



# 中國金融發展(控股)有限公司

CHINA SUCCESS FINANCE GROUP HOLDINGS LIMITED

(於開曼群島註冊成立的有限公司)

股份代號：3623

## 2025

環境、社會及管治報告

**ENVIRONMENTAL, SOCIAL AND  
GOVERNANCE REPORT**

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# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ABOUT THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

China Success Finance Group Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**” or “**we**”) is pleased to present our environmental, social and governance report (the “**ESG Report**”). This report introduces in detail the Group’s ESG policies and practices in 2025. The reporting period is from 1 January 2025 to 31 December 2025 (the “**Reporting Period**”), which is in line with the disclosure period of the 2025 Annual Report.

### BASIS OF REPORT PREPARATION

This report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) as set out in Appendix C2 to the Listing Rules (the “**Listing Rules**”) of the Main Board of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) with reference to the corresponding content of the IFRS Sustainability Disclosure Standards S1 and S2 issued by the International Sustainability Standards Board (ISSB), as appropriate. This report has been reviewed and approved by the Board. The contents of the report comply with the disclosure standards of the Guide, and also contain key indicators at all levels of disclosure as required by the Guide. The purpose of this report is to enable stakeholders and the public to have a more comprehensive and deep understanding of the Group’s progress in sustainable development and to enhance stakeholders’ understanding of and confidence in the Group.

### REPORTING SCOPE

The reporting scope of this report is the Company and its major subsidiaries, covering the data and activities of the premises in Hong Kong and Chinese Mainland where the Group mainly operates. The Group will select the businesses of the Company and their material subsidiaries, or the businesses that are of significance to the Group and incorporate them in this report. For details of the corporate governance of the Group, please refer to the Corporate Governance Report set out in the 2025 Annual Report of the Group.

### 關於環境、社會及管治報告

中國金融發展(控股)有限公司(「本公司」，連同其附屬公司，以下統稱為「本集團」或「我們」)欣然呈報環境、社會及管治報告(「ESG報告」)。本報告詳細介紹了本集團於二零二五年度在環境、社會及管治方面的政策及實踐。報告期間為二零二五年一月一日至二零二五年十二月三十一日(下稱「報告期間」)，與二零二五年年報的披露時間範圍保持一致。

### 報告編製依據

本報告遵循香港聯合交易所有限公司(「聯交所」)主板上市規則(「上市規則」)附錄C2所載《環境、社會及管治報告指引》(「ESG報告指引」)進行編製。同時，亦適當參考國際可持續發展準則理事會(International Sustainability Standards Board, ISSB)發佈的《國際財務報告可持續披露準則》S1號及S2號的相應內容。本報告已經由董事會審閱及批准。報告內容符合指引的披露準則，亦包含指引所要求披露的各層面關鍵指標。本報告旨在使利益相關人士及公眾更全面透徹地瞭解本集團在可持續發展方面的進展，並增強利益相關人士對本集團的了解和信心。

### 匯報範圍

本報告的匯報範圍為本公司及其主要附屬公司，涵蓋本集團主要經營地點香港及中國內地兩地辦公及生產場所的數據及活動。本集團挑選本公司以及其重要附屬公司，或對於本集團較為重要的業務納入本報告範圍。有關本集團企業管治的詳情，請參閱本集團二零二五年度報告內的企業管治報告。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### EXPLANATION FOR THE INFORMATION IN THE REPORT

The information in the report is derived from the collection, calculation and analysis in accordance with the relevant guidelines and standards, such as the Reporting Guidance on Environmental KPIs prepared by the Stock Exchange. If there are any changes to the statistics and disclosure methods of this report, they will be explained in the report or/and in the accompanying notes. Moreover, the figures may not sum up to the total due to rounding.

The Group is committed to providing an impartial presentation of the ESG performance and presenting the data at all levels in a clear format to avoid omissions or errors.

### REPORTING PRINCIPLES

This report has been prepared under the principles of materiality, quantification, balance and consistency:

**Materiality:** The Group communicates with stakeholders to identify and determine the material issues for ESG report in light of the characteristics of its business and operation, and to assess climate-related risks and opportunities that may impact the Group's business operations in the short, medium or long term.

**Quantification:** The Group regularly collects related data by setting up forms, conducts calculation and comparative analysis of key indicators, reports the results in digital format and adjusts our behavior and environmental objectives accordingly.

**Balance:** The Group objectively reports the performance in the environmental, social and governance during the Reporting Period, and discloses the results achieved, the problems encountered and the improvements in a responsible manner.

**Consistency:** The Group uses consistent data calculation methods, disclosure and statistical methods and assumptions in compiling data, delivering a meaningful comparison of the performance of the ESG data at all levels over time.

### 報告數據說明

報告內的數據是按照有關指引及標準收集和計算分析所得，例如聯交所編製的《環境關鍵績效指標匯報指引》。若本報告統計及披露方式有更改，將在報告或／和附註中予以說明。另外，由於各數字採取四捨五入計算，相加結果未必與總計數字相符。

本集團致力於在呈報環境、社會及管治方面的表現時做到不偏不倚，對各個層面的數據進行格式清晰的陳列，避免遺漏或錯誤。

### 匯報原則

本報告已按照重要性、量化、平衡及一致性的原則進行編寫：

**重要性：**本集團結合自身業務及運營特點，與持份者進行溝通以識別和決定環境、社會及管治報告的重要性議題，並識別可能影響集團短期、中期或長期業務開展的氣候相關風險和機遇。

**量化：**本集團通過設置表格定期收集報告有關數據，進行關鍵指標計算和比較分析，結果以數字形式匯報，並據此調整我們的行為和環保目標。

**平衡：**本集團客觀地呈報報告期間在環境、社會及管治中的表現，以負責任的態度披露所取得的成績、遇到的問題及改善措施。

**一致性：**本集團在數據計算方法、披露統計方法及編備數據所用假設等方面貫徹一致，令環境、社會及管治各個層面的數據不同時間的表現可作有意義的比較。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### FEEDBACK

If you have any suggestions or comments on the contents of this report, please email them to [hkinfo@chinasuccessfinance.com](mailto:hkinfo@chinasuccessfinance.com) to enable us to further improve our overall performance and keep the quality of the report up to date with the times.

### HONOURS AND AWARDS OF THE GROUP

The Group is a member of the Foshan Finance Association, a member of Foshan Financial Leasing Industry Association, a standing committee member of the Jiangxi Chamber of Commerce in Guangdong Province, and a council member of both the Foshan Enterprise Confederation and the Foshan Entrepreneurs Association. In recent years, the Group has been received several honourable titles and awards, including “Guangdong Independent Innovation Model Enterprise”, “Guangdong Small and Medium Enterprises Financing Service Demonstration Institution”, “Youth Leading Enterprise”, “Bank-guarantee Cooperation and Supporting Small and Medium Enterprises Financing Social Responsibility Award”, “Foshan Citizen’s Most Favourite Financial Institution” and “Class AA Success Finance Innovation Team”, and repeatedly awarded the “Major Tax Payer” by the People’s Government of Chancheng District, Foshan City and AA credit unit. Yangmianshan Company Limited, a subsidiary of the Group, was included in the “National Pig Production Capacity Control Base List” and the “Demonstration Farms for Livestock Farming Standardisation” by the Agriculture and Rural Department of Guangdong Province.

### SUSTAINABLE DEVELOPMENT GOVERNANCE

#### SUSTAINABLE DEVELOPMENT GOVERNANCE STRUCTURE

In order to efficiently advance the strategic research and planning of sustainable development, improve the ability to cope with and manage environmental and social risks, and achieve optimal allocation of resources and inputs, the Group has formed a three-level governance structure of sustainable development with the Board as the highest decision-making body to cater to the Group’s sustainable development and actively promote the implementation of sustainable development goals.

### 意見反饋

如閣下對本報告內容有任何建議或意見，歡迎發送電郵至 [hkinfo@chinasuccessfinance.com](mailto:hkinfo@chinasuccessfinance.com)，讓我們能夠進一步改善整體表現，讓報告質素與時並進。

### 集團榮譽獎項

本集團是佛山市金融學會會員單位、佛山市融資租賃行業協會會員單位、廣東省江西商會常務理事單位、佛山市企業聯合會及佛山市企業家協會理事單位。近年來先後獲評「廣東省自主創新示範企業」、「廣東省中小企業融資服務示範機構」、「青年領軍企業」、「銀擔合作支持中小企業融資社會責任獎」、「佛山市民最喜愛金融單位」、「AA級金融發展創新團隊」等榮譽稱號及獎項，並多次獲授佛山市禪城區人民政府納稅大戶及獲評AA級資信單位。本集團附屬公司鶴山市綠湖羊眠山農業發展有限公司獲廣東省農業農村廳列入「國家級生豬產能調控基地名錄」及「禽畜養殖標準化示範場」。

### 可持續發展治理

#### 可持續發展管治架構

為更高效地推動可持續發展的戰略研究和規劃工作，提高環境及社會風險的應對及管理的能力，實現更優的資源和投入配置，本集團已形成以董事會為最高決策層的三級可持續發展管治架構，以適應本集團可持續發展的需要，積極推動可持續發展目標的實現。

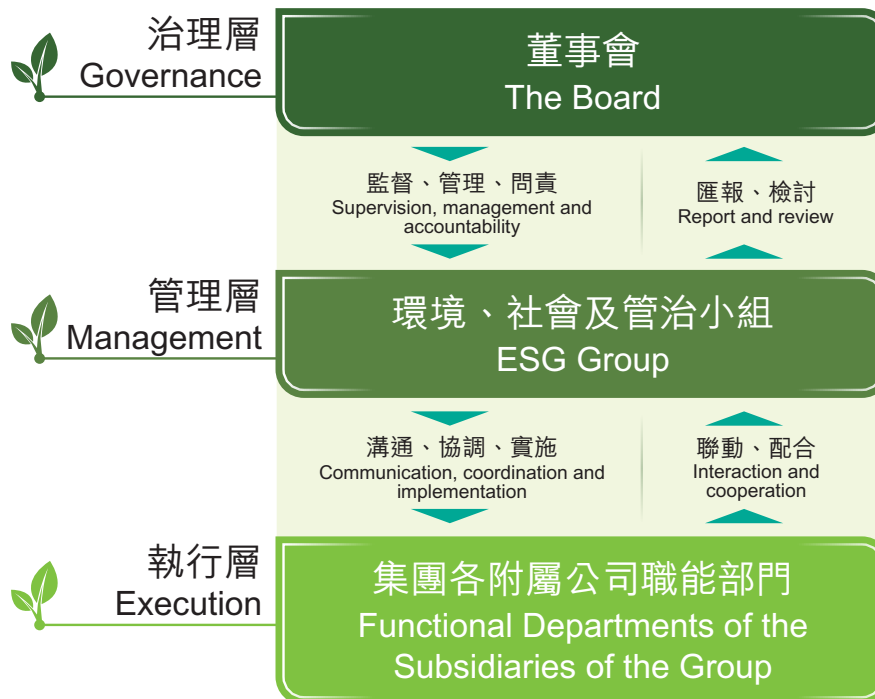
## Environmental, Social and Governance Report 環境、社會及管治報告

The Group continuously provides corporate governance and ESG-related training (including, but not limited to, training on sustainable development and climate-related matters) to ensure that the Board and management remain informed of the latest developments. This enables them to supervise the Group's sustainable development initiatives, address related risks and opportunities and support more informed decision-making and effective management with their sufficient expertise and skills.

本集團持續提供企業管治及ESG相關能力培訓(包括但不限於可持續發展及氣候相關事宜的培訓)，以確保董事會及管理層獲悉最新信息，以充足的專業知識和技能監督本集團可持續發展及應對相關風險與機遇，做出更好的決策及管理。

Roles within each tier of the ESG governance structure have been clearly defined to ensure that the Group's policies, with appropriate goals, are enforced in an orderly manner and a close oversight is maintained on risks and performance.

我們對ESG管治架構中各層級的主要工作職責做出明確規定，有效保障本集團政策有序落實、目標合理設定、風險監控到位、績效跟蹤暢通。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### THE BOARD

The Board of the Company has the overall responsibility for the Group's ESG strategy and relevant reporting, checks and reviews the Group's established ESG topics and goals (including climate-related risks and goals) at least once a year. It is also responsible for the final review and approval of ESG information disclosures.

It is the Board's responsibility to understand the potential impacts of the ESG topic-related risks and identify and evaluate the opportunities for the Group's business, strategy and financial planning, over the short, medium and long term, and to guide the Group in addressing these impacts and embracing the opportunities. On an annual basis, the Board reviews the Group's operations, internal discussions and materiality assessments, examines the sustainability strategy, and monitors the progress of sustainability targets and action plans. It also remains attentive to the latest developments in ESG and climate-related risks and opportunities to ensure compliance with applicable regulatory requirements.

The Board prioritises ESG governance and has been constantly looking for opportunities to enhance the Group's sustainability performance through setting ESG governance approach. The Group aims to adopt a holistic approach by including environmental and social aspects into its core decision-making. The Group will continue to implement more action goals and risk management initiatives that focus on ESG issues.

### ENVIRONMENTAL, SOCIAL AND GOVERNANCE GROUP

The Group has established the Environmental, Social and Governance Group (the "ESG Group") under the authority of the Board, which is coordinated by the Chief Executive Officer, and its members involve several relevant departments and subsidiaries.

### 董事會

公司董事會全面負責集團的ESG策略和相關報告，每年對本集團設置的ESG議題和目標（包括氣候相關風險及目標）進行至少一次監測和檢討，並負責對ESG信息披露進行最終審批。

董事會有責任瞭解ESG相關議題的風險對本集團的潛在影響，識別及評估這些議題對集團短期、中期及長期的業務、戰略、財務規劃所帶來的機遇，並帶領本集團處理這些潛在影響及迎接機遇。董事會每年檢討本集團的運營、內部討論及重要性評估，審核可持續發展策略，檢視可持續發展目標及行動計劃的進展，同時對ESG及氣候風險與機遇的最新動向保持關注，確保本集團符合相關監管要求。

董事會以ESG管治為優先事項，一直透過訂立ESG管治方針尋找機遇，以提升本集團的可持續發展績效。本集團期望採用全方位管理方針，將環境及社會考慮納入其核心決策。本集團會繼續實施更多以ESG議題為重點的行動目標及風險管理措施。

### 環境、社會及管治小組

在董事會的授權下，本集團設立環境、社會及管治小組（「ESG小組」），由行政總裁統籌，小組成員涉及多個相關部門及附屬公司。

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## 環境、社會及管治報告

The ESG Group is authorised by the Board to perform ESG-related decision-making and supervisory functions, and to coordinate the advancement of ESG initiatives across all business segments and departments of the Group. The ESG Group is responsible for implementing specific tasks, including coordinating daily ESG activities such as data collection and information reporting across departments, conducting data analysis and calculations, and monitoring and reviewing the progress and performance of targets set for material ESG matters (including climate-related risks and opportunities). It reports regularly to the Board to facilitate the continuous enhancement of the Group's ESG performance.

During the reporting period, the ESG Group reviewed the Group's existing ESG governance framework and the progress of annual ESG key performance indicators. With reference to the latest provisions of the ESG Reporting Guide and the IFRS Sustainability Disclosure Standards, the Group comprehensively assessed the substantive impacts and potential opportunities arising from climate change on its business development, operations and value chain, ensuring effective progress on climate-related matters.

### **FUNCTIONAL DEPARTMENTS OF THE SUBSIDIARIES OF THE GROUP**

All departments, under the overall arrangement and guidance of ESG Group, carry out daily ESG-related work, mainly including but not limited to providing ESG-related data to ESG Group in time to advance the implementation of detailed tasks, regularly reporting the concrete implementation of ESG goals, and timely giving feedback on issues identified during the implementation process.

ESG 小組獲董事會授權履行 ESG 相關決策及監督職責，並統籌本集團各業務板塊各部門推進公司 ESG 工作的管理，落實具體工作，包括負責協調各部門開展如數據收集、信息報送等日常 ESG 工作，並對數據進行分析計算，監控並檢討本集團在重大 ESG 事宜（包括氣候相關風險與機遇）所制定的目標的進度及表現，定期向董事會進行匯報，以持續改善我們在 ESG 方面的表現。

報告期內，ESG 小組檢討本集團 ESG 管治現狀及年度 ESG 關鍵績效指標的進展，並參照 ESG 報告指引最新條文及《國際財務報告可持續披露準則》，綜合考量本集團氣候變化對集團業務發展、運營及價值鏈帶來的實質影響和潛在機遇，保障氣候議題取得有效進展。

### **集團各附屬公司職能部門**

各部門在 ESG 小組的統籌安排和指導下，執行 ESG 相關日常工作。主要包括：及時向 ESG 小組提供 ESG 相關數據，推動具體工作的實施落地；定期匯報 ESG 目標的具體執行情況，及時反饋執行過程中發現的問題等。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### SUSTAINABLE DEVELOPMENT STRATEGY

As a responsible corporate citizen, the Group upholds the core philosophy of “Great Cause of Success, Serving the Society” and is committed to integrating the concept of sustainable development into its daily operation and management, so as to minimise the impact of its operation on the environment. The Group pays attention to the future development and the long-term interests. While constantly innovating on business models and improving service quality, the Group actively fulfills its social responsibilities, and strives to create value in four aspects, namely standardizing orderly operation, cultivating professional talents, green low-carbon operation, and supporting community construction. The Group also shares its operating results with shareholders, employees, customers, investors and partners to promote the sustainable development of the Group and the society.

### 可持續發展策略

本集團作為負責任的企業公民，秉持「集成大業，服務社會」的核心理念，致力於將可持續發展的觀念融入到日常營運及管理當中，將運營活動中對環境造成的影響減至最低。本集團關注未來發展和長遠利益，在不斷創新業務模式，提升服務質量的同時，積極踐行社會責任，力求在規範有序經營、培養專業人才、綠色低碳運作及支持社區建設四個方面創造價值，並將經營成果與股東、員工、客戶、投資者及合作夥伴等共享，推動本集團和社會的可持續發展。



Chart 1 Sustainable Development Strategy  
圖表1 可持續發展策略

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## 環境、社會及管治報告

### COMMUNICATION WITH STAKEHOLDERS

We understand that stakeholders' engagement helps to continuously improve the Group's operating performance. The Group always values the opinions of stakeholders and believes that it is crucial to maintain open and effective communication with them. We maintain active contact with our stakeholders through a variety of channels to understand their concerns, expectations, needs and views, so that we can more objectively review the Group's efforts in assessing, planning, implementing and managing corporate sustainable development. We firmly believe that continuous improvement of communication with stakeholders will help the Company become more open and transparent, and create greater value.

In order to enhance the ESG disclosure and provide a base for establishing long-term goals, the Group regularly assesses the information collection system and process to help the stakeholders fully understand its ESG performance and ensure that the stakeholders can conduct meaningful comparison and analysis.

The Group has identified key stakeholders that are vital to our business and established various communication channels. The following table summarizes the key stakeholders of the Group, and various communication platforms and channels used to reach, listen and respond to the key stakeholders.

### 持份者溝通

我們明白持份者參與有助於持續改善本集團的經營表現。本集團一直重視持份者的意見，相信與其保持坦誠、有效的溝通至關重要。我們通過多種渠道與持份者保持積極聯繫，藉此瞭解彼等關注的事項及期望，需求及看法，以使我們能夠更客觀地審視本集團在評估、規劃、實施及管理企業可持續發展方面的工作。我們堅信，不斷完善與持份者的溝通有助於企業變得更加開放透明，更好地創造價值。

為了加強 ESG 的披露，並為訂立長期目標提供基礎，本集團將定期評估數據收集系統及過程，以協助持份者全面瞭解其 ESG 績效，並確保持份者可進行有意義的比較和分析。

本集團已識別對我們業務至關重要之主要持份者，並建立各種溝通渠道。下表概述本集團之主要持份者，及用作接觸、聆聽及回應的各種溝通平台及渠道。

# Environmental, Social and Governance Report

## 環境、社會及管治報告



Stakeholders 持份者	Concerns/Expectations 關注點／期望	Engagement channels 參與渠道
Governments/regulatory authorities 政府／監管部門	<ul style="list-style-type: none"> <li>– compliant operation</li> <li>– paying taxes in accordance with the laws</li> <li>– supporting national strategies</li> <li>– offering employment posts</li> </ul>	<ul style="list-style-type: none"> <li>– tax declaration</li> <li>– correspondence of official documents</li> <li>– implementation of policies</li> <li>– site inspection</li> <li>– information disclosure</li> </ul>
Shareholders/investors 股東／投資者	<ul style="list-style-type: none"> <li>– return on investment</li> <li>– corporate governance</li> <li>– operating strategies</li> <li>– regular and timely information disclosure</li> </ul>	<ul style="list-style-type: none"> <li>– annual general meetings</li> <li>– annual reports and interim reports</li> <li>– announcements/circulars</li> <li>– the Company's website</li> </ul>
Employees 員工	<ul style="list-style-type: none"> <li>– protection of interests</li> <li>– remuneration and benefits</li> <li>– occupational health and safety</li> <li>– training and career development</li> <li>– good working environment</li> </ul>	<ul style="list-style-type: none"> <li>– daily operation of the labour union</li> <li>– staff evaluation and performance assessment</li> <li>– staff activities</li> <li>– regular meetings and trainings</li> <li>– team culture construction</li> </ul>
Customers/consumers 客戶／消費者	<ul style="list-style-type: none"> <li>– safe and quality services/products</li> <li>– effective communication</li> <li>– protection of interests</li> <li>– privacy and data security</li> </ul>	<ul style="list-style-type: none"> <li>– visiting customers on sites</li> <li>– site visits from our customers</li> <li>– after-sales service and complaints follow-up</li> <li>– customer hotline and email</li> </ul>

# Environmental, Social and Governance Report

## 環境、社會及管治報告



Stakeholders 持份者	Concerns/Expectations 關注點/期望	Engagement channels 參與渠道
Partners/suppliers/ distributors  合作夥伴/供應商/經銷商	<ul style="list-style-type: none"> <li>– performance in accordance with the laws</li> <li>– mutual benefit and win-win result</li> <li>– fair procurement</li> <li>– established supply chain management</li> </ul> <ul style="list-style-type: none"> <li>– 依法履約</li> <li>– 互利共贏</li> <li>– 公平公正採購</li> <li>– 完善的供應鏈管理</li> </ul>	<ul style="list-style-type: none"> <li>– negotiations of strategic cooperation</li> <li>– communication and mutual visits</li> <li>– review and evaluation of cooperation process</li> </ul> <ul style="list-style-type: none"> <li>– 戰略合作談判</li> <li>– 交流互訪</li> <li>– 合作流程檢討及評估</li> </ul>
Financial institutions  金融機構	<ul style="list-style-type: none"> <li>– compliance of the laws and regulations</li> <li>– truthful disclosure of information</li> </ul> <ul style="list-style-type: none"> <li>– 遵守法律法規</li> <li>– 如實披露資料</li> </ul>	<ul style="list-style-type: none"> <li>– mutual visits and communication</li> <li>– information disclosure</li> </ul> <ul style="list-style-type: none"> <li>– 互訪交流</li> <li>– 資料披露</li> </ul>
Peers/industry associations  同業/行業協會	<ul style="list-style-type: none"> <li>– experience sharing</li> <li>– fair competition</li> <li>– commercial ethics</li> </ul> <ul style="list-style-type: none"> <li>– 經驗分享</li> <li>– 公平競爭</li> <li>– 商業道德</li> </ul>	<ul style="list-style-type: none"> <li>– joining industry associations</li> <li>– industry exchange and communication</li> <li>– on-site visits</li> </ul> <ul style="list-style-type: none"> <li>– 加入行業協會</li> <li>– 行業交流與溝通</li> <li>– 實地拜訪</li> </ul>
Media  媒體	<ul style="list-style-type: none"> <li>– open and transparent information</li> <li>– multi-channel communication</li> <li>– timely information disclosure</li> </ul> <ul style="list-style-type: none"> <li>– 信息開放透明</li> <li>– 多渠道溝通</li> <li>– 及時的信息披露</li> </ul>	<ul style="list-style-type: none"> <li>– interview and response to inquiries</li> <li>– news release</li> <li>– official websites and official accounts</li> </ul> <ul style="list-style-type: none"> <li>– 訪談、回應問詢</li> <li>– 新聞發佈</li> <li>– 官方網站、公眾號</li> </ul>
Public communities  公眾社區	<ul style="list-style-type: none"> <li>– public benefit undertakings</li> <li>– environmental protection</li> <li>– fulfillment and performance of social responsibility</li> </ul> <ul style="list-style-type: none"> <li>– 公益事業</li> <li>– 環境保護</li> <li>– 社會責任履行及表現</li> </ul>	<ul style="list-style-type: none"> <li>– public benefit activities and community activities</li> <li>– support of community projects</li> <li>– communication between party committee and youth league committee</li> </ul> <ul style="list-style-type: none"> <li>– 公益活動、社區活動</li> <li>– 社區項目支持</li> <li>– 黨委、團委溝通</li> </ul>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### IMPORTANCE EVALUATION

The importance evaluation helps us to gain insight into different stakeholders' expectations of the Group, to better response to stakeholders' concerns, and to provide the Group with a strong basis for formulating long-term strategies. In order to fully identify the environmental, social and governance issues that are important to the Group, we conduct importance evaluation by the following means.

