



ENERGY INTERNATIONAL INVESTMENTS HOLDINGS LIMITED
能源國際投資控股有限公司*

(Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立之有限公司)
(Stock code 股份代號 : 353)

**ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE REPORT**

2023/24

環境、社會及管治報告



*For identification purpose only 僅供識別

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ABOUT THIS REPORT

關於本報告

Energy International Investments Holdings Limited (the “Company”, together with its subsidiaries, the “Group”), is pleased to present this Environmental, Social and Governance Report (the “Report”) to provide an overview of the Group’s management of significant issues affecting the operations, including environmental, social and governance (“ESG”) issues. This Report is prepared by the Group with the professional assistance of APAC Compliance Consultancy and Internal Control Services Limited.

PREPARATION BASIS AND SCOPE

This Report is prepared in accordance with Appendix C2 to the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) – “Environmental, Social and Governance Reporting Guide” and has complied with the “comply or explain” provisions in the Listing Rules.

This Report summarises the performance of the Group in respect of corporate social responsibility, covering its operating activities which are considered as material by the Group – namely (i) investment holding and insurance brokerage service (which was discontinued on 12 October 2023) in Hong Kong; and (ii) leasing of the port and storage facilities, provision of agency services and trading of oil and liquefied chemical products in the People’s Republic of China (the “PRC”). With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken the initiative to formulate policies, record relevant data as well as implement and monitor measures. This Report shall be published both in English and Chinese on the websites of the Stock Exchange and of the Company. Should there be any discrepancy between the English and the Chinese versions, the English version shall prevail.

REPORTING PERIOD

This Report demonstrates our sustainability initiatives during the reporting period of twelve months from 1 April 2023 to 31 March 2024.

CONTACT INFORMATION

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by email at info@energyintl.com.hk.

能源國際投資控股有限公司（「本公司」，連同其附屬公司統稱為「本集團」），欣然提呈本環境、社會及管治報告（「報告」），以提供有關本集團管理對其營運造成影響之重大事宜（包括環境、社會及管治「環境、社會及管治」事宜）之概覽。本報告乃由本集團經亞太合規顧問及內控服務有限公司提供專業協助下編製。

編製基準及範圍

本報告乃依照香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄C2—「環境、社會及管治報告指引」而編製，並已遵守上市規則的「不遵守就解釋」條文。

本報告概述本集團在企業社會責任方面之表現，涵蓋本集團認為重要之經營業務—即(i)於香港投資控股及保險經紀服務（已於二零二三年十月十二日終止經營）；及(ii)於中華人民共和國（「中國」）經營租賃碼頭及儲存設施，提供代理服務及買賣油品及液體化工品業務。為優化和改進報告中的披露規定，本集團已採取措施制訂政策、記錄相關數據，以及實施及監察措施。本報告將於聯交所及本公司網站以中英文版本刊發。中英文版本如有任何歧義，概以英文版本為準。

報告期間

本報告列載於二零二三年四月一日至二零二四年三月三十一日報告期間十二個月之可持續發展措施。

聯絡資料

本集團歡迎閣下對本報告提出任何可持續發展措施方面之反饋，請電郵至info@energyintl.com.hk與我們聯絡。

INTRODUCTION

引言

The principal activity of the Company is investment holding. Its principal subsidiaries are engaged in the leasing of oil and liquefied chemical terminal, together with its storage and logistics facilities, and provision of agency services and trading of oil and liquefied chemical products and insurance brokerage service (which was discontinued on 12 October 2023).

The Group acknowledges the significance of effective sustainability practices to achieve business excellence and enhance capabilities for long-term competitiveness. The Group is committed to operating in a manner that is economically, socially and environmentally sustainable while balancing the interests of our various stakeholders and fostering a positive impact on the society. The sustainability strategy of the Group is based on the compliance with the applicable legal requirements, principle of sustainability and opinions from stakeholders. The Group has established and implemented various policies to manage and monitor the risks related to the environment, employment, operating practices and community. Details of the management approaches to sustainable development of different areas are illustrated in this Report.

本公司之主要業務為投資控股，其主要附屬公司從事租賃油品及液體化工品碼頭連同其儲存及物流設施業務，提供代理服務及買賣油品及液體化工品業務以及保險經紀服務（已於二零二三年十月十二日終止經營）。

本集團深明有效的可持續發展慣例對取得卓越業務成就及提升能力以維持長期競爭力甚為重要。本集團致力於以符合經濟、社會及環境可持續發展之方式營運，同時兼顧各持份者之利益，並為社會帶來正面影響。本集團可持續策略乃基於遵守適用法例規定、可持續原則及持份者意見。本集團已制訂並實施各項政策，管理及監察與環境、僱傭、營運慣例及社區相關之風險。不同領域之可持續發展管理方針詳情於本報告中闡述。

STAKEHOLDER ENGAGEMENT

持份者參與

The Group understands the success of the Group's business depends on the support from its key stakeholders, who (a) have invested or will invest in the Group; (b) have the ability to influence the outcomes within the Group; and (c) are interested in or affected by or have the potential to be affected by the impact of the Group's activities, products, services and relationships. It allows the Group to understand risks and opportunities. The Group will continue to ensure effective communication and maintain good relationship with each of its key stakeholders.

Stakeholders are prioritised from time to time in view of the Group's roles and duties, strategic plan and business initiatives. The Group engages with its stakeholders to develop mutually beneficial relationships and to seek their views on its business proposals and initiatives as well as to promote sustainability in the marketplace, workplace, community and environment.

The Group acknowledges the importance of intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to our business and established various channels for communication. The following table provides an overview of the Group's key stakeholders, and various platforms and methods of communication are used to reach, listen and respond.

本集團深明本集團業務的成功乃取決於(a)已投資或將投資本集團；(b)有能力影響本集團內部事宜的結果；及(c)於本集團之業務、產品、服務及關係中擁有權益或受其影響或潛在影響的主要持份者的支持，並讓本集團了解風險與機遇。本集團將繼續確保與每個主要持份者有效溝通，並保持良好關係。

本集團不時因應其角色及職責、戰略規劃及業務計劃對持份者進行重要性排序。本集團與其持份者溝通以建立互利關係，並尋求彼等對業務建議及計劃之意見，同時促進市場、工作場所、社區及環境之可持續發展。

本集團認同自持份者對本集團業務活動之見解、查詢及持續關注之重要性。本集團已識別對業務而言屬重要之主要持份者，並設立多種溝通渠道。下表概述本集團的主要持份者，及接觸、聽取及回應他們的各種平台及溝通方式。

| Stakeholders 持份者 | Issues of concerns 關注事項 | Engagement channels 參與渠道 |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Government and Market Regulators 政府及市場監管者 | <ul style="list-style-type: none"> Compliance with laws and regulations Proper tax payment Promotion of regional economic development and employment | <ul style="list-style-type: none"> On-site inspections and checks Research and discussion through work conferences, work reports preparation and submission for approval |
| Shareholders and Investors 股東及投資者 | <ul style="list-style-type: none"> Return on the investment Information disclosure and transparency Protection of interests and fair treatment of shareholders | <ul style="list-style-type: none"> Annual general meeting and other shareholder meetings Annual reports, interim reports, ESG reports, announcements and website Meeting with investors and analysts 股東週年大會及其他股東大會 年度報告、中期報告、環境、社會及管治報告、公佈及網站 與投資者及分析員會面 |
| | <ul style="list-style-type: none"> 遵守法律法規 正當交稅 促進地區經濟發展及就業 | <ul style="list-style-type: none"> 實地視察及檢查 通過工作座談會、編製及提交審批工作報告進行研究和討論 |
| | <ul style="list-style-type: none"> 投資回報 資訊披露及透明度 保障股東權益及公平對待股東 | |

STAKEHOLDER ENGAGEMENT

持份者參與

| Stakeholders 持份者 | Issues of concerns 關注事項 | Engagement channels 參與渠道 |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees 僱員 | <ul style="list-style-type: none"> Safeguard the rights and interests of employees Career development opportunities Health and safety 保障僱員權利及利益 職業發展機會 健康與安全 | <ul style="list-style-type: none"> Conferences Trainings, seminars, briefing sessions Cultural and sport activities Emails and instant messaging systems 座談會 培訓、研討會及簡介會 文化及體育活動 電郵及即時通訊系統 |
| Customers 客戶 | <ul style="list-style-type: none"> Safe and high-quality services Stable relationship Information transparency Business ethics 安全及高品質服務 穩定關係 資訊透明度 商業道德 | <ul style="list-style-type: none"> Website and published financial reports Emails Visits and meetings 網站及已刊發的財務報告 電郵 拜訪及會議 |
| Suppliers and Partners 供應商及合作夥伴 | <ul style="list-style-type: none"> Long-term partnership Honest cooperation Fair and open Risk reduction 長期夥伴關係 坦誠合作 公平公開 降低風險 | <ul style="list-style-type: none"> Business meetings, phone calls, interviews Regular meetings Review and assessment Tendering process 業務會議、電話溝通及訪談 定期會面 檢討及評估 招標流程 |
| Peer and Industry Associations 同業及業界組織 | <ul style="list-style-type: none"> Experience sharing and cooperation Fair competition 分享經驗及合作 公平競爭 | <ul style="list-style-type: none"> Site visits 實地參觀 |
| Public and Communities 公眾人士及社區 | <ul style="list-style-type: none"> Community involvements Social responsibilities 社區參與 社會責任 | <ul style="list-style-type: none"> Volunteering Charity and social investments 義工 慈善及社會投資 |

STAKEHOLDER ENGAGEMENT

持份者參與

The Group has adopted the principle of materiality in the ESG reporting by understanding the key ESG issues that are important to the business of the Group. All the key ESG issues and key performance indicators (“KPIs”) are reported in the Report according to recommendations of the ESG Reporting Guide (Appendix C2 of the Listing Rules) and the Global Reporting Initiative Guidelines.

