

ENVIRONMENTAL,
SOCIAL AND GOVERNANCE REPORT

2023

環境、社會及管治報告



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

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock code 股份代號：1283

Accel Group Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) is pleased to present the Environmental, Social and Governance (“**ESG**”) Report (the “**ESG Report**”) for the year ended 31 March 2023 (the “**Year**”). This ESG Report specifies the ESG activities of the Group, as well as the challenges faced and relevant measures taken by the Group during the Year.

ABOUT THE COMPANY, MANAGEMENT SYSTEMS AND GOVERNANCE STRUCTURE

About the Company

The Group is an established electrical and mechanical (“**E&M**”) engineering services provider, our major business involves the supply, installation and maintenance of mechanical ventilation and air-conditioning systems, drainage systems, water supply, swimming pool and fountain systems, electrical and control systems as well as smart electrical control systems in buildings. We were engaged by reputable property developers and construction companies in Hong Kong to complete several iconic projects. We continue to strive to provide excellent E&M engineering services to our customers. In 2023, the Group was awarded the 10th Top 100 Hong Kong Listed Companies “ESG Excellent Enterprise Award”.

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

高陞集團控股有限公司(「**本公司**」，連同其附屬公司統稱「**本集團**」)欣然發表截至2023年3月31日止年度(「**本年度**」)的環境、社會及管治(「**環境、社會及管治**」)報告(「**本環境、社會及管治報告**」)。本報告詳述本集團在本年度於環境、社會及管治方面的活動，以及所面臨的挑戰及相應採取的措施。

有關本公司、管理體系及管治架構

有關本公司

本集團是一間歷史悠久的機電(「**機電**」)工程服務供應商，主要業務為供應、安裝及保養機械通風及空氣調節系統、排水系統、供水、泳池及噴水池系統、電力和電控系統及樓宇智能化系統等。本集團曾獲香港著名地產發展商以及建築商聘用以完成多項代表性建築工程項目並致力繼續為客戶提供優質機電工程服務。於2023年，本集團榮獲第十屆港股100強「ESG卓越企業獎」。

在創新科技領域，本集團透過與香港本地大學成立綠色建築及物聯網聯合實驗室，致力於研發新形綠色建築材料，並就節能、減碳、環保、空氣淨化為一體的綠色建築研發解決方案，同時透過大數據研發智慧城市、物聯網以及智慧健康及人力資源管理系統。



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

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

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

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

ESG Management System Certification

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

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

ESG Governance Structure

The board of directors of the Company (the “**Board**”) acknowledges its responsibility for the management of the Group, as well as their collective responsibility to ensure the sustainability of the Group’s development. The Board is responsible for formulating the ESG strategies of the Group, monitoring the Group’s ESG performance, reviewing the effectiveness of the Group’s ESG management systems and determining the ESG policies of the Group. The chairman of the Board is responsible for overseeing the strategic planning of the Group and providing leadership to the Group, while the senior management is responsible for the effective implementation of the strategies formulated by the Board.

ABOUT THE REPORT

Scope of Reporting

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

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

Reporting Framework

This ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) as set out in Appendix 27 (the version effective from 1 January 2022) to the Rules Governing the Listing of the Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

環境、社會及管治管理體系認證

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

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

環境、社會及管治管治架構

本公司董事會（「**董事會**」）承認其管理本集團的責任，並共同肩負確保本集團發展的持續性的責任。董事會負責制定本集團環境、社會及管治策略、監察本集團的環境、社會及管治表現、檢討本集團環境、社會及管治管理體系的效能及釐定本集團的環境、社會及管治政策。董事會主席負責監察本集團的策略計劃及領導本集團，而高級管理層則負責有效實施董事會制定的策略。

有關本報告

報告範疇

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

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

報告框架

本環境、社會及管治報告乃根據香港聯合交易所有限公司（「**聯交所**」）證券上市規則附錄二十七（由2022年1月1日起生效之版本）所載的環境、社會及管治報告指引（「**環境、社會及管治報告指引**」）編製。

STAKEHOLDER ENGAGEMENT

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

持份者參與

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

Stakeholders 持份者	Communication Channels 溝通渠道	Expectations 期望
Shareholders 股東	<ul style="list-style-type: none"> Annual general meeting and other shareholder meeting Financial reports Announcements and circulars Company website – Investor relation 股東週年大會及其他股東會議 財務報告 公告及通函 公司網站－投資者關係 	<ul style="list-style-type: none"> Financial performance Corporate transparency Sound risk management and internal control Corporate sustainable development 財務業績 企業透明度 完善風險管理及內部監控 企業可持續發展
Government and regulatory agencies 政府及監管機構	<ul style="list-style-type: none"> Regular reports Written or electronic communication 例行報告 書面或電子溝通 	<ul style="list-style-type: none"> Compliant operation On-going communication Mutually beneficial relationship 合規經營 持續溝通 合作共贏
Employees 僱員	<ul style="list-style-type: none"> Training and seminars Regular performance appraisals Suggestion box Internal announcements and notice Intranet 培訓和研討會 定期工作表現評估 員工意見箱 內部公告及通訊 內部網路 	<ul style="list-style-type: none"> Career development Competitive remuneration and benefit Equal opportunity on promotion Healthy and safe working environment 職業發展 具競爭力的薪酬與福利 平等晉升機會 健康安全的工作環境