### 重要性評估

重要性評估有助於我們深入瞭解不同持份者對本集團的期望，更好地回應持份者的關切，並為本集團制定長遠策略提供有力依據。為充分識別對本集團而言屬重要的環境、社會及管治議題，我們通過以下方式進行重要性評估。



#### Identify ESG Issues

##### 識別ESG議題

ESG-related issues were identified based on the Group's sustainable development strategy, industry regulatory requirements, related guidelines of the Stock Exchange and ESG disclosure standards, etc.

根據本集團的可持續發展戰略、行業監管要求、聯交所相關指引及ESG相關披露標準等，識別出相關ESG議題。



#### Communication with Key Stakeholders

##### 主要持份者溝通

Identify the list of key stakeholders, and understand the opinions of internal and external stakeholders on the importance of ESG issues through online questionnaires and daily communication and feedback.

識別主要持份者名單，通過線上調查問卷、日常溝通反饋等形式，了解內外部持份者對ESG議題的重要性表達意見。



#### Prioritisation and Adjustment of Material Issues

##### 重要性議題排序與調整

Prioritize the ESG issues based on the management's judgment on the Company's strategic operation and development, combined with the key stakeholders' focus on ESG issues, in order to form a materiality matrix.

基於管理層對公司戰略運營和發展的判斷，結合主要持份者對ESG議題的關注重點，對議題進行排序，形成重要性矩陣。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

During the Reporting Period, the Group conducted an annual audit and review on the ESG important issues in combination with the actual business development, industry development trends and ESG regulatory requirements. The following matrix and list set out the important issues we have identified.

報告期內，本集團結合業務開展的實際情況、行業發展趨勢及ESG監管要求，對ESG重要性議題進行年度審核及檢討，我們識別出的重要性議題請見下方矩陣及清單。

According to the materiality matrix, the Group should focus on issues relating to the society and governance.

根據重要性矩陣，本集團應重點關注的議題為社會議題及管治議題。

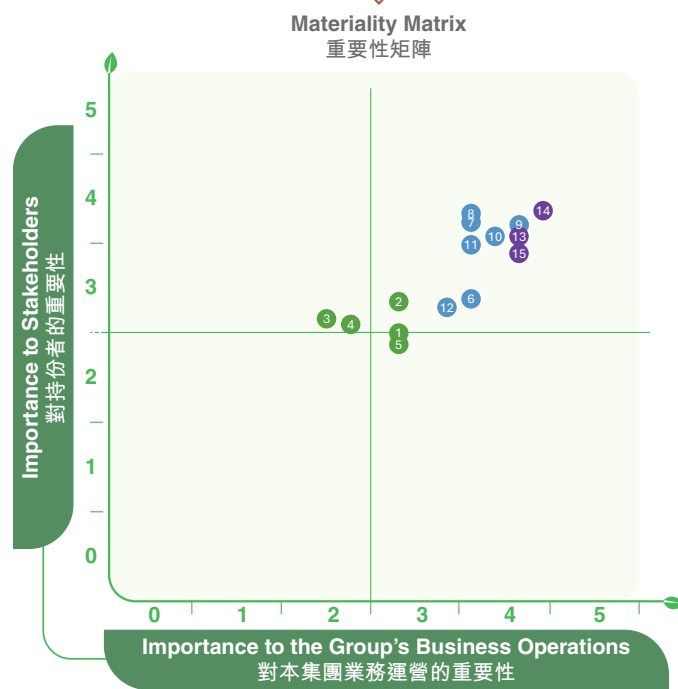


Chart 2 Materiality Matrix  
圖表2 重要性矩陣

Environmental Issues 環境議題	Social Issues 社會議題	Governance Issues 管治議題
1. Responding to climate change	6. Supply chain management	13. Corporate governance
2. Greenhouse gas emission	7. Protecting the employees' rights and interests	14. Internal control and risk management
3. Energy management	8. Employees' remuneration and benefits	15. Anti-corruption
4. Water resource management	9. Career development and talents training	
5. Waste discharge	10. Occupational health and safety	
	11. Product responsibility	
	12. Community investment	
1. 應對氣候變化	6. 供應鏈管理	13. 公司管治
2. 溫室氣體排放	7. 保障員工權益	14. 內控及風險管理
3. 能源管理	8. 員工薪酬與福利	15. 反貪污
4. 水資源管理	9. 職業發展與人才培養	
5. 廢棄物排放	10. 職業健康與安全	
	11. 產品責任	
	12. 社區投資	

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ENVIRONMENTAL RESPONSIBILITY

The Group's core businesses primarily include financial service sector, breeding service sector and energy storage system selling sector. The financial service sector segment mainly provides customers with diversified financial solutions, including guarantees, finance leasing and asset management. As this business is predominantly office-based in nature, its operations have minimal impact on the environment and natural resources; breeding service sector has high correlation with the environment and natural resources due to its business nature; energy storage products sold are effectively promoting energy transition and sustainable development by leveraging clean and green energy sources.

As a responsible enterprise, we are fully aware that the proper management of the environmental, social and governance matters is of key importance to the business development of the Group, and also deeply acknowledge the importance of protecting the environment to the global sustainable development. We strive to minimise the impact of our operations on the environment by improving the efficiency of the use of resources, promoting environmentally responsible business practices, and cultivating environmental awareness among our employees. We will continue to improve our environmental protection performance and strive to achieve our vision of sustainable development.

### 環境責任

本集團的核心業務主要包括金融服務板塊、養殖服務板塊及儲能系統銷售板塊。金融服務板塊主要為客戶提供擔保、融資租賃、資產管理等多元化金融服務，該業務運作主要集中在辦公室內，對環境及自然資源的影響甚微；養殖服務板塊因其業務性質，與環境及自然資源有較強相關性；銷售的儲能產品可以利用清潔能源和綠色能源以促進能源轉型和可持續發展。

作為負責任的企業，我們深知妥善管理環境、社會及管治事務對本集團的業務發展至關重要，亦深刻認識到環境保護對全球可持續發展的重要性。我們透過提高資源使用效率及提倡對環境負責的商業行為，培養員工的環保意識，盡力減少自身運營對環境造成的影響。我們將持續改善在環保方面的表現，努力實現可持續發展的願景。

# Environmental, Social and Governance Report

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The Group strictly follows the state laws and regulations, carefully implements the environmental protection management policy of the local governments, comprehensively implements the environmental protection-related management measures of the Group, and proactively discharges the environmental protection and social responsibility as an enterprise. These main laws and regulations include but are not limited to the Environmental Protection Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste, the Law of Water Pollution Prevention of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution, the Environment Impact Assessment Law of the Peoples' Republic of China, the Regulation on Urban and Rural Household Waste Treatment in Guangdong Province, the Water Pollution Control Ordinance, the Air Pollution Control Ordinance and the Waste Disposal Ordinance of the Hong Kong Special Administrative Region and other regulations on environmental protection and pollutant control. We have also formulated the relevant internal management measures to reduce the discharge of pollutant while enhancing energy conservation.

### RESPONDING TO CLIMATE CHANGE

A series of impacts brought about by global climate change are becoming increasingly severe, responding to climate change has become a common challenge faced by humanity, and accelerating the low-carbon transformation has become an inevitable trend. As advocated by the Paris Deal, all nations worldwide have taken decisive steps in response to climate changes. In order to support the green and low-carbon transformation action, China has proposed to achieve the peak carbon dioxide emissions by 2030 and realize the strategic carbon neutrality decision by 2060. To cooperate with the state in achieving the double carbon goals, the Hong Kong Government also announced to realize the carbon neutrality by 2050. The Group has proactively responded to this and maximized its efforts to support the national policy by conducting a comprehensive review on carbon emission data to the core business of the Group, identifying climate change risks while exploring opportunities for climate change, and adjusting the corresponding carbon reduction goals and action plans based on the our business operation to enhance the Group's climate change adaptability and actively grasp the opportunity from low-carbon transformation.

本集團嚴格遵守國家法律法規，認真落實地方政府的環保管理政策，全面貫徹本集團環境保護相關管理辦法，積極落實企業的環保社會責任。該等主要法律法規包括(但不限於)：《中華人民共和國環境保護法》、《中華人民共和國固體廢物污染環境防治法》、《中華人民共和國水污染防治法》、《中華人民共和國大氣污染防治法》、《中華人民共和國環境影響評價法》、《廣東省城鄉生活垃圾處理條例》及香港特別行政區《水污染管制條例》、《空氣污染管制條例》、《廢物處置條例》等有關環境保護及污染物管制的法規。我們還制訂了相關的內部管理辦法，減少污染排放的同時加強資源節約。

### 應對氣候變化

全球氣候變化帶來的一系列影響日益嚴峻，應對氣候變化已成為全人類共同面臨的挑戰，加快低碳轉型發展已成為必然趨勢。在《巴黎協議》的倡議下，全球各國為積極應對氣候變化邁出決定性步伐。為支持綠色低碳轉型行動，中國提出力爭2030年前實現碳達峰，努力爭取2060年前實現碳中和的戰略決策，為配合國家雙碳目標的實現，香港亦宣佈將致力在2050年前實現碳中和。本集團積極響應並全力支持國家政策，對集團的核心業務開展碳排放數據的全面核查，識別氣候變化風險的同時探索氣候變化機遇，根據業務開展情況調整減碳目標及行動計劃，提升本集團的氣候變化適應力，積極把握低碳轉型機遇。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 1. Climate Governance

The Group has incorporated climate change response into its ESG governance framework and advances climate-related initiatives in a structured manner through its three-tier sustainability governance structure, with a view to developing a climate governance model aligned with its diversified business portfolio.

The Board of the Group, as the governing body for climate oversight, bears ultimate responsibility for supervising climate-related matters. It evaluates and assesses significant climate-related policies and plans of the Group and reviews the potential impact of climate targets on the Group's key business strategies.

The ESG Group is responsible for identifying and managing climate-related risks and opportunities. It integrates climate risk management into the Group's overall risk management framework, coordinates and systematically advances climate-related initiatives, and regularly reviews and reports to the Board on the progress of climate-related targets. In addition, the ESG Group collects reports from various departments on climate-related matters at least twice a year and provides timely feedback to the Board.

Each department of the Group, based on its respective business unit, implements climate response measures and carbon reduction initiatives, undertakes the collection of carbon emissions data, and consolidates and organises such data to ensure traceability and accuracy.

### 1. 氣候管治

本集團將應對氣候變化融入ESG管治架構中，透過三級可持續發展管治架構有效推動應對氣候變化相關工作穩步開展，探尋與集團多元業務相匹配的氣候管治模式。

集團董事會作為氣候管治的治理層，對氣候變化相關事宜承擔最終監督責任，衡量和評估集團氣候相關重大政策與計劃，審議氣候目標對集團重大業務策略的潛在影響。

ESG小組負責氣候相關風險與機遇的識別和管理工作，將氣候風險管理納入集團整體風險管理方針中，對氣候變化相關工作進行整體部署和系統推進，並定期向董事會檢討和匯報氣候相關目標的進度；同時，ESG小組每年至少兩次收集各部門就氣候變化事宜的匯報，並及時反饋董事會。

集團各部門根據自身業務單元，落實氣候變化應對方案及減碳措施，負責減碳數據收集，並將相關數據匯總整理，確保數據可追溯。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 2. Climate Risks and Opportunities Identification

The Group is deeply aware of the changing and multifaceted impacts of climate change on enterprises. To better respond to climate-related risks and opportunities, we take the latest requirements of *International Financial Reporting Standard 2 - Climate-related Disclosures* (IFRS S2) as our guidance to gradually improve the identification, evaluation and response of climate change risks and opportunities, continuously exploring and practicing the low-carbon operation model.

During the Reporting Period, the Group considered climate scenario analysis when identifying and assessing climate risks and opportunities to better evaluate the Group's climate resilience. The scenario analysis focused on the Group's primary core businesses, including financial service sector, breeding service sector and energy storage system selling sector. We applied the IPCC SSP1-2.6 and SSP5-8.5 scenario models of the Shared Socioeconomic Pathways (SSP) from the Intergovernmental Panel on Climate Change (IPCC) to assess potential physical risks, as well as the Net Zero Emissions by 2025 Scenario (NZE Scenario) and the Stated Policies Scenario (STEPS) models from the International Energy Agency (IEA) to assess potential transition risks and opportunities, covering the short term (0-2 years), medium term (2-10 years), and long term (more than 10 years) to capture the dynamic evolution of the impact of climate change on the Group's assets and business operations.

### 2. 氣候風險與機遇識別

本集團深刻認識到氣候變化對企業的影響多變且多面，為更好地應對氣候相關風險及機遇，我們以《國際財務報告準則第二號——氣候相關披露》(IFRS S2)最新要求為指引，逐步完善氣候變化風險與機遇的識別、評估及應對工作，不斷探索和踐行低碳運營模式。

報告期內，本集團將氣候情景分析融入到氣候風險與機遇識別和評估的過程中，以更好的評估本集團的氣候韌性。情景分析聚焦本集團主要核心業務領域，包括金融服務板塊、養殖服務板塊及儲能系統銷售板塊。我們採用聯合國政府間氣候變化委員會(Intergovernmental Panel on Climate Change, IPCC)中的共享社會經濟路徑IPCC SSP1-2.6和SSP5-8.5情景模式評估潛在的物理風險，採用國際能源總署(International Energy Agency, IEA)的IEA 2025年淨零排放情景(NZE)和既定政策情景(STEPS)情景模式評估潛在的轉型風險和機遇，時間範圍覆蓋短期(0-2年)、中期(2-10年)及長期(10年以上)，以分析氣候變化對集團資產及業務開展的動態演變趨勢。

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### Climate scenarios for physical risks 物理風險氣候情景

Scenario type 情景類型	Scenario selection 情景選擇	Scenario description 情景描述
High-Carbon Scenario 高碳情景	IPCC SSP5-8.5	<ol style="list-style-type: none"> <li>By 2100, CO<sub>2</sub> emissions will double, and temperatures will rise by 4.4°C</li> <li>By 2100, sea levels will rise by approximately 0.23 meters</li> <li>Countries continue to exploit abundant fossil fuel resources and adopt resource- and energy-intensive lifestyles</li> </ol>
	IPCC SSP5-8.5	<ol style="list-style-type: none"> <li>到2100年，二氧化碳排放量將增加一倍，氣溫升高4.4°C</li> <li>到2100年，海平面將上升約0.23米</li> <li>各國仍開採化石燃料資源，採用資源和能源密集型生活方式</li> </ol>
Low-Carbon Scenario 低碳情景	IPCC SSP1-2.6	<ol style="list-style-type: none"> <li>Global CO<sub>2</sub> emissions will drop to zero around 2050, and temperatures will rise and maintain at 1.4–1.8°C</li> <li>Sea levels will rise by approximately 0.19 meters by 2100</li> <li>Countries will prioritize environmental protection, using clean energy and sustainable resources</li> </ol>
	IPCC SSP1-2.6	<ol style="list-style-type: none"> <li>全球二氧化碳排放量在2050年前後降至零，氣溫升高穩定在1.4-1.8°C</li> <li>到2100年，海平面將上升約0.19米</li> <li>各國強調環境保護，採用清潔能源和可持續資源使用</li> </ol>

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### Climate scenarios for transition risks and opportunities

#### 轉型風險和機遇氣候情景

Scenario type 情景類型	Scenario selection 情景選擇	Scenario description 情景描述
High-Carbon Scenario 高碳情景	STEPS	Focusing on existing policies and announced but unimplemented measures, without considering additional policy implementation, and gradually advancing transition, with limited effect on emission reduction 著重探討現有政策和已宣佈但未實施的措施，不考慮額外的政策實施，漸進轉型，減排效果有限
Low-Carbon Scenario 低碳情景	NZE	By introducing stringent climate policies and accelerating the adoption of clean energy and technological innovations to achieve net-zero emissions by 2050 通過出台嚴格的氣候政策，加快清潔能源和技術創新應用，實現 2050 年淨零排放的目標

The ESG Group evaluated in terms of “the extent of the impact” and “probability of occurrence” based on the Group’s business situation, and combined with climate scenario analysis and identified several climate-related risks and opportunities that may have impacts on the Company’s business and finances, which are set out in the table below, respectively.

依據本集團自身業務情況，ESG 小組從「影響的嚴重性」和「發生的可能性」兩個維度進行評估，結合氣候情景分析，識別了多項可能對公司業務及財務產生影響的氣候相關風險及機遇，並分別列於下表。

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## 環境、社會及管治報告



### Transition Risk

#### 轉型風險

Type of risk 風險類型	Description of risks 風險描述	Climate scenario 氣候情景	Time range 時間範圍			Response measures 應對措施
			Short term 短期	Medium term 中期	Long term 長期	
Market risk 市場風險	<b>Financial Service Sector:</b> 金融服務板塊： <ul style="list-style-type: none"> <li>With the introduction of dual carbon targets and environmental protection policies, the business of several customers in carbon-intensive industries may be restricted, leading to an increase in their credit risk or a decline in their repayment ability, thereby increasing the Group's risk control costs;</li> <li>隨著雙碳目標及環保政策推出，部分碳密集型行業的客戶的業務可能受限，導致其信用風險增加或還款能力下降，從而增加集團風控成本；</li> </ul>	NZE	Extremely low 極低	Low 低	Low 低	<ul style="list-style-type: none"> <li>For financial service sector, we closely monitor the higher-risk industries such as carbon-intensive industries, and reduce business in industries regulated by environmental policies;</li> <li>金融服務板塊方面，密切留意碳密集型行業等較高風險的行業，對於受環保政策規管的行業減少業務開展；</li> <li>For the energy storage system selling sector and breeding service sector, the Group will continue to strengthen cooperation with suppliers to enhance supply stability and minimize the risks arising from rising raw material costs;</li> <li>儲能系統銷售板塊及養殖服務板塊，本集團將不斷加強與供應商的合作，增強供應穩定性，減少原材料成本上漲帶來的風險；</li> <li>The energy storage system selling sector is constantly adding new Product Research &amp; Development that meets market demand, maintaining its technological advantage in the industry, and thus striving to maintain a certain profit margin.</li> <li>儲能系統銷售板塊正不斷增加適合市場需求的新產品研發，保持其在行業的技術優勢，從而力爭保持一定的利潤空間。</li> </ul>
		NZE	Extremely low 極低	Low 低	Low 低	
		STEPS	Extremely low 極低	Low 低	Low 低	
		STEPS	Extremely low 極低	Low 低	Low 低	
	<b>Breeding Service Sector:</b> 養殖服務板塊： <ul style="list-style-type: none"> <li>Climate change may cause a series of impacts such as rising energy prices, feed prices, and transportation costs.</li> <li>氣候變化可能造成能源價格及飼料價格上升、運輸成本增加等一系列影響。</li> </ul>	NZE	Extremely low 極低	Low 低	Low 低	
		NZE	Extremely low 極低	Low 低	Low 低	
		STEPS	Extremely low 極低	Extremely low 極低	Low 低	
		STEPS	Extremely low 極低	Extremely low 極低	Low 低	
	<b>Energy Storage System Selling Sector:</b> 儲能系統銷售板塊： <ul style="list-style-type: none"> <li>With the improvement of new energy industry prosperity, lithium battery upstream material product prices may increase, raising the cost. Increased competition in the field of lithium battery energy storage systems has led to a decrease in profit margins.</li> <li>隨著新能源行業景氣度的提高，鋰電池上游材料產品價格或會上升，拉高成本。鋰電池儲能系統領域競爭加劇導致利潤空間下降。</li> <li>隨著新能源行業景氣度的提高，鋰電池上游材料產品價格或會上升，拉高成本。鋰電池儲能系統領域競爭加劇導致利潤空間下降。</li> </ul>	NZE	Extremely low 極低	Low 低	Low 低	
		NZE	Extremely low 極低	Low 低	Low 低	
		STEPS	Extremely low 極低	Extremely Low 極低	Low 低	
		STEPS	Extremely low 極低	Extremely Low 極低	Low 低	