The Group has evaluated the materiality and importance in ESG aspects through the following steps:

Step 1: Identification – Industry Benchmarking

- Relevant ESG areas were identified through the review of relevant ESG reports of the local and international industry peers.
- The materiality of each ESG area was determined based on the importance of each ESG area to the Group through internal discussion of the management and the recommendation of the ESG Reporting Guide.

Step 2: Prioritisation – Stakeholder Engagement

- The Group discussed with key stakeholders on key ESG areas identified above to ensure all the key aspects to be covered.

Step 3: Validation – Determining Material Issues

- Based on the discussion with key stakeholders and internal discussion among the management, the Group’s management ensured all the key and material ESG areas, which were important to the business development, were reported and in compliance with the ESG Reporting Guide.

As a result of this process carried out during the reporting period, those important ESG areas to the Group were discussed in this Report.

本集團通過了解對本集團業務而言屬重要的關鍵環境、社會及管治事宜，於環境、社會及管治報告中採用重要性原則。根據環境、社會及管治報告指引（上市規則附錄C2）及全球報告倡議組織指引的建議，本報告就所有關鍵環境、社會及管治事宜以及關鍵績效指標（「關鍵績效指標」）作出匯報。

本集團已透過下列步驟評估環境、社會及管治方面之重大性及重要性：

步驟1：識別－制定行業基準

- 相關環境、社會及管治範疇已透過審閱當地及國際同業之相關環境、社會及管治報告識別。
- 各環境、社會及管治範疇之重要性乃根據透過管理層內部討論及環境、社會及管治報告指引建議之各環境、社會及管治範疇對本集團之重要性釐定。

步驟2：優先次序－持份者參與

- 本集團與主要持份者就上述識別之關鍵環境、社會及管治範疇進行討論，以確保涵蓋所有關鍵方面。

步驟3：驗證－釐定重要議題

- 根據與主要持份者之討論及管理層之間之內部討論，本集團管理層確保已呈報對業務發展屬重要之所有關鍵及重大環境、社會及管治範疇，且符合環境、社會及管治報告指引。

由於該流程於報告期間進行，對本集團屬重要之該等環境、社會及管治範疇已於本報告內討論。

ESG GOVERNANCE

環境、社會及管治治理

BOARD'S OVERSIGHT OF ESG ISSUES

Board's Overall Vision and Strategy in Managing ESG Issues

The board of directors ("Board") of the Company has a primary role in overseeing the management of the Group's sustainability issues. During the reporting period, the Board spent significant time in evaluating the impact of ESG-related risks on our operation and formulating relevant policy in dealing with the risks. The oversight of the Board is to ensure the management to have all the right tools and resources to oversee the ESG issues in the context of strategy and long-term value creation.

ESG Working Group

The Group attaches great importance to ESG work. Under the leadership of the Board, ESG Working Group is set up to implement specific safety and environmental protection work, so as to comply with government requirements, implement the concept of "safety and environmental protection" in its operation and fulfil its social responsibilities.

The ESG Working Group is primarily responsible for reviewing and supervising the ESG process, and risk management of the Group. Different ESG issues were reviewed by the ESG Working Group at the meeting, which is held once per year. During the reporting period, the ESG Working Group and the management reviewed the ESG governance and different ESG issues. The ESG Working Group mainly consisted of directors and key management personnel.

董事會監督環境、社會及管治事宜

董事會於管理環境、社會及管治事宜上的整體願景及策略

本公司董事會（「董事會」）於監督本集團管理可持續發展事宜方面發揮主要作用。於報告期間，董事會投入大量時間評估環境、社會及管治相關風險對我們運營的影響，並制定處理風險的相關政策。董事會的監督旨在確保管理層擁有所有正確的工具及資源，以在策略及創造長期價值方面監督環境、社會及管治事宜。

環境、社會及管治工作小組

本集團非常重視環境、社會及管治工作。在本公司董事會的領導下，本公司設立環境、社會及管治工作小組，以遵守政府規定、於營運中落實「安全及環保」理念及履行其社會責任。

環境、社會及管治工作小組主要負責檢討及監管本集團的環境、社會及管治流程以及風險管理。工作小組在每年舉行一次的會議上檢討不同的環境、社會及管治事宜。於報告期間，環境、社會及管治工作小組與管理層檢討環境、社會及管治的治理情況以及不同的環境、社會及管治事宜。環境、社會及管治工作小組主要由董事及主要管理層成員組成。

ESG GOVERNANCE

環境、社會及管治治理

Board's ESG Management Approach and Strategy for Material ESG-related Issues

In order to better understand the opinions and expectations of different stakeholders on our ESG issues, a materiality assessment is conducted each year. We ensure various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedback obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has evaluated the materiality and importance in ESG aspects through the steps: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritisation with stakeholder engagement; and (3) validation and determining material ESG issues based on results of communication among stakeholders and the management. Hence, this can enhance understanding of their degree and change of attention to each significant ESG issue and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our material assessment were discussed in this Report.

董事會對重大環境、社會及管治相關事宜的環境、社會及管治管理方針及策略

為了更透徹了解不同持份者對環境、社會及管治事宜的意見及期望，我們每年進行重大性評估。我們確保有多個平台及溝通渠道可用以接觸、聆聽及回應主要持份者。透過與持份者的正常溝通，本集團了解持份者的期望及關注。所獲得的反饋讓本集團得以作出更明智的決定以及更妥善評估及管理所帶來的影響。

本集團透過以下步驟評估環境、社會及管治層面的重大性及重要性：(1)以行業標準識別重大的環境、社會及管治範疇；(2)在持份者的參與下將關鍵環境、社會及管治範圍按緩急輕重排序；及(3)基於持份者與管理層的溝通結果，驗證及釐定重大環境、社會及管治事宜。因此，本集團可加深了解持份者對各重要環境、社會及管治事宜關注的程度及轉變，讓我們更加全面地規劃未來的可持續發展工作。我們於重大性評估中識別的該等重要及重大的環境、社會及管治範疇於本報告內討論。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

The Group is committed to continuously improving the environmental sustainability of its businesses and ensuring that environmental consideration remains one of the keys focuses in fulfilling its obligations to both the environment and community. Recognising the potential impacts of its businesses on the environment, the Group has established relevant emission reduction and energy saving initiatives to manage the emissions and minimise environmental impacts of its operations.

The Group strictly complies with the relevant environmental laws and regulations in the PRC and Hong Kong, including the Environmental Protection Law of the PRC. During the reporting period, the Group was not aware of any material non-compliance with relevant laws and regulations relating to air and greenhouse emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes.

A1. EMISSION

The Group acknowledges its responsibility to reduce emissions. The Group has implemented a policy of “Environmental Facilities Operation and Management” to monitor and manage the emissions generated during the Group’s operations. The Group has also appointed relevant personnel to ensure its emission level meets the relevant national standards.

Air Pollutants Emission

The air pollutants emitted by the Group mainly come from fuel consumption during operations and by vehicles. It is crucial to implement emission control measures to reduce the environmental impacts and protect the health of employees. The Group strives to mitigate the generation of nitrogen oxides, sulphur dioxide and particulate matters. In reducing the sulphur dioxide emission, fuels with lower sulphur content are used. The increase in the air pollutant emission was mainly due to the increase in use of vehicles for the operating activities of the oil and liquefied chemical terminal business during the reporting period. Nonetheless, the Group targets to reduce the emission of air pollutants by 10% by 2026.

本集團致力於不斷改善業務之環境可持續性並確保環境考慮因素仍然是履行其對環境及社區義務關注點之一。意識到本集團業務可能對環境造成之影響，其已制訂相關減排及節能措施以管理排放物及盡量降低營運對環境造成之影響。

本集團嚴格遵守中國及香港相關環境法律法規，包括《中華人民共和國環境保護法》。於報告期間，本集團並無發現任何重大違反有關氣體及溫室氣體排放、污水排放與土地排污、產生有害及無害廢物之相關法律法規之情況。

A1. 排放物

本集團理解其有責任減少排放物。本集團已實施「環保設施運行與管理」政策以監察及管理本集團營運時產生之排放物。本集團亦已委任相關人員以確保其排放物水平符合相關國家標準。

空氣污染物排放

本集團排放之空氣污染物主要來自營運過程中及車輛產生之燃料消耗。實施排放控制措施以減低環境影響及保護僱員健康至關重要。本集團致力減少產生氮氧化物、二氧化硫及顆粒物。為減少二氧化硫排放，會使用含硫量較低的燃料。於報告期內空氣污染物排放量增加主要是由於期內石油及液化化學品碼頭業務經營活動車輛使用量增加所致。雖然如此，本集團擬於二零二六年將空氣污染物排放量減少10%。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

During the reporting period, the air pollutants emission was as follows:

於報告期間，空氣污染物排放如下：

| Type of air pollutants | Unit | Investment Holding and Insurance Brokerage Service 投資控股及保險經紀服務 | Oil and Liquefied Chemical Terminal 油品及液體化工品碼頭 | Year ended 31 March 2024 截至二零二四年三月三十一日止年度 | Year ended 31 March 2023 截至二零二三年三月三十一日止年度 |
|----------------------------------------------------------------|----------|-------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|----------------------------------------------|
| 空氣污染物類型 | 單位 | | | | |
| Nitrogen oxides (NO _x) 氮氧化物(NO _x) | kg 公斤 | 0.107 | 6.140 | 6.247 | 5.923 |
| Sulphur dioxide (SO ₂) 二氧化硫(SO ₂)公斤 | kg 公斤 | 0.008 | 1.461 | 1.469 | 1.387 |
| Particulate matter (PM) 顆粒物(PM) | kg 公斤 | 0.001 | 1.260 | 1.261 | 1.251 |

Greenhouse Gas (“GHG”) Emission

GHG is considered as one of the major contributors to the climate change and global warming. Fuel and electricity consumptions account for a major part of the Group’s GHG emission. The Group places great emphasis on improving energy efficiency and reducing energy consumption to minimise its GHG emission. The Group has adopted energy saving initiatives that will be further elaborated in the section “Use of Resources” of this Report. The increase in the GHG scope 1 emission was mainly due to the increase in use of vehicles for the operating activities of the oil and liquefied chemical terminal business during the reporting period. On the other hand, the decrease in GHG scope 2 emission was mainly attributable to the decrease in electricity usage in the PRC office during the reporting period. The Group will strive to reduce the emission of GHG by 10% by 2026.

