Handbook which sets out codes and disciplinary actions related to integrity, and has ensured employees understand the details of the Code of Conduct. The Group also adopted the Anti-money Laundering and Counter-terrorist Financing Policy to strictly prevent a contravention of any requirement under relevant laws and regulations relating to money laundering. Employees and stakeholders can report any suspected misconduct to the audit committee of the Company either verbally or in writing and provide evidence. The audit committee of the Company will investigate any suspected or illegal activities to protect the interests of the Group. The Group has established an effective grievance mechanism to prevent whistleblowers from facing unfair dismissal or harm. If any criminal behaviour is detected, the Group will immediately report it to the relevant regulatory or law enforcement authorities as deemed necessary by the Group's management. The Group's management is responsible for overseeing and monitoring the Group's implementation of anti-bribery, extortion, fraud, and money laundering prevention, as well as the whistleblowing procedures.

During the Year, the Group has organised two anti-corruption training sessions for the senior management personnel and employees in accordance with relevant materials. During the Year, the Group had complied with relevant laws and regulations in all major respects relating to bribery, extortion, fraud, and money laundering, and had not found any non-compliance relating to corruption. There was not any filed and concluded case of litigation relating to corruption against the Group or its employee. Those laws and regulations included but not limited to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong).

### **廣告及標籤**

作為機電工程服務供應商，本集團在與客戶的所有業務往來中，確保所提供的資料完整、真實、準確、清晰及嚴格遵守香港特別行政區頒布的各项廣告及商品說明法規，該等法例法規包括但不限於《商品說明條例》(香港法例第362章)。

### **B.7. 反貪污**

本集團致力於在業務營運中達致高水準的道德操守，絕不容許任何形式的貪污、欺詐及所有其他違反工作道德的行為。所有不道德或不合法的事件包括貪污、賄賂、勒索、欺詐及洗黑錢等是被嚴格禁止的。本集團在《員工手冊》中載有員工守則，訂明廉潔相關的守則及紀律處分，及已確保僱員了解員工守則詳情。本集團亦採取了《反洗黑錢及反恐融資政策》，以嚴格防止違反有關洗黑錢的法例法規的任何要求。員工及利害關係人可以口頭或書面向本公司審核委員會舉報可疑行為，並提供證據。本公司審核委員將就任何可疑或非法行為進行調查，以保障本集團的利益。本集團已建立有效的申訴機制，以避免舉報者遭遇不公平的解僱或傷害。若發現任何涉嫌犯罪行為，本集團將在集團管理層認為必要時立即向相關監管或執法機關提交報告。本集團管理層負責監督和監察本集團防止賄賂、勒索、欺詐和洗錢和舉報程序的執行情況。

於本年度，本集團根據相關文件，組織高級管理人員及員工開展2次反貪腐培訓。在本年度，本集團在各主要方面均已遵守有關賄賂、勒索、欺詐及洗錢的所有相關法律及法規，並沒有發現任何有關貪污之違法違規個案，亦無任何對本集團或其僱員提出並已審結之貪污訴訟案件。該等法例法規包括但不限於《防止賄賂條例》(香港法例第201章)。

## B.8. Community Investment

The Group is committed to fulfilling its social responsibility by nurturing its employees' corporate citizenship awareness and striving to give back to the community through various channels of community participation. The Group has adopted relevant guidelines on community engagement to ensure that the Group's donations can be effectively allocated to achieve a win-win development for both the enterprise and the community.

In the field of innovation and technology, the Group commenced the donation of a total of HK\$10 million to The Hong Kong Polytechnic University for a period of five years starting from the Year of 2024 to jointly establish the "Hong Kong Polytechnic University – Accel Group Metaverse + Joint Laboratory", so as to promote the development of metaverse technology in the industrial and environmental protection sectors, accelerate Hong Kong's development as a green and smart city, and undertake research and talent development.