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## 環境、社會及管治報告



### Transition Risk 轉型風險

Type of risk 風險類型	Description of risks 風險描述	Climate scenario 氣候情景	Time range 時間範圍			Response measures 應對措施
			Short term 短期	Medium term 中期	Long term 長期	
Reputation risk 聲譽風險	<ul style="list-style-type: none"> <li>Stakeholders expect the Group to be more transparent in disclosing environment-related information. Failure to respond may have an adverse impact on the Group's reputation</li> <li>持份者期望集團能在環境相關信息披露更加透明，若無法回應，可能對集團聲譽造成影響</li> </ul>	NZE NZE STEPS STEPS	Extremely low 極低 Extremely low 極低	Low 低 Extremely low 極低	Low 低 Extremely low 極低	<ul style="list-style-type: none"> <li>We strengthen environmental disclosure and establish emission reduction targets and action plans to create a low-carbon brand image.</li> <li>強化環境相關的信息披露，並設立減排目標和行動計劃，打造低碳品牌形象</li> </ul>
Policy and legal risk 政策與法律風險	<ul style="list-style-type: none"> <li>The country implements more stringent and aggressive climate and environmental protection policies and regulations, and the Group's compliance costs increase. If it fails to meet regulatory requirements in terms of climate and environmental management, it may face risks such as lawsuits, fines, and credit default;</li> <li>國家推行更嚴格進取的氣候和環境保護等政策及法規，集團的合規成本增加，若在氣候及環境管理方面無法滿足監管要求，可能面臨訴訟、罰金、信用違約等風險；</li> <li>Governments may shift the damage caused by carbon emissions to emitters through higher carbon prices or energy taxes</li> <li>政府可能通過提高碳定價或徵收能源稅將碳排放造成的損害轉移給排放者</li> </ul>	NZE NZE STEPS STEPS	Extremely low 極低 Extremely low 極低	Low 低 Extremely low 極低	Low 低 Low 低	<ul style="list-style-type: none"> <li>We make efforts to develop low-carbon transformation, optimize the energy use structure, and increase the proportion of biomass energy in place of fossil energy, so as to cope with the increasingly stringent environmental regulation;</li> <li>大力發展低碳轉型，優化能源使用結構，提高生物質能代替化石能源的比例，以應對日益嚴格的環境監管；</li> <li>We progressively promote the Group's business carbon inventory and set up emission reduction targets and emission reduction paths, so as to enhance the Group's resilience to climate change and minimize the impact of climate change on the Group at the policy aspects.</li> <li>逐步推進集團業務碳盤查工作，並設立減排目標及減排路徑，以提升本集團應對氣候變化的適應性，降低氣候變化在政策層面對本集團的影響。</li> </ul>

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### Transition Risk

#### 轉型風險

Type of risk 風險類型	Description of risks 風險描述	Climate scenario 氣候情景	Short term 短期	Time range 時間範圍			Response measures 應對措施
				Medium term 中期	Long term 長期		
Technology risk 技術風險	<ul style="list-style-type: none"> <li>In order to meet relevant policies and low-carbon transformation requirements, the Group may have to invest in purchasing new energy and environmental protection equipment, and operating expenses may increase</li> <li>為滿足相關政策及低碳轉型要求，集團或須投入資金採購新能源設備及環保設備，運營開支或會增加</li> </ul>	NZE	Extremely low	Low	Low	<ul style="list-style-type: none"> <li>Breeding service sector: The hog breeding farms have obtained environmental assessment approval, and will continue to improve its breeding technology. We actively increase the proportion of renewable energy use through biogas power generation;</li> <li>養殖服務板塊：生豬養殖場已取得環境評價批復，並將持續改進養殖技術，積極利用沼氣發電技術，提高可再生能源利用比例；</li> <li>Energy storage system selling sector: We develop future smart energy storage systems.</li> <li>儲能系統銷售板塊：研發未來儲能智慧系統。</li> </ul>	
		NZE	極低	低	低		
		STEPS	Extremely low	Extremely low	Low		
		STEPS	極低	極低	低		

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### Physical Risk 物理風險

Type of risk 風險類型	Description of risks 風險描述	Climate scenario 氣候情景	Time range 時間範圍			Response measures 應對措施
			Short term 短期	Medium term 中期	Long term 長期	
Chronic physical risks: such as rising global temperatures 慢性風險： 如全球氣溫上升	<p><b>Financial Service Sector:</b> 金融服務板塊：</p> <ul style="list-style-type: none"> <li>Persistent high temperature and dry weather increase the risk of fire, and may also lead to a decrease in outdoor labor productivity and increase the frequency of work-related injuries;</li> <li>持續性高溫乾旱天氣增加火災風險，同時可能會導致戶外勞動生產力下降，增加工傷事故發生的頻率；</li> </ul> <p><b>Breeding Service Sector:</b> 養殖服務板塊：</p> <ul style="list-style-type: none"> <li>The increase of extremely hot weather may lead to a decrease in crop yields, thereby affecting the price of feed ingredients and increasing operating costs;</li> <li>酷熱天氣增多，可能導致農作物產量下降，從而影響飼料原料價格，增加營運成本；</li> <li>The rise in temperature is not conducive to the hog health. It is necessary to turn on the air conditioner, ventilate for a long time or increase the measures to relieve the heat, which increase the operating cost;</li> <li>氣溫上升不利於生豬健康成長，需長時間開空調、通風或增加消暑措施，增加運營成本；</li> </ul> <p><b>Energy Storage System Selling Sector:</b> 儲能系統銷售板塊：</p> <ul style="list-style-type: none"> <li>Persistent high temperatures may reduce the lifespan and output power of lithium batteries inverters, affecting power generation efficiency.</li> <li>持續高溫或會降低鋰電池逆變器壽命及輸出功率，影響發電效率。</li> </ul>	SSP1-2.6	Extremely low 極低	Extremely low 極低	Low 低	<ul style="list-style-type: none"> <li>We set up a risk response team to conduct workplace risk safety inspection on a regular basis, equip all workplaces with emergency supplies;</li> <li>成立風險應急小組，定期組織辦公場所風險安全檢查，為各辦公場地配備應急物資；</li> <li>We construct the rainwater and sewage diversion and discharge system within the hog breeding farms, dredge flood drainage pipes in time, and construct the flood control ditches surrounding the breeding farms to minimize the impact of rainstorms on the breeding farms.</li> <li>生豬養殖場建設雨污分流排水系統，及時疏通排洪渠道，並在養殖場周圍建設防洪溝，將暴雨對養殖場的影響降至最小程度。</li> </ul>
		SSP1-2.6	Extremely low 極低	Extremely low 極低	Low 低	
		SSP5-8.5	Extremely low 極低	Extremely low 極低	Low 低	
		SSP5-8.5	Extremely low 極低	Extremely low 極低	Low 低	
		SSP1-2.6	Extremely low 極低	Extremely low 極低	Low 低	
		SSP1-2.6	Extremely low 極低	Extremely low 極低	Low 低	
		SSP5-8.5	Extremely low 極低	Low 低	Moderate 中	
		SSP5-8.5	Extremely low 極低	Low 低	Moderate 中	
		SSP1-2.6	Extremely low 極低	Extremely low 極低	Low 低	
		SSP1-2.6	Extremely low 極低	Extremely low 極低	Low 低	
		SSP5-8.5	Extremely low 極低	Low 低	Low 低	
		SSP5-8.5	Extremely low 極低	Low 低	Low 低	

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## 環境、社會及管治報告



### Physical Risk

#### 物理風險

Type of risk 風險類型	Description of risks 風險描述	Climate scenario 氣候情景	Short term 短期	Time range 時間範圍			Response measures 應對措施		
				Medium term 中期	Long term 長期				
Acute physical risks: extreme weather events, such as typhoons, heavy rainfall, floods, etc. 急性實體風險：極端天氣事件，如颱風、強降雨、洪災等	<p><b>Financial Service Sector:</b> 金融服務板塊：</p> <ul style="list-style-type: none"> <li>Affected by extreme weather such as typhoons and rainstorms, the risks of investment and financing activities as well as employee attendance and safety have increased;</li> <li>受颱風、暴雨等極端天氣影響，投融資活動、員工出勤安全等風險增加；</li> </ul> <p><b>Breeding Service Sector:</b> 養殖服務板塊：</p> <ul style="list-style-type: none"> <li>Typhoons and rainstorms may seriously affect production equipment, increasing operating and maintenance costs;</li> <li>颱風、暴雨可能對生產設備造成嚴重影響，增加營業和維修保養成本；</li> <li>The farms are located in mountainous areas, floods may increase the risk of flooding, landslides;</li> <li>養殖場位於山區，洪災可能導致水淹、山泥傾瀉的風險增加；</li> </ul> <p><b>Energy Storage System Selling Sector:</b> 儲能系統銷售板塊：</p> <ul style="list-style-type: none"> <li>Sudden extreme weather conditions may impede product transportation.</li> <li>突發極端天氣可能對產品運輸造成阻礙。</li> </ul>	SSP1-2.6	Extremely low 極低	Extremely low 極低	Low 低	<ul style="list-style-type: none"> <li>We formulate emergency plans for extreme weather and regularly train the employees on risk prevention and safety education;</li> <li>制定極端天氣應急預案，定期對員工進行風險防範及安全教育等培訓；</li> <li>In the event of the extreme weather, we will strictly follow the government's policy and guidelines in staff and line stoppage;</li> <li>極端天氣發生時，嚴格按照政府政策指引安排停工停產；</li> </ul>			
		SSP1-2.6	SSP5-8.5	SSP5-8.5	SSP1-2.6		SSP1-2.6	SSP5-8.5	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5
		SSP1-2.6	SSP1-2.6	SSP5-8.5	SSP5-8.5		SSP1-2.6	SSP1-2.6	SSP5-8.5

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Climate change opportunities 氣候變化機遇	Opportunity description 機遇描述
Resource efficiency 資源效率	<ul style="list-style-type: none"> <li>■ Through green operations to reduce the Group's operating costs in the medium - long-term, such as energy conservation and emission reduction, water resources and waste management, etc.</li> <li>■ 過綠色運營，如節能減排、水資源及廢棄物管理等，中長期可為集團的運營降低成本</li> </ul>
Energy source 能源來源	<ul style="list-style-type: none"> <li>■ Consider in advance the upgrade of energy equipment used in the operation process, and increase the proportion of low-carbon and renewable energy applications, which can reduce the risk of rising costs brought about by energy price rises in the future</li> <li>■ 前考慮對運營過程中使用的能源設備進行升級，提高低碳及可再生能源的應用比例，可降低未來能源價格上升帶來的成本上漲的風險</li> </ul>
Product and service 產品與服務	<ul style="list-style-type: none"> <li>■ Continuous innovation and research and development of new low-carbon products and services can improve the competitive position of enterprises in the industry and effectively adapt to changes in consumer preferences</li> <li>■ 續創新和研發新的低碳產品及服務可以提高企業的行業競爭地位，有效適應消費者的偏好變化</li> </ul>
Market opportunities 市場機遇	<ul style="list-style-type: none"> <li>■ New energy-saving and environmental protection industries have been cultivated in a favourable policy environment, and the financing guarantee demand of small-scale environmental protection service companies has increased, and green financial business has become more popular in the market</li> <li>■ With the popularization of green and low-carbon concepts, consumers prefer climate-friendly products and services, and the demand for new energy products will increase</li> <li>■ 政策利好環境下培育出新的節能環保產業，規模較小的環保服務企業的融資擔保需求增加，綠色金融業務更受市場青睞</li> <li>■ 隨著綠色低碳理念的普及，消費者更傾向氣候友好型產品與服務，新能源產品的需求將會提升</li> </ul>

# Environmental, Social and Governance Report

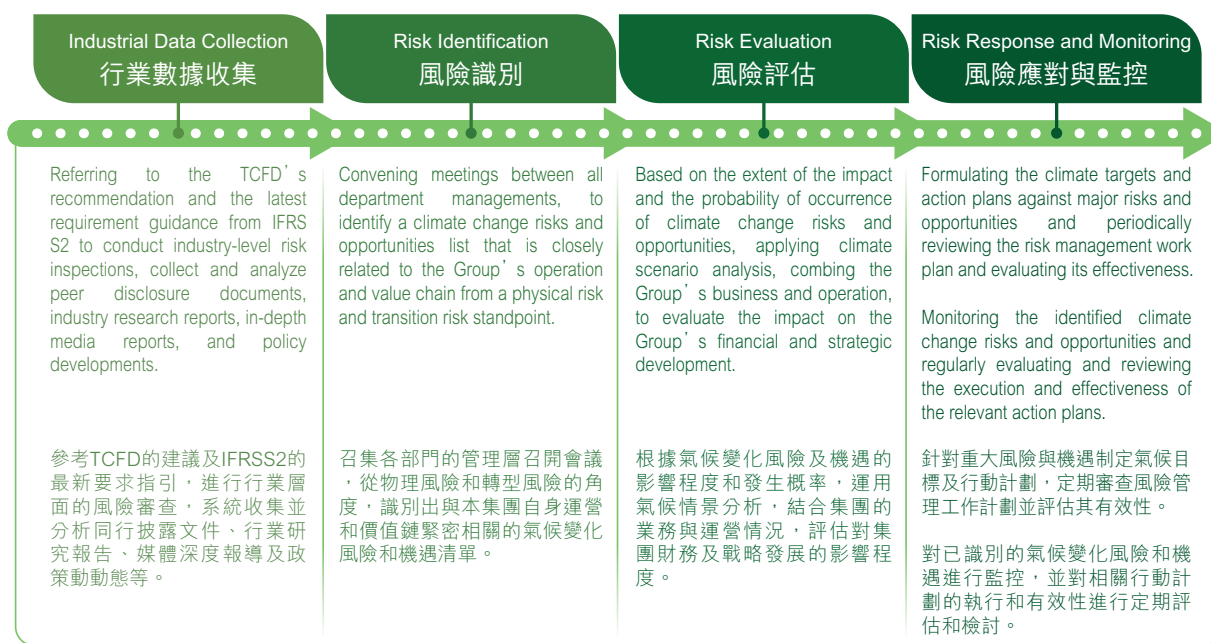
## 環境、社會及管治報告

### 3. Management of Climate Change Risks

The Group integrates climate change response measures into its long-term corporate development strategy, establishing a comprehensive risk governance mechanism. In accordance with the latest disclosure requirements on climate change under the Listing Rules and relevant guidance under IFRS S2, the Group systematically advances its climate risk management, setting up a mechanism covering data collection, risk identification, risk assessment, and continuous monitoring to ensure climate risk management aligns with the Group's long-term sustainable development strategy, thereby continuously enhancing the Group's climate resilience.

### 3. 氣候變化風險管理

本集團將應對氣候變化融入企業的長期發展戰略，建立完善的風險管治機制，依據上市規則對氣候變化的最新披露要求及IFRS S2相關指引，系統推進本集團氣候風險管理，形成覆蓋數據收集、風險識別、風險評估及持續監控的機制，確保氣候風險管理與本集團長期可持續發展戰略相匹配，不斷提升集團的氣候韌性。



Climate-Related Risk Management Process  
氣候相關風險管理流程

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### 4. Financial Position, Performance and Cash Flows

During the year, the Group has reviewed and conducted a qualitative analysis of the potential financial impacts arising from various climate-related physical risks and transition risks. Following the assessment, such risks did not have any material impact on the Group's financial position or performance during the period. Further details on the qualitative analysis of the expected financial impacts are set out in the section headed "Climate Risks and Opportunities Identification – Description of risks" in this report.

Given that the quantification of the financial impacts of climate risks is reliant on long-term scenario assumptions, and that the impacts of climate risks cannot be accurately isolated from other operational risks and quantified separately, the Group is of the view that, at the current stage, quantitative estimates cannot constitute reliable or decision-useful information. Going forward, the Group will continuously improve the relevant assessment mechanisms, further enhance its data and analytical capabilities, and gradually provide accurate and specific disclosures in relation to the financial impacts of climate risks.

### 5. Indicators and Targets

The physical and transition risks induced from climate change have strong influence on the Group's financial and business development. In order to promote the Group's adaptation to the trend of green low-carbon transformation, we have established and adjusted quantifiable climate-related goals and action plans based on the carbon emissions and energy consumption data from the core businesses segments of the Group to fulfill our corporate responsibility of mitigating climate change. We also review the progress of our climate targets every year based on the Group's actual operating conditions, and will supplement and adjust the targets and action plans in due course to ensure orderly progress on the road to carbon reduction.

### 4 財務狀況、財務表現及現金流量

本年度，本集團對各項氣候相關物理風險及轉型風險帶來的潛在財務影響進行了梳理與定性分析。經評估，期內該等風險對本集團的財務狀況或表現均未無重大影響。有關預期財務影響定性分析的進一步詳情，載於本報告「氣候風險與機遇識別 - 風險描述」一節。

鑒於氣候風險對財務影響的量化需要依賴長期的情景假設，且氣候風險影響難以從其他經營風險中精準剝離並單獨量化，現階段本集團認為量化估算難以構成可靠或具決策參考價值的資訊。未來本集團將持續完善相關評估機制，進一步加強數據及分析能力，逐步提供準確具體的財務影響披露。

### 5. 指標及目標

氣候變化帶來的實體風險及轉型風險對集團的財務及業務開展有著深刻的影響，為推動本集團適應低碳綠色轉型的趨勢，結合集團各核心業務板塊碳排放、能源消耗等數據，我們訂立並調整了可量化的氣候相關目標及行動計劃，履行減緩氣候變化的企業責任。我們亦根據集團實際運營情況，每年檢討氣候目標的進度，並將適時對目標及行動計劃進行補充及調整，以確保在減碳道路上有序前進。

# Environmental, Social and Governance Report

## 環境、社會及管治報告



Goals 目標	Action plans 行動計劃	Progress in 2025 2025年進度
<p>The Group has no cases of work-related injuries due to extreme weather, and no production equipment is damaged due to extreme weather</p> <p>本集團無發生因極端天氣受工傷的個案，且生產設備100%不因極端天氣受損</p>	<p>Formulate disaster prevention and mitigation measures:</p> <ul style="list-style-type: none"> <li>Regularly organize personnel of relevant departments to conduct safety inspections to the office and promptly make rectification when hidden dangers are discovered;</li> <li>Formulate emergency plans for bad weather and make adjustments and revisions based on actual conditions;</li> <li>Prepare flashlights, commonly used medicines and other materials regularly for urgent needs;</li> <li>Conduct safety education for employees and promote relevant knowledge;</li> <li>Care about the commuting of employees in bad weather, remind them to travel safely and provide assistance when necessary.</li> </ul> <p>制定防災減災措施：</p> <ul style="list-style-type: none"> <li>定期組織相關部門人員對辦公場所進行安全檢查，發現隱患時及時整改；</li> <li>制定惡劣天氣應急預案並根據實際情況進行調整修訂；</li> <li>日常準備好手電筒、常用藥品等物資，以備急需；</li> <li>對員工進行安全教育及相關知識的宣傳普及；</li> <li>關心員工在惡劣天氣下的通勤情況，提醒其安全出行並在必要時提供幫助。</li> </ul> <ul style="list-style-type: none"> <li>Construct the rainwater and sewage diversion and discharge system within the hog breeding farms, dredge flood drainage pipes in time, and construct the flood control ditches surrounding the breeding farms to minimize the impact of rainstorms on the breeding farms.</li> <li>生豬養殖場建設雨污分流排水系統，及時疏通排洪渠道，並在養殖場周圍建設防洪溝，將暴雨對養殖場的影響降至最小程度。</li> </ul>	<p>During the Reporting Period, the Group has no cases of injuries due to extreme weather, and no production equipment is damaged due to extreme weather</p> <p>報告期內，本集團無發生任何因極端天氣受傷的個案，亦無生產設備因極端天氣受損</p> <p>Completed 已落實完成</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告



Goals 目標	Action plans 行動計劃	Progress in 2025 2025年進度
<p>Before 2030, the greenhouse gases emission intensity of the breeding service sector of the Group will be lower than 0.15 tons of CO<sub>2</sub> per market hog<sup>1</sup></p> <p>2030年前，本集團養殖服務板塊的溫室氣體排放強度不高於0.15噸二氧化碳／每頭商品豬<sup>1</sup></p>	<p>Optimize the energy structure: We actively increase the proportion of renewable energy use through biogas power generation, optimize the energy structure, and reduce carbon emissions.</p> <p>優化能源結構：我們積極通過沼氣發電增加可再生能源使用佔比，優化能源結構，降低碳排放。</p> <p>Promote circular farming<sup>2</sup>: We reduce carbon emissions and improve the efficiency of biomass energy use by collecting manure for organic composting, advanced treatment of sewage and biogas slurry and returning it to the field for irrigation, and collecting biogas for heating and power generation.</p> <p>推動循環養殖<sup>2</sup>：我們通過收集糞污進行有機堆肥，深度處理污水及沼液並回田澆灌，收集沼氣供熱發電等一系列循環養殖方式，降低碳排放量，提高生物質能使用效率。</p> <p>Carry out afforestation: We plan to plant about 100,000 trees and 300 mu of grassland in the farm to offset the carbon emissions generated by business development.</p> <p>開展植樹造林：我們計劃在養殖場內種植約10萬棵樹木及300畝草地，以抵消因業務開展而產生的碳排放量。</p>	<p>The greenhouse gases emission intensity of the breeding service sector of the Group for this year is 0.11 tons of CO<sub>2</sub> per market hog</p> <p>本年度養殖服務板塊溫室氣體排放強度為：0.11噸二氧化碳／每頭商品豬</p> <p>Completed 已落實完成</p>

Notes:

- The greenhouse gas emissions from the breeding service sector account for about 97% of the total emissions generated by the Group, and the target setting is representative
- Please refer to the chapter "Environment and Natural Resources" of this report for specific measures for circular farming

註：

- 養殖服務板塊溫室氣體排放約佔集團產生的總排放量的97%，目標設定具有代表性
- 循環養殖具體措施詳見本報告「環境和天然資源」章節

Each of the business segments of the Group will generate greenhouse gas emissions in the process. Specifically, the greenhouse gas emissions from the financial service sector are mainly derived from the direct or indirect emissions from the fuel consumption in the use of business vehicles, external purchase of electricity, paper and water consumption, and business air travel; in addition to that from above sources, air emissions are also derived from the fuel combustion used for the operation of production equipment in the hog breeding farms and the indirect emissions generated through maritime transportation of energy storage system.