溫室氣體（「溫室氣體」）排放

溫室氣體被認為是氣候變化及全球變暖主要成因之一。燃料消耗及耗電量為本集團溫室氣體排放之主要部分。本集團非常重視提高能源效益及減低能源消耗以盡量減少溫室氣體排放。本集團已採納節能措施，將於本報告「資源使用」一節中進一步詳述。於報告期內，溫室氣體範圍1排放總量增加的主要原因是用於油品及液體化工品碼頭業務經營活動的車輛使用量增加所致。另一方面，溫室氣體範圍2排放總量減少的主要原因是由於報告期內本集團中國辦事處用電量減少。本集團將致力於二零二六年溫室氣體排放量減少10%。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

During the reporting period, the GHG emission was as follows:

於報告期間，溫室氣體排放如下：

| Type of GHG emission | Unit | Investment Holding and Insurance Brokerage Service | Oil and Liquefied Chemical Terminal | Year ended 31 March 2024 | Year ended 31 March 2023 |
|-------------------------------|--------------------------------------------------------|----------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 溫室氣體排放類型 | 單位 | 投資控股及保險經紀服務 | 油品及液體化工品碼頭 | 截至二零二四年三月三十一日止年度 | 截至二零二三年三月三十一日止年度 |
| Scope 1 ¹ | tonnes of CO ₂ e | 0.23 | 42.89 | 43.12 | 40.76 |
| 範圍 1 ¹ | 噸二氧化碳當量 | | | | |
| Scope 2 ² | tonnes of CO ₂ e | 6.63 | – | 6.63 | 10.55 |
| 範圍 2 ² | 噸二氧化碳當量 | | | | |
| Total GHG emission | tonnes of CO₂e | 6.86 | 42.89 | 49.75 | 51.31 |
| 溫室氣體排放總量 | 噸二氧化碳當量 | | | | |
| GHG emission intensity | tonnes of CO₂e/area in m² | 0.02 | 0.03 | 0.03 | 0.03 |
| 溫室氣體排放密度 | 噸二氧化碳當量／平方米面積 | (2023: 0.02) | (2023: 0.03) | | |

Wastewater

The Group strives to effectively regulate the discharge of wastewater with the implementation of measures to monitor the pollutant level of wastewater. The Group has also installed devices in the discharging pipes to regularly monitor the water quality so as to ensure the discharge of wastewater meets the relevant national standards. The Group also conducts regular maintenance for sewage treatment facilities to ensure efficient operations.

污水

本集團致力於有效規範污水排放，並實施措施監察污水之污染物含量水平。本集團亦在排放管道中安裝設備定期監測水質，以確保污水排放符合相關國家標準。本集團亦定期維修污水處理設施以確保有效運作。

¹ Scope 1: Direct emissions from sources that are owned or controlled by the Group.

² Scope 2: Indirect emissions from the generation of purchased electricity consumed by the Group.

¹ 範圍 1：本集團擁有或控制的來源的直接排放。

² 範圍 2：本集團消耗的外購電力產生的間接排放。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Hazardous and Non-hazardous Wastes

The Group recognises the importance of handling the wastes properly in order to minimise the impacts on the environment. During the reporting period, there was no hazardous waste generated.

For the non-hazardous waste, it is generated from the Group's office operations. The Group engages qualified recycling companies to perform waste disposal. The amount of non-hazardous waste is relatively small and considered as insignificant to the Group's businesses. In spite of this, the Group strives to reduce the amount of wastes generated from office operations and strengthen the environmental awareness of employees by introducing waste reduction initiatives as follows:

- Double-sided printing is encouraged.
- Employees are encouraged to reuse stationery such as used envelopes.
- Communication by electronic means, such as emails, is promoted.
- Wasted electrical and electronic equipment, such as computers, are donated to charity organisations or recycled by recycling companies.
- Recycling bins are installed to collect recyclables, such as paper and plastic wastes.

A2. USE OF RESOURCES

The major resources used by the Group are petrol, electricity and water. With the implementation of the Group's "Energy Resources Control Procedures", the Group aims to promote resources saving by implementing energy and water efficiency initiatives and motivating its employees to participate in resources conservation activities.

有害及無害廢物

本集團深明妥善處理廢物以減少對環境造成影響之重要性。於報告期間，本集團沒有產生有害廢物。

無害廢物乃來自本集團之辦公室營運。本集團委聘合資格回收公司進行廢物處置。無害廢物數量相對較少，對本集團經營而言微乎其微。儘管如此，本集團致力透過推行以下各種減廢措施，減少辦公室營運所產生之廢物數量，並加強僱員之環境意識：

- 鼓勵雙面打印。
- 鼓勵僱員循環使用文具，例如舊信封等。
- 提倡以電郵等電子方式通訊。
- 向慈善組織捐贈或透過回收公司回收電腦等廢棄電器及電子設備。
- 放置回收桶以收集廢紙及塑料等可循環物料。

A2. 資源使用

本集團所用之主要資源為汽油及水電。隨著本集團實行「能源資源控制程序」，本集團致力通過實施節能節水措施及激勵僱員參加資源保護活動，提倡節約資源。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Energy Consumption

Electricity and petrol account for the Group's major energy consumption. In view of the scarcity of energy, the Group has advocated various energy conservation strategies. The temperature of air-conditioning is maintained at an energy efficient level at around 25 degrees Celsius. Besides, lightings and electrical appliances shall be switched off before leaving the office after work. An energy-saving mode is set on computers when they are not in use for a long period of time. When procuring electrical appliance, the Group takes into consideration of its energy efficiency. The increase in the energy consumption from petrol use was mainly due to the increase in use of vehicles for the operating activities of the oil and liquefied chemical terminal business during the reporting period. On the other hand, the decrease in energy consumption by purchased electricity was mainly attributable to the decrease in electricity usage in the PRC office during the reporting period. The Group has set an inclusive total energy consumption reduction target by 10% by 2026.

During the reporting period, the energy consumption was as follows:

| Type of energy | Unit | Investment Holding and Insurance Brokerage Service | Oil and Liquefied Chemical Terminal | Year ended 31 March 2024 | Year ended 31 March 2023 |
|-------------------------------------|----------------------------------|----------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 能源類型 | 單位 | 投資控股及保險經紀服務 | 油品及液體化工品碼頭 | 截至二零二四年三月三十一日止年度 | 截至二零二三年三月三十一日止年度 |
| Purchase electricity | MWh | 9.75 | – | 9.75 | 14.33 |
| 購入電力 | 兆瓦時 | | | | |
| Petrol | MWh | 0.78 | 174.81 | 175.59 | 166.04 |
| 汽油 | 兆瓦時 | | | | |
| Total energy consumption | MWh | 10.53 | 174.81 | 185.34 | 180.37 |
| 能源消耗總量 | 兆瓦時 | | | | |
| Energy consumption intensity | MWh/area in m² | 0.03 | 0.12 | 0.12 | 0.12 |
| 能源消耗密度 | 兆瓦時／平方米面積 | (2023: 0.02) | (2023: 0.11) | | |

能源消耗

本集團主要消耗之能源為電力及汽油。鑑於能源稀缺，本集團提倡各種節能策略。空調溫度維持在約25攝氏度之節能水平。此外，下班離開辦公室前關掉電燈及電器。將長時間未使用之電腦設為節能模式。於採購電器時，本集團將考慮其節能特性。使用汽油引致的能源消耗增加主要因為報告期間內石油及液化化學品碼頭業務經營活動車輛使用量增加所致。另一方面，外購電力能源消耗減少主要由於報告期間中國辦事處用電量減少所致。本集團已製定到二零二六年總能源消耗降低10%的目標。

於報告期間，能源消耗如下：

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Water Consumption

Water is another important resource used by the Group during its operations. Water supply in those premises where the business of our Group is located is solely controlled and centrally managed by its respective property management of the premises. In this case, it is not feasible for the Group to provide all relevant water consumption data as there is no separate meter for the individual office unit to record water usage. In spite of this, the Group endeavours to conserve water effectively. As stipulated in “Energy Resource Control Procedures”, employees are reminded to turn off the water taps after used. In case of water leakage from pipes, it is fixed promptly to avoid unnecessary wastage of water.

耗水量

水為本集團在營運中使用之另一項重要資源。本集團的業務所在物業場所供水由個別的物業場所管理部門單獨控制和集中管理。在此情況下，本集團提供所有相關耗水量數據並不可行，因為個別辦公室單位並無單獨的水錶記錄用水量。儘管如此，本集團仍致力有效節約用水。根據《能源資源控制程序》的規定，提醒僱員使用後關閉水龍頭。如遇水管漏水，應及時修復，以免造成不必要的水資源浪費。

A3. ENVIRONMENT AND NATURAL RESOURCES

With the aforementioned measures to reduce emissions, waste generation and resources consumption, the Group strives to enhance environmental sustainability and minimise its impacts on the environment and natural resources. Besides, the Group has established a “Pollution Accident Management” session under the policy of “Environmental Facilities Operation and Management System”. In case of any accident of pollution, emergency plans will be formulated immediately and the case will be reported to the relevant authorities to reduce the environmental impacts to the minimum.