Stakeholders 持份者	Communication Channels 溝通渠道	Expectations 期望
Customers 客戶	<ul style="list-style-type: none"> Customer satisfaction survey Customer service hotline and email Company website 客戶滿意度調查 客戶服務熱線及電郵 公司網頁 	<ul style="list-style-type: none"> Customer rights and interests protection Customer privacy protection High quality products and services 客戶權利及權益保障 客戶私隱保護 高品質的產品與服務
Suppliers and contractors 供應商及分包商	<ul style="list-style-type: none"> Construction site visit Regular meetings Tele-conference Suppliers assessment 地盤實地視察 定期會面 電話會議 供應商評估 	<ul style="list-style-type: none"> Integrity in cooperation Responsible supply chain management Business ethics and reputation Fair and open competition 誠信合作 負責任的供應鏈管理 商業道德與信譽 公平公開競爭
The society and public 社會及公眾	<ul style="list-style-type: none"> Charity events Community investment ESG reports 慈善活動 社區投資 環境、社會及管治報告 	<ul style="list-style-type: none"> Perform environmental protection Provide job opportunity Support charity Transparent information to public 履行環境保護 提供就業機會 支持公益事業 公開透明資料

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

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

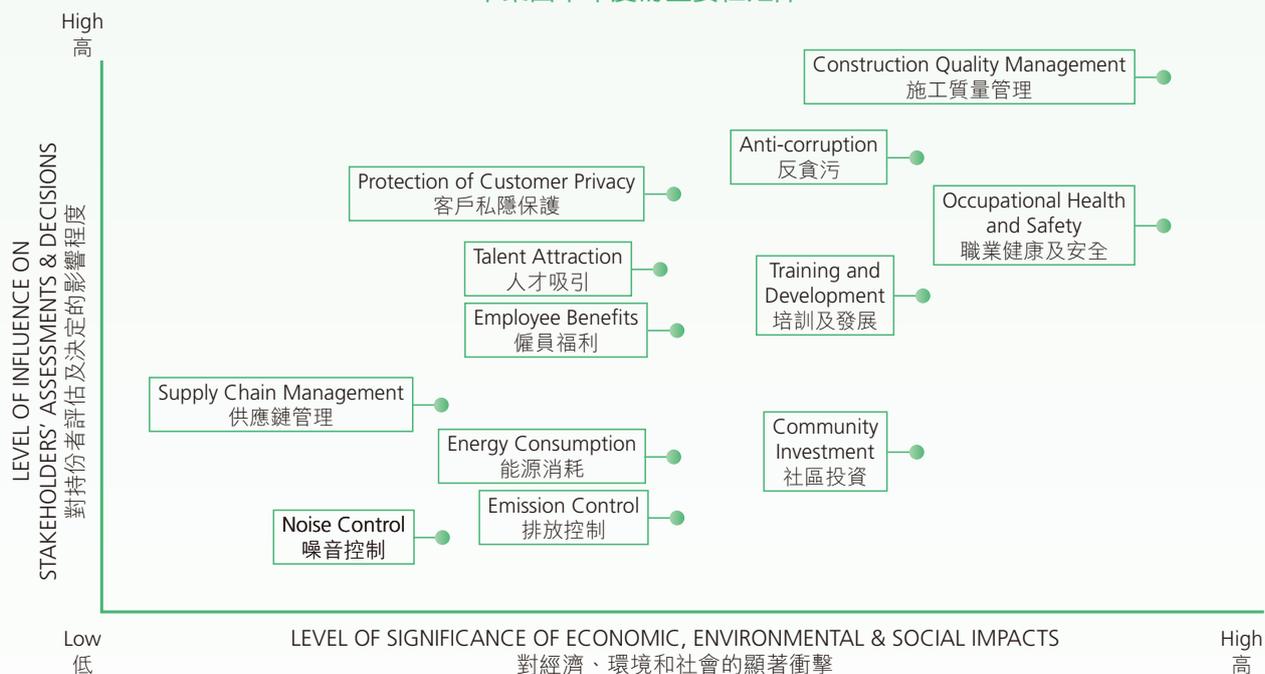
MATERIALITY ASSESSMENT

A materiality assessment in the form of survey was conducted during the Year, where the Group identified sustainability factors that were material to its business operations. The management and employees who are responsible for the key functions of the Group have participated in preparing the ESG Report, assisted the Group in reviewing its operations, identifying key ESG issues and assessing the importance of such issues to the Group's business and stakeholders. The Group has compiled a questionnaire in reference to the material ESG aspects identified by the Group to collect information from relevant departments and business units of the Group. As the core business and ESG strategy of the Group is consistent with that of last year, the Group adopted the materiality matrix of 2022 during the Year:

重要範疇評估

於本年度，本集團以調查形式進行重要範疇評估，確定對本集團業務營運至關重要的可持續發展因素。負責本集團各主要職能的管理層及僱員均有參與編製本環境、社會及管治報告，協助本集團檢討其營運、甄別關鍵環境、社會及管治事宜以及評估該等事宜對本集團的業務及持份者的重要性。本集團已參考經甄別的重大環境、社會及管治範疇以編製調查問卷，用以向本集團相關部門及業務單位收集資料。由於本集團的核心業務及環境、社會及管治戰略與去年的一致，本年度本集團已採用2022年重要性矩陣：

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



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

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

CONTACT US

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

Address : Room A, 19/F, TML Tower
3 Hoi Shing Road
Tsuen Wan
New Territories
Hong Kong
Email : accel@financialpr.hk
Telephone : 2529 8888

聯絡我們

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

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

A. ENVIRONMENTAL ASPECTS

A.1. Emissions

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

Emissions Control *Exhaust Gas Emissions*

As an E&M engineering services provider, the Group's exhaust gas emissions are mainly generated by the vehicles owned by the Group. The Group complies with the Air Pollution Control (Non-road Mobile Machinery) (Emission) Regulation (Chapter 311Z of the Laws of Hong Kong) in regard to machinery labelling requirements. The Group encourages workers to switch off engines whenever the vehicles are idled and plan routes ahead of time to reduce route repetition. Regular maintenance service is required for vehicles to ensure optimal engine performance and fuel usage. To control our carbon footprint, we have invested a new electric vehicle to reduce the fuel consumption of gasoline vehicles. Through implementing such measures, employees' awareness on reducing exhaust gas emissions has also continued to be enhanced. During the Year, the Group's exhaust gas emissions were as follows:

Indicator ¹ 指標 ¹	Unit 單位	2023 2023年	2022 2022年
Nitrogen oxides (NO _x) 氮氧化物	kg 千克	183.01	187.77
Sulphur dioxide 二氧化硫	kg 千克	0.47	0.43
Respirable Suspended Particles 可吸入懸浮粒子	kg 千克	16.80	17.32

A. 環境層面

A.1. 排放物

本集團透過在業務活動及工作場所執行相關政策及措施致力保護環境。本集團已根據ISO 14001:2015認證制定與環境管理相關的政策，以規限環境管理並最大程度地減少本集團的營運所帶來的影響以及確保本集團的僱員及分包商工人遵守適用環保法例及法規。本集團在施工工地執行一系列環境管理措施，涵括規劃、採購及各種項目程序。於本年度，本集團並不知悉任何有關廢氣及溫室氣體排放（「溫室氣體」）向水及土地的排污、有害及無害廢棄物的產生之任何香港法例法規（包括但並不限於《空氣污染管制條例》（香港法例第311章）、《廢物處置條例》（香港法例第354章）及《噪音管制條例》（香港法例第400章））可能對本集團產生重大影響的嚴重違反的情況。

排放控制 *廢氣排放*

作為機電工程服務供應商，本集團的廢氣排放量主要來自本集團擁有的車輛。本集團遵守《空氣污染管制（非道路移動機械）（排放）規例》（香港法例第311Z章）有關機械標籤的規定。本集團鼓勵工人在車輛閒置時關閉發動機，並提前計劃路線以減少路線重複。車輛需要進行定期維護，以確保最佳的發動機性能及燃料使用。為控制我們的碳足跡，我們投資一輛新的電動汽車，以減少我們的汽油車的燃料消耗。通過實施此類措施，僱員對減少廢氣排放的意識亦繼續增強。於本年度，本集團的廢氣排放量如下：

GHG Emissions

The major sources of the Group's GHG emissions were fuel combustion of vehicles (Scope 1) and electricity consumption in the office (Scope 2). Due to business development, the Group's office was relocated to a larger premise, resulting in a significant increase in electricity consumption. During the Year, the Group's GHG emissions were as follows:

溫室氣體排放

本集團溫室氣體排放的主要來源是車輛的燃油消耗(範圍1)及辦公室的電力消耗(範圍2)。由於業務發展需要，集團辦公室搬遷至更大面積場所，引致電力消耗增幅較大。於本年度，本集團的溫室氣體排放量如下：

Indicator ¹ 指標 ¹	Unit 單位	2023 2023年	2022 2022年
Direct GHG emissions (Scope 1) – Fuel combustion of vehicles 直接溫室氣體排放(範圍1) – 車輛燃油消耗	tCO ₂ e 噸二氧化碳當量	75.69	69.29
Energy indirect GHG emissions (Scope 2) – Purchased electricity 能源間接溫室氣體排放(範圍2) – 外購電力	tCO ₂ e 噸二氧化碳當量	29.68	3.72
Total GHG emissions 溫室氣體排放總量	tCO ₂ e 噸二氧化碳當量	105.37	73.01
Intensity of GHG emissions ² 溫室氣體排放總量密度 ²	tCO ₂ e/HK\$ million revenue 噸二氧化碳當量/百萬港元收入	0.20	0.13

Notes:

- GHG emissions data is presented in terms of carbon dioxide equivalent and is disclosed in accordance with relevant standards and guidelines, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG report – Appendix II: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the "Global Warming Potential Values" from the Fifth Assessment Report of the Intergovernmental Panel on Climate Change, 2014 and the 2022 Sustainability Report published by the CLP Holdings Limited.
- The total revenue of the Group for the year ended 31 March 2023 and 2022 were approximately HK\$538,492,000 and HK\$547,315,000 respectively. Such figures would also be used for calculating other intensity data in the ESG Report.

附註：

- 溫室氣體排放量數據以二氧化碳當量的形式呈列，並根據相關標準及指引而作出披露，包括但不限於世界資源研究所及世界企業永續發展委員會發佈的《溫室氣體盤查議定書：企業會計與報告標準》、聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、政府間氣候變化專門委員會發佈的《第五次評估報告(2014年)》的《全球升溫潛能值》，以及中電控股有限公司刊發的《2022可持續發展報告》。
- 截至2023年及2022年3月31日止年度，本集團的總收入分別為約538,492,000港元及547,315,000港元。有關數據亦會用於計算本環境、社會及管治報告的其他密度數據。

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

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

Waste Management

Hazardous Waste

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

Non-hazardous Waste

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

Non-hazardous waste 無害廢棄物	Unit 單位	2023 2023年	2022 2022年
Paper waste 廢紙	kg 公斤	1267.36	898.13
Intensity 密度	kg/HK\$ million revenue 公斤／百萬港元收入	2.35	1.64

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

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

廢棄物管理

有害廢棄物

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

無害廢棄物

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

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

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

A.2. Use of Resources

The Group continues to implement initiatives to incorporate resource efficiency and eco-friendly measures into the Group's operations, and is committed to optimising the use of resources in all of its business operations. During the Group's daily operations, fuel and electricity are the major types of energy consumed. The Group has established relevant policies and procedures in governing the efficient use of resources, in reference to the objective of achieving higher energy efficiency and reducing the use of unnecessary materials.