本集團的各業務板塊在業務開展過程中均會產生溫室氣體排放。其中金融服務板塊的溫室氣體排放主要來源於公務車使用的燃料消耗、外購電力、紙張和用水消耗及商務飛行所致的直接或間接排放；除上述來源外，還來自於生豬養殖場內生產設備運作使用的燃料燃燒，以及通過航海運輸儲能系統所產生的間接排放等。

# Environmental, Social and Governance Report

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The details of the Group's greenhouse gas emissions are set out below. During the Reporting Period, there was an increase in the greenhouse gas emissions of the Group. Such an increase was mainly due to an increase in purchased electricity resulting from the expansion of the Group's breeding service sector.

本集團溫室氣體的排放情況詳情於下表列示。報告期間，本集團的溫室氣體排放量有所上升，主要是由於本集團養殖服務板塊業務規模擴大，外購電力有所上升。



Greenhouse Gases 溫室氣體	Emissions in 2024 2024年排放量	Emissions in 2025 2025年排放量
<b>Scope 1</b> <b>範圍 1</b>	<b>38.87</b>	<b>31.22</b>
– Financial service sector – 金融服務板塊	16.02	11.87
– Breeding service sector – 養殖服務板塊	22.85	19.35
<b>Scope 2</b> <b>範圍 2</b>	<b>766.39</b>	<b>1,985.14</b>
– Financial service sector – 金融服務板塊	21.71	32.47
– Breeding service sector – 養殖服務板塊	744.28	1,952.44
– Energy storage system selling sector – 儲能系統銷售板塊	0.40	0.23
<b>Scope 3</b> <b>範圍 3</b>	<b>775.22</b>	<b>40.28</b>
– Financial service sector – 金融服務板塊	3.10	6.86
– Breeding service sector – 養殖服務板塊	2.22	6.98
– Energy storage system selling sector – 儲能系統銷售板塊	769.90	26.44
<b>Total</b> <b>合計</b>	<b>1,580.48</b>	<b>2005.44</b>

Chart 3 Greenhouse gases emission profile: Emission in CO<sub>2</sub>e (Unit: Ton)

圖表 3 溫室氣體排放情況：二氧化碳當量排放量(單位：噸)

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The density of the greenhouse gases from the financial service sector was 1.51 tons of CO<sub>2</sub>e per employee; the density of the greenhouse gases from the breeding service sector was 0.11 tons of CO<sub>2</sub>e per market hog; the density of the greenhouse gases from the energy storage system selling sector was 0.13 tons of CO<sub>2</sub>e per ton of product.

Notes: Source of data for preparation

1. Scope 1 greenhouse gas emissions were calculated using the Greenhouse Gas Emissions Calculation and Estimation Tools developed by the Hong Kong Green and Sustainable Finance Cross-Agency Steering Group.
2. Scope 2 greenhouse gas emissions were calculated using emission factors from the 2024 China Regional Grid Baseline Emission Factors for the Emissions Reduction Project (Chinese Mainland) and the 2024 CLP ESG Report (Hong Kong), respectively.
3. Greenhouse gas emissions from maritime transport were calculated using the carbon emissions accounting tool provided by Mediterranean Shipping Company (MSC).

### **EMISSIONS MANAGEMENT**

Pollutant discharge management is one of the Group's key concerns. We strictly abided by national laws and regulations on pollutant discharge, and implemented close management and control over discharge management in all aspects of operations. We are on the road of green and sustainable development, constantly improve the environmental management system, implement environmental protection measures, and fulfill corporate environmental responsibilities.

The Group strictly adheres to the state and local relevant laws and regulations and strictly controls various emissions from its business operations so as to ensure that all production processes meet the relevant laws, regulations and industrial standards. During the Reporting Period, the Group did not have any non-compliance incidents relating to air and greenhouse gas emissions, discharges into water and land nor generated any hazardous and non-hazardous wastes.

金融服務板塊的溫室氣體排放密度為每名僱員1.51噸二氧化碳當量，養殖服務板塊的溫室氣體排放密度為每頭商品豬0.11噸二氧化碳當量，儲能系統銷售板塊的溫室氣體排放密度為每噸產品0.13噸二氧化碳當量。

註：數據編製來源

1. 範圍一的溫室氣體排放使用香港綠色和可持續金融跨機構督導小組建立的溫室氣體排放量計算和估算工具計算；
2. 範圍二的溫室氣體排放根據《2024年度減排項目中國區域電網基準線排放因子》(中國內地)及《2024港燈ESG報告》(香港)裡的排放係數分別計算；
3. 航海運輸的溫室氣體排放使用MSC(Mediterranean Shipping Company)提供的航運碳排放核算工具計算。

### **排放物管理**

污染物排放管理是本集團重點關注的環節之一，我們嚴格遵守國家有關污染物排放的法律法規，並對運營中各環節的排放管理實行嚴密的管控。我們踐行綠色可持續的發展之路，不斷完善環境管理體系，落實環境保護舉措，履行企業環境責任。

本集團嚴格遵守國家和地方相關法律法規，嚴格控制業務運營中的各類排放，確保所有生產過程均符合相關法律法規及行業準則。於報告期間，本集團並無發生有關向水、土地及空氣排放，或產生有害及無害廢棄物等的違規事件。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 1. AIR EMISSIONS

The details of the air emissions produced by the Group are set out below. During the Reporting Period, the Group's air emissions decreased as compared to the same period last year, which was mainly because hog breeding farms did not carry out biogas electricity generation during the year.

### 1. 空氣排放物

本集團產生的空氣排放物詳情於下表列示。報告期內，本集團的空氣排放物排放總量較去年有所下降，主要由於生豬養殖場本年度未進行沼氣發電。



Air Emissions 空氣排放物	Emissions in 2024 2024年排放量	Emissions in 2025 2025年排放量
<b>Nitrogen oxides</b> 氮氧化物	<b>6.18</b>	<b>5.44</b>
– Financial service sector – 金融服務板塊	2.25	2.57
– Breeding service sector – 養殖服務板塊	3.93	2.87
<b>Sulfur oxides</b> 硫氧化物	<b>3.58</b>	<b>0.15</b>
– Financial service sector – 金融服務板塊	0.09	0.08
– Breeding service sector – 養殖服務板塊	3.49	0.07
<b>Particulate matter</b> 顆粒物	<b>5.43</b>	<b>0.40</b>
– Financial service sector – 金融服務板塊	0.17	0.19
– Breeding service sector – 養殖服務板塊	5.26	0.21

Chart 4 Details of the Air Emissions (Unit: Kilogram)

圖表 4 空氣排放物的排放情況(單位：千克)

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Note: Statistical criteria

The scope of air emissions calculation for both comprehensive financial service sector and breeding service sector is the use of official vehicles; the energy storage system selling sector does not operate official vehicles and therefore does not generate air emissions.

Note: Source of data for preparation

The emission factors used in the calculation of the emissions (nitrogen oxides, sulfur oxides and particulate matters) generated from the use of business vehicles are derived from the sources below:

- (1) The EMFAC-HK Vehicle Emission Calculation published by Hong Kong Environmental Protection Department.
- (2) The MOBILE6.1 Particulate Emission Factor published by the United States Environmental Protection Agency.

These factors assume the relative humidity of 80%, the temperature of 25 degrees Celsius and the average running speed of 30 kilometers per hour, and only included the gases discharged in the course of running.

As carbon emissions are an important part of the climate change agenda, in order to achieve low carbon development, the Group has made and regularly reviewed our emissions reduction scheme based on business operations. In addition, the Group has formulated relevant travel management regulations and management measures for business vehicles to reduce the emissions of greenhouse gas in daily operation.

註：數據編製口径

金融服務板塊及養殖服務板塊的空氣排放物計算範圍均為公務車使用；儲能系統銷售板塊沒有公務車，故不含空氣排放物。

註：數據編製來源

公務車使用產生的排放物（氮氧化物、硫氧化物、顆粒物）計算採取的排放係數乃按照以下來源得出：

- (1) 香港環境保護署汽車排放計算模型(EMFAC-HK Vehicle Emission Calculation)。
- (2) 美國環境保護署(United States Environmental Protection Agency)的顆粒排放係數模式(MOBILE6.1 Particulate Emission Factor)。

該等係數乃假設相對濕度為80%，溫度為攝氏25度，平均行駛速度為每小時30公里計算，並只包括行駛中排放的氣體。

碳排放是氣候變化議題中的重要一環，為了實現集團的低碳發展，我們根據業務開展情況制定並定期檢討減排計劃。此外，本集團亦已通過制定相關差旅管理規定及公務用車管理辦法以減少日常辦公中的溫室氣體排放。

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### 2. Waste Emissions

All the wastes produced by the Group are treated in strict accordance with the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes, the Law of the People's Republic of China on Animal Epidemic Prevention and other relevant state laws and regulations. The wastes produced by us were mainly from the breeding service sector, and the financial service sector and energy storage system selling sector also produces a small amount of wastes.

The main harmless wastes from hog farms include hog manure, kitchen wastes and household garbage. We use dry manure cleaning process for hog manure organic fertilizer processing to achieve daily clearance; Household garbage is regularly delivered to local sanitation departments and recycling stations for centralized treatment. We are also equipped with an animal carcass degradation processor for timely and harmless disposal of dead hogs and their discarded internal organs.

For hazardous wastes, medical wastes, such as abandoned animal vaccine needles and expired drugs, are the main hazardous wastes generated in the production process of the Group's breeding service sector. Hazardous and dangerous wastes are stored in the temporary storage rooms with clear hazard labels and warning slogans. The Group has entrusted the state-approved hazardous and hazardous wastes disposal units to conduct regular treatment so as to ensure that there will be no harm to the environment and society during production, collection, storage and treatment.

The hazardous wastes generated by the Group's financial service sector and energy storage system selling sector are mainly a small amount of discarded drugs, lamps, batteries, and discarded office equipment such as ink cartridges. The hazardous wastes from our Hong Kong office are handled by the property management office of the office building, thus there is no relevant information. As for the hazardous wastes generated by our mainland offices, we will first classify them and then hand them over to professional organizations with relevant qualifications for disposal so as to ensure that they will not cause pollution to the environment. As the relevant information is small and difficult to calculate, we will not disclose them here. The harmless wastes are mainly waste paper products, and part of waste paper is recycled.

### 2. 廢棄物排放

本集團產生的所有廢棄物均嚴格按照《中華人民共和國固體廢物污染環境防治法》及《中華人民共和國動物防疫法》等相關國家法律法規要求處理。我們產生的廢棄物主要來源於養殖服務板塊，金融服務板塊及儲能系統銷售板塊亦有產生少量廢棄物。

生豬養殖場產生的主要無害廢棄物包括豬糞、廚餘及生活垃圾。我們運用幹清糞工藝對豬糞進行有機肥料加工，實現日產日清；生活垃圾定期交由當地環衛部門及回收站集中處理。我們亦配備了動物屍體降解處理機以便及時對死豬及廢棄內臟組織進行無害化處理。

有害廢棄物方面，醫療廢棄物如廢棄動物疫苗針管、過期藥物等是本集團養殖服務板塊生產過程中產生的主要有害廢棄物。有害危險廢棄物均存放在暫存間，並貼有明確的危險標籤及警示標語，本集團已委託符合國家認可的危廢處理資質單位進行定期處理，確保從生產、收集、存儲到處理過程不對環境和社會造成危害。

本集團金融服務板塊及儲能系統銷售板塊產生的有害廢棄物主要是少量的廢棄藥品、燈管、電池，廢棄的辦公設備如墨盒等。香港辦公室的有害廢棄物均由所在辦公大樓物業管理處統一處理，故並無相關的數據。對於內地辦公室產生的有害廢棄物，我們會先對其進行分類，然後交由具有相關資質的專業機構對其進行處置，確保不會對環境造成污染，相關數據微小且難以統計，故不在此披露。無害廢棄物主要為廢棄紙製品，我們對其中部分廢紙進行回收利用。

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Details of the major wastes are listed below.

主要廢棄物數據詳情於下面列示。



Non-hazardous waste 無害廢棄物				
Sector 板塊	Type 類型	Weight 重量	Density 密度	
Financial service and energy storage system selling 金融服務及儲能系統銷售	Paper and carton 紙、紙箱	0.02 tons 噸	0.0005 ton consumed/employee 噸消耗量／每名員工	
	Breeding service 養殖服務	Hog manure 糞污	30,554.27 tons 噸	1.6257 ton consumed/market hog 噸消耗量／每頭商品豬
		Household waste and kitchen wastes 生活垃圾、廚餘	2.281 tons 噸	0.0001 ton consumed/market hog 噸消耗量／每頭商品豬
		Dead hog 死豬	73.97 tons 噸	0.0039 ton consumed/market hog 噸消耗量／每頭商品豬

Chart 5 Emission of Non-hazardous Wastes  
圖表 5 無害廢棄物排放情況

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### 環境、社會及管治報告

We acknowledge the importance of green operation, and undertake that 100% of hazardous wastes produced in the production will be treated by hazardous wastes disposal units holding the relevant qualifications, and that environmentally-friendly paper will be used for all of the promotional materials and office paper of the Group during the year.

We take various measures to reduce resource consumption and waste emission so as to minimize the total amount of wastes.

For daily management:

- To reduce the use of disposable paper cups and replace them with porcelain cups that can be used after repeated cleaning;
- To promote the paperless office and replace printed copies with electronic documents whenever possible;
- To select formats with high utilization efficiency of paper for the documents that need to be printed, for example, to choose a small font and line space when printing the documents, and to choose duplex printing whenever possible;
- To place boxes to collect non-confidential papers for recycling and reuse;
- To replace LED screen with cloth meeting banner;
- To choose recyclable categories when purchasing stationery and to reuse stationery such as envelopes, loose-leaf binder and document bags.

For hog breeding farms:

- To strictly control the classification and management of non-hazardous wastes and hazardous wastes;
- To conduct the utilization of feces resources and to recycle hog manure as organic fertilizers for use in farms;
- To regularly deliver paper packages produced in the production to the collection depots for recycling.

我們深知綠色運營的重要性，承諾生產過程中產生的所有有害廢棄物100%由有危廢處理資質的單位處理，絕不私自處理，本年度本集團所有宣傳資料及辦公用紙100%使用環保紙張。

我們還通過多種措施減少資源消耗及廢棄物排放，以最大限度地減少廢棄物總量。

日常管理方面：

- 減少使用一次性紙杯，改以可重複清洗後使用的瓷杯替代；
- 推廣無紙化辦公，儘量以電子文件代替打印；
- 打印文件使用空間利用效率高的格式，如選用較小的字體及行距，並儘量採用雙面打印；
- 設置容器收集非機密文件紙張以回收再用；
- 利用LED電子屏幕代替布制會議橫幅；
- 購置文具時選擇可循環利用的種類，重複使用信封、活頁夾、文件袋等文具。

生豬養殖場方面：

- 嚴格控制無害廢棄物及有害廢棄物的分類及管理；
- 開展糞污資源化利用，將豬糞收集處理後，進行有機施肥，返田利用；
- 定期將生產過程中產生的紙質包裝物交由回收站集中處理，循環利用。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 3. Water Discharge

The hog breeding farms of the Group will produce wastewater, such as breeding wastewater and household wastewater. We place high importance on wastewater treatment for which we has built relevant wastewater treatment facilities. The specific wastewater pollution prevention and control process is as follows:

1. Diversion of rainwater and sewage: Rain ditches have been constructed to separate the rainwater and sewage collection and transportation system. Rainwater is drained to the surrounding water body through the municipal storm water pipe network, and the sewage system is adopted using a sewer layout, thus the rainwater and sewage diversion is achieved.
2. Wastewater treatment: Domestic wastewater and breeding wastewater are treated using biotechnologies and the “solid-liquid diversion + black-film anaerobic fermentation + aerobic treatment tank + oxidation pond” process. After being treated, the wastewater can meet the irrigation standards for dry crops in the “Water Quality Standard for Farm Irrigation GB5084-2005” and the stricter value of the maximum permitted daily discharge concentration of water pollutants in intensive livestock and poultry farming (the standard value for the Pearl River Delta) under the “Pollutant Discharge Standards for Livestock and Poultry Industry DB44/613-2009”, the local standard in Guangdong Province.
3. Recycling irrigation: After treatment, the wastewater is irrigated to the surrounding farmland, dry land and economic forests through irrigation pipes.

### 3. 水的排放

本集團的生豬養殖場在運營期間會產生污水，如養殖廢水、生活污水等。我們十分重視污水處理，為此已建設相關的污水處理設施，具體廢水污染防治流程如下：

1. 雨污分流：建設雨水溝，實行雨水和污水收集輸送系統分離，雨水經市政雨水管網排至周邊水體，污水系統採取暗溝佈設，雨污水分流。
2. 廢水處理：生活污水、養殖廢水經生物技術處理後，採用「固液分離+黑膜厭氧發酵+好氧處理池+氧化塘」的處理工藝，廢水經處理後可達到《農田灌溉水質標準GB5084-2005》中旱作作物灌溉水質標準和廣東省地方標準《畜禽養殖業污染物排放標準DB44/613-2009》集約化畜禽養殖業水污染物最高允許日均排放濃度（珠三角標準值）較嚴值。
3. 回用灌溉：廢水處理後經灌管道澆灌至周邊農田、旱地及經濟林。

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By actively implementing the concept of green recycling, energy conservation and emission reduction, environmental protection, we achieve the goal of zero sewage discharge through sewage recycling, treatment, reuse, and integrate the concept of ecological harmony into the production and operation so as to realize the wide acceptance of, and to deliver mutual benefits from, the business development and the sustainable development concept.

During the year, the sewage after treatment was used for irrigation in approximately 382.5 mu of twice-ploughed farmland, thus achieving the recycling of resources and promoting the sustainable development of the environment.

#### **USE OF RESOURCES**

Use of resources is one of the key concerns of the Group, and we acknowledge the importance to the environmental protection of strictly controlling and reducing energy consumption in the course of operation. The Group complies with the laws and regulations related to resource utilization, including but not limited to the Law of the People's Republic of China on Conserving Energy and the Administrative Regulations on Urban Water Conservation, and proactively publicizes the concept of energy saving and emission reduction in the operation. Moreover, it promotes the energy saving measures under the 4R principles, namely the Reduction, Reuse, Recovery and Recycling. The Group will regularly analyze the energy consumption data to pinpoint the potential energy saving areas and formulate the corresponding energy saving goal and the action plan.

我們積極貫徹綠色循環、節能減排、環境保護的理念，通過污水回收、處理、再利用的方法，實現污水零外排的目標，將生態和諧理念融入到生產運營中，以實現業務發展與環境可持續發展理念互通互贏。

本年度，經處理後的污水為約382.5畝複耕地進行澆灌，實現了資源循環利用，促進了環境可持續發展。

#### **資源使用**

資源使用是本集團關注的重點之一，我們深知嚴格把控及降低運營過程中的能源消耗對環境保護的重要性。本集團遵守與資源使用相關的法律法規，包括但不限於《中華人民共和國節約能源法》及《城市節約用水管理規定》等，並在運營過程中積極宣傳節能減排的理念，更按照減量(Reduce)、複用(Reuse)、再生(Recover)及循環再用(Recycle)的4R原則推行節能措施。本集團會定期對能源消耗數據進行分析，尋找潛在的節能空間，並將訂立相應的節能目標及行動計劃。

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During the Reporting Period, the use of resources by the Group mainly included use of fuel by business vehicles, fuel combustion by production equipment, electricity, water and paper. Our operation does not involve any use of package materials, nor had we encountered any non-availability of suitable water sources. Below is the information of the resource consumption of the Group during the Reporting Period:

報告期內，本集團對資源的使用主要包括公務車燃料使用、生產設備燃料燃燒、電力、水和紙張。我們的運營不涉及包裝材料使用，在求取適用水源上亦未遇見任何問題。以下為本集團於報告期間的資源消耗數據：



Types of resources consumed 資源消耗種類	Consumption 消耗量	Density 密度
<b>Electricity</b> 電	<b>2,511,017 kWh</b> 千瓦時	
– Financial service sector – 金融服務板塊	41,068 kWh 千瓦時	1,207.88 kWh/employee 千瓦時／每名員工
– Breeding service sector – 養殖服務板塊	2,469,566 kWh 千瓦時	131.40 kWh/market hog 千瓦時／每頭商品豬
– Energy storage system selling sector – 儲能系統銷售板塊	383 kWh 千瓦時	128 kWh/employee 千瓦時／每名員工
<b>Non-renewable fuel (gasoline, diesel)</b> 不可再生燃料(汽油、柴油)	<b>137,930.70 kWh</b> 千瓦時	
– Financial service sector – 金融服務板塊	53,670.59 kWh 千瓦時	1,578.55 kWh/employee 千瓦時／每名員工
– Breeding service sector – 養殖服務板塊	84,260.11 kWh 千瓦時	4.48 kWh/market hog 千瓦時／每頭商品豬
<b>Water</b> 水	<b>7,933 m<sup>3</sup></b> 立方米	
– Financial service sector – 金融服務板塊	392 m <sup>3</sup> 立方米	11.53 m <sup>3</sup> /employee 立方米／每名員工
– Breeding service sector – 養殖服務板塊	7,541 m <sup>3</sup> 立方米	0.40 m <sup>3</sup> /market hog 立方米／每頭商品豬
<b>Paper</b> 紙	<b>260.17 Kg</b> 千克	
– Financial service sector – 金融服務板塊	232.78 Kg 千克	6.85 Kg/employee 千克／每名員工
– Breeding service sector – 養殖服務板塊	23.95 Kg 千克	0.65 Kg/employee 千克／每名員工
– Energy storage system selling sector – 儲能系統銷售板塊	3.44 Kg 千克	1.15 Kg/employee 千克／每名員工

Chart 6 Resource Consumption

圖表 6 資源消耗情況

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Note: Statistics coverage

The water consumption data for the financial service sector includes only the water usage for office purposes at the Foshan office premises. Water usage at the Hong Kong office is managed centrally by the property management, and therefore, relevant data could not be obtained.

Note: Source of data for preparation

The unit conversion of the information on consumption of non-renewable fuels (gasoline, diesel) is based on "Appendix II: Reporting Guidance on Environmental KPIs" in "How to prepare an ESG Report" prepared by the Stock Exchange.

During the year, the Group's resource consumption increased as compared with last year, primarily due to the expansion of the breeding service scale of the Group's breeding service sector, resulting in increases in electricity and water consumption.