A3. 環境及天然資源

本集團致力透過上述措施減少排放、廢物產生及資源消耗，增強環境可持續發展及盡量減少對環境及天然資源造成之影響。此外，本集團根據「環保設施運行及管理系統」政策成立「污染事故管理」小組。倘發生任何污染事故，本集團將立即制訂應急方案並向相關部門報告，以將環境影響減至最低。

A4. CLIMATE CHANGE

Governance

Our group addresses climate-related risks based on the nature of the risk to our operations. The physical impacts of climate change, including extreme weather events, or damage to facilities have immediate operational impacts and are treated as operational risks. Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, may be discussed by the Group’s ESG Working Group.

Supported by our ESG Working Group, our Board oversees climate-related issues and risks regularly during Board meetings and ensures that they are incorporated into our strategy.

A4. 氣候變化

管治

本集團根據營運風險的性質應對與氣候相關的風險。氣候變化（包括極端天氣事件）的實際影響或對設施的損壞會直接影響營運均被視為營運風險。本集團環境、社會及管治工作組可能討論長期挑戰如新環境、社會及管治事宜及氣候相關風險及機會。

在環境、社會及管治工作組的支持，董事會定期於董事會會議上監督與氣候相關的事宜及風險，確保有關議題得以納入我們的策略當中。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

To ensure our Board to keep up with the latest trend of climate-related issues, climate competence training will be provided to ensure it has the necessary expertise and skills to oversee the management of climate-related issues.

Our Board also seeks professional advice from external experts when necessary to better support the decision-making process. Our ESG Working Group provides effective governance for integrating and addressing ESG issues, including climate change, within our business. The ESG Working Group is responsible for approving operational emissions targets for the Group and commissioning an ESG benchmarking, as well as gap analysis exercise to identify gaps in both disclosure and policy relative to the best practice standards. Moreover, the ESG Working Group works closely with the Group's different operation departments, with an aim to develop consistent and enhanced approaches on addressing ESG risk issues and report to the management.

Strategy

Climate change risk forms part of our overall risk profile through its role in increasing the frequency and intensity of certain diseases, and the health and mortality impacts resulting from natural disasters. We assess the overall level of risk by taking into consideration a range of diverse risk factors across the many categories in our services range. This diversity of risk is combined with our business strategy and broad geographic footprint helps us mitigate risk and provide protection against the impacts of short-term climate change effects.

Our products and services continue to provide protection for people in our communities against weather and heat-related diseases. Besides, we continue to explore opportunities to engage our business partners and encourage them to develop climate resilience and reduce their operational carbon footprint by taking into consideration of different climate-related scenarios, including a "2°C or lower scenario" through the following steps:

為確保董事會能夠緊貼與氣候相關的事宜的最新趨勢，我們會提供氣候應對能力培訓，以確保董事會具備所需專業知識及技能來監督與氣候相關的事宜的管理。

董事會在有需要時亦會向外部專家尋求專業意見，以更好地支持決策過程。環境、社會及管治工作組提供有效管治，以整合及解決我們業務中的環境、社會及管治事宜(包括氣候變化)。環境、社會及管治工作組負責批准本集團的運營排放目標及委託進行環境、社會及管治基準測試，以及進行差距分析，以識別與最佳實踐標準有關的披露及政策差距。此外，環境、社會及管治工作組與本集團不同運營部門緊密合作，致力發展貫徹一致及提升方法應對環境、社會及管治風險事宜並向管理層報告。

策略

氣候變化風險通過增加若干疾病的頻率及強度以及自然災害對的健康及死亡率的影响，構成我們整體風險情況的部分。我們通過考慮服務範圍內眾多類別的一系列不同風險因素評估整體風險水平。該風險多樣性與我們業務策略結合，廣泛的地域覆蓋有助我們減低風險及為短期氣候變化的影响提供保護。

我們的產品和服務繼續為社區大眾提供保護，使他們免受氣候和熱病侵害。此外，我們繼續探索機會，委託和鼓勵業務夥伴開發適應氣候的能力，並透過以下步驟，考慮不同氣候相關情景，包括「攝氏2度或更低情景」，減少彼等營運所產生的碳排放足跡：

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Step 1: Set Future Images Assuming Climate Change Effects

As climate change measures proceed, there is a possibility that the industry will be exposed to substantial changes, such as stricter policies including the introduction of and increases in carbon pricing, as well as advances in technology and changes in customer awareness.

In light of these climate change effects, based on the International Energy Agency (“IEA”) scenarios and others, we developed multiple future images as the external environment that will surround our Group. With regard to the IEA scenarios, we put focus on the 2°C scenario (2DS) and pictured future images in case where climate change measures do not progress and where such measures progress further “Beyond 2°C scenario”.

Step 2: Consider the Impacts

We considered the impacts on our Group for each of the future images developed in Step 1. We believe that in such a society, it will be possible to expand carbon dioxide reduction effects.

With regard to effects on raw material procurement and production, introduction of and increases in carbon pricing is anticipated in accordance with the global advance of climate change measures, leading to the possibility of higher raw material procurement and production costs.

On the other hand, in the case where climate change measures are not adequate throughout society, production interruptions and supply chain disruptions are likely to increase as a result of higher frequency and intensification of natural disasters such as flooding.

步驟1：設定氣候變化影響可能造成的未來場景

隨著應對氣候變化措施的持續落實，行業可能面臨重大變化，例如推出及上調碳定價等更嚴厲的政策，以及技術進步和客戶觀念的變化。

鑑於該等氣候變化影響，我們基於國際能源署（「國際能源署」）發佈的情景及其他情景設定了本集團將面對的外部周圍環境的多種未來場景。關於國際能源署情景，我們重點關注攝氏2度情景(2DS)，並分別製作在氣候變化應對措施並無進展及該等措施進展逾越「攝氏2度情景以外兩種情況下的未來場景」。

步驟2：考慮影響

我們已考慮步驟1所設定的各種未來場景對本集團造成的影響。我們認為，在社會環境中可能須加大二氧化碳減排力度。

就對原材料採購及生產的影響而言，隨著全球加強氣候變化應對措施，預計將推出及上調碳定價，進而可能推高原材料採購和生產成本。

另一方面，當針對整個社會的氣候變化應對措施不足時，因洪水等自然災害發生的頻率變高且程度加劇而導致生產停頓和供應鏈中斷的可能性將會增加。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Step 3: Respond to the Strategies

Our Group will begin promoting the reduction of nonrenewable energy in our daily operation. This strategy will allow for flexible and strategic responses to each demand for the regions where the emission factors of purchased electricity consumptions are high. By promoting real carbon emissions reductions throughout the world through comprehensive energy-saving policies and introduction of renewable energy.

We minimise carbon emissions through comprehensive energy-saving and introduction of renewable energy. With respect to renewable energy in particular, we have set a new target, achieve a reduction rate for purchased electricity in coming few years.

With regard to the ongoing confirmation of the suitability and progress of the Group's strategies, we believe that we will have opportunities for stable funding and sustainable increases in corporate value through appropriate information disclosure, dialogue with institutional investors and other stakeholders.

Risk Management

Our Group identifies the climate change related risks or to test the existing risk management strategies under climate change with the aid of risk assessment. Hence, the areas where new strategies are needed could be identified. The risk assessment takes a standard risk-based approach using national data, local information and expert knowledge, which can identify how climate change may compound existing risks or create new ones. The risk assessment is conducted through the following steps:

Step 1: Establish the Context

- Objective/goal
- Scale
- Time frame
- Climate change scenario for most climate variables and sea level

步驟3：應對策略

本集團將開始在日常營運中推廣減少不可再生能源的使用。該策略可以靈活及策略性地應對外購用電的排放係數較高地區的需求。這些舉措促進了全世界碳排放的真正減少。

我們通過全面節能及引入可再生能源以減少碳排放。具體而言，於可再生能源方面，我們已設定於未來數年減少外購電量的新目標。

對於持續確認本集團策略的適切性和進展，我們相信通過適當的資料披露、與機構投資者及其他持份者的溝通，我們將有機會獲得穩定資金及實現企業價值的可持續增長。

風險管理

本集團已確定氣候變化相關風險或借助風險評估測試在氣候變化下現有的風險管理策略。因此能夠發現需要實施新策略的領域。風險評估採用基於風險的標準方法，並利用國家數據、本地資料及專家知識，能夠識別氣候變化如何加劇現有風險或產生新風險。該風險評估按以下步驟進行：

步驟1：建立背景

- 目標／願景
- 規模
- 時間表
- 根據多數氣候可變因素及海平面設定的氣候變化情景

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Step 2: Identify Existing Risk (past and current)

- Identify the record of occurrence of climatic hazard in the past in the area
- Risk management strategies in place to tackle future occurrence of the hazard

Step 3: Identify Future Risk and Opportunities

- Explore climate change projections for the selected time frame(s) and emission scenario(s)
- Identify potential hazards
- Investigate whether any existing risk from Step 2 may get worse under future projected changes
- Identify new risks that can emerge under future projected changes

Step 4: Analyse and Evaluate Risk

- Identify a set of decision areas or systems (i.e., geographical areas, business operation, assets, ecosystems, etc.) that has the potential to be at risk in future

As outlined within the Governance section above, the Group has robust risk management and business planning processes that are overseen by the board of directors in order to identify, assess and manage climate-related risks. The Group engages with government and other appropriate organisations in order to keep abreast of expected and potential regulatory and/or fiscal changes.

We continue to raise awareness of climate change in regard to monitoring of carbon and energy footprint in our daily operation. However, there remains gaps in understanding how such climate risks and opportunities may impact our operations, assets and profits. Our Group assesses how the business addresses climate change risks and opportunities and takes the initiative to monitor and reduce their environmental footprint.