Energy Consumption

The Group's major sources of energy consumption are petrol and diesel consumption for vehicles and purchased electricity for the office. Due to the relocation of the office to a larger premise, electricity consumption sharply increases. During the Year, the Group's energy consumption was as follows:

Types of energy 能源種類	Unit 單位	2023 2023年	2022 2022年
Total direct energy consumption 直接能源總消耗量			
Petrol 汽油	kWh 千瓦時	167,893.22	99,578.78
Diesel 柴油	kWh 千瓦時	142,513.69	184,406.18
	kWh 千瓦時	310,406.91	283,984.96
Electricity 電力	kWh 千瓦時	76,100.00	9,550.00
Total energy consumption 能源總消耗量	kWh 千瓦時	386,506.91	293,534.96
Intensity of energy consumption 能源總消耗量密度	kWh/HK\$ million revenue 千瓦時／百萬港元收入	717.76	536.32

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

A.2. 資源使用

本集團繼續採取措施將資源效益及環保措施融入其營運中，並致力於在其所有業務營運中優化資源利用。於本集團的日常營運中，燃油及電力是消耗的主要能源。本集團已根據達致更高能源效率及減少非必要材料使用的目標，制訂相關政策及程序以有效利用資源。

能源消耗

本集團的主要能源消耗來源為用於車輛的柴油及汽油消耗以及用於辦公室的外購電力。因為辦公室搬遷至更大面積場所，所以引致電力消耗增幅較大。於本年度，本集團的能源消耗量如下：

除上文所述減少燃油使用量的措施外，本集團高度重視節電以盡量減小本集團營運方面給環境帶來的影響。本集團鼓勵僱員將室內空調的溫度調節為23°C至25°C的範圍內，並關閉閒置電器以避免不必要的消耗。本集團在適用情況下選用節能設備，一旦有損壞上報，將立即進行維修。隨著有關措施的實施，僱員的節能意識大大提高。

Water Consumption

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

Use of Packaging Materials

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

A.3. The Environment and Natural Resources

Noise Control

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

Indoor Air Quality

Good indoor air quality is important for employees who work in the office. The Group regularly monitors the indoor air quality in the workplace. The Group has adopted various measures to ensure good indoor air quality in the office, including but not limited to conducting regular cleaning of air conditioning system. With such measures, indoor air quality is maintained.

水源消耗

本集團的水源消耗主要包括辦公室用水。本集團的耗水開支已包括在物業管理費內，因此，本集團於本年度並無耗水記錄。鑒於本集團的營運地點，本集團於求取適用水源方面並無重大問題。本集團仍然致力於促進辦公室用水的行為變化，並鼓勵節約用水。節約用水的告示及標誌張貼在顯著位置，以提醒僱員節約用水。

包裝材料使用

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

A.3. 環境及天然資源

噪音控制

本集團意識到其業務性質可能會造成噪音污染。因此，本集團已實行一系列的措施以降低噪音水平，並確保附近居民的生活質量不會受到嚴重影響。本集團進行建築工程時會嚴格遵守環境保護署發佈的《噪音管制條例》(香港法例第400章)及其他相關規例。當噪音水平超過《噪音管控制條例》及其他相關規例所訂明的規定水平時，本集團將調查有關原因並作出相應安排。

室內空氣質素

良好的室內空氣質素對在辦公室工作的僱員非常重要。本集團定期監控工作場所的室內空氣質素。本集團已採取多項措施以確保辦公室室內空氣質素良好，包括但不限於對空調系統進行定期清潔。透過有關措施，室內空氣質素得以維持。

A.4. Responses to Climate Change

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

As a professional E&M engineering group with sustainability philosophy, we are concerned about the impact of climate change and have taken measures to mitigate the impact of climate change on our business, as well as to reduce the impact of our business on nature and the built environment.

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

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

A.4. 應對氣候變化

氣候變化及極端天氣事件造成的影響日趨嚴重，採取措施應對氣候變化極其重要，刻不容緩。根據政府間氣候變化專門委員會發表的《Climate Change 2022: Impacts, Adaptation and Vulnerability 報告》，人類行為所引起的氣候變化，包括更頻密和更嚴重的極端天氣事件，已對大自然及人類帶來廣泛不利影響，其影響程度已超出由自然因素引起的氣候變化。

作為具備可持續理念的專業機電工程集團，我們關注氣候變化的影響，並已採取措施減緩氣候變化對集團業務的影響，同時亦減少業務對大自然及建築環境的影響。

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

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

B. SOCIAL ASPECTS

B.1. Employment

The Group regards all employees as its most valuable assets as well as the Group's closest and most reliable partner in order to promote sustainable development. By establishing a comprehensive employment management system, the Group provides its employees a competitive, attractive, fair and inclusive working environment. The Group makes every effort to let all employees fully realise their potential, and provides a comfortable and safe working environment.

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

As at 31 March 2023, the Group employed 178 employees, which 177 of them were full-time employees and 1 of them was part-time employee, they are hired for the business operations in Hong Kong. The breakdowns are as follows:

Total Workforce by Age Group

Number of Employees	僱員人數	2023 2023年	2022 2022年
Total Number of Employees	僱員總數	178	177
By Gender	按性別劃分		
Male	男	150	152
Female	女	28	25
By Employment Type	按僱傭類型		
Full-time	全職	177	177
Part-time	兼職	1	0
By Age Group	按年齡組別		
<30	<30	41	49
30–50	30–50	102	97
>50	>50	35	31
By Geographical Location	按地區劃分		
Hong Kong	香港	178	177

B. 社會層面

B.1. 僱傭

本集團將所有僱員視為其最寶貴的資產，同時也是本集團最密切、最可靠的合作夥伴，以促進可持續發展。透過建立全面的僱傭管理體系，本集團為僱員提供具競爭力、吸引力、公平及包容的工作環境。本集團盡一切努力讓所有僱員充分釋放自己的潛能，並提供一個舒適及安全工作環境。