The Group sets the following goals for enhancing energy use efficiency and optimizing energy use structure:

- To undertake to adopt energy-saving lamps for all office lighting;
- To make harmless treatment of sewage produced in production, and ensure that water consumption density will decrease steadily.

註：數據統計口徑

金融服務板塊中水資源的消耗數據僅包含佛山辦公場所辦公用途的用水量。香港辦公室的用水由物業管理處統一管理，因此未能獲得相關數據。

註：數據編製來源

不可再生燃料消耗(汽油、柴油)數據的單位轉換計算是根據聯交所編製的《如何準備環境、社會及管治報告？》內的《附錄二：環境關鍵績效指標匯報指引》。

本年度，本集團的資源消耗情況較去年有所上升，主要是由於本集團養殖服務板塊的養殖服務規模擴大，用電量及耗水量有所上升。

本集團訂立以下目標以實現提高能源使用效益，優化能源使用結構的目的：

- 承諾辦公室燈具100%採用環保節能燈具；
- 對生產過程中產生的污水進行無害化處理，並承諾耗水密度將穩中有降。

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Based on the actual operation conditions of the Group, we have developed the awareness of energy conservation and emission reduction and implemented various methods to reduce energy consumption. We have established the Guidelines on Energy Conservation in Offices with reference to relevant laws and regulations and the guidance of relevant institutions, and have enhanced the energy management work in our business operation:

針對本集團業務運營的實際情況，我們樹立節能減排意識，實施多項方法降低能源消耗。我們參照相關法律法規及有關機構的指南制定了《辦公室節能指引》及能源管理辦法，加強對業務運營中的能源管理工作：



### Energy saving 能源節約

#### Power saving 節電

#### Daily management 日常管理

- We use energy-saving lighting equipments and prioritize the purchase of electric appliances with high energy efficiency;
- We clean and replace the air-conditioner filters to ensure the normal operation of the air-conditioners. When using the air-conditioners, we keep doors and windows closed tightly to reduce the loss of cool air;
- Office equipment, such as printers, fax machines, shredders, etc., is set in auto standby/sleep mode when left idle and is power off if not in use for a long time;
- The last employee leaving the office after work is required to check whether all the office equipments are switched off, ensuring that lights and machines are off when no one is there.
- 使用節能照明設備、優先採購高能源效益的電器；
- 定期清潔及更換空調濾網，以確保空調的正常運作。使用空調時保持門窗緊閉以減少冷氣流失；
- 設定打印機、傳真機、碎紙機等辦公室設備於閒置時進入自動待機／睡眠模式，長時間不使用時關閉電源；
- 下班後要求最後一個離開辦公室的員工檢查所有辦公設備的電源是否已關閉，確保做到人走燈滅，人離機關。

#### Hog breeding farms 生豬養殖場

- We regularly check and repair the production equipment in the breeding farms to avoid the abnormalities in energy consumption. We arrange dedicated persons to be responsible for inspecting the amount of energy consumption of the breeding farms and reporting the potential abnormalities in energy consumption on time;
- We install biogas generators and use renewable energy such as biogas for power generation, so as to reduce the impact of power consumption from fossil fuels on the environment.
- 定期對養殖場內生產設備進行檢修，避免發生能源消耗異常的情況；安排專人負責監察養殖場的能源消耗量，如遇異常能源消耗情況及時報修；
- 安裝沼氣發電機，通過使用沼氣等可再生能源發電減少來自化石燃料的電力消耗對環境造成的影響。

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### Resources saving 資源節約

<p><b>Water saving</b> 節水</p>	<p><b>Daily management</b> 日常管理</p> <ul style="list-style-type: none"> <li>We put up water-saving signs in areas with water outlets, requiring the staff to turn off the taps after use;</li> <li>We send designated personnel to check whether there is any leakage in the water supply facilities on a regular basis and carry out repairs timely.</li> <li>在用水區域粘貼節約用水標識，要求員工使用後關緊水龍頭；</li> <li>派專人定期檢查供水設施是否出現滲漏並及時進行維修。</li> </ul> <p><b>Hog breeding farms</b> 生豬養殖場</p> <ul style="list-style-type: none"> <li>We reduce water for cleaning at the condition of keeping hog houses clean and dry;</li> <li>We achieve the recycling of sewage resource by fully returning to the farmland after harmless treatment under the principle of combing the plantation and breeding using sewage produced in production.</li> <li>在保持豬舍清潔乾淨的前提下減少沖洗用水；</li> <li>對生產過程中產生的污水堅持種養結合的原則，經無害化處理後充分還田，實現污水資源化利用。</li> </ul>
<p><b>Paper saving</b> 節約用紙</p>	<ul style="list-style-type: none"> <li>We do our best to send messages through email and office software and actively promote paperless approval; documents for which paper filing is necessary undergo formatting and designing process to increase paper utilization efficiency;</li> <li>We place a recycling box next to the photocopier to collect single-sided paper for recycling;</li> <li>We photocopy documents as needed to avoid photocopying too many copies.</li> <li>儘量通過電子郵件、辦公軟件發送信息，積極推行審批無紙化；確需紙質存檔的文件通過排版及設計，提高用紙利用率；</li> <li>在複印機旁放置回收盒，收集單面紙以供循環利用；</li> <li>按需要量影印文件，避免多印。</li> </ul>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ENVIRONMENT AND NATURAL RESOURCES

#### 1. Breeding service sector

The Group is well aware that the breeding service sector is water and electricity-intensive, and that it has increasing impact on the environment and natural resources during the course of business. We have proactively responded and tried to adopt a combination of various means to minimize the impact.

The Group values the issue of management and resource utilization of the emissions from the operation of the breeding farms. It continuously promote the rational utilisation of resources and the implementation of a circular breeding model to achieve a positive ecological cycle between planting and breeding under the guiding thinking of ecological breeding. We collect the feces produced by the breeding farms and return them as organic compost for use in farmland. After the sewage and bio-liquids produced from breeding are intensively treated, they are returned to farmland for irrigation, thus achieving the zero emission of sewage. Meanwhile, we have planted trees in the mountains outside the farm to purify the air and effectively reduce greenhouse gas emissions.

During the year, due to a malfunction of the biogas power generation equipment, the biogas power generation equipment was suspended and is currently undergoing repair and replacement. Upon restoration, biogas will continue to be collected for heat and power generation in order to reduce the environmental impact arising from electricity consumption from fossil fuels. Notwithstanding the suspension of power generation, we have continued to collect manure from breeding service sector for resource utilisation. The sewage after treatment was used for irrigation in approximately 382.5 mu of economic forests. We also provide organic fertilizers for surrounding farms to achieve resource recycling and promote sustainable development.

### 環境和天然資源

#### 1. 養殖服務板塊

本集團深知養殖服務板塊屬於用水用電密集型業務，隨著業務的開展，對環境與自然資源帶來的影響有所增加，我們積極應對並嘗試採取多種途徑努力將影響降至最低。

本集團高度重視養殖場運營中的排放物管理及資源化利用問題，以生態養殖為核心理念，持續推進資源合理化利用與循環養殖模式落地，實現生態種養良性循環。我們通過收集養殖區產生的糞污進行有機堆肥返田利用，對養殖產生的污水、沼液進行深化處理後回田澆灌，實現污水零外排；同時在養殖場外圍山地植樹造林，淨化空氣的同時有效減除溫室氣體排放。

本年度，因沼氣發電設備發生故障，沼氣發電設備暫停運營，目前正在維修更換中，待修復後將繼續通過收集沼氣供熱發電，以減少來自化石燃料的電力消耗對環境的影響。儘管發電暫停，我們仍持續收集養殖糞污進行資源化利用，經處理後的污水為約382.5畝經濟林進行澆灌，並為周邊農戶提供有機肥料，實現資源循環利用，促進可持續發展。

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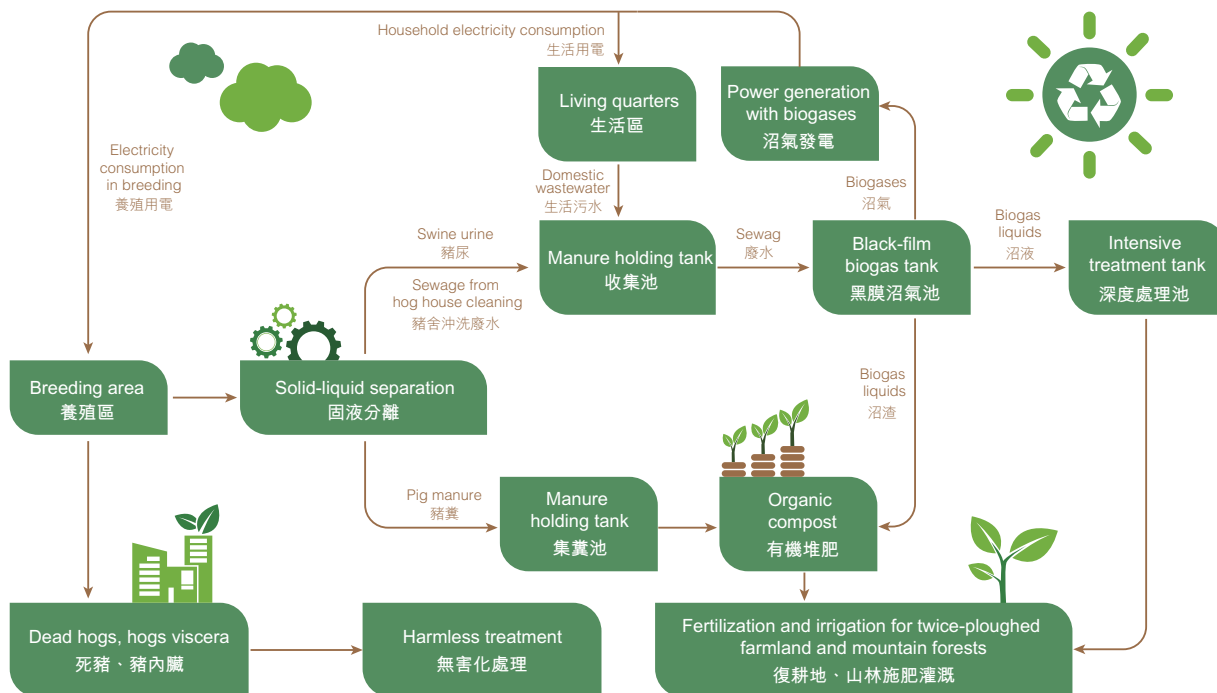


Chart 7 Recycling Breeding in Hog Farms  
圖表 7 生豬養殖場循環養殖圖

## 2. Energy storage system selling sector

Energy storage products are important technology and basic equipment for establishing a new type of power system and promoting the green and low-carbon transformation of energy, which plays an important role in supporting the realization of the “dual-carbon” goal. The Group’s energy storage products sold externally have multiple advantages, such as site selection flexibility, versatility, power stability, and high safety coefficient, which can not only realize the transfer and transformation of energy in time and space, but also change the traditional operation mode of the power system, which is to be used as soon as it is generated. In addition, the energy storage system can also maximize the use of renewable energy by storing excess wind energy, solar energy and other renewable energy sources to replace fossil fuel power generation, increasing the proportion of green power usage, reducing power generation costs, promoting energy transformation, and assisting in the achievement of carbon peak and carbon neutrality goals.

## 2. 儲能系統銷售板塊

儲能產品是建立新型電力系統、推動能源綠色低碳轉型的重要技術和基礎裝備，對「雙碳」目標的實現有著重要的支撐作用。本集團對外銷售的儲能產品具有選址靈活、功能多樣、電力穩定、安全係數高等多重優勢，不僅能夠實現能量的時空轉移和轉化，還能改變電力系統即發即用的傳統運營方式。此外，儲能系統還能最大限度的利用可再生能源，通過對多餘的風能、太陽能等可再生能源進行存儲，以代替化石燃料發電，提高綠電使用比例，降低發電成本，促進能源轉型，助力碳達峰、碳中和目標的實現。

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### 3. Daily operations

The Group also strives to reduce any potential negative impact of its day-to-day operation on the environment and uses various methods to reduce the dependence on natural resources. We implement the office supplies registration system, regularly check the consumption of office supplies, and purchase, distribute and manage office supplies and the inventory, so as to reduce the unwanted wastes. In addition, we provide environmental education and publicity to our employees to encourage them to adopt environmentally responsible behaviors and to contribute to environmental protection together with the Group.

We will continue to review our own environment policy and monitor the implementation of the relevant environmental protection in the production areas and offices, while relevant responsible persons will regularly report to the management the implementation, so as to continue to improve the weakness and also to proactively study and promote other environment protection measures.

### EMPLOYEE RESPONSIBILITY

#### EMPLOYMENT AND LABOUR PRACTICES

The Group formulated its recruitment and employment policies strictly in accordance with the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China, the Employment Promotion Law of the People's Republic of China, the Social Insurance Law of the People's Republic of China and the Employment Ordinance of Hong Kong Special Administrative Region as well as other relevant laws and regulations, prohibiting the employment of child labour or forced labour in any form. The Group has also signed labour contracts with all full-time and part-time staff to ensure the legal compliance of employment. The human resources department of the Group is responsible for formulating management rules on recruitment, attendance, salary management and performance appraisal, and closely monitors the latest changes in relevant laws and regulations to ensure proper compliance.

### 3. 日常運營

本集團還致力於降低日常運營中可能對環境造成的任何負面影響，使用多種方法減少對天然資源的依賴。我們實行辦公用品登記制度，定期檢查辦公用品的消耗情況，做好辦公用品的購置、發放和庫存管理，減少不必要的浪費。此外，我們對僱員進行環境教育及宣傳，以鼓勵他們採取對環境負責的行為，促使員工與集團共同為環境保護貢獻力量。

我們會持續審視自身的環境政策，監控有關環保措施於生產區域、辦公場所內的實行情況，相關負責人員會定期向管理層反饋執行情況，並不斷進行改善，同時亦會積極研究推行其他環保措施。

### 員工責任

#### 僱傭及勞工常規

本集團嚴格按照內地《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國就業促進法》、《中華人民共和國社會保險法》以及香港特別行政區《僱傭條例》等相關法律法規制定招聘及用工政策，禁止以任何形式聘請童工或強制勞工，並與所有全職及兼職員工簽訂勞動合同，保證僱傭的合法合規。本集團的人力資源部門負責制定招聘、考勤、薪酬管理及績效考核等方面的管理細則，同時密切留意相關法律法規的最新變動，並確保妥善遵守。

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The Group has adopted a fair and open recruitment approach to achieve openness and transparency in terms of recruitment standards, processes and benefits. Discrimination by gender, age, geographical, ethnic, racial and religious beliefs is prohibited. The Group has also implemented equal pay for equal work for men and women and has established equal promotion ladder for them. This ensures all our staff with equal job opportunities to foster diverse development of staff. During the Reporting Period, the Group employed a total of 74 employees, details of which are as follows:

本集團採取公平公開的招聘方式，在招聘標準、流程、待遇等方面做到開放透明。嚴禁一切對性別、年齡、地域、民族、種族及宗教信仰等的歧視行為。本集團實行男女同工同酬，建立平等的職業晉升機制，確保所有員工均享有平等的工作機會，並促進員工多元化發展。報告期間，本集團共聘用74名僱員，僱員情況如下：

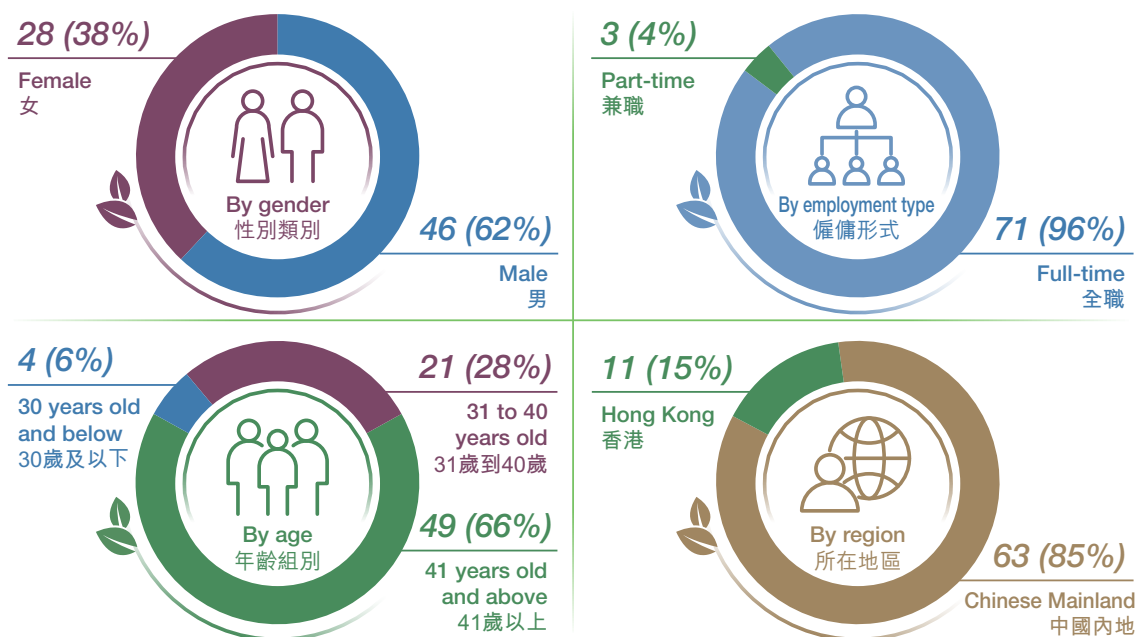


Chart 8 Details of present employees of the Group

圖表8 本集團在職僱員詳情

(By gender, types of employment, age group and region)

(按性別、僱傭類型、年齡組別及地區劃分)

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During the year, 68 employees left the Company, with an employee turnover rate of 47.89%. The turnover of employees is as follows:

本年度，有68名員工離職，僱員流失比率為47.89%。僱員流失情況如下：

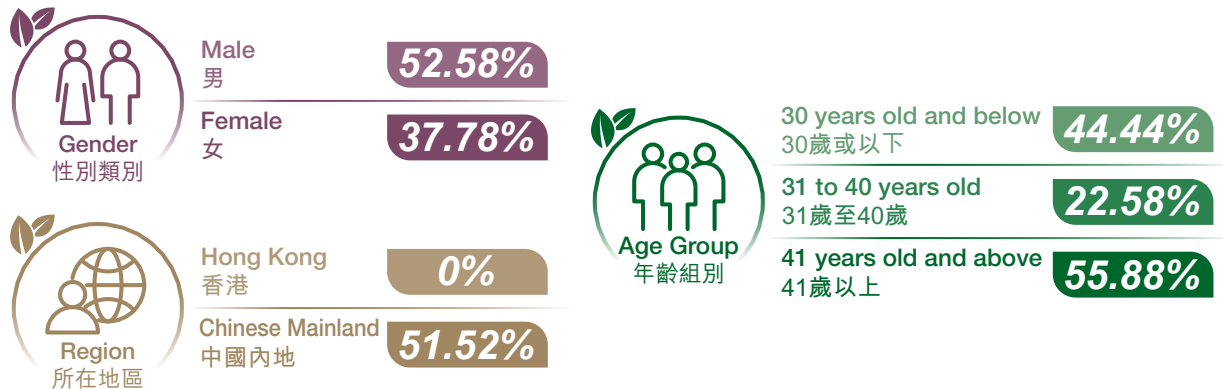


Chart 9 Turnover of employees  
圖表9 僱員流失比率

During the Reporting Period, as the breeding service sector belonged to the industry with high turnover, the frequent staff flow led to the raise of general employee turnover.

報告期內，因養殖服務板塊屬於人員流動性較高的行業，人員的頻繁流動導致整體僱員流失比率較高。

In order to attract outstanding talents, we have developed a competitive recruitment scheme, which provides employees with basic wages, bonuses, subsidies and benefits, and encourages our employees to communicate on and negotiate related salary and benefits issues through different channels. Meanwhile, a complete performance evaluation system is established to provide career promotion channels for qualified employees based on the evaluation results.

為吸引優秀人才，我們制定具市場競爭力的招聘方案，向受聘員工提供包括基本工資、獎金、津貼及福利等的薪酬待遇，並支持員工通過不同渠道溝通協商相關薪酬福利問題。同時建立完備的績效考核制度，根據考核結果對合乎要求的僱員提供職業晉升通道。

## Environmental, Social and Governance Report

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The Group strictly complies with the relevant regulations to provide employees from Chinese Mainland with timely and full contributions to social insurance and housing provident fund and purchase accident insurance for them, as well as labour insurance and Mandatory Provident Fund for Hong Kong employees. Maintaining the balance of life and work is a policy we have long been adhered to. We establish relevant working hour system based on specific job responsibilities. The office staff work 8 hours per day on a 5-day week basis. Farm staff appropriately extend working hours based on the actual production condition, and also timely arrange for holidays. We also support our staff to efficiently manage their work and daily life through personal leaves, marriage leaves, maternity leaves, paternity leaves, sick leaves, bereavement leaves, work injury leaves and paid annual leaves, etc.

The Group has developed a complete demission process to follow up the resignation of employees, including resignation interview, resignation formalities and settlement of wages and benefits. We respect employees' decisions, conduct in-depth interviews and arm's length negotiations with employees with intention to resign, and terminate labour contracts according to laws. Rate of turnover has been lowered through understanding the reasons for employees' leave, collection and integration of opinions and feedback from resigning employees to make improvement in 6 major aspects of the Group's human resources procedures, including HR planning, recruitment, training, salaries and benefits, performance assessment and labour relationship. The Group aims to strengthen the expertise and techniques training for employees who fail to meet the performance targets and encourages them to realise self-enhancement to meet the work requirements of the positions.

During the Reporting Period, the Group did not violate any relevant employment or labour laws and regulations in relation to remuneration, recruitment and dismissal, promotion, working hours, leave, equal opportunity, diversity and anti-discrimination in Chinese Mainland and Hong Kong.