步驟2：確定現有風險（過去及現在）

- 搜集本地區過去發生氣候災害的記錄
- 現有可應對未來災害的風險管理策略

步驟3：確定未來的風險及機遇

- 探索選定時間範圍內及排放情景下的氣候變化預測
- 識別潛在危害
- 根據未來預測變化分析第二步的任何現有風險是否可能加劇
- 識別未來預測變化中可能出現的新風險

步驟4：分析及評估風險

- 確定一組未來可能存在風險的決策領域或系統（如地區、業務運營、資產、生態系統等）

誠如上文管治一節所述，本集團擁有穩健有效的風險管理及業務規劃流程，該等流程受董事會監督，以識別、評估及管理氣候相關風險。本集團將與政府及其他合適的機構合作，與時俱進，掌握預期及可能作出的監管及／或財政政策變動。

我們不斷加強有關氣候變化的意識，於日常營運中監控碳及能源足跡。然而，在理解該等氣候風險及機遇可能如何影響我們的營運、資產及溢利方面仍存在不足之處。本集團評估業務如何應對氣候變化的風險及機遇，並採取措施以監控並減少其環境影響。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Significant Climate-related Issues

During the reporting period, the significant climate-related physical risks and transition risks, which have impacted and/or may impact our Group's business and strategy in (i) operations, products and services, (ii) supply chain and value chain, (iii) adaptation and mitigation activities, (iv) investment in research and development, and (v) financial planning, as well as the steps taken to manage these risks, are as follows:

重大氣候相關事宜

於報告期間，已經及／或可能對本集團在 (i) 營運、產品及服務；(ii) 供應鏈及價值鏈；(iii) 適應及舒緩活動；(iv) 研發投資；及 (v) 財務規劃各方面產生影響的氣候相關的重大實體風險及過度風險，以及為管理該等風險而採取的措施載列如下：

| Climate-related risks description 氣候相關風險的描述 | Financial impact 財務影響 | Steps taken to manage the risks 為管理該等風險而採取的措施 |
|------------------------------------------------|--------------------------|--------------------------------------------------|
|------------------------------------------------|--------------------------|--------------------------------------------------|

Physical Risk 實體風險

Acute physical risks 急性實體風險

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> Increased severity and frequency of extreme weather events such as cyclones and floods, strong wind. Hence, staff easily injured. In addition, under the extreme weather events, the costs of transportation, communications and living increase, which may lead to financial loss. 颶風、洪災及強風等極端天氣事件的嚴重性和發生頻率加劇。因此，員工可能容易受傷。此外，在極端天氣事件下，交通、通訊及生活成本增加，可能導致財務虧損。 Increased likelihood and severity of wildfire, which may hinder the operations of factories. Financial loss occurs due to the interruption of supply chain, logistics and transportation. 發生山火的可能性及嚴重性增加，可能阻礙工廠營運。供應鏈、物流及運輸中斷可能引致財務虧損。 | <ul style="list-style-type: none"> Operating cost increases 經營成本增加 Capital cost increases due to the damage of facilities 設施損壞導致資本成本增加 | <ul style="list-style-type: none"> Planned to adopted scenario analysis to disclose an organisation's planning under future scenarios, most notably one with in a "2°C scenario". 計劃採用情境分析以披露機構於未來情境下的規劃，最值得注意的是「攝氏2度情景」下的規劃。 Established a natural disasters emergency plan. 制定自然災害應急預案。 |
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A. ENVIRONMENTAL ASPECTS

A. 環境層面

| Climate-related risks description 氣候相關風險的描述 | Financial impact 財務影響 | Steps taken to manage the risks 為管理該等風險而採取的措施 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Chronic physical risks 長期實體風險</p> <ul style="list-style-type: none"> • Prolonged hot weather may increase the energy consumption. • 持續高溫天氣或會增加能源消耗。 • Climate change brings uncertainties to the environments of production and sales. Although direct losses will not be incurred by the company, this may still affect and limit the product sales and services significantly. • 氣候變化為生產及銷售環境帶來不確定性。儘管公司不會產生直接虧損，但這仍然會嚴重影響及限制產品銷售以及服務。 • Prolonged climate change may detriment the human's health. Continuation of temperature rise can increase the fatality rates and incidence rates of some diseases, especially the one related to cardiac and respiratory system; the spread of some climate-sensitive diseases such as malaria and dengue fever may increase. • 持續的氣候變化可能損害人的健康。氣溫不斷攀升會令某些疾病的死亡率和發病率上升，尤其是與心臟和呼吸系統有關的疾病；可能會加劇部分對氣候敏感的疾病，例如瘧疾和登革熱的傳播。 | <ul style="list-style-type: none"> • Revenue reduces from decreased production capacity and the negative impacts of workforce. • 收益會因產能下降及勞動力受到不利影響而減少。 | <ul style="list-style-type: none"> • Planned improvements, retrofits, relocations, or other changes to facilities that may reduce their vulnerability to climate impacts and increase the climate resilience in long term. • 計劃對設施進行改進、改造、搬遷或其他更改，長遠而言可使其所承受的氣候影響降低並提高氣候抵禦能力。 • Engagement with local or national governments and local stakeholders on local resilience. • 與當地或國家政府以及當地持份者就本地抵禦能力進行合作。 |

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Climate-related risks description 氣候相關風險的描述

Financial impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Transitional Risk 轉型風險

Policy risk 政策風險

- | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> • As a result of energy efficiency requirements, carbon-pricing mechanisms increase the price of fossil fuels, or policies to encourage sustainable land use, hindering the area of expansion, which increase the operation cost. • 由於能源效率要求，碳定價機制提高化石燃料的價格，或有鼓勵可持續土地利用的政策，令地區擴張受阻，從而增加經營成本。 • Mandates on and regulation of existing products and services as of the tightened environmental and safety laws and standards of oil. We have to spend much compliance cost to update or maintain the equipment to fulfil the new regulations. • 由於環境及安全法例和石油標準被收緊，現有產品及服務須遵守諸多訓令與監管。我們須花費大量合規成本，更新或保養設備以符合新規定。 | <ul style="list-style-type: none"> • Operating cost increases due to increased insurance premiums for the Oil and Liquefied Chemical Terminal. • 油品及液體化工品碼頭保費上升，令經營成本增加。 • Risk of trade increases. • 貿易風險增加。 | <ul style="list-style-type: none"> • Planned to be involved in carbon trading and adoption of clean energy in the operations to reduce the carbon emissions. • 計劃於營運中參與碳交易及採用清潔能源，以減少碳排放。 • Monitor the updates of the relevant climate-related environmental policies, to avoid the unnecessary increase in cost and expenditure due to the violation of the climate-related environmental policies. • 監察氣候相關的環境政策的最新消息，避免因違反氣候相關環境政策而導致不必要的成本及開支增加。 |
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A. ENVIRONMENTAL ASPECTS

A. 環境層面

| Climate-related risks description 氣候相關風險的描述 | Financial impact 財務影響 | Steps taken to manage the risks 為管理該等風險而採取的措施 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Legal risk 法律風險</p> <ul style="list-style-type: none"> Exposure to litigation. We have to adapt the tightened law and regulations issued by the government due to climate change, and they have the risk of litigation once they failed to obligate the new rules. 面臨訴訟風險。我們必須適應政府因氣候變化而頒佈的更嚴格法律及法規，而一旦未能遵守新規則，彼等則面臨訴訟風險。 Enhanced emissions-reporting obligations. We may have to spend much time on fulfilling the report standards to comply the new obligations. 強化的排放量報告義務。我們可能須花費大量時間來符合報告標準以遵守新義務。 | <ul style="list-style-type: none"> Operating cost increases for high compliance costs and increased insurance premiums for the Group. 由於合規成本高企及本集團的保費增加，經營成本增加。 | <ul style="list-style-type: none"> Monitored the updates of environmental laws and regulations and implemented GHG emissions calculations in advance. 監察環境法律及法規的最新變動，並提前實行溫室氣體排放計算。 |
| <p>Technology risk 技術風險</p> <ul style="list-style-type: none"> Developing the low carbon energy-saving products and energy saving technologies, the capital investment and R&D expense increase consequently. 由於開發低碳節能產品及節能技術，資本投資及研發開支相應增加。 More green building strategies with low-carbon, energy-saving technologies are adopted by industry peers. Lagging behind may weaken our competitive edges. 同業採用更多的綠色建築策略與低碳節能技術。落後於同業或會削弱我們的競爭優勢。 | <ul style="list-style-type: none"> Capital investment in technology development increases. 技術開發方面的資本投資增加。 | <ul style="list-style-type: none"> Planned to invest in the innovations of energy saving products. 計劃投資創新節能產品。 Examined the feasibility and benefits of applying the latest low-carbon and energy-saving technologies into our operation. 研究將最新的低碳節能技術應用於我們營運的可行性及效益。 |

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Climate-related risks description 氣候相關風險的描述

Financial impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Market risk 市場風險

- More customers are considering climate-related risks and opportunities, which may lead to changes in customers' demand for products.
- 越來越多的客戶考慮氣候相關風險與機遇，可能導致客戶對產品需求發生轉變。
- Uncertainty in market signals. "How environmentally friendly the product is" becomes one of the factors to affect the product selling price.
- 市場訊號不明確。「產品對環境的友好程度」成為影響產品售價的因素之一。
- Increased cost of raw materials. More environmentally-friendly raw materials may be much expensive, which may increase the cost.
- 原材料成本增加。更環保的原材料可能更加昂貴，這可能會增加成本。

- Revenue decreases for the change in revenue mix and sources.
- 收益結構與來源改變，使收益減少。
- Operating cost increases as abrupt and unexpected shifts in energy costs.
- 由於能源成本發生始料未及的變化，經營成本增加。
- Production cost increases due to changing input prices and output requirements.
- 由於投入價格及產出要求變動，生產成本增加。

- Tightened the control of the environmental hazardous materials in our products and studied the application of recycled materials.
- 加強就產品中對環境有害的物料的控制，並研究應用可循環再用的物料。

Reputational risk 聲譽風險

- Unable to fulfil the expectations of the customers, damage the Group's reputation and image.
- 由於無法滿足客戶的期望，導致本集團的聲譽和形象受損。
- Stigmatization of our business sector, such as more stakeholder concern or negative stakeholder feedback on the product designed in a less environmentally-friendly way.
- 我們的業務領域擔受污名，例如持份者對比較不環保方式設計的產品的擔憂加重或持份者對該等設計的負面反饋意見增加。