## B.8. 社區投資

本集團積極履行社會責任，著重培養員工的企業公民意識，並致力透過各種社區參與途徑回饋社會。本集團已採納社區參與相關的指引，以確保能有效分配本集團的捐款，達成企業與社區的共贏發展。

在支援本地創新科技領域，本集團開始自二零二四年起五年內向香港理工大學捐贈合共1,000萬港元，以共同成立「香港理工大學－高陞集團元宇宙+聯合實驗室」，就推動元宇宙技術在工業和環保領域的發展，加快香港綠色智慧型城市的建設，開展研究及培養人才。

## THE ESG REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE

## 聯交所的《環境、社會及管治報告指引》內容索引表

Aspects/Description/KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
<b>A. Environmental</b>		
<b>A. 環境</b>		
<b>A1 Emissions</b>		
<b>A1 排放物</b>		
A1	General Disclosures Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Emissions
A1	一般披露 (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	排放物
A1.1	The types of emissions and respective emissions data	Emissions – Emissions Control
A1.1	排放物種類及相關排放數據	排放物－排放控制
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and intensity	Emissions – Emissions Control
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)及密度	排放物－排放控制
A1.3	Total hazardous waste produced (in tonnes) and intensity	Emissions – Hazardous Waste (Not applicable – Explained)
A1.3	所產生有害廢棄物總量(以噸計算)及密度	排放物－有害廢棄物(不適用－已解釋)
A1.4	Total non-hazardous waste produced (in tonnes) and intensity	Emissions – Non-hazardous Waste
A1.4	所產生無害廢棄物總量(以噸計算)及密度	排放物－無害廢棄物
A1.5	Description of steps to reduce emissions set and results achieved	Emissions – Emissions Control
A1.5	描述減低排放量的措施及所得成果	排放物－排放控制
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	Emissions – Waste Management
A1.6	描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果	排放物－廢棄物控制





**Aspects/Description/KPIs**  
層面／描述／關鍵績效指標

**Section/Declaration**  
章節／聲明

**A2 Use of Resources**

**A2 資源使用**

A2	General Disclosure	Use of Resources
A2	一般披露	資源使用
A2.1	Direct and/or indirect energy consumption by type in total and intensity	Use of Resources – Energy Consumption
A2.1	按類型劃分的直接及／或間接能源總耗量及密度	資源使用－能源消耗
A2.2	Water consumption in total and intensity	Use of Resources – Water Consumption
A2.2	總耗水量及密度	資源使用－水源消耗
A2.3	Description of energy use efficiency plans and results achieved	Use of Resources – Energy Consumption
A2.3	描述能源使用效益計劃及所得成果	資源使用－能源消耗
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and results achieved	Use of Resources – Energy Consumption
A2.4	描述求取適用水源上可有任何問題，以及提升用水效益計劃及所得成果	資源使用－能源消耗
A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced	Use of Resources – Use of Packaging Materials (Not applicable – Explained)
A2.5	製成品所用包裝材料的總量及(以噸計算)每生產單位佔量	資源使用－包裝材料使用(不適用－已解釋)

**A3 The Environment and Natural Resources**

**A3 環境及天然資源**

A3	General Disclosure	The Environment and Natural Resources
A3	一般披露	環境及天然資源
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	The Environment and Natural Resources – Noise Control, Indoor Air Quality
A3.1	描述業務活動對環境及天然資源的重大影響，以及已採取管理有關影響的行動	環境及天然資源－噪音控制、室內空氣質素

**A4 Climate Change**

**A4 氣候變化**

A4	General Disclosure	Responses to Climate Change
A4	一般披露	應對氣候變化
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	Responses to Climate Change
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，以及已採取的應對行動	應對氣候變化