本集團嚴格按照有關規定，為中國內地員工及時、足額繳納社會保險和住房公積金，以及購買意外保險，為香港員工購買勞工保險及強積金。保持生活與工作平衡是我們長久以來堅持的方針，我們根據具體崗位職責訂立相關工時制度，辦公室員工實行每週5天，每天8小時的工作制度，農場員工根據實際生產情況適當延長工時，亦適時安排調休假期。我們支持員工透過事假、婚假、產假、陪產假、病假、喪假、工傷假及帶薪年假等有效地管理他們的工作及日常生活。

本集團制定了完備的離職流程來跟進員工離職情況，包括離職面談、離職手續辦理及工資福利結算等。我們尊重員工的決定，與有離職意向的員工進行深入面談，平等協商，並依法終止勞動合同。我們瞭解員工離職原因，收集並綜合其意見反饋，以用於改善本集團人力資源規劃、招聘、培訓、薪酬福利、績效考核及勞動關係等六大方面的人力資源流程，降低離職率。本集團對人崗匹配度未達目標的員工以加強其知識技能培訓為首要事項，鼓勵員工進行自我增值以達到崗位工作要求。

於本報告期間，本集團並無發生任何違反有關薪酬、招聘及解僱、晉升、工作時數、假期、平等機會、多元化、反歧視等中國內地及香港相關僱傭或勞動法律法規的情況。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### EMPLOYEE HEALTH AND SAFETY

Employees are important for corporate development and represent a valuable asset of the Group. The Group values the occupational health and safety of employees. We strictly comply with relevant laws and regulations on occupational health and safety in the Chinese Mainland and Hong Kong, such as the Occupational Diseases Prevention Law of the People's Republic of China and the Fire Protection Law of the People's Republic of China, and strive to protect the health and safety of employees, and create a healthy, safe, open, harmonious and dynamic working environment that enhances employees' sense of well-being and belonging.

#### 1. *Excellent Working Environment*

Clean and comfortable office environment is the foundation of efficient work. During the year, the Group relocated to new office premises, which have completed comprehensive compliance inspections covering fire safety, environmental protection and occupational health. The new premises adopt a scientifically designed interior layout, with significantly optimised natural ventilation and lighting conditions. The office area is equipped with green plants, reasonably arranged in workstations, meeting rooms and other areas, thereby optimising the working environment while effectively purifying the air and alleviating employees' working stress.

In addition, through regularly cleaning water dispensers and air-conditioners; continuously providing employees with masks, hand sanitizers, emergency medications, and other supplies; ventilating and disinfecting our offices, the Group provides a more comfortable and safe working environment. The Group also actively cooperates in the fire escape safety inspection conducted by the office building administration, to keep the workplace safely unimpeded.

The Group also provides comfortable, clean and well-equipped staff dormitories for staff of hog farm, and through a series of measures including conducting regular inspection on power circuit of the dormitory, timely maintaining light switch, and installation of network devices, the Group enhances the staff accommodation environment, and improves the employees' sense of happiness and belonging.

### 員工健康與安全

員工是企業發展的重要基石，是集團的寶貴財富。本集團重視員工的職業健康與安全，我們嚴格遵守中國內地及香港職業健康與安全的相關法律法規，如《中華人民共和國職業病防治法》、《中華人民共和國消防法》等，竭力保障員工的健康及安全，為員工銳意打造健康、安全、開放、和諧及富有活力的工作環境，提升員工的幸福感和歸屬感。

#### 1. *良好的工作環境*

整潔舒適的辦公環境是高效工作的基礎。本年度，本集團進行新辦公場地搬遷，新辦公場地已完成消防、環保、職業衛生等全維度合規驗收，新場地採用科學的空間佈局設計，自然通風和採光條件大幅優化，辦公區域配備綠植景觀，合理佈置於辦公卡位、會議室等場所，優化辦公環境的同時，亦有效淨化空氣、舒緩員工工作壓力。

此外，本集團定期清潔飲水機及空調，全年不間斷為員工提供口罩、洗手液、應急藥物等物資，定期對辦公場所進行通風消毒，營造舒適安全的工作環境。本集團亦積極配合辦公樓大廈管理處開展的消防通道安全檢查，保持辦公場所安全出口暢通。

本集團亦為生豬養殖場員工提供舒適衛生、設施齊全的員工宿舍，通過定期檢查宿舍電源電路、及時維修照明開關、配置網絡設備等一系列舉措，改善員工住宿環境，提升員工幸福感和歸屬感。

# Environmental, Social and Governance Report

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### 2. Improved Emergency Precautionary Measures

Base on the actual condition, the Group makes further decision on emergency prevention in hog farm, to prevent the occurrence of any safety incidents. The Group posts safety signs in hog farm, reminds staff of keeping security alert all the time. In addition, we always keep the order of the workplace, properly place sundries, to make sure the dryness and cleanness of the floor, and reduce the risk of slipping or tripping of staff.

In order to effectively prevent the leakage of toxic, harmful, flammable and explosive substances (such as methane), improve the ability of quick response to emergencies, minimize the loss caused by accidents and ensure the safety of employees' lives and company property, we make clear the responsibility of each department in production safety, and establish relevant preventive measures:

1. Set fire safety distance: 20 meters fire safety distance shall be set between black film methane tank and other buildings and structures, and fire path shall be set around black film methane tank;
2. Professional installation: the equipment storing inflammable and explosive materials shall be installed by professional construction personnel with technical training;
3. Regular inspection and safe operation: we regularly organize safety inspection activities to ensure the effective implementation of safety measures. If any problems are discovered during the inspection, the inspector should timely put forward rectification suggestions and supervise relevant persons to eliminate the potential safety hazard as soon as possible;
4. Implementing responsibilities and strengthening management: we develop detailed operation procedure and post safety operation instruction, and strictly supervise the implementation; we strengthen safety management, enhance employees' risk awareness; in respect of possible situations, we develop comprehensive contingency plan and arrange specially-assigned person to take charge;

### 2. 完善的突發事件防範措施

本集團根據實際情況，對生豬養殖場在突發事件防範方面做了進一步的規定，以防止任何安全事故發生。本集團在養殖場內張貼安全標誌，提醒員工時刻保持安全警覺。此外，我們時刻保持生產場所的環境整齊有序，妥善擺放雜物，確保地面乾爽清潔，以減低員工滑倒或絆倒的風險。

為有效預防有毒有害易燃易爆物質(如沼氣)的洩露，提高突發事件的快速反應能力，最大限度地減少事故發生造成的損失，保障員工生命安全和公司財產安全，我們明確各部門在安全生產上的職責，並制定相關防範措施：

1. 設置防火安全距離：黑膜沼氣池與其他建築、構築物間設置20米安全防火間距，黑膜沼氣池周圍設有防火通道；
2. 專業人員安裝：存放易燃易爆物質的設備施工由經過技術培訓的專業施工人員安裝；
3. 定期檢查、安全操作：定期組織安全檢查活動以確保安全措施能得以有效實行。若檢查過程中發現任何問題，檢查人員需及時提出整改意見，並且督促有關人員儘快消除安全隱患；
4. 落實職責、強化管理：制定詳細的操作規程及崗位安全作業指導書，並嚴格監督落實；強化安全管理，強化職工風險意識；針對可能出現的情況，制定周密全面的應急方案，並安排專人負責；

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5. Safety training and drill: we organize employees to regularly conduct emergency analogy drills, and based on the new situations and new problems discovered in drills, we timely revise and improve emergency plan.

### 3. Corporate Culture and Employee Care

The Group highly values the construction of organizational culture and employee care, and focuses on the immediate needs of employees. We organize New Year activities and Annual Reunion Event every year to enhance communication and cooperation among employees and strengthen their sense of belonging and cohesion. Each sector offers employees benefits such as free physical examinations, group accident insurance, etc., based on its business condition. In the event of illness or accidents, employees can be effectively protected to reduce their worries.

In addition, the Group also organizes birthday parties and prepares afternoon tea for the staff, and provides holiday gifts and welfare payments from time to time to enable the employees to fully feel the warmth and care of the Group. At the same time, in appreciation of the employees' dedicated service over the years, the Group organised a warm and solemn retirement farewell ceremony for retiring employees. On the other hand, in order to promote the physical and mental health of employees, we regularly organize the employees to participate in sports activities such as badminton, enabling them to release work pressure, cultivate health concept and improve physical quality.

The Group is committed to creating a culture of achieving a balance between work and life, implementing a fixed working time system and discouraging overtime work. We regularly review the employees' overtime and labour intensity, and make adjustments and improvements when necessary. Besides, we have set up channels for employees' complaints, and arranged a dedicated person to be responsible for accepting appeal requests and investigating complaints and responsibilities, to protect the legitimate rights and interests of employees.

5. 安全培訓及演練：組織員工定期進行突發事件模擬演練，根據演練過程中發現的新情況、新問題，及時修訂和完善應急方案。

### 3. 文化建設與員工關懷

本集團高度重視組織文化建設和員工關懷，關注員工的切身需求。我們每年組織開年活動及團年活動，讓員工增進交流與合作，增強歸屬感和凝聚力。各板塊根據業務情況為員工提供免費健康體檢、團意意外險等，一旦員工發生疾病或者意外均能獲得有效保障，減少員工的後顧之憂。

此外，本集團亦不時組織員工生日會和下午茶，發放節日禮品及福利金，讓員工充分感受到集團的溫暖和關懷，同時為對員工多年來辛勤的付出表示感謝，集團為退休員工舉辦了溫馨而隆重的退休歡送會。另一方面，為促進員工身心健康，我們定期組織員工參加羽毛球等體育活動，讓員工釋放工作壓力，培養健康觀念，提高身體素質。

本集團致力於培養良好的工作生活平衡文化，實行固定工作時間制度及不鼓勵超時工作，我們定期檢查員工加班及勞動強度情況，必要時進行調整和改善。另外，設立員工申訴渠道，由專人負責受理申訴請求，對申訴事項和責任歸屬展開調查，保障員工的合法權益。

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During the Reporting Period, the Group did not violate any relevant workplace health and safety laws and regulations, and there were no incidents of work-related injuries and work-related deaths in the past three years and there was no loss of working days due to work-related injuries.

#### EMPLOYEE DEVELOPMENT AND TRAINING

The Group provides all the directors with the latest developments in respect of Listing Rules and other applicable regulations and regulatory systems, industry information and the business environment, enabling them to keep abreast of the Group's business and perform their respective duties effectively. The Group regularly organizes evaluations and performance assessments for employees, and provides promotion opportunities to employees with excellent performance with reference to the evaluation results. We also encourage employees to discuss their personal development and goals with the management, provide employees with necessary support to achieve personal growth through application for position transfer and internal promotion, and promote employees with outstanding work performance and development potentials. We are always committed to providing employees with an equal career development platform and a broad stage for realizing their career dreams.

The Group provides new recruits with regular trainings, which relate to matters like the Group's introduction, rules and regulations as well as the use of office facilities. Respective department offers new recruits with relevant trainings according to the needs of their jobs and roles in order to facilitate new recruits to understand corporate culture and departmental structure and adapt to the Company's environment as soon as possible.

於報告期間，本集團並無發生任何違反有關工作場所健康與安全法律法規的情況，過去三年亦無發生工傷及因工亡故事件，並無因工傷而損失工作天數。

#### 員工發展與培訓

本集團向全體董事提供上市規則及其他適用的法規及監管制度、行業信息及營商環境之最新發展情況，以促進董事對本集團業務的理解，切實履行其各自的職責。本集團定期組織員工評價及績效考核，參考評估結果向表現優秀的員工提供晉升機會，我們亦鼓勵員工就其個人發展情況及目標與管理人員進行討論，支持員工申請調崗及通過內部晉升實現個人成長，提拔工作表現優秀及具有發展潛力的員工。致力於為員工提供平等的職業發展平台及實現事業夢想的廣闊舞台。

本集團為全體新入職員工提供包括集團介紹、規章制度及辦公設施使用等常規培訓，各部門根據崗位需求向新入職員工提供相關培訓，以幫助新入職員工瞭解公司文化及部門架構，以儘快適應公司環境。

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The Group also provides the staff with opportunities of internal and external trainings: the internal trainings are conducted in form of one-on-one meetings, seminars or exchange sessions, focusing on internal team building, whereas the external trainings are conducted in form of external public courses, online courses, exchange seminars or internal lectures given by relevant professionals, with a view to updating the business knowledge of the employees and enabling them to be familiar with the latest laws and regulations of the industry and market information to improve the competitiveness of the employees. Besides, through regular assessment of the performances of the staff and in-depth interviews with them, the Group has jointly formulated the performance goals and implementation plans to foster the staff to grow with the enterprise. We also encourage our staff to learn business knowledge and office skills by themselves, and offer the bonus to those who have obtained professional qualifications for encouragement.

本集團亦為員工提供內部及外部培訓機會。內部培訓以單對單、講座或交流會等形式進行，重視內部團隊建設。外部培訓則以外部公開課程、線上課程、交流研討會或邀請相關專業人員到內部授課等形式進行，旨在更新員工的業務知識，使其熟悉行業最新法律法規及市場信息，提升員工的競爭力。此外，本集團通過定期考察員工的績效表現，與員工深入面談，共同制定績效目標及執行計劃，促進員工與企業共同成長。我們亦鼓勵員工自學業務知識及辦公技能，對考取專業資格證書的員工頒發獎金以茲鼓勵。

During the Reporting Period, our staff participated in trainings in corporate governance of listed companies, business trainings, technical trainings, risk control trainings and other types of trainings. The training cost was approximately RMB420, the number of employees being trained accounted for 36.49% of the total employees, and the total time of training was approximately 444.5 hours with the total average training time of approximately 16.46 hours.

於報告期間，員工參與的培訓類型包括上市公司企業管治培訓、業務培訓、技術培訓、風控培訓及其他類型培訓。培訓費用支出約人民幣420元，受訓人數佔總人數的36.49%，受訓總時長約為444.5小時，總平均受訓時長約為16.46小時。

The specific training situation of employees is as follows:

具體僱員受訓情況如下：



		Proportion 佔比	Average hours of training 平均受訓時數
 Gender 性別	Male 男	48.15%	8.12
	Female 女	51.85%	24.21
 Title 職級	Senior management 高級管理層	18.52%	5.30
	Middle management 中級管理層	22.22%	32.00
	Staff 員工	59.26%	14.13

Chart 10 Training situation of employees  
圖表 10 僱員受訓情況

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### LABOUR STANDARDS

The Group strictly abides by the relevant provisions of the Labour Law of the People's Republic of China, the Law of the People's Republic of China on the Protection of Women's Rights and Interests, the Special Provisions on the Labour Protection of Female Workers, the Law of the People's Republic of China on the Protection of Minors, and the Employment Regulations of the Hong Kong Special Administrative Region and other relevant regulations.

The Group requires job applicants and employees to provide valid identification documents and true personal information. The human resources department regularly reviews the recruitment system and records the recruitment situation for targeted improvement.

The Group is committed to eliminating any workplace harassment, intimidation and bullying, and we have established a feedback system to encourage employees to communicate with human resources and internal control departments to report forced labour or other misconducts. During the Reporting Period, the internal control department did not receive any relevant whistleblowing reports. During the year, there was neither any incident of discrimination and employment of child labour, nor any incident of forced or compulsory labour or infringement of employees' interests.

### 勞工準則

本集團嚴格遵守《中華人民共和國勞動法》、《中華人民共和國婦女權益保障法》、《女職工勞動保護特別規定》、《中華人民共和國未成年人保護法》及香港特別行政區《僱傭條例》等相關規定。

本集團要求求職者和僱員提供有效的身份證明文件及真實的個人資料，人力資源部門定期檢討招聘制度，記錄招聘情況以進行針對性改善。

本集團堅決杜絕任何職場騷擾、恐嚇及欺凌行為，我們設有反饋制度，鼓勵員工與人力資源部門及內控部門溝通，舉報強制勞工或其他不當行為。報告期間，內控部門並無收到任何相關檢舉報告。全年未發生任何歧視事件，無僱傭童工，亦無強迫、強制勞工或涉及侵犯員工利益等事件發生。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### OPERATIONAL RESPONSIBILITY

#### SUPPLY CHAIN MANAGEMENT

Effective supply chain management is crucial for the stable operation and sustainable development of our Group. With the expansion of the Group's hog breeding and energy storage system selling businesses, we are increasing our focus on supply chain management, and responsibly select qualified suppliers, with focus on strictly controlling suppliers from several aspects including clearly setting selection standards, strictly controlling product quality and taking care of the environmental protection.

In terms of breeding service sector, the Group has established qualified hog farming supplier list, and all feeds, drugs, vaccine and production equipment are purchased from suppliers in the list. Through several aspects from site inspection, qualification certificate inspection, business performance, contractual capacity, credibility and product price, we select and confirm the suppliers, and based on actual conditions, we timely audit and review the suppliers in the list and change the unqualified suppliers. The Group conducts evaluation and feedback on the suppliers and maintains long-term and good cooperative relationship with quality suppliers.

For the energy storage system selling sector, the Group purchases finished storage batteries from qualified suppliers and integrates inverter and monitor panel to form battery energy storage system for overseas sales and has stringent requirements on the production qualification of the suppliers. The Group has formulated a supplier management procedure, established a supplier management directory for energy storage systems, conducted classified evaluations based on business areas and comprehensive strength. At the same time, we have strengthened the environmental risk assessment, started the evaluation of qualified suppliers through various aspects such as product quality, process equipment, technical services and production safety, and considered prioritizing the cooperation with outstanding suppliers.

### 營運責任

#### 供應鏈管理

良好的供應鏈管理對本集團的穩定運營和持續發展至關重要，隨著集團生豬養殖業務及儲能系統銷售業務的開展，我們持續提高對供應鏈管理的重視程度，認真負責挑選合資格供應商，重點通過明確選定標準、嚴控產品品質、關注環境保護等方面對供應商進行嚴格把控。

養殖服務板塊方面，本集團已建立合資格生豬養殖供應商名單，所有飼料、藥品、疫苗、生產設備均採購自名單上的供應商。我們通過現場考察、資質證照檢驗、企業經營業績、履約能力、信譽程度、產品價格等多方面對供應商進行甄選確認，並根據實際情況，適時對供應商名單進行審核檢討，對不符合要求的供應商及時進行更換。本集團對供應商進行評價及反饋，與優質供應商保持長期的良好合作關係。

儲能系統銷售板塊方面，本集團透過合資格供應商採購成品儲能電池，集成逆變器和監測平台形成電池儲能系統銷往海外，對供應商生產資質有著嚴格要求。本集團已制定供應商管理程序，建立儲能系統供應商管理名錄，按業務領域、綜合實力等進行分類評估，同時加強環境風險評估，通過產品質量、工藝裝備、技術服務、安全生產等多方面展開合格供方評價工作，對優秀供應商考慮優先達成合作。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

The Group attaches importance to the quality of products provided by the suppliers. We developed the Procurement System and Acceptance Standard Compilation and the Unqualified Product Disposal System, and strictly control the quality of products purchased each time. If the products provided by suppliers have been proved to have serious quality problems or successive nonconformity, relevant responsible person will timely put forward corrective suggestions and adopt remedial measures, and cancel the qualification as a cooperative supplier if necessary.

The Group appreciates the importance of green procurement, strictly controls the procurement process. We prefer the suppliers who appreciate environmental protection and have social responsibility, require cooperative suppliers to comply with the laws and regulations related to environmental protection during production and processing courses, and select the suppliers without pollution or with less pollution during the operation process as much as possible. Suppliers are required to comply with all relevant local and national laws and regulations. Cooperation will be terminated in case of any violations related to bribery, corruption and other prohibited commercial activities.

For office supply procurement, we select environment-friendly and energy-saving products in the office procurement and also prefer local suppliers to reduce energy consumption caused by transportation. In general, the Group follows the principle of “Shopping Around” when purchasing office supplies and services based on the quality, price, recyclability, and energy saving performance, etc.

During the Reporting Period, the Group has a total of 14 key suppliers, all of whom are Chinese Mainland suppliers, and all conducted procurement management in accordance with the relevant procurement system and requirements of the Group.

本集團對供應商提供的產品品質十分重視，我們制定了完善的《採購制度及驗收標準彙編》和《不合格產品處置制度》，對每次採購的產品質量進行嚴格把控。當供應商提供的產品經驗證出現嚴重質量問題或連續不合格時，相關負責人員將及時向供應商提出糾正和採取補救措施，必要時將取消其合作供應商資格。

本集團注重綠色採購，嚴格把控採購流程，我們會優先考慮重視環保及具有社會責任感的供應商，要求合作供應商在其生產加工過程中符合環境保護相關法律法規，盡可能選擇運營過程中無污染或污染少的供應商。同時，合作供應商需遵守所有相關的地方及國家法律法規，如發生任何賄賂、貪污及其他禁止的商業行為我們將與其終止合作。

辦公室用品採購方面，我們多選用環保及節能產品，並優先選擇本地供應商以減少運輸造成的能耗。一般而言，本集團採購辦公室用品及服務遵從「貨比三家」原則，基於質量、價格、可回收與否、節能表現等因素擇優選用。

報告期內，本集團的關鍵供應商共14家，全部為內地供應商，均按照本集團相關採購制度及要求進行採購管理。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### PROVISION OF HIGH-QUALITY PRODUCTS AND SERVICES

During the Reporting Period, the Group mainly provided professional financial services, high quality commercial pigs and energy storage system sales service for customers. We improved customer experience from various aspects to ensure the products and services provided by the Company are legal, quality and safe.

#### 1. Professional Financial Services

We are committed to improving financial service quality from various aspects such as customer services, risk management, technological innovation, customer privacy protection and intellectual property protection.

#### ➤ CUSTOMER SERVICES

For advertisement, the Group strictly abides by the Advertising Law of the People's Republic of China to implement honest promotion based on the services and products we provide, prevent any fraud and any behavior that deceives customers and avoid misleading or exaggerating promotion.

For customers' complaints, the Group regards them as an incentive to improve service quality and listen carefully to customers' needs. When providing services, we strive to provide our customers with clear information and remind them of any relevant risks to ensure that they make informed decisions. The Group also strengthens communication with customers through various channels, and ensures that customers' opinions and complaints are promptly and appropriately answered and handled through relevant consultation and complaint procedures. Upon receiving a complaint, we require our employees to make response rapidly and propose corresponding solutions against the issues complained by the customers. Meanwhile, we will report to the management and make relevant records to prevent the recurrence of similar issues and formulate treatment solutions for similar incidents.

Through mutual communications, we continuously improve the quality of the services and customer experience, and strive to maximize customer satisfaction. During the Reporting Period, the Group received 10 complaints about services, on which we contacted with the relevant customers immediately and made explanations to them.