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

於2023年3月31日，本集團僱用178名僱員，其177名全職僱員及1名兼職僱員均受聘於香港業務，劃分如下：

按年齡組別劃分的僱員總數

Turnover Rate of Employees

僱員流失率

Turnover of Employees	僱員流失	2023 2023年	2022 2022年
By Gender	按性別劃分		
Male	男	38	1
Female	女	8	0
By Age Group	按年齡組別		
<30	<30	22	0
30-50	30-50	23	1
>50	>50	1	0
By Geographical Location	按地區劃分		
Hong Kong	香港	46	1

Talent Attraction

The Group cherishes and cares about its employees, and believes that employees are its most valuable assets. Therefore, the Group has established a robust recruitment and promotion system to attract outstanding talents to the Group's workforce in order to continue expanding the Group's workforce. As an employer that provides equal opportunities, the Group values a fair, open, objective and non-discriminatory selection process. Promotion of employees is determined by regular work evaluation, which is used as an indicator for salary increment and to improve employees' performance. The evaluation will be carried out in March every year. Department head will conduct appraisals based on the employees' performance in the past year, and discuss with the assessed employees on their performance in the past year.

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

人才吸引

本集團珍惜及關心其僱員，並深信員工是其最有價值的資產。因此，本集團已建立完善的招聘及晉升制度，以吸引優秀人才加入本集團的員工隊伍，使本集團的員工隊伍不斷壯大。作為提供平等機會的僱主，本集團重視公平、公開、客觀及無歧視的甄選流程。僱員的晉升乃由定期開展的工作評估而定，以作為薪金增長的指標及改善員工的工作表現。評估會於每年3月進行，部門主管會根據員工過去一年的工作表現作出評估，並與被評核員工討論過去一年的工作表現。

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



Due to historical reasons and the introduction of new immigration policies in some countries, some of Hong Kong's workforce migrated and resulting in a temporary shortage of talent. The Group has not been able to avoid. There is a significant increase in employee turnover during the Year due to emigration. At the same time, the Hong Kong workforce has not increased, and the construction industry has had difficulty in absorbing new blood. With the announcement of the Government's Labour Importation Scheme for the Construction Sector and the Group's continued efforts to optimize wage and benefit measures, it is expected that the workforce will remain stable and continue to create greater manpower value in the future.

Employee Benefits

To attract and retain outstanding employees, the remuneration policy of the Group's employees will be regularly reviewed. The wages and benefits of the Group's employees are competitive, and are determined with reference to the market conditions, personal qualifications and experience. Apart from the Mandatory Provident Fund Scheme ("MPF"), the Group also provides employees with half-subsidised medical benefits after they have passed probation period and are formally hired. The Group issues year-end bonus based on the employee's performance in the past year, attendance, work attitude, contribution to the Group and the Group's performance.

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

Diversity and Equal Opportunities

The Group is committed to creating and maintaining an inclusive and collaborative workplace culture in which all can thrive. The Group strives to provide equal opportunities to all its employees and maintain a workplace that is free from discrimination, physical or verbal harassment against any individual on the basis of race, religion, colour, gender, physical or mental disability, age, place of origin, marital status and sexual orientation. The Group has zero tolerance towards any form of sexual harassment or abuse in the workplace. Any employee who is intimidated, humiliated, bullied or harassed (including sexual harassment) can directly report to the employee representative or directly lodge a complaint with the management representative or the executive Director. The Group will take strict measures after receiving the complaint to resolve such matters.

由於歷史性原因及部分國家推出移民新政，香港部分勞動人口移居而造成階段性人才短缺。本集團亦未能避免，因移居而導致本年度僱員流失大幅增加，與此同時，香港勞動人口未能增加，建造業難以吸納新血。隨著政府公布推行建造業輸入勞工計劃，及本集團繼續努力優化工資福利措施，預期未來僱員會保持穩定，持續創造更大人力價值。

僱員福利

為吸引並挽留優秀僱員，本集團僱員的薪酬政策及待遇會定期進行審閱。本集團僱員的工資及福利水平具備競爭力，並參考市況、個人資質及經驗而定。除強制性公積金計劃(「**強制性公積金計劃**」)外，本集團亦在他們試用期滿後獲正式錄用後提供半津貼醫療福利，並根據員工過往一年的工作表現、出勤紀錄、工作態度、對本集團的貢獻及本集團業績發放年終獎金。

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

多元化及平等機會

本集團致力於創造及維護一個包容和協作的工作場所文化，令所有員工均可茁壯成長。本集團致力為其員工提供平等機會及確保所有員工在工作場所內不會因種族、宗教、膚色、性別、身體或精神殘疾、年齡、出生地、婚姻狀況、性取向而遭受歧視、任何身體或言語騷擾。本集團對工作場所內的任何形式的性騷擾或虐待採取零容忍態度。任何員工受到恫嚇、侮辱、欺凌或騷擾(包括性騷擾)時，可直接向員工代表反映或直接向管理者代表或執行董事提出投訴，本集團於收到投訴後將採取嚴厲措施予以解決該等事項。

B.2. Health and Safety

The Group places emphasis on occupational health and work safety during the delivery of its services as it is the Group's concern not to put its employees, subcontractors and the general public in danger. The Group has adopted an occupational health and safety manual as required by relevant occupational health and safety laws, rules and regulations under the supervision of the Group's registered safety officer.