Aspects/Description/KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
<b>B. Social</b>		
<b>B. 社會</b>		
<b>B1 Employment</b>		
<b>B1 僱傭</b>		
B1	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Employment
B1	一般披露 (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	僱傭
B1.1	Total workforce by gender, employment type, age group and geographical region	Employment
B1.1	按性別、僱傭類型、年齡組別劃分及地區劃分的僱員總數	僱傭
B1.2	Employee turnover rate by gender, age group and geographical region	Employment
B1.2	按性別、年齡組別及地區劃分的僱員流失比率	僱傭
<b>B2 Health and Safety</b>		
<b>B2 健康與安全</b>		
B2	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Health and Safety
B2	一般披露 (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	健康與安全
B2.1	Number and rate of work-related fatalities	Health and Safety
B2.1	因工作關係而死亡的人數及比率	健康與安全
B2.2	Lost days due to work injury	Health and Safety
B2.2	因工傷損失工作日數	健康與安全
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	Health and Safety
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	健康與安全
<b>B3 Employee Development and Training</b>		
<b>B3 僱員發展與培訓</b>		
B3	General Disclosure	Development and Training
B3	一般披露	發展與培訓
B3.1	The percentage of employees trained by gender and employee category	Development and Training
B3.1	按性別及僱員類別劃分的受訓僱員百分比	發展與培訓



Aspects/Description/KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
B3.2	The average training hours completed per employee by gender and employee category	Development and Training
B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數	發展與培訓
<b>B4 Labour Standards</b>		
<b>B4 勞工準則</b>		
B4	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Labour Standards
B4	一般披露 (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	勞工準則
B4.1	Description of measures to review employment practices to avoid child and forced labour	Labour Standards
B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工	勞工準則
B4.2	Description of steps taken to eliminate such practices when discovered	Labour Standards
B4.2	描述在發現違規情況時消除有關情況所採取的步驟	勞工準則
<b>B5 Supply Chain Management</b>		
<b>B5 供應鏈管理</b>		
B5	General Disclosure	Supply Chain Management
B5	一般披露	供應鏈管理
B5.1	Number of suppliers by geographical region	Supply Chain Management
B5.1	按地區劃分的供應商數目	供應鏈管理
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	Supply Chain Management
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	供應鏈管理
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	Supply Chain Management
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	供應鏈管理
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	Supply Chain Management
B5.4	描述在揀選供應商時推動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	供應鏈管理

Aspects/Description/KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
<b>B6 Product Responsibility</b>		
<b>B6 產品責任</b>		
B6	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Product Responsibility
B6	一般披露 (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	產品責任
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	Product Responsibility
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	產品責任
B6.2	Number of products and service related complaints received and how they are dealt with	Product Responsibility
B6.2	接獲關於產品及服務的投訴數目以及應對方法	產品責任
B6.3	Description of practices relating to observing and protecting intellectual property rights	Product Responsibility
B6.3	描述與維護及保障知識產權有關的慣例	產品責任
B6.4	Description of quality assurance process and recall procedures	Product Responsibility
B6.4	描述質量檢定過程及產品回收程序	產品責任
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	Product Responsibility – Protection of Customer Privacy
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	產品責任－客戶隱私保護
<b>B7 Anti-corruption</b>		
<b>B7 反貪污</b>		
B7	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	Anti-corruption
B7	一般披露 (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	反貪污
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	Anti-corruption
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	反貪污



Aspects/Description/KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	Anti-corruption
B7.2	描述防範措施及舉報程序，以及相關執行及監察方法	反貪污
B7.3	Description of anti-corruption training provided to directors and staff	Anti-corruption
B7.3	描述向董事及員工進行的反貪污培訓	反貪污
<b>B8 Community Investment</b>		
<b>B8 社區投資</b>		
B8	General Disclosure	Community Investment
B8	一般披露	社區投資
B8.1	Focus areas of contribution	Community Investment
B8.1	專注貢獻範疇	社區投資
B8.2	Resources contributed to the focus area	Community Investment
B8.2	已動用的資源	社區投資





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高陞集團控股有限公司