

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ABOUT THIS REPORT

This environmental, social and governance (“ESG”) report (the “Report”) of Blue River Holdings Limited (the “Company”) and its subsidiaries (the “Group”) for the year ended 31 March 2024 (the “Reporting Period”) covers environmental (Subject Area A) and social (Subject Area B) topics as set out in the Environmental, Social and Governance Reporting Guide (the “Guide”) in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. Corporate governance is addressed separately in the Corporate Governance Report (the “Corporate Governance Report”) set out in pages 34 to 73 of this annual report (the “Annual Report”).

### SCOPE OF THIS REPORT

The ESG information in this Report covers material issues (the assessment process for which is detailed in the section titled “Materiality Assessment and Stakeholders Engagement” below) of all of our business segments discussed in the “Business Review” section of the Annual Report, except for those business entities: (i) in which the Company does not have a controlling interest; and (ii) whose ESG implications are considered insignificant to the Group.

Upon and after the disposals of Paul Y. Engineering Group Limited and Profit Tycoon Holdings Limited in March 2023, the Group no longer engaged in (i) the engineering business and (ii) the land and property development and investment business in the People’s Republic of China (the “PRC” or “Mainland China”) (the “Discontinued Businesses”). The remaining business segments have become more significant to the Group and the scope of this Report has been revised for the Reporting Period, being (a) excluded the Discontinued Businesses and (b) included the Property Business, Securities Business and Financial Services Business (as defined below), collectively referred to as the “Property, Securities and Financial Services Businesses”.

### 關於本報告

Blue River Holdings Limited 藍河控股有限公司(「本公司」)及其附屬公司(「本集團」)截至2024年3月31日止年度(「報告期」)之本環境、社會及管治(「環境、社會及管治」)報告(「本報告」)涵蓋《香港聯合交易所有限公司證券上市規則》附錄C2《環境、社會及管治報告指引》(「指引」)所載的「環境(主要範疇A)」和「社會(主要範疇B)」議題。企業管治在本年報(「年報」)第34至73頁所載的企業管治報告(「企業管治報告」)內獨立闡述。

### 本報告的範圍

除了(i)本公司沒有持有其控股權益的業務實體；及(ii)有關業務實體被視為對本集團的環境、社會及管治之影響並不重大之外，本報告中的環境、社會及管治資料涵蓋了年報中「業務審視」章節中討論的所有業務分部的重要事項(其評估過程在以下標題為「重要性評估和持份者參與」的章節中詳列)。

於2023年3月出售保華建業集團有限公司及Profit Tycoon Holdings Limited後，本集團已不再從事(i)工程業務；及(ii)於中華人民共和國(「中國」或「中國內地」)從事土地及物業發展及投資業務(「已終止經營業務」)。餘下業務分部對本集團的重要性大增，因此，報告期內本報告所涵蓋的範圍已作修訂如下：(a)不包括已終止經營業務；及(b)包括物業業務、證券業務及金融服務業務(定義見下文)，統稱為「物業、證券及金融服務業務」。

Hence, the business segments for the Reporting Period were: (i) the development and operation of ports, infrastructure, gas distribution and logistics facilities in Wuhan, Hubei Province (the “Ports and Logistics Business”); (ii) the property investment business in Hong Kong (the “Property Business”); (iii) the securities trading and investment business in Hong Kong (the “Securities Business”); and (iv) the provision of loan financing, financial related services and cash management services in Hong Kong (the “Financial Services Business”).

### THE COMPANY'S APPROACH TO ESG RISKS, IMPACTS, OPPORTUNITIES AND REVIEW OF ESG PERFORMANCE

We consider ourselves duty-bound to assess and manage all foreseeable risk factors as effectively as possible. We believe that effective management of ESG risks, impacts and opportunities can deliver more sustainable and improve financial performance in long term.

We recognise the need to assess ESG risks in our investments and the operational process of our subsidiaries and their impact on financial performance and the communities where both we and our subsidiaries operate.