- Revenue decreases from decreased demand for goods and the decrease in production capacity.
- 貨品需求減少及產能下降導致收益減少。
- Operating costs increases from negative impacts on workforce management and planning.
- 勞動力管理和規劃受到負面影響，導致經營成本增加。

- Supported the green productions.
- 支持綠色生產。
- Fulfilled the social responsibility by organising more activities or executing actions to demonstrate how we place importance on climate change.
- 舉辦更多活動或執行行動，履行社會責任，彰顯我們對氣候變化的重視。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

During the reporting period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

於報告期間，主要氣候相關機會及相應財務影響如下：

| Detailed description of climate-related opportunities 氣候相關機會的詳細描述 | Financial Impact 財務影響 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Resource efficiency 資源效益</p> <ul style="list-style-type: none"> • Reduce water usage and consumption • 減少用水量及消耗量 | <ul style="list-style-type: none"> • Operating cost reduces through efficiency gains and cost reductions • 透過提高效率 and 降低成本減少經營成本 |
| <p>Energy source 能源來源</p> <ul style="list-style-type: none"> • Use of lower-emission fuel sources • 使用較低排放的燃料來源 • Use of supportive policy incentives • 利用扶持性政策激勵措施 • Use of new technologies • 使用新技術 | <ul style="list-style-type: none"> • Operating cost reduces through use of lowest cost abatement • 通過採用低成本減排減少經營成本 • Returns on investment in low- emission technology increases • 低排放技術的投資回報增加 |
| <p>Products and services 產品及服務</p> <ul style="list-style-type: none"> • Development of climate adaptation and insurance risk solutions • 制定氣候適應及保險風險解決方案 • Ability to diversify business activities • 多元化業務活動的能力 | <ul style="list-style-type: none"> • Revenue increases through new solutions to adaptations needs, such as insurance risk transfer products and services • 通過適應需求的新解決方案增加收益，例如保險風險轉移產品及服務 |

A. ENVIRONMENTAL ASPECTS

A. 環境層面

Detailed description of climate-related opportunities

氣候相關機會的詳細描述

Markets

市場

- Access to new markets
- 進軍新市場

Resilience

彈性

- Participation in renewable energy programs and adoption of energy-efficiency measures
- 參與可再生能源計劃並採取能源效益措施
- Resource substitution or diversification
- 資源替代或多樣化

Financial Impact

財務影響

- Revenue increases through access to new and emerging markets
- 透過進軍新市場及新興市場增加收益

- Market valuation increases through resilience planning, such as infrastructure, land and buildings
- 通過彈性規劃(如基礎設施、土地及樓宇)，提高市場估值

- Reliability of supply chain and ability to operate under various condition increases
- 提高供應鏈的可靠性及在各種條件下的營運能力

- Revenue increases through new products and services related to ensuring resiliency
- 透過與確保彈性相關的新產品及服務來增加收益

Metrics and Targets

Our Group adopts the key metrics to assess and manage climate-related risks and opportunities. The energy consumption and greenhouse gas (GHG) emissions indicators are the key metrics used to assess and manage relevant climate-related risks where we consider such information is material and crucial for evaluating the impact of our operation on global climate change during the reporting period. Our Group regularly tracks our energy consumption and GHG emissions indicators to assess the effectiveness of emission reduction initiatives, as well as set targets to contribute our effort to have minimal impact on global warming.

The details of time frames over which the target applies and base year from which progress is measured are described in the section A1: "Emissions" and section A2: "Use of Resources" of this Report. Our Group adopts absolute target to manage climate-related risks, opportunities and performance.

指標及目標

本集團採納關鍵指標以評估及管理氣候相關風險及機遇。能源消耗及溫室氣體(GHG)排放指標為用於評估及管理氣候相關風險的關鍵指標，此為我們認為該資料對運營於報告期間對全球氣候變化的影響屬重大及至關重要。本集團定期追蹤能源消耗及溫室氣體排放指標以評估減排措施的成效，以及制定目標，以盡我們最大努力降低對全球暖化的影響。

有關目標適用的時間範圍及衡量目標進度的基準年份的詳情乃於本報告A1節：「排放物」及A2節：「資源使用」描述。本集團採用絕對目標以管理氣候相關風險及機遇與績效。

B. SOCIAL ASPECTS

B. 社會層面

EMPLOYMENT AND LABOUR PRACTICES

B1. EMPLOYMENT

The Group believes employees are valuable assets and the foundation for success and development of the Group. The Group strives to maintain a safe and equal working environment for our employees, provide development opportunities and promote employee health and wellbeing. The Group has established a set of human resources management policies in accordance to the Labour Law of the PRC, the Labour Contract Law of the PRC and the Employment Ordinance (Chapter 57 of the Laws of Hong Kong). The Group's human resources management policies cover the Group's standards in respect of compensation and dismissal, recruitment and promotion, working hours, rest periods and other benefits and welfare.

The Group provides equal opportunity in all aspects of employment and prohibits discrimination or harassment against any individual on their gender, age, nationality, marital status, disability, race, colour, religion and any other characteristics protected by applicable laws. Employees are provided with social insurances, including social endowment insurance, unemployment insurance, work injury insurance, maternity insurance and medical insurance. Employees are also entitled to various benefits including marriage leave, compassionate leave, maternal leave as well as statutory holidays.

During the reporting period, the Group was not aware of any material non-compliance (2023: Nil) with the relevant laws and regulations in the PRC and Hong Kong.

僱傭及勞工常規

B1. 僱傭

本集團認為，僱員為最寶貴資產及本集團成功及發展之基礎。本集團致力為僱員營造安全及平等之工作環境、提供發展機會及促進僱員健康及幸福。本集團已根據《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及香港法例第57章《僱傭條例》制訂一系列人力資源管理政策。本集團之人力資源管理政策涵蓋本集團有關薪酬及解僱、招聘及晉升、工時、假期及其他待遇及福利的標準。

本集團於所有僱傭方面提供平等機會，並禁止任何人士因其性別、年齡、國籍、婚姻狀況、殘疾狀況、種族、膚色、宗教信仰及任何受適用法律保障之其他情況而被歧視或騷擾。僱員獲提供社會保險，包括社會養老保險、失業保險、工傷保險、生育保險及醫療保險。僱員亦有權獲得各種福利，包括婚假、恩恤假、產假及法定假日。

於報告期間，本集團並無發現任何嚴重違反中國及香港相關法律法規之情況（2023年：無）。

B. SOCIAL ASPECTS

B. 社會層面

As at 31 March 2024, the employee compositions by gender, age group, geographical region, employment category and employment mode were as follows:

於二零二四年三月三十一日，僱員組成按性別、年齡組別、地理區域、僱傭組別及就業模式如下：

| Employee compositions | | 2024 | 2023 |
|-------------------------------|--------------|--------------------------|--------------------------|
| 僱員組成 | | 截至二零二四年 三月三十一日 止年度 | 截至二零二三年 三月三十一日 止年度 |
| By gender | 按性別 | | |
| • Male | • 男 | 60% | 74% |
| • Female | • 女 | 40% | 26% |
| By age group | 按年齡組別 | | |
| • Age 30 or below | • 30歲或以下 | 22% | 21% |
| • Age 31–40 | • 31歲至40歲 | 46% | 35% |
| • Age 41–50 | • 41歲至50歲 | 21% | 34% |
| • Age 51 or above | • 51歲或以上 | 11% | 10% |
| By geographical region | 按地理區域 | | |
| • the PRC | • 中國 | 90% | 88% |
| • Hong Kong | • 香港 | 10% | 12% |
| By employment category | 按僱傭類別 | | |
| • Senior management | • 高級管理層 | 24% | 28% |
| • Middle management | • 中級管理層 | 13% | 7% |
| • General staff | • 一般員工 | 63% | 65% |
| By employment mode | 按就業模式 | | |
| • Full-time | • 全職 | 100% | 100% |
| • Part-time | • 兼職 | – | – |

B. SOCIAL ASPECTS

B. 社會層面

Below is the detailed breakdown of our employee turnover rate by gender, age group and geographical region during the reporting period:

於報告期末及報告期間按性別、年齡組別和地理區域劃分的僱員離職率詳細分類如下：

| Employee turnover rates (%) | Year ended 31 March 2024 截至二零二四年 三月三十一日 止年度 | Year ended 31 March 2023 截至二零二三年 三月三十一日 止年度 | |
|-------------------------------|---------------------------------------------------------|---------------------------------------------------------|-----|
| 僱員離職率(%) | | | |
| By gender | 按性別 | | |
| • Male | • 男 | 22% | 32% |
| • Female | • 女 | 33% | 50% |
| By age group | 按年齡組別 | | |
| • Age 30 or below | • 30歲或以下 | 44% | 62% |
| • Age 31–40 | • 31歲至40歲 | 4% | 34% |
| • Age 41–50 | • 41歲至50歲 | 47% | 15% |
| • Age 51 or above | • 51歲或以上 | 15% | 59% |
| By geographical region | 按地理區域 | | |
| • the PRC | • 中國 | 27% | 38% |
| • Hong Kong | • 香港 | 14% | 29% |
| Overall | 總體 | 26% | 37% |

B2. HEALTH AND SAFETY

The Group places the highest priority on securing the health and safety of its employees. The Group has set up a Safety Production Management Committee to monitor and manage matters related to occupational health and safety so as to ensure strict compliance with the relevant laws and regulations in the PRC and Hong Kong, including the Production Safety Law of the PRC, the Fire Control Law of the PRC and the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong).