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

Occupational Health and Safety

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

B.2. 健康與安全

本集團於提供服務時就職業健康及工作安全方面的事宜給予高度重視，以免危害僱員、分包商及普羅大眾安全。本集團已遵照相關職業健康及安全法律、規則及法規的規定採納職業健康及安全指引，並由本集團的註冊安全主任負責監督。

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

職業健康及安全

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

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

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

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

該政策的《安全計劃》的部分詳情載列如下：

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

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

B.3. Development and Training

Training and Development

The Group believes that employee training and development are the strong pillars for business sustainable development, as well as the driving force for future business growth. The Group regularly organizes various recreational and sports activities such as outings and sports competitions to develop the team spirit of its staff. The Group currently has a basketball team and a dragon boat team. These sports activities help to strengthen team cohesion and enhance the team spirit. The Group focuses more on enhancing the professional knowledge of its staff in the industry and provides sponsorship for training and opportunities for further studies to employees every year to encourage them to obtain higher qualifications and improve their knowledge and skills. Such training courses include internal training as well as courses organised by external parties and training institutions. The Group also promotes the culture of knowledge and experience sharing amongst employees.

Average Training Hours and Percentage of Trained Employees

		Average Training Hours	Percentage of Trained Employees
		平均培訓時數	受訓員工百分比
Total	總數	60	87%
By Gender	按性別劃分		
Male	男	60	87%
Female	女	60	86%
By Employment Type	按僱員類別劃分		
Director	董事	60	100%
Middle to Senior Management Personnel	中高級管理人員	60	90%
General Staff	普通員工	60	86%

B.3. 發展與培訓

培訓及發展

本集團相信僱員培訓及發展是業務可持續發展的強大支柱，也是推動未來業務增長的動力。本集團為培訓員工的團隊精神，經常舉辦多項文娛康體活動如外出旅行、體育比賽。集團現設立有籃球隊及龍舟隊，此等體育活動可令團隊加強凝聚力及提升奮鬥精神。集團更加注重提高員工對行業的專業知識，每年都會提供培訓資助及進修機會，以鼓勵員工獲取更高資歷及提升員工的知識及技能。有關培訓課程包括內部培訓以及由外部人士及培訓機構籌辦的課程。本集團亦倡導員工之間相互分享知識及經驗的文化。

平均培訓時數及受訓員工百分比



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

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

B.4. Labour Standards

Prevention of Child Labour and Forced Labour

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

Personal data is collected during the recruitment process to assist the selection of suitable candidates and to verify candidates' personal data. The Human Resources Department carefully checks the identification documents and ensures the data of each candidate is correct according to the rules of the Group's Employee Handbook and that the age of the candidate fulfills the requirements as stipulated by the applicable laws and regulations.

Furthermore, employees of the Group work overtime on a voluntary basis to prevent violations of labour standards. The Group also prohibits any punishments, management methods and behaviours such as verbal abuse, physical punishment, physical abuse, oppression and/or sexual harassment against its employees for any reason.

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

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

B.4. 勞工準則

防止童工及強制勞工

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

招聘過程中會收集個人資料，以協助選擇合適的候選人並核實候選人的個人資料。人力資源部門負責仔細檢查身份證明文件，並按照本集團《員工手冊》中的規定確保各候選人之資料正確及候選人之年齡符合適用法律及法規所規定之要求。

此外，本集團僱員按自願基準加班，以防止違反勞工準則。本集團亦禁止出於任何理由對其員工進行任何涉及口頭謾罵、體罰、身體虐待、壓迫、性騷擾等的懲罰、管理方式及行為。

B.5. Supply Chain Management

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

B.5. 供應鏈管理

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

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

Hong Kong Suppliers 香港供應商	143
Hong Kong Subcontractors 香港分包商	70

To ensure suppliers and subcontractors meet the requirements of the Group and its customers in terms of quality, environment and safety standards, the Group has formulated standards and strict procedures related to the selection of major suppliers and subcontractors to ensure the complete compliance with all environmental protection laws and regulations on the part of suppliers. The environmental and social performance of major suppliers and subcontractors are regarded as selection criteria in establishing long-term relationships. Materials procured from major suppliers and engineering works performed by subcontractors will also be regularly inspected and monitored. If major suppliers and subcontractors fail to meet the Group's standards, they may be temporarily or formally removed from the approved list(s). Supplier relationship may be terminated if major suppliers are in material violation with any environmental and labour laws and regulations.

為確保供應商及分包商符合本集團及其客戶在質量、環境及安全標準方面的要求，本集團已制定有關甄選主要供應商及分包商的標準及嚴格程序，確保供應商全面遵守所有環保法例及法規。主要供應商及分包商的環境及社會表現被視為建立長遠關係的甄選準則。向主要供應商採購的材料及由分包商進行的工程亦將會定期接受檢查及監察。倘若主要供應商或分包商未能符合本集團的標準，則可能會暫時或正式從認可名單中除名。倘若主要供應商嚴重違反任何環境及勞工法律及法規，可能會導致供應商關係終止。

B.6. Product Responsibility

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

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

Construction Quality Management

To ensure the Group can bring quality services and sustainable projects to clients, the Group regularly controls and monitors processes of the projects in accordance with ISO 9001:2015 Quality Management System that demonstrates the Group's responsibility to clients and its commitment to service quality standards. The Group has established internal quality assurance requirements that formulated specific working procedures for different E&M engineering works, project management and monitoring, costs control, project planning and tendering process etc. Workers and subcontractors of the Group must follow such procedures.