### 提供優質產品及服務

於報告期內，本集團主要為客戶提供專業的金融服務、優質的商品生豬及儲能系統銷售服務，我們通過多方面的努力提升客戶體驗，以確保公司提供的服務和產品合法、優質及安全。

#### 1. 專業的金融服務

本集團致力於從客戶服務、風險管理、技術創新、客戶隱私保障、知識產權保障等各個方面提升金融服務質量。

#### ➤ 客戶服務

對外宣傳方面，本集團嚴格遵守《中華人民共和國廣告法》，基於所能提供的服務及產品對外如實進行宣傳，杜絕弄虛作假及任何欺騙客戶的行為，避免誤導或誇大宣傳。

對於客戶投訴，本集團將其視為提高服務質素的動力，細心聆聽客戶的需求。於辦理業務時，力求為客戶提供清晰信息，提醒客戶任何相關風險以確保其作出知情決定。本集團亦透過多種渠道加強與客戶之間的溝通交流，通過相關諮詢及投訴程序確保客戶的意見及投訴得到及時適當的回復和處理。當接獲投訴時，我們要求員工迅速作出應對，針對客戶投訴的問題，提出解決方案。同時，上報管理層並做好相關記錄，杜絕類似問題再次發生，並制定類似事件發生的處理方案。

通過互相交流，我們不斷提升服務質素，改善客戶體驗，務求將客戶的滿意度提升至最高。於報告期內，本集團收到10次有關服務的投訴，均已第一時間與客戶聯繫並做好相關解釋工作。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ➤ RISK MANAGEMENT

Since its establishment, the Group has always adhered to the legal and compliant operation, strictly abided by various regulations and document requirements of its industry, and continuously strengthened compliance and risk control management within the Group. We have adhered to the risk control concept of “full coverage”, set up corresponding risk management measures for each business process, and established a risk management system suitable for the characteristics of the Group’s business.

### ➤ 風險管理

本集團自成立以來一直堅持依法合規經營，嚴格遵守所處行業的各項法規及文件要求，持續加強集團內部的合規及風控管理。我們秉持「全面覆蓋」的風控理念，在各項業務流程節點設置相應的風險管理措施，建立適合本集團業務特點的風險管理體系。



#### Overall participation

##### 全員參與

Strengthen the risk management methods of overall participation, require two persons to participate in the initial due diligence process; require risk control officers to fully participate in each process node of the project; establish an approval system of the risk review committee; the back-office department participates in compliance review, audit supervision and other processes.

強化全員參與的風險管理手段，要求雙人共同參與初步盡職調查過程；要求風控人員全面參與項目的各個流程節點；建立風險評審委員會審批制度；後台部門參與合規審查、審計監督等過程。



#### Whole process nodes

##### 全流程節點

Establish corresponding risk control management measures at a series of project process nodes such as due diligence, project setting, review, approval and management to ensure that the risk management system penetrates into each process node of all projects.

在項目盡調、立項、審查、審批、管理等一系列項目流程節點設置相應的風險控制管理措施，確保風險管理體系滲透到全部項目的各個流程節點之中。



#### Comprehensive risk management

##### 全面風險管理

Identify and manage the market risk, credit risk, operational risk, liquidity risk, legal risk, reputation risk and other risks.

針對市場風險、信用風險、操作風險、流動性風險、法律風險、聲譽風險及其他風險進行識別、管理。

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The Group sets up a risk management organizational structure based on the principles of integrity, centrality, and independence, and divides the responsibilities of risk management at all levels. Each officer shall assume different risk management responsibilities depending on the scope of his/her duties.

During the year, we continued to implement risk management measures and steadily promoted business development in accordance with a series of corporate documents, including the original Working System of the Investment and Financing Decision-making Committee, Management Measures for Internet Guarantee Business, and various operational guidelines. We also strove to standardize the work contents of employees at all levels, clarify their corresponding job responsibilities, and strengthen risk control in various business operations to control the operating risks of the Group.

### ➤ TECHNOLOGICAL INNOVATION

To improve customer experience and service quality, during the Reporting Period, we pursued for innovation in the following areas:

1. We have launched an online bid bond system that accesses bidding platforms, billing platforms as well as the relevant business systems of financial institutions such as banks. It empowers the entire automation process covering insurance, underwriting, charging, bond issuance and billing, and eliminates manual billing, charge confirmation and other offline processes. This enhances business execution efficiency and improves customer experience.
2. We have developed an electronic document management system and put it into operation. This system facilitates the digitization of business documents, streamlines online internal access to the Company documents and reinforces document security by adding watermarks, implementing IP whitelist restrictions and establishing a file backup plan.

本集團風險管理組織架構根據全面性、集中性、獨立性等原則進行設置，劃分各層級在風險管理方面的職責，各管理人員根據職責範圍承擔不同的風險管理責任。

本年度，我們持續按照原有的《投融資決策委員會工作制度》、《互聯網擔保業務管理辦法》、各項操作指引等一系列公司文件落實風險管理措施、穩步推進業務發展。規範各崗位人員的工作內容，明確其對應的工作職責，加強各項業務操作環節中的風險控制，從而控制本集團的經營風險。

### ➤ 技術創新

為提升客戶體驗和服務質量，報告期內，我們從以下方面進行創新：

1. 上線投標保函系統。該系統通過對接招投標平台、開票平台、銀行等機構的相關業務系統，實現投保、核保、收費、出函、開票等環節的全線上自動化流程，免除人工開票及收費確認等線下環節，提高業務執行效率和客戶體驗。
2. 開發並部署運行電子檔案管理系統。該系統有助於完成業務檔案的電子化工作，方便公司檔案資料的內部線上調閱，通過在文檔上增加水印、IP白名單限制及制定文件備份計劃，提高檔案資料的安全性。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ➤ CUSTOMER PRIVACY PROTECTION

The protection of customer privacy is one of the most important issues for the Group. The Group strictly complies with the requirements of relevant laws and regulations such as the Personal Information Protection Law of the People's Republic of China, the Regulations of the People's Republic of China on the Protection of Computer Information Systems, the Requirements for the Security Protection of Information Security Technology Internet Interactive Services and Personal Data (Privacy) Ordinance of HKSAR. We formulate related management systems such as customer data confidentiality policies and provide guidance to employees in the collection, use, storage, and inspection of customer data to ensure that customer data is used only for specific purposes and prevent data leakage. To this end, we implement a series of measures, including:

1. Require employees to set a password and screen saver for the computer they use. When leaving the seat, they must log out of the currently logged-in information system and lock the computer screen to prevent information from being stolen. This year, the Group conducted "Employee Network Information Security Awareness Training", reminding employees to regularly change their authentication passwords and enhance their awareness of strengthening network security precautions.
2. Employees are required to sign a confidentiality agreement when they join the Company; require employees to remind customers to protect their personal data when transacting business, and prepare information security warnings to help customers cultivate awareness of privacy protection;
3. Maintain the customer data on the Alibaba Cloud server. We strive to keep Alibaba Cloud server from illegal access through purchasing the corresponding security products and setting up a whitelist mechanism, and arrange operation and maintenance staff to inspect regularly every week and record operation and maintenance logs to repair related vulnerabilities on the server, so as to prevent the server from being illegally invaded;

### ➤ 客戶隱私保障

保障客戶隱私是本集團最為關注的事宜之一。本集團嚴格遵守《中華人民共和國個人信息保護法》、《中華人民共和國計算機信息系統安全保護條例》、《信息安全技術互聯網交互式服務安全保護要求》及香港特別行政區《個人資料(私隱)條例》等相關法律法規的規定。通過制定客戶數據保密政策等相關管理制度，及在有關收集、使用、儲存及查閱客戶數據方面為員工提供指引，以確保客戶數據僅用作特定用途，並防止數據外泄。為此，我們實施一系列措施，其中包括：

1. 要求員工為自己所使用的計算機設置密碼及屏幕保護，離開工位時，必須退出當前登錄的信息系統並鎖定計算機屏幕以防止信息被竊取。本年度集團開展「員工網絡信息安全意識培訓」，提醒員工定期更換驗證密碼，增強員工加強網絡安全防範意識。
2. 於員工入職時，要求其簽署《保密協議》；要求員工在進行業務辦理時，提醒客戶對個人資料進行保護，做好信息安全警示，幫助客戶培養隱私保護意識；
3. 客戶數據均統一存放於在線的阿裡雲服務器，阿裡雲服務器通過購買相應的安全產品，及設置白名單機制，保障服務器拒絕非法訪問，同時安排運維人員每週定期巡檢，並記錄運維日誌，對服務器上的相關漏洞進行修復，防止服務器被非法入侵；

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4. For the inspection of customer data on the business system, the system administrator can effectively control the inspecting scope of customer data that each user of the business system can access to through permission settings, and desensitization display sensitive information (such as phone numbers, etc.) on the business system to further protect the privacy of customer data.

The IT department of the Group is responsible for technical monitoring of relevant systems and timely updating of security systems. We will continue to monitor the implementation of relevant measures, regularly review and update relevant privacy policies when necessary. During the year, the Group did not experience any leakage of customer privacy.

#### ➤ INTELLECTUAL PROPERTY PROTECTION

The Group complies with laws and regulations related to intellectual property, including but not limited to Trademark Law of the People's Republic of China, Patent Law of the People's Republic of China, Copyright Law of the People's Republic of China and Copyright Ordinance of Hong Kong Special Administrative Region. We have applied for the registered trademark for the brands of the Company and the certificate for computer software copyright registration for the self-developed business operation support system of the Company. During the Reporting Period, the Group applied for 3 software copyrights, owning 28 software copyrights in total. The Group respects the intellectual property rights or other legal rights of any third party and purchases genuine office software so as to avoid infringement of the intellectual property rights of others.

4. 對於在業務系統上的客戶數據的查看，系統管理員通過權限設置，有效控制每個業務系統用戶能夠查看客戶數據的範圍，同時對於敏感信息(如電話號碼等)，在業務系統上進行脫敏顯示，從而進一步保障客戶資料的隱私。

本集團IT部門負責對相關系統進行技術監控，及時更新安保系統。我們將持續監督相關措施的執行，定期檢討並於必要時更新相關隱私政策。本年度，集團未發生客戶隱私洩露事件。

#### ➤ 知識產權保障

本集團遵守知識產權相關的法律法規，包括但不限於《中華人民共和國商標法》、《中華人民共和國專利法》、《中華人民共和國著作權法》及香港特別行政區《版權條例》。我們已為公司的品牌申請註冊商標，並為公司自主研發的業務運營支持系統申請計算器軟件著作權登記證書，報告期內本集團共申請3項軟件著作權，累計共有28個軟件著作權。本集團尊重任何第三方的知識產權或其他合法權利，採購正版的辦公軟件，避免侵害他人的知識產權。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### 2. High-quality Commercial Pigs

The Group is well aware that ensuring product safety is of utmost importance for our pig breeding farms. In order to prevent the occurrence of disease accidents, we implement the “all-in and all-out” feeding and management method in each stages to eliminate the possibility of continuous infection and cross-infection. During the production process, we insist on the principle of “Disease Prevention is more Important than Cure”, change passive treatment to active prevention, strictly control the entry of non-production personnel into the production area, and keep the pigsties and pig bodies clean through regular cleaning, flushing and disinfection. A ventilation system is installed in the pigsties to ensure good air circulation. We have also strictly implemented our partners’ requirements to conduct regular health checks on pigs to prevent the spread of disease, and all newly imported pigs have been vaccinated and quarantined.

We have formulated the “Food Safety Testing System” to ensure that the pigs raised under contract meet the national food hygiene standards by testing the content of B-agonists in the urine of pigs. We have also strictly adhered to cooperative agreements and relevant regulations in fulfilling our food safety management responsibilities. During the Reporting Period, the Group did not recall any products due to product safety and quality concerns.

#### 2. 優質的商品生豬

本集團清楚意識到保證產品安全是生豬養殖場工作的重中之重。為預防疾病事故發生，我們實行每層「全進全出」的飼養管理方式，以消除連續感染、交叉感染的可能性。在生產過程中堅持「防病重於治病」的方針，改變被動治療為主動預防，嚴格控制非生產人員進入生產區，並通過定期清掃、沖洗和消毒的方式保持豬舍、豬體的清潔。豬舍內安裝通風系統，確保空氣流通良好。我們亦嚴格落實合作方要求，定期對豬只進行健康檢查，以防止疾病傳播，所有新進豬只均已接受疫苗注射和檢疫。

我們制定了《食品安全檢測制度》，對代養出欄生豬的尿液進行乙類促效劑含量檢測，確保生豬符合國家食用衛生標準。同時，我們嚴格按照合作協議及相關規定履行食品安全管理責任，報告期內，本集團未發生因產品安全與質量問題引發的產品召回事件。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 3. Sales Service of Energy Storage System

The Group is committed to selling highly efficient and durable energy storage system to our customers. Through our stringent supplier management procedure and comprehensive quality control, we ensure that the battery products sold meet international standards in terms of energy efficiency, cost-effectiveness, safety performance and environmental characteristics. In addition, we require distributors to take full responsibility for local customer returns, exchanges and complaints due to quality issues, and to purchase full product liability insurance in their local markets.

During the Reporting Period, the Group did not recall any of its products for reasons of product quality and safety, nor did it receive any complaints for improper transportation, storage and sales processes.

### ANTI-CORRUPTION

Anti-corruption is a fundamental code of conduct for business operations and the cornerstone of a company's normal functioning. It is crucial for maintaining legality, compliance, fair competition, and corporate reputation. The Group attaches great importance to anti-corruption efforts and strictly adheres to relevant laws and regulations, including the Anti-Money Laundering Law of the People's Republic of China, the Criminal Law of the People's Republic of China, the Anti-Unfair Competition Law of the People's Republic of China, the Company Law of the People's Republic of China, the Regulations on Internal Auditing of the People's Republic of China, and the Prevention of Bribery Ordinance of the Hong Kong Special Administrative Region. The Group formulates a strict monitoring system and approval process, and sets up reporting procedures and accountability mechanisms, which are regularly reviewed by our internal control department to timely improve when discovering vulnerabilities and ensure the effective operation of relevant systems.

### 3. 儲能系統銷售服務

本集團致力於將高效耐用的儲能系統銷往客戶，我們通過嚴格的供應商管理程序和完善的質量管理，確保銷售的電池產品在能源效率、成本效益、安全性能和環保特性上均符合國際標準。此外，我們要求經銷商全面負責當地客戶因質量問題提出的退貨、換貨及投訴問題，同時在當地市場購買產品全責險。

報告期內，本集團沒有因產品質量及安全理由而召回任何產品，亦沒有因運輸、儲存及銷售過程不當而接獲投訴。

### 反貪污

反貪污是企業商業行為的基本操守，是企業正常運營的基石，對維護合法合規、公平競爭及企業聲譽至關重要。本集團高度重視反貪污工作，嚴格遵守《中華人民共和國反洗錢法》、《中華人民共和國刑法》、《中華人民共和國反不正當競爭法》、《中華人民共和國公司法》、《中華人民共和國內部審計條例》及香港特別行政區《防止賄賂條例》等相關法律法規，制定嚴密的監察體系和審批流程，設置舉報程序和追責機制，並由內控部門進行定期審查，發現漏洞時及時改進，以確保相關系統的有效運行。

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We have established a “Complaint Management System” to provide a reporting channel for both employees and external customers, aiming to promptly detect and prevent corruption and unethical behavior. The Group follows principles of designated personnel handling, full receipt of complaints, and confidentiality for both internal and external complaint-related information. Relevant responsible individuals are assigned to follow up and explaining complain-related issues, with the final resolution recorded and filed by designated personnel.

The Group actively promotes integrity and prevents criminal acts such as bribery, extortion, fraud and money laundering. We attach great importance to the construction of employees’ professional ethics, build our culture of integrity within the Company, and integrate the awareness of integrity into daily management by improving various rules and regulations and codes of integrity conduct. We forbid employees to promote business through bribery under any circumstances, and adopt a zero-tolerance attitude towards those who violate laws and regulations and our policies and who use fraud measures to seek improper benefits. In addition, the Group provides inhouse anti-corruption training to the management and employees.

During the Reporting Period, there were no corruption cases against the Group or its employees, and there were no material violations of laws and regulations of the Chinese Mainland and Hong Kong on bribery, extortion, fraud and money laundering.

#### COMMUNITY RESPONSIBILITY

The Group highlights the importance of repaying the society while striving for business development. In order to build up our positive corporate culture and perform our social responsibility, we proactively participate in various public welfare activities, contributing to the construction of communities in various aspects such as education, science, environmental protection, culture, and sports.

我們設有《投訴管理制度》，為員工和外部客戶提供檢舉渠道，務求及時發現、制止貪污腐敗現象和行為。集團的內外部的投訴信息遵循專人對接、應收盡收、信息保密等原則，並安排相關負責人跟進及向投訴方進行解釋工作，最終處理結果統一經專人登記備案。

本集團積極推進廉潔建設，防止賄賂、勒索、欺詐及洗黑錢等犯罪行為的發生。我們重視對員工的職業道德建設，在公司內部建立誠信文化，通過完善各項規章制度和廉潔行為規範，將誠信意識融入到日常管理當中。我們要求在任何情況下，員工不得通過賄賂的方式推進業務，對違反法律法規及公司制度，利用欺詐手段謀取不正當利益的行為採取零容忍的態度。此外，本集團為管理層及員工提供內部反貪污培訓。

報告期內，未有任何對本集團或僱員的貪污訴訟案件，並無發生任何涉及嚴重違反中國內地及香港有關賄賂、勒索、欺詐及洗黑錢方面的法律法規的情況。

#### 社區責任

本集團致力於發展業務的同時，亦強調回饋社會的重要性。為樹立積極向上的企業文化及履行企業社會責任，我們積極主動參加各類公益活動，在教育、科學、環保、文化、體育等方面為社區建設貢獻力量。

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

During the Reporting Period, Mr. Zhang Tiewei, the chairman of the Group, was elected as the fourth chairman of the Foshan overseas Chinese Investment Enterprises Association, actively dedicated to uniting, connecting, and serving overseas Chinese entrepreneurs. Mr. Zhang Tiewei served as the tutor of the master's degree of finance at Guangdong University of Finance and Economics. He cooperated with the university to cultivate excellent students, helping the students to develop the study habits and thinking mode of combining theory and practice, encouraging the students to deepen their professional knowledge, exercise their leadership ability, and cultivate innovative spirit and high moral standards. Mr. Zhang Tiewei also served as a supervisor of the anti-drug association of Chancheng District, Foshan City, and he increased efforts to strengthen the public awareness of drug education through participating in anti-drug promotion activities, and contributed to the drug control work of Foshan City.

In terms of party building, the party branch of Guangdong Success Finance Guarantee Company Limited, a subsidiary of the Group, normalized the education of party members, and built a culture wall for party construction in the Company. In addition, it organized Three Meetings and One Course and frequently carried out theme education activities, such as forum, watching movies and caring for the elderly.

With gratitude, the Group continues to help disadvantaged groups to fulfil its corporate and social responsibility. During the Reporting Period, we proactively carried forward the corporate spirit of "Great Cause of Success, Serving the Society" by participating in the "Tongxin Charity Fund – Sanshui District Experimental Primary School (Nanshan School) Expansion Project (同心公益基金三水區實驗小學南山學校擴建項目)". We also willingly made some donations. Additionally, we took the initiative in supporting the prevention and control of mosquito-borne infectious diseases in Beijiao Town, Shunde District, fulfilling social responsibilities with practical actions. During the year, the Group's total charitable donations amounted to RMB23,000 to the whole society.

報告期間，本集團主席張鐵偉先生獲選為佛山市僑商會第四屆會長，致力在團結、聯繫、服務僑商方面積極作為。張鐵偉先生擔任廣東財經大學的校外金融碩士學位導師，與高校聯合培養優秀學子，幫助學生培養理論與實踐相結合的學習習慣及思維模式，鼓勵學生深挖專業知識，鍛煉領導能力，培養創新精神及高道德標準。張鐵偉先生還擔任佛山市禪城區禁毒協會監事，通過參與禁毒宣傳等活動加大對市民群眾毒品認知的教育力度，為佛山禁毒工作貢獻力量。

黨建方面，本集團附屬公司廣東集成融資擔保有限公司黨支部把黨員教育常態化，在公司建立了黨建文化牆，組織三會一課，並多次開展主題教育活動，如座談會、觀看電影及愛老敬老活動等。

本集團懷著感恩之心，幫助弱勢社群，踐行企業社會責任。報告期內，我們積極發揚「成大業、服務社會」的精神，踴躍參加「同心公益基金三水區實驗小學南山學校擴建項目」並熱心捐款，同時積極響應號召，支援順德區北滘鎮蚊媒傳染病防控工作，以實際行動踐行社會責任。本年度，本集團向全社會共計捐款人民幣貳萬三千元整。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### INDEX

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### 索引

香港聯合交易所《環境、社會及管治報告指引》索引

### Mandatory Disclosure Requirements

### 強制披露規定



Subject Areas 範疇	Disclosure Requirements 披露規定	Related Chapter/ Interpretation 相關章節／解釋
Governance Structure 管治架構	<p>A statement from the board containing the following elements: 由董事會發出的聲明，當中載有下列內容：</p> <p>(i) a disclosure of the board’s oversight of ESG issues; (i) 披露董事會對環境、社會及管治事宜的監督；</p> <p>(ii) the board’s ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer’s businesses); and (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程；及</p> <p>(iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer’s businesses. (iii) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。</p>	<p>Sustainable Development Governance – Sustainable Development Governance Structure 可持續發展治理－可持續發展管治架構</p>

### “COMPLY OR EXPLAIN” PROVISIONS

### 「不遵守就解釋」規定

#### Subject Areas A: Environmental

#### 範疇A：環境



Subject Areas 範疇	Disclosure Requirements 披露規定	Related Chapter/ Interpretation 相關章節／解釋
Reporting Principles 匯報原則	<p>A description of, or an explanation on, the application of the Reporting Principles of Materiality, Quantitative and Consistency in the preparation of the ESG report: 描述或解釋在編備環境、社會及管治報告時如何應用重要性、量化、一致性彙報原則；</p>	<p>About the Environmental, Social and Governance Report – Reporting Principles 關於環境、社會及管治報告－匯報原則</p> <p>Sustainable Development Governance – Importance Evaluation 可持續發展治理－重要性評估</p>
Reporting Scope 匯報範圍	<p>A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change. 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。</p>	<p>About The Environmental, Social and Governance Report – Reporting Scope 關於環境、社會及管治報告－匯報範圍</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### “COMPLY OR EXPLAIN” PROVISIONS