B2. 健康與安全

本集團以確保僱員之健康與安全為首要事務。本集團已成立安全生產管理委員會，以監察及管理有關職業健康與安全之事宜，從而確保嚴格遵守中國及香港之相關法律法規，包括《中華人民共和國安全生產法》、《中華人民共和國消防法》及香港法例第509章《職業安全及健康條例》。

B. SOCIAL ASPECTS

B. 社會層面

Workplace Safety

The Group places great emphasis on the safety of construction machinery and equipment. The Group conducts regular maintenance on the construction machinery and equipment to ensure they are in good condition. Operators are required to obtain relevant licenses and should be familiar with the operation of the machines before working on sites. In order to safeguard personal safety, employees are required to wear personal protective equipment when working on sites and equip with safety belts when working at height.

Safety Training and Education

Safety training is crucial to enhance employees' safety awareness in order to mitigate the risk of work-related injury. The Group has established a "Safety Training Management System" and requires contractors and construction units to carry out safety training. The Group reminds employees the importance of safe operation by posting safety warning signs and safety banners in the workplace, setting up safety knowledge column and distributing safety leaflets. The Group also provides training for employees who are the first time to use the protective equipment to ensure the protective equipment are properly used and maintained so as to protect the safety of employees. Besides, the Group organises safety drill and desktop drill with all operation units in order to ensure employees are prepared to respond in the event of emergency.

In addition, the Group actively participates in safety training activities organised by the government and industry authorities. The themes include port security and safety of pressurised pipelines operation.

During the reporting period, the Group was not aware of any material non-compliance (2023: Nil) with the relevant laws and regulations in the PRC and Hong Kong. During the reporting period, there were no employees (2022: Nil, 2023: Nil) injured and no lost days (2022: Nil, 2023: Nil) due to work-related injuries. There was no fatality case (2022: Nil, 2023: Nil) during the reporting period. The Group will continue to improve the safety management system in order to protect employees' health and safety in workplace.

工作場所安全

本集團非常重視建築機器及設備之安全問題。本集團定期維護建築機器及設備，確保處於良好狀態。操作員須按規定持有相關執照，在工地工作前應熟悉機器之操作流程。為保障個人安全，僱員在工地工作時必需穿戴個人保護設備及在高空作業時必須繫安全帶。

安全培訓及教育

安全培訓對提高僱員安全意識，從而降低工傷風險極為重要。本集團設立「安全培訓管理制度」，要求承包商及建築單位組織安全培訓。本集團在工作場所張貼安全警告標誌及安全標語、成立安全知識欄及派發安全傳單，時刻提醒僱員有關安全作業之重要性。本集團亦向首次使用保護設備之僱員提供培訓，確保妥善使用及維護保護設備，藉以保障僱員安全。此外，本集團與所有業務單位合作組織安全演練及桌面演練，確保僱員為任何突發事件作好準備。

此外，本集團積極參與政府及行業機構組織之安全培訓活動。主題包括港口安全及加壓管道作業安全。

於報告期間，本集團並無發現任何嚴重違反中國及香港相關法律法規之情況（2023年：無）。於報告期間，無員工（2022年：無，2023年：無）受傷，無因工傷損失天數（2022年：無，2023年：無）。於報告期間並無死亡個案（2022年：無，2023年：無）。本集團將繼續完善安全管理體系，以保障員工在工作場所的健康和安全。

B. SOCIAL ASPECTS

B. 社會層面

B3. DEVELOPMENT AND TRAINING

The Group believes the knowledge, skills and capabilities of its employees are vital to the Group's continued business growth and success. Hence, the Group provides training for employees in accordance with the Group's "Training System" to enhance their requisite knowledge and skills in discharging their duties. The training programs offered can be mainly divided into internal and external training.

1. Internal Trainings

The internal training includes orientation training, skills training and attitude training. The orientation training is provided for newly recruited employees. It covers the Group's corporate culture, development history and management practices to familiarise the new employees with the Group's background and strengthen their sense of belongings. The skills training and attitude training are provided to employees based on the Group's development plan and the needs of respective departments.

2. External Trainings

The external training includes various training courses organised by external institutions and field trips for management staff or professional personnel.

During the reporting period, the percentage of employees trained by gender and employee category was as follows:

| Percentage of employee trained (%) | | Year ended 31 March 2024 截至二零二四年 三月三十一日 止年度 | Year ended 31 March 2023 截至二零二三年 三月三十一日 止年度 |
|------------------------------------|--------------|---------------------------------------------------------|---------------------------------------------------------|
| 僱員培訓比率(%) | | | |
| By gender | 按性別 | | |
| • Male | • 男 | 31% | 25% |
| • Female | • 女 | – | – |
| By employment category | 按僱傭類別 | | |
| • Senior management | • 高級管理層 | 81% | 73% |
| • Middle management | • 中級管理層 | – | – |
| • General staff | • 一般員工 | – | – |
| Overall | 總體 | 21% | 18% |

B3. 發展及培訓

本集團認為，僱員的知識、技能及能力對本集團的可持續業務發展及成功至關重要。因此，本集團根據其「培訓制度」為僱員組織培訓，以提高僱員履行職責所需之必要知識及技能。提供之培訓課程主要可分為內部及外部培訓。

1. 內部培訓

內部培訓包括入職培訓、技能培訓及態度培訓。入職培訓專為新聘用僱員而設，涵蓋本集團之公司文化、發展歷史及管理常規，令新僱員了解本集團之背景及加強其歸屬感。技能培訓及態度培訓則根據本集團之發展規劃及有關部門之需求而向僱員提供。

2. 外部培訓

外部培訓包括外部機構組織的各種培訓課程以及為管理人員或專業人員安排之實地考察。

於報告期間，僱員培訓比率按性別和僱傭類別如下：

B. SOCIAL ASPECTS

B. 社會層面

During the reporting period, the average training hours completed per employee by gender and employment category was as follows:

Details of employees trained 僱員培訓詳情

| | | Average training hours 平均培訓小時 | |
|-------------------------------|--------------|---------------------------------------------------------|---------------------------------------------------------|
| | | Year ended 31 March 2024 截至二零二四年 三月三十一日 止年度 | Year ended 31 March 2023 截至二零二三年 三月三十一日 止年度 |
| By gender | 按性別 | | |
| • Male | • 男 | 3 | 3 |
| • Female | • 女 | – | – |
| By employment category | 按僱傭類別 | | |
| • Senior management | • 高級管理層 | 9 | 8 |
| • Middle management | • 中級管理層 | – | – |
| • General staff | • 一般員工 | – | – |
| Overall | 總體 | 2 | 2 |

於報告期間，按性別及僱傭類別劃分的人均完成培訓小時分類如下：

B4. LABOUR STANDARDS

The Group strictly emphasises on the prohibition of engaging child labour and forced labour and fully complies with the relevant laws and regulations in the PRC and Hong Kong, including the Labour Law of the PRC, Provisions on the Prohibition of Using Child Labour and the Employment of Children Regulations (Chapter 57B of the Laws of Hong Kong). The Group has formulated the “Prohibition of Child Labour Recruitment and Remedies Procedures” on managing the prohibition of child labour. Regarding the prevention for child labour, candidates are required to present their identity proof for age verification during the recruitment process.

In case of any child labour engaged, the child labour will be stopped from working immediately. The Group will provide medical checks for him/her and bring him/her back home. To prevent reoccurrence, the Group will investigate the cause of misuse of child labour and formulate corrective plans.

During the reporting period, the Group was not aware of any material non-compliance (2023: Nil) with relevant laws and regulations related to recruitment of child labour or forced labour practices.

B4. 勞工準則

本集團嚴禁聘用童工及強制勞工，全面遵守中國及香港相關法律法規，包括《中華人民共和國勞動法》、《禁止使用童工規定》及香港法例第57B章《僱用兒童規例》。本集團在管理禁止童工方面已制訂「禁止招聘童工政策及補救措施」。為防止聘用童工，申請人在招聘過程中須出示身份證以核實年齡。

如有任何聘用童工之情況，童工將會即時停工。本集團將為其安排體檢並護送其回家。為防止再次發生類似事件，本集團將會調查濫用童工之原因並制訂整改計劃。

於報告期間，本集團並無發現任何嚴重違反有關聘用童工或強制勞工常規之相關法律法規之情況(2023年：無)。

B. SOCIAL ASPECTS

B. 社會層面

OPERATING PRACTICES

B5. SUPPLY CHAIN MANAGEMENT

The Group's supply chain includes a range of suppliers to provide production materials and components for storage facilities and machineries. In order to ensure a fair, standardised and transparent tendering process, the Group has developed a set of standard procurement and tendering procedures as stipulated in the Group's "Tendering Management Regulation". Tenderers are required to provide relevant information including safety production permits and qualification certificates, for the purpose of inspection.

In addition to the tendering process, the Group believes that its suppliers have a significant impact on external perception of its social and environmental responsibility. As such, the Group has implemented a "Suppliers/Distributors Social Responsibilities Control Procedure" to collaborate with its suppliers to achieve sustainable supply chain system. The Group has appointed the Procurement Department to conduct supplier assessments and on-site inspections to monitor and evaluate the social responsibility performance of suppliers. All suppliers must comply with all the applicable laws and regulations. If any contravention is found, the supplier relationship will be terminated.

During the reporting period, the Group had 3 suppliers (2023: 2 suppliers) which were all located in the PRC.

B6. PRODUCT RESPONSIBILITY

Quality Control and Safety Management

The Group attaches great importance on maintaining the quality of our products and providing safe services to our customers. The Group is in strict compliance with the relevant laws and regulations in the PRC and Hong Kong, including the Production Safety Law of the PRC, the Trademark Law of the PRC and the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong).

The Group strives to achieve the highest possible standard with all the products or services provided to customers. The Group has implemented a "Product Quality Control Procedure" to monitor the quality and safety of our products. Each procedure is monitored and checked carefully in order to ensure the quality of products meets our customer requirements. The Group will monitor the quality management system and continue to improve the system with the aim to provide high quality and safe products and services to our customers.