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

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

B.6. 產品責任

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

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

施工質量管理

為確保本集團能為客戶帶來優質的服務及可持續的項目，本集團根據ISO 9001:2015質量管理體系定期控制及監察項目的進度，彰顯了本集團對客戶的擔當及恪守對服務質量標準的承諾。本集團訂有內部質量保證要求，就進行不同類型的機電工程、項目管理及監督、成本控制、項目規劃、招標過程等規定特定工作程序。本集團的工人及分包商須遵循該等程序。

本集團的項目經理及地盤主管主要負責：

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

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

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

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

Protection of Customer Privacy and Protection of Intellectual Property

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

Advertising and Labelling

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

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

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

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

客戶私隱及知識產權保護

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

廣告及標籤

作為機電工程服務供應商，本集團在與客戶打交道的過程中，所提供的資料完整、真實、準確、清晰及嚴格遵守及符合有關有效廣告的所有相關法律及法規，該等法例法規包括但不限於《商品說明條例》(香港法例第362章)。

B.7. Anti-corruption

The Group is committed to achieving a high level of ethical standard in its business operations, and does not tolerate any forms of corruption, fraud and all other behaviours violating work ethics. All unethical or illegal acts including corruption, bribery, extortion, fraud, and money laundering etc. are strictly prohibited. The Group has established Code of Conduct in the Employee Handbook which sets out codes and disciplinary actions related to integrity, and has ensured employees understand the details of the Code of Conduct. The Group also adopted the Anti-money Laundering and Counter-terrorist Financing Policy to strictly prevent a contravention of any requirement under relevant laws and regulations relating to money laundering. The Group encourages employees to report any suspected improper conduct and has a whistleblowing policy and confidential reporting channels. Any potential ethical violations reported to the Group will be investigated and appropriate measures, including disciplinary, dismissal or preventive measures, will be taken in a fair and timely manner. We will also ensure that whistleblowers are protected from unfair dismissal, victimization or unwarranted disciplinary action.

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

B.7. 反貪污

本集團致力於在業務營運中達致高水準的道德操守，絕不容許任何形式的貪污、欺詐及所有其他違反工作道德的行為。所有不道德或不合法的事件包括貪污、賄賂、勒索、欺詐及洗黑錢等是被嚴格禁止的。本集團在《員工手冊》中載有員工守則，訂明廉潔相關的守則及紀律處分，及已確保僱員了解員工守則詳情。本集團亦採用了《反洗黑錢及反恐融資政策》，以嚴格防止違反有關洗黑錢的法例法規的任何要求。本集團鼓勵僱員報告任何涉嫌不當行為，並設有舉報政策及保密舉報渠道。集團接到任何潛在道德違規的舉報後，均會調查，公平和及時地採取適當措施應對，包括紀律處分、解僱或預防措施。我們亦會確保舉報人免遭不公平解僱、受害或無理紀律處分。

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

B.8. Community Investment

The Group is committed to fulfill its social responsibility by supporting the public through various channels of community participation and contribution, and strives to nurture the corporate culture and practices of corporate citizen in the daily operation. The Group has adopted relevant guidelines on community engagement to ensure donations of the Group can be effectively allocated.

In terms of caring for the local community, we have proactively sought the collaboration of charitable organizations and made donations to support the Post Crisis Counseling Network and its social services of Hong Kong Blind Orchestra and Heal Café. We have received the award of Caring Company by the Hong Kong Council of Social Service from 2021 to 2023.

In the field of innovation and technology, the Group collaborate with the Education University of Hong Kong to establish the “Accel- the Education University of Hong Kong Metaverse and Human-Machine Interaction Joint Laboratory to promote the application of technology in the field of education. The Group further collaborated with several local universities, including the Hong Kong University of Science and Technology, the University of Hong Kong and the Education University of Hong Kong on product design and technology application for air quality improvement, intelligence, energy saving and environmental protection, etc. At the same time, the Group provided a total of HK\$1.5 million in support to the three universities to develop international innovation and research center in Hong Kong.

B.8. 社區投資

本集團積極履行社會責任，致力透過各種社區參與途徑及奉獻支持公眾，並致力於在日常營運中培植企業文化和企業公民實務。本集團已採納社區參與相關的指引，以確保能有效分配本集團的捐款。

在關愛本地社區方面，主動尋求慈善機構協作，捐款支持災後心理輔導協會及其社會服務香港盲人管弦樂團及Heal Café，並連續於2021–2023年度榮獲香港社會服務聯會頒授「商界展關懷」榮譽。

在支援本地創新科技領域，本集團與香港教育大學合作成立「高陞－香港教育大學元宇宙與人機交互聯合實驗室」，促進技術在教育範疇的應用。本集團進一步與若干本地大學包括香港科技大學、香港大學及香港教育大學合作進行產品設計及就改善空氣質素、智能、節能、環保等方面的技術應用，與此同時，對3間大學提供合共150萬港元支持經費，為香港打造國際創新科研中心作出貢獻。

THE ESG REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE

聯交所的《環境、社會及管治報告指引》內容索引表

Aspects/Description/KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
A. Environmental		
A. 環境		
A1 Emissions		
A1 排放物		
A1	General Disclosures Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	Emissions
A1	一般披露 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無 害廢棄物的產生等的：	排放物
A1.1	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料 The types of emissions and respective emissions data	Emissions – Emissions Control
A1.1	排放物種類及相關排放數據	排放物－排放控制
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and intensity	Emissions – Emissions Control
A1.2	直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計 算)及密度	排放物－排放控制
A1.3	Total hazardous waste produced (in tonnes) and intensity	Emissions – Hazardous Waste (Not applicable – Explained)
A1.3	所產生有害廢棄物總量(以噸計算)及密度	排放物－有害廢棄物(不適 用－已解釋)
A1.4	Total non-hazardous waste produced (in tonnes) and intensity	Emissions – Non-hazardous Waste
A1.4	所產生無害廢棄物總量(以噸計算)及密度	排放物－無害廢棄物
A1.5	Description of emission target(s) set and steps taken to achieve them	Emissions – Emissions Control
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	排放物－排放控制
A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them	Emissions – Waste Management
A1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目 標所採取的步驟	排放物－廢棄物控制