「不遵守就解釋」規定

#### Subject Areas A: Environmental

範疇A：環境



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
A1 Emissions A1 排放物	<p>General Disclosure 一般披露</p> <p>Information on: 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：</p> <p>(a) the policies; and (a) 政策；及</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. (b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>A1.1 The types of emissions and respective emissions data. A1.1 排放物種類及相關排放數據。</p> <p>A1.3 Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 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)。</p> <p>A1.4 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 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)。</p> <p>A1.5 Description of emission target(s) set and steps taken to achieve them. 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。</p> <p>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. 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。</p>	<p>Environmental Responsibility – Emissions Management 環境責任－排放物管理</p> <p>Environmental Responsibility – Emissions Management 環境責任－排放物管理</p> <p>Environmental Responsibility – Emissions Management 環境責任－排放物管理</p> <p>Environmental Responsibility – Emissions Management 環境責任－排放物管理</p> <p>Environmental Responsibility – Emissions Management 環境責任－排放物管理</p> <p>Environmental Responsibility – Emissions Management 環境責任－排放物管理</p> <p>Environmental Responsibility – Emissions Management 環境責任－排放物管理</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### “COMPLY OR EXPLAIN” PROVISIONS

「不遵守就解釋」規定

#### Subject Areas A: Environmental

範疇A：環境



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
A2 Use of Resources A2 資源使用	<p>General Disclosure 一般披露</p> <p>Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。</p> <p>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). 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)。</p> <p>A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility). A2.2總耗水量及密度(如以每產量單位、每項設施計算)。</p> <p>A2.3 Description of energy use efficiency and a description of target(s) set and steps taken to achieve them. A2.3描述能源使用效益及所訂立的目標以及為達到這些目標所採取的步驟。</p> <p>A2.4 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency and a description of target(s) set and steps taken to achieve them. A2.4描述求取適用水源上可有任何問題, 以及用水效益, 並描述所訂立的目標及為達到這些目標所採取的步驟。</p> <p>A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 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。</p>	<p>Environmental Responsibility – Use of Resources 環境責任－資源使用</p> <p>Environmental Responsibility – Use of Resources 環境責任－資源使用</p> <p>Environmental Responsibility – Use of Resources 環境責任－資源使用</p> <p>Environmental Responsibility – Use of Resources 環境責任－資源使用</p> <p>Environmental Responsibility – Use of Resources 環境責任－資源使用</p> <p>N/A 不適用</p>

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### “COMPLY OR EXPLAIN” PROVISIONS

「不遵守就解釋」規定

#### Subject Areas A: Environmental

#### 範疇A：環境



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
A3 The Environment and Natural Resources A3 環境及天然資源	<p>General Disclosure 一般披露</p> <p>Policies on minimising the issuer’s significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。</p> <p>A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 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。</p>	<p>Environmental Responsibility – The Environment and Natural Resources 環境責任 – 環境及天然資源</p> <p>Environmental Responsibility – The Environment and Natural Resources 環境責任 – 環境及天然資源</p>

#### Subject Areas B: Social

#### 範疇B：社會



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
<b>Employment and Labour Practices</b> 僱傭及勞工常規		
B1 Employment B1 僱傭	<p>General Disclosure 一般披露</p> <p>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：</p> <p>(a) the policies; and (a) 政策；及</p> <p>(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. (b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>B1.1 Total workforce by gender, employment type (i.e. full-or part time), age group and geographical region. B1.1 按性別、僱傭類型(即全職或兼職)、年齡組別及地區劃分的僱員總數。</p> <p>B1.2 Employee turnover rate by gender, age group and geographical region. B1.2 按性別、年齡組別及地區劃分的僱員流失比率。</p>	<p>Employee Responsibility – Employment and Labour Practices 員工責任 – 僱傭及勞工常規</p> <p>Employee Responsibility – Employment and Labour Practices 員工責任 – 僱傭及勞工常規</p> <p>Employee Responsibility – Employment and Labour Practices 員工責任 – 僱傭及勞工常規</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Subject Areas B: Social

範疇 B：社會



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
B2 Health and Safety B2 健康與安全	<p>General Disclosure 一般披露</p> <p>Information on: 有關提供安全工作環境及保障僱員避免職業性危害的：</p> <p>(a) the policies; and (a) 政策；及</p> <p>(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. (b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. B2.1 過去三年(包括匯報年度)每年因工亡故的人數及比率。</p> <p>B2.2 Lost days due to work injury. B2.2 因工傷損失工作日數。</p> <p>B2.3 Description of occupational health and safety measures adopted, and how they are implemented and monitored. 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。</p>	<p>Employee Responsibility – Employee Health and Safety 員工責任 – 員工健康與安全</p> <p>Employee Responsibility – Employee Health and Safety 員工責任 – 員工健康與安全</p> <p>Employee Responsibility – Employee Health and Safety 員工責任 – 員工健康與安全</p> <p>Employee Responsibility – Employee Health and Safety 員工責任 – 員工健康與安全</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

**Subject Areas B: Social**

**範疇 B：社會**



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
<p>B3 Development and Training B3 發展及培訓</p>	<p>General Disclosure 一般披露</p> <p>Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。</p> <p>B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management). B3.1 按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。</p> <p>B3.2 The average training hours completed per employee by gender and employee category. 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。</p>	<p>Employee Responsibility – Development and Training 員工責任－發展及培訓</p> <p>Employee Responsibility – Development and Training 員工責任－發展及培訓</p> <p>Employee Responsibility – Development and Training 員工責任－發展及培訓</p>
<p>B4 Labour Standards B4 勞工準則</p>	<p>General Disclosure 一般披露</p> <p>Information on: 有關防止童工或強制勞工的：</p> <p>(a) the policies; and (a) 政策；及</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. (b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>B4.1 Description of measures to review employment practices to avoid child and forced labour. B4.1 描述檢討招聘慣例的措施以避免童工及強制勞工。</p> <p>B4.2 Description of steps taken to eliminate such practices when discovered. B4.2 描述在發現違規情況時消除有關情況所採取的步驟。</p>	<p>Employee Responsibility – Labour Standards 員工責任－勞工準則</p> <p>Employee Responsibility – Labour Standards 員工責任－勞工準則</p> <p>Employee Responsibility – Labour Standards 員工責任－勞工準則</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Subject Areas B: Social

範疇 B：社會



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
<b>Operating Practices</b> 營運慣例		
B5 Supply Chain Management B5 供應鏈管理	<p>General Disclosure 一般披露</p> <p>Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。</p> <p>B5.1 Number of suppliers by geographical region. B5.1 按地區劃分的供應商數目。</p> <p>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. 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。</p> <p>B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 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。</p> <p>B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. B5.4 描述在揀選供貨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。</p>	<p>Operational Responsibility – Supply Chain Management 營運責任－供應鏈管理</p> <p>Operational Responsibility – Supply Chain Management 營運責任－供應鏈管理</p> <p>Operational Responsibility – Supply Chain Management 營運責任－供應鏈管理</p> <p>Operational Responsibility – Supply Chain Management 營運責任－供應鏈管理</p> <p>Operational Responsibility – Supply Chain Management 營運責任－供應鏈管理</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Subject Areas B: Social

範疇 B：社會



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
B6 Product Responsibility B6 產品責任	<p>General Disclosure 一般披露</p> <p>Information on: 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：</p> <p>(a) the policies; and (a) 政策；及</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labeling and privacy matters relating to products and services provided and methods of redress. (b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons. B6.1 已售或已送產品總數中因安全與健康理由而須回收的百分比。</p> <p>B6.2 Number of products and services related complaints received and how they are dealt with. B6.2 接獲關於產品及服務的投訴數目以及應對方法。</p> <p>B6.3 Description of practices relating to observing and protecting intellectual property rights. B6.3 描述與維護及保障知識產權有關的慣例。</p> <p>B6.4 Description of quality assurance process and recall procedures. B6.4 描述質量檢定過程及產品回收程序。</p> <p>B6.5 Description of consumer data protection and privacy policies, and how they are implemented and monitored. 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。</p>	<p>Operational Responsibility – Provision of High – quality Products and Services 營運責任－ 提供優質產品及服務</p> <p>Operational Responsibility – Provision of High – quality Products and Services 營運責任－ 提供優質產品及服務</p> <p>Operational Responsibility – Provision of High – quality Products and Services 營運責任－ 提供優質產品及服務</p> <p>Operational Responsibility – Provision of High – quality Products and Services 營運責任－ 提供優質產品及服務</p> <p>Operational Responsibility – Provision of High – quality Products and Services 營運責任－ 提供優質產品及服務</p> <p>Operational Responsibility – Provision of High – quality Products and Services 營運責任－ 提供優質產品及服務</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Subject Areas B: Social

範疇 B：社會



Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Related Chapter/ Interpretation 相關章節／解釋
B7 Anti-corruption B7 反貪污	<p>General Disclosure 一般披露</p> <p>Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的：</p> <p>(a) the policies; and (a) 政策；及</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. (b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>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. 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。</p> <p>B7.2 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. B7.2 描述防範措施及舉報程序，以及相關執行及監察方法。</p> <p>B7.3 Description of anti-corruption training provided to directors and staff. B7.3 描述向董事及員工提供的反貪污培訓。</p>	<p>Operational Responsibility – Anti-corruption 營運責任－反貪污</p> <p>Operational Responsibility – Anti-corruption 營運責任－反貪污</p> <p>Operational Responsibility – Anti-corruption 營運責任－反貪污</p>

### Community 社區

B8 Community Investment B8 社區投資	<p>General Disclosure 一般披露</p> <p>Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。</p> <p>B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 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)。</p> <p>B8.2 Resources contributed (e.g. money or time) to the focus area. B8.2 在專注範疇所動用資源(如金錢或時間)。</p>	<p>Community Responsibility – Community Investment 社區責任－社區投資</p> <p>Community Responsibility – Community Investment 社區責任－社區投資</p> <p>Community Responsibility – Community Investment 社區責任－社區投資</p>
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# Environmental, Social and Governance Report

## 環境、社會及管治報告

Climate-related Disclosures

氣候相關披露



Aspects 層面	Disclosure Requirements 披露要求	Related Chapter/ Interpretation 相關章節／解釋
<b>I. Governance</b> I. 管治		
	<p>19. The issuer shall disclose information about:</p> <p>19. 發行人須披露有關以下方面的資料：</p> <p>(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of <b>climate-related risks and opportunities</b>.</p> <p>(a) 負責監督<b>氣候相關風險和機遇</b>的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的信息。</p> <p>(b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee <b>climate-related risks and opportunities</b>.</p> <p>(b) 管理層在用以監察、管理及監督<b>氣候相關風險和機遇</b>的管治流程、監控措施及程序中的角色。</p>	<p>Sustainable Development Governance – Sustainable Development Governance Structure 可持續發展治理－可持續發展管治架構</p> <p>Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化</p>
<b>II. Strategy</b> II. 策略		
Climate-related risks and opportunities 氣候相關風險和機遇	<p>20. The issuer shall disclose information to enable an understanding of <b>climate-related risks and opportunities</b> that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term.</p> <p>20. 發行人須披露其信息，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的<b>氣候相關風險和機遇</b>。</p>	<p>Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化</p>
Business model and value chain 業務模式和價值鏈	<p>21. The issuer shall disclose information to enable an understanding of climate-related risks and opportunities that enables an understanding of the current and anticipated effects of <b>climate-related risks and opportunities</b> on the issuer's business model and value chain.</p> <p>21. 發行人須披露讓人瞭解<b>氣候相關風險和機遇</b>對其業務模式和價值鏈的當前和預期影響的信息。</p>	<p>Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Climate-related Disclosures

### 氣候相關披露



Aspects 層面	Disclosure Requirements 披露要求	Related Chapter/ Interpretation 相關章節／解釋
Strategy and decision-making 策略和決策	<p>22. The issuer shall disclose information that enables an understanding of the effects of <b>climate-related risks and opportunities</b> on its strategy and decision-making.</p> <p>22. 發行人須披露讓人瞭解<b>氣候相關風險和機遇</b>對其策略和決策的影響的信息。</p> <p>23. The issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).</p> <p>23. 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。</p>	Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化
Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量	<p>Current financial effect 當前財務影響</p> <p>24. The issuer shall disclose qualitative and quantitative information about:</p> <p>24. 發行人須披露以下定性和量化資料：</p> <p>(a) how <b>climate-related risks and opportunities</b> have affected its financial position, financial performance and cash flows for the reporting period; and</p> <p>(a) <b>氣候相關風險和機遇</b>如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及</p> <p>(b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.</p> <p>(b) 當存在將導致下一匯報年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的信息。</p>	Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Climate-related Disclosures



Aspects 層面	Disclosure Requirements 披露要求	Related Chapter/ Interpretation 相關章節／解釋
	<p>Anticipated financial effect 預期財務影響</p> <p>25. The issuer shall disclose qualitative and quantitative information about:</p> <p>25. 發行人須披露以下定性和量化資料：</p> <p>(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage <b>climate-related risks and opportunities</b>, taking into consideration:</p> <p>(a) 發行人經考慮其管理<b>氣候相關風險和機遇</b>的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化：</p> <p>(i) its investment and disposal plans; and (i) 其投資及處置計劃；及</p> <p>(ii) its planned sources of funding to implement its strategy; and (ii) 其為實施策略所需的資金的計劃資金來源；及</p> <p>(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage <b>climate-related risks and opportunities</b>.</p> <p>(b) 基於發行人管理<b>氣候相關風險和機遇</b>的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。</p>	<p>Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化</p>
Climate resilience 氣候韌性	<p>26. The issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and <b>business model</b> to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified <b>climate-related risks and opportunities</b>. The issuer shall use climate-related scenario analysis to assess its <b>climate resilience</b> using an approach that is commensurate with the issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range.</p> <p>26. 在考慮發行人已識別的<b>氣候相關風險和機遇</b>後，發行人須披露信息，使他人瞭解發行人的策略及<b>業務模式</b>對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其<b>氣候韌性</b>。提供量化信息時，發行人可披露單一數額或區間範圍。</p>	<p>Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Climate-related Disclosures

氣候相關披露



Aspects 層面	Disclosure Requirements 披露要求	Related Chapter/ Interpretation 相關章節／解釋
<b>III. Risk Management</b> <b>III. 風險管理</b>		
	<p>27. The issuer shall disclose information about:</p> <p>27. 發行人須披露以下信息：</p> <p>(a) the processes and related policies it uses to identify, assess, prioritize and monitor climate-related risks;</p> <p>(a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策；</p> <p>(b) the processes the issuer uses to identify, assess, prioritize and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and</p> <p>(b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的信息)；及</p> <p>(c) the extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring <b>climate-related risks and opportunities</b> are integrated into and inform the issuer’s overall risk management process.</p> <p>(c) <b>氣候相關風險和機遇</b>的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。</p>	<p>Environmental Responsibility – Responding to Climate Change</p> <p>環境責任 – 應對氣候變化</p>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Climate-related Disclosures

氣候相關披露



Aspects 層面	Disclosure Requirements 披露要求	Related Chapter/ Interpretation 相關章節／解釋
<b>IV. Metrics and Targets</b> IV. 指標及目標		
Greenhouse gas emissions 溫室氣體排放	<p>28. The issuer shall disclose its absolute gross <b>greenhouse gas</b> emissions generated during the reporting period, expressed as metric tons of <b>CO<sub>2</sub> equivalent</b>, classified as:</p> <p>28. 發行人須披露匯報期內的<b>溫室氣體</b>絕對總排放量(以公噸<b>二氧化碳當量</b>表示), 並分為:</p> <p>(a) <b>Scope 1 greenhouse gas emissions;</b> (a) <b>範圍1 溫室氣體排放;</b></p> <p>(b) <b>Scope 2 greenhouse gas emissions; and</b> (b) <b>範圍2 溫室氣體排放; 及</b></p> <p>(c) <b>Scope 3 greenhouse gas emissions.</b> (c) <b>範圍3 溫室氣體排放。</b></p> <p>29. The issuer shall:</p> <p>29. 發行人須:</p> <p>(a) measure its <b>greenhouse gas</b> emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another ex change on which the issuer is listed to use a different method for measuring greenhouse gas emissions;</p> <p>(a) 除非管轄機關或發行人上市之另一交易所另有要求, 否則發行人須根據《溫室氣體核算體系: 企業核算與報告標準(2004年)》計量其<b>溫室氣體</b>排放;</p> <p>(b) disclose the approach it uses to measure its <b>greenhouse gas</b> emissions;</p> <p>(b) 披露其用於計量<b>溫室氣體</b>排放的方法;</p> <p>(c) for <b>Scope 2 greenhouse gas emissions</b> disclosed in accordance with paragraph 28(b), disclose its location-based <b>Scope 2 greenhouse gas</b> emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and</p> <p>(c) 就根據第28(b)段披露的<b>範圍2 溫室氣體排放</b>, 披露其以地域為基準的<b>範圍2 溫室氣體</b>排放, 並提供有助於瞭解該排放的任何所需合約文書的信息; 及</p> <p>(d) for <b>Scope 3 greenhouse gas</b> emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of <b>Scope 3 greenhouse gas emissions</b>, in accordance with the <b>Scope 3 categories</b> described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>(d) 就根據第28(c)段披露的<b>範圍3 溫室氣體</b>排放, 根據《溫室氣體核算體系: 企業價值鏈(範圍3)核算與報告標準(2011年)》所述的<b>範圍3 類別</b>披露發行人計量<b>範圍3 溫室氣體</b>排放中包含的類別。</p>	Environmental Responsibility – Responding to Climate Change 環境責任 – 應對氣候變化

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### Climate-related Disclosures

### 氣候相關披露



Aspects 層面	Disclosure Requirements 披露要求	Related Chapter/ Interpretation 相關章節／解釋
Climate-related transition risks 氣候相關轉型風險	30. The issuer shall disclose the amount and percentage of assets or business activities vulnerable to <b>climate-related transition risks</b> . 30. 發行人須披露容易受 <b>氣候相關轉型風險</b> 影響的資產或業務活動的金額及百分比。	Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化
Climate-related physical risks 氣候相關物理風險	31. The issuer shall disclose the amount and percentage of assets or business activities vulnerable to <b>climate-related physical risks</b> . 31. 發行人須披露容易受 <b>氣候相關物理風險</b> 影響的資產或業務活動的金額及百分比。	Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化
Climate-related opportunities 氣候相關機遇	32. The issuer shall disclose the amount and percentage of assets or business activities aligned with <b>climate-related opportunities</b> . 32. 發行人須披露涉及 <b>氣候相關機遇</b> 的資產或業務活動的金額及百分比。	Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化
Capital deployment 資本運用	33. The issuer shall disclose the amount of capital expenditure, financing or investment deployed towards <b>climate-related risks and opportunities</b> . 33. 發行人須披露用於 <b>氣候相關風險和機遇</b> 的資本開支、融資或投資的金額。	Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化
Internal carbon prices <sup>1</sup> 內部碳定價 <sup>1</sup>	34. The issuer shall disclose: 34. 發行人須披露如下： (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and (a) 闡釋發行人可有及如何在決策中應用碳定價(例如投資決策、轉移定價及情景分析)；及 (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; (b) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價； or an appropriate negative statement that the issuer does not apply a carbon price in decision making. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	\

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### Climate-related Disclosures

### 氣候相關披露



Aspects 層面	Disclosure Requirements 披露要求	Related Chapter/ Interpretation 相關章節／解釋
Remuneration <sup>2</sup> 薪酬 <sup>2</sup>	<p>35. The issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure made under paragraph 19(a)(iv).</p> <p>35. 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。</p>	\
Industry-based metrics 行業指標	<p>36. The issuer is encouraged to disclose industry based metrics that are associated with one or more particular business models, activities or other common features that characterize participation in an industry. In determining the industry-based metrics that the issuer discloses, the issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.</p> <p>36. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指針時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指針，並考慮其是否適用。</p>	<p>About the Environmental, Social and Governance Report - Basis of Data Preparation</p> <p>關於環境、社會及管治報告 －數據編製依據</p>
Climate-related targets 氣候相關目標	<p>37. The issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets.</p> <p>37. 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。</p> <p>38. The issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target.</p> <p>38. 發行人須披露其設定及審核每項目標方法，以及其如何監察達標進度。</p> <p>39. The issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.</p> <p>39. 發行人須披露有關每項氣候相關目標的績效的信息以及對發行人績效的趨勢或變化分析。</p>	<p>Environmental Responsibility – Responding to Climate Change</p> <p>環境責任－應對氣候變化</p>

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Aspects 層面	Disclosure Requirements 披露要求	Related Chapter/ Interpretation 相關章節／解釋
	<p>40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, the issuer shall disclose:</p> <p>40. 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：</p> <p>(a) which <b>greenhouse gases</b> are covered by the target;</p> <p>(a) 目標涵蓋哪些<b>溫室氣體</b>；</p> <p>(b) whether <b>Scope 1, Scope 2 or Scope 3 greenhouse gas emissions</b> are covered by the target;</p> <p>(b) 目標是否涵蓋<b>範圍1、範圍2或範圍3溫室氣體排放</b>；</p> <p>(c) whether the target is a gross <b>greenhouse gas</b> emissions target or a net <b>greenhouse gas</b> emissions target. If the issuer discloses a net <b>greenhouse gas</b> emissions target, the issuer is also required to separately disclose its associated gross <b>greenhouse gas</b> emissions target;</p> <p>(c) 此目標是<b>溫室氣體</b>排放總量目標還是<b>溫室氣體</b>排放淨額目標。如為<b>溫室氣體</b>排放淨額目標，發行人須另外披露相關的<b>溫室氣體</b>排放總量目標；</p> <p>(d) whether the target was derived using a sectoral decarbonization approach; and</p> <p>(d) 目標是否是採用行業脫碳方法得出的；及</p> <p>(e) the issuer's planned use of carbon credits to offset <b>greenhouse gas</b> emissions to achieve any net <b>greenhouse gas</b> emissions target.</p> <p>(e) 發行人計劃使用碳信用抵銷<b>溫室氣體</b>排放以實現任何<b>溫室氣體</b>排放淨額目標。</p>	<p>Environmental Responsibility – Responding to Climate Change 環境責任－應對氣候變化</p>
<p>Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性</p>	<p>41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).</p> <p>41. 在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標(見第28至35段)及(ii)行業指標(見第36段)並考慮其是否適用。</p>	<p>About the Environmental, Social and Governance Report - Basis of Data Preparation 關於環境、社會及管治報告－數據編製依據</p>

Note 1: The Company has not yet implemented an internal carbon pricing mechanism, primarily because the reduction of emissions is progressing through the establishment of emission reduction targets, and the setting of an internal carbon pricing mechanism is not a necessary step currently.

註1：公司目前尚未使用內部碳定價機制，主要原因為目前公司通過設定氣候目標的形式落實減排，內部碳定價機制的設定在目前不是一個必須環節。

Note 2: The Company has not yet incorporated climate-related considerations into its remuneration policy, primarily because the relevant quantitative assessment mechanism is still under development.

註2：公司目前尚未將氣候相關考慮因素納入薪酬政策，主要因相關量化考核機制尚在完善當中。