營運慣例

B5. 供應鏈管理

本集團之供應鏈包括提供生產材料以及貯存設施及機械部件之各種供應商。本集團已制訂一套標準之採購招標程序(如本集團之「招標管理條例」所規定)，確保招標流程公平、規範及透明。投標人須提供包括安全生產許可證及資格證書等相關資料以作檢查。

除招標程序之外，本集團相信其供應商將對本集團之社會及環境責任之外在看法造成重大影響。因此，本集團已執行「供應商／分包商社會責任控制程序」，攜手供應商實現供應鏈系統之可持續發展。本集團已委聘採購部門進行供應商評估及實地考察，監督及評估供應商履行社會責任之情況。全體供應商必須遵守所有適用法律法規。如發現有任何違反情況，將會終止供應商關係。

於報告期間，本集團擁有3家供應商(2023年：2家供應商)，並全部位於中國。

B6. 產品責任

質量控制及安全管理

本集團高度重視維持產品質量及向客戶提供安全服務之重要性。本集團嚴格遵守中國及香港相關法律法規，包括《中華人民共和國安全生產法》、《中華人民共和國商標法》及香港法例第486章《個人資料(私隱)條例》。

本集團致力實現向客戶所提供之所有產品或服務均符合最高標準。本集團已執行「產品品質控制程序」，監控產品質量及安全。每個程序均會得到仔細監控及檢查，從而確保產品品質符合客戶需求。本集團將會監控品質管理制度並繼續完善該制度，旨在向客戶提供高品質及安全之產品及服務。

B. SOCIAL ASPECTS

B. 社會層面

During the reporting period, no complaint (2023: Nil) related to the service and business was received, and no products sold or shipped (2023: Nil) subjected to recalls for safety and health reasons by the Group.

Intellectual Property Rights

The Group is in strict compliance with the relevant laws and regulations, including the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) and the Copyright Ordinance (Chapter 528 of the Laws of Hong Kong). The Group prohibits staff from downloading and using illegal software to ensure cyber safety and computer security. The Group has policies on advertising which have own standards and procedures for advertising on different media. During the reporting period, the Group was not aware of any non-compliance with relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters.

Customer Data Protection and Privacy

The Group acknowledges the importance to safeguard and protect customer personal data. The Group has established a policy of “Company Confidentiality Regulation” to raise the awareness of confidentiality of employees. Employees are required to sign a confidentiality agreement and fully abide by the guidance on prohibiting any unauthorised disclosure of confidential information.

During the reporting period, the Group was not aware of any material non-compliance (2023: Nil) with the relevant laws and regulations in the PRC and Hong Kong.

B7. ANTI-CORRUPTION

The Group is committed to upholding high standards of business ethics and integrity in the conduct of the Group’s businesses and operations. The Group strictly adheres to all the relevant laws and regulations, including the Anti-Unfair Competition Law of the PRC, the Anti-Money Laundering Law of the PRC and the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong).

於報告期間，本集團未接獲與服務及業務相關的投訴(2023年：無)，亦無已售或運送的产品(2023年：無)因安全及健康原因而須回收。

知識產權

本集團嚴格遵守相關法律及規則，包括香港法例第486章《個人資料(私隱)條例》及香港法例第528章《版權條例》。本集團禁止員工下載和使用非法軟件，以確保網絡安全和計算機安全。集團有制定自己標準的廣告政策以及在不同媒體上做廣告的程序。於報告期間，本集團並未發現任何不符合有關健康和 safety，廣告，標籤和隱私問題的相關法律和規則。

客戶資料保護及私隱

本集團深諳保護及保障客戶個人資料之重要性。本集團已設立「公司保密規定」政策，提高僱員之保密意識。僱員須簽署保密協議，必須遵守有關禁止未經授權披露保密資料之指引。

於報告期間，本集團並無發現任何嚴重違反中國及香港相關法律法規之情況(2023年：無)。

B7. 反貪污

本集團在開展業務及營運時秉承最高標準之商業道德及誠信。本集團嚴格遵守所有相關法律法規，包括《中華人民共和國反不正當競爭法》、《中華人民共和國反洗錢法》及香港法例第201章《防止賄賂條例》。

B. SOCIAL ASPECTS

B. 社會層面

For external management, the Group strives to promote a fair and just commercial competition to achieve win-win situation with external business partners. For internal management, the Group has adopted a policy of “Anti-Fraud and Anti-Corruption Policy” and conveys its firm stance against corruption and fraud to our employees. Employees are prohibited from soliciting or accepting cash, banquets, gifts, rebates, commissions or other forms of bribing benefits from customers, potential customers or business partners. The Group provides training towards anti-corruption for new employees and existing employees.

The Group has established various communication channels, including phone and mail, for employees to report on observed and suspected case of non-compliance and questionable practices. Relevant department is assigned to conduct inspections, handle employee grievance and report the matters of suspected misconduct. In order to specify the whistle-blowing procedures and ensure the legal rights and interests of individuals reporting problems, we have implemented a whistle-blowing mechanism which provides the employees a reporting channel and guidance for handling whistle-blowing matter. In cases of suspected corruption or other forms of criminality, once prima facie evidence has been established, cases will be reported to Hong Kong Independent Commission Against Corruption or other appropriate regulatory authorities.

During the reporting period, no legal case (2023: Nil) concerned with corruption practices was brought against the Group.

對外管理上，本集團致力提倡公平、公正之商業競爭，與外部商業夥伴實現共贏。對內管理上，本集團採納「反貪污及反欺詐政策」，向其僱員傳達反對貪污及欺詐之堅定立場。禁止僱員尋求或收受客戶、潛在客戶或商業夥伴給予之現金、晚宴、禮物、回扣、佣金或其他形式之賄賂利益。本集團為新僱員及現任僱員提供反貪污培訓。

本集團已成立各種溝通渠道，包括電話及郵件，以供僱員報告所見及可疑之不合規個案及有問題之常規。本集團會委派相關部門進行調查、處理僱員申訴及報告可疑不當行為事宜。為明確舉報程序及保障舉報人的合法權益，我們已經實施舉報機制，為員工提供舉報渠道和處理舉報事項的指引。如果涉嫌腐敗或其他形式的犯罪，一旦掌握了表面證據，就會向香港廉政公署或其他適當的監管機構舉告案件。

於報告期間，並無針對本集團有關貪污行為之法律案件(2023年：無)。

COMMUNITY

B8. COMMUNITY INVESTMENT

The Group is constantly aware of the needs of community and takes up its corporate responsibility to contribute to the society. The Group has adopted a “Corporate Investment Policy” and actively participated in local community activities. The Group focuses on the living standards of community, cultural projects, education and development and labour cooperation. The Group also encourages its employees to dedicate their time and skills to supporting local communities with the aim to create a harmonious society.

During the reporting period, the Group has devoted resources to maintain its business operations after pandemic, therefore, suspended all its philanthropic activities. The Group will focus more on social participation and community investment in the future.

社區

B8. 社區投資

本集團一直明瞭社區之需要，並履行企業責任為社會作出貢獻。本集團已採納「社區投資政策」並積極參與當地社區活動。本集團專注於社區之生活水準、文化項目、教育及發展以及勞工合作。本集團亦鼓勵其僱員投入時間及精力支持當地社區，以營造和諧社會。

於報告期間，本集團全部資源投入疫情後的業務運營，因此暫停所有慈善活動。本集團未來將加大社會參與及社區投資之專注力度。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING INDEX

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| KPI A1.1 | The types of emissions and respective emissions data | "Emissions – Air Pollutants Emission" 「排放物 – 空氣污染物排放」 | 9 |
| 關鍵績效指標 A1.1 | 排放物種類及相關排放數據 | | |
| KPI A1.2 | Greenhouse gas emissions in total and, where appropriate, intensity | "Emissions – Greenhouse Gas Emission" 「排放物 – 溫室氣體排放」 | 10 |
| 關鍵績效指標 A1.2 | 溫室氣體總排放量及(如適用)密度 | | |
| KPI A1.3 | Total hazardous waste produced and, where appropriate, intensity | No hazardous waste was generated during the reporting period 報告期間未產生危險廢物 | N/A 不適用 |
| 關鍵績效指標 A1.3 | 所產生有害廢物總量及(如適用)密度 | | |
| KPI A1.4 | Total non-hazardous waste produced and, where appropriate, intensity | The amount is insignificant to the Group's businesses. 數量對本集團業務而言微乎其微 | N/A 不適用 |
| 關鍵績效指標 A1.4 | 所產生無害廢物總量及(如適用)密度 | | |
| KPI A1.5 | Description of measures to mitigate emissions and results achieved | "Emissions – Air Pollutants Emission", "Emissions – Greenhouse Gas Emission" 「排放物 – 空氣污染物排放」、 「排放物 – 溫室氣體排放」 | 9, 10 |
| 關鍵績效指標 A1.5 | 描述減低排放量之措施及所得成果 | | |
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| KPI A2.2 關鍵績效指標 A2.2 | Water consumption in total and intensity 總耗水量及密度 | “Not feasible for the Group to provide water consumption data” 「本集團提供耗水量數據為不可行」 | N/A 不適用 |
| KPI A2.3 關鍵績效指標 A2.3 | Description of energy use efficiency initiatives and results achieved 描述能源使用效益計劃及所得成果 | “Use of Resources – Energy Consumption” 「資源使用－能源消耗」 | 13 |
| KPI A2.4 關鍵績效指標 A2.4 | Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved 描述求取適用水資源上可有任何問題、用水效益計劃及所得成果 | “Use of Resources – Water Consumption” 「資源使用－耗水量」 | 14 |
| KPI A2.5 關鍵績效指標 A2.5 | Total packaging material used for finished products and, if applicable, with reference to per unit produced 製成品所用包裝材料之總量及(如適用)每生產單位估量 | Not applicable to the Group's businesses. 不適用於本集團之業務 | N/A 不適用 |
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| KPI B1.2 | Employee turnover rate by gender, age group and geographical region | “Employment” |
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| KPI B2.1 | Number and rate of work-related fatalities | “Health and Safety – Safety Training and Education” |
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