Aspects/Description/KPIs 層面／描述／關鍵績效指標	Section/Declaration 章節／聲明	
A2 Use of Resources		
A2 資源使用		
A2	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials	Use of Resources
A2	一般披露 有效使用資源(包括能源、水及其他原材料)的政策	資源使用
A2.1	Direct and/or indirect energy consumption by type in total and intensity	Use of Resources – Energy Consumption
A2.1	按類型劃分的直接及／或間接能源總耗量及密度	資源使用－能源消耗
A2.2	Water consumption in total and intensity	Use of Resources – Water Consumption
A2.2	總耗水量及密度	資源使用－水源消耗
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	Use of Resources – Energy Consumption
A2.3	描述能源使用效益目標及為達到這些目標所採取的步驟	資源使用－能源消耗
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them	Use of Resources – Energy Consumption
A2.4	描述求取適用水源上可有任何問題，以及提升用水效益目標及為達到這些目標所採取的步驟	資源使用－能源消耗
A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced	Use of Resources – Use of Packaging Materials (Not applicable – Explained)
A2.5	製成品所用包裝材料的總量及(以噸計算)每生產單位估量	資源使用－包裝材料使用 (不適用－已解釋)
A3 The Environment and Natural Resources		
A3 環境及天然資源		
A3	General Disclosure Policies on minimising the issuer's significant impacts on the environment and natural resources	The Environment and Natural Resources
A3	一般披露 減低發行人對環境及天然資源造成重大影響的政策	環境及天然資源
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	The Environment and Natural Resources – Noise Control, Indoor Air Quality
A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	環境及天然資源－噪音控制、室內空氣質素



Aspects/Description/KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
A4 Climate Change		
A4 氣候變化		
A4	General Disclosure Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer	Responses to Climate Change
A4	一般披露 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策	應對氣候變化
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them	Responses to Climate Change
A4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動	應對氣候變化
B. Social		
B. 社會		
B1 Employment		
B1 僱傭		
B1	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	Employment
B1	一般披露 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	僱傭
B1.1	Total workforce by gender, employment type, age group and geographical region	Employment
B1.1	按性別、僱傭類型、年齡組別劃分及地區劃分的僱員總數	僱傭
B1.2	Employee turnover rate by gender, age group and geographical region	Employment
B1.2	按性別、年齡組別及地區劃分的僱員流失比率	僱傭

Aspects/Description/KPIs 層面／描述／關鍵績效指標	Section/Declaration 章節／聲明	
B2 Health and Safety		
B2 健康與安全		
B2	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards	Health and Safety
B2	一般披露 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	健康與安全
B2.1	Number and rate of work-related fatalities in each of the past three years including the reporting year	Health and Safety
B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率	健康與安全
B2.2	Lost days due to work injury	Health and Safety
B2.2	因工傷損失工作日數	健康與安全
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	Health and Safety
B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法	健康與安全
B3 Employee Development and Training		
B3 僱員發展與培訓		
B3	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	Development and Training
B3	一般披露 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	發展與培訓
B3.1	The percentage of employees trained by gender and employee category	Development and Training
B3.1	按性別及僱員類別劃分的受訓僱員百分比	發展與培訓
B3.2	The average training hours completed per employee by gender and employee category	Development and Training
B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數	發展與培訓

Aspects/Description/KPIs
層面／描述／關鍵績效指標

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章節／聲明

B4 Labour Standards

B4 勞工準則

B4	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	Labour Standards
B4	一般披露 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律法規的資料	勞工準則
B4.1	Description of measures to review employment practices to avoid child and forced labour	Labour Standards
B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工	勞工準則
B4.2	Description of steps taken to eliminate such practices when discovered	Labour Standards
B4.2	描述在發現違規情況時消除有關情況所採取的步驟	勞工準則

B5 Supply Chain Management

B5 供應鏈管理

B5	General Disclosure Policies on managing environmental and social risks of the supply chain	Supply Chain Management
B5	一般披露 管理供應鏈的環境及社會風險政策	供應鏈管理
B5.1	Number of suppliers by geographical region	Supply Chain Management
B5.1	按地區劃分的供應商數目	供應鏈管理
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	Supply Chain Management
B5.2	描述有關聘用供應商的慣例、向其執行有關慣例的供應商數目，以及相關執行及監察方法	供應鏈管理
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	Supply Chain Management
B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法	供應鏈管理
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	Supply Chain Management
B5.4	描述在揀選供應商時推動促使多用環保產品及服務的慣例，以及相關執行及監察方法。	供應鏈管理

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



Aspects/Description/KPIs 層面／描述／關鍵績效指標		Section/Declaration 章節／聲明
B7 Anti-corruption		
B7 反貪污		
B7	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering	Anti-corruption
B7	一般披露 有關防止賄賂、勒索、欺詐及洗黑錢的	反貪污
B7.1	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases	Anti-corruption
B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	反貪污
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	Anti-corruption
B7.2	描述防範措施及舉報程序，以及相關執行及監察方法	反貪污
B7.3	Description of anti-corruption training provided to directors and staff	Anti-corruption
B7.3	描述向董事及員工進行的反貪污培訓	反貪污
B8 Community Investment		
B8 社區投資		
B8	General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests	Community Investment
B8	一般披露 有關以社區參與來了解營運所在社區需要和確保其業務活動含考慮社區利益的政策	社區投資
B8.1	Focus areas of contribution	Community Investment
B8.1	專注貢獻範疇	社區投資
B8.2	Resources contributed to the focus area	Community Investment
B8.2	在專注範疇所動用資源	社區投資



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