Our vision and strategy for ESG is set out broadly in our ESG policy (“ESG Policy”). The guiding principles for each ESG area (as detailed in the “Business Review” section of the Annual Report) have been developed in line with our approach to ESG management strategy. Through dialogue with the management of our business units and other stakeholders, we develop strategic approaches to address ESG challenges and integrate these into our business practices. We also monitor ESG performance through regular reviews and enhance ESG awareness through training. Relevant findings and recommendations are reported to the Board of Directors of the Company (the “Board”) on an ongoing basis.

因此，報告期內之業務分部為：(i) 於湖北省武漢進行港口、基礎設施、燃氣配送及物流設施之發展及營運(「港口及物流業務」)；(ii) 於香港進行房地產投資業務(「物業業務」)；(iii) 於香港進行證券交易和投資業務(「證券業務」)；及(iv) 於香港提供貸款融資、金融相關服務及現金管理服務(「金融服務業務」)。

### 本公司應對環境、社會及管治的風險、影響和機遇的方法及對環境、社會及管治表現的檢討

我們認為本公司有責任並盡可能有效地去評估和管理所有可預見的風險因素。我們相信有效管理環境、社會及管治的風險、影響和機遇，長遠來看能維持更具可持續性且更好的財務表現。

我們意識到有必要評估我們在投資上以及附屬公司在經營過程中的環境、社會及管治風險，以及它們在財務表現及我們和附屬公司經營所在的社區上的影響。

我們對於環境、社會及管治的願景和策略在我們的環境、社會及管治政策(「環境、社會及管治政策」)中已列明。每個環境、社會及管治範疇(在年報的「業務審視」章節中詳列)的指引原則乃根據我們的環境、社會及管治管理策略方針而制定。通過與業務經營單位之管理層和其他持份者的對話，我們制定策略去應對環境、社會及管治挑戰並將它們融入業務經營中。我們亦通過定期審視監管環境、社會及管治表現，以及通過培訓增強環境、社會及管治意識，並持續地把相關的發現和建議向本公司董事局(「董事局」)匯報。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

We require all business units to implement the necessary level of risk management and internal controls to ensure compliance with our ESG Policy, considering their specific business needs and circumstances. We ensure that all employees receive the relevant information, training and supervision to mitigate and manage the associated ESG risks. A strong emphasis is placed on preventing accidents and incidents, but in the event that they occur, we have appropriate emergency plans that are routinely rehearsed.

Business units are required to perform risk management and internal control review annually to assess the effectiveness of their internal control systems. The risk assessment is conducted using a questionnaire which includes ESG matters. The methodology for reviewing the effectiveness of these risk management and internal control systems is detailed in section titled “Risk Management Framework” in the Corporate Governance Report of the Annual Report.

## SUSTAINABLE DEVELOPMENT GOALS AND TARGETS

The Company recognises the need to integrate ESG risks, impacts and opportunities into its business strategy. The integration aims to deliver not only robust financial performance but also sustainable development of the Group over the long term. The Board determines the ESG goals and targets, ensuring alignment with the current performance and its strategic future development of the Group. The Group is dedicated to addressing carbon emissions and wastes in its daily operation. The Board and the management are responsible for reviewing these goals and targets, with the objective of achieving continual improvement in ESG performance of the Group.

我們要求所有業務單位執行必要的風險管理及內部監控，以確保遵守我們的環境、社會及管治政策，同時顧及其各自的業務需求及具體情況。我們確保為全體員工提供相關資訊、培訓及監督，力求減輕及管理相關環境、社會及管治風險。我們高度重視預防意外及事故發生，即使發生意外及事故，我們亦有適當的應急計劃，並定期進行演練。

業務單位需要每年進行風險管理及內部監控審查，以評估內部監控系統的有效性。風險評估乃通過問卷方式進行，當中涵蓋環境、社會及管治相關事宜。檢討風險管理及內部監控系統有效性的方法於年報的企業管治報告中標題為「風險管理框架」的章節中詳述。

## 可持續發展目標和指標

本公司意識到有必要在業務策略中納入環境、社會及管治風險、影響及機遇，藉此實現穩健的財務業績，同時可確保本集團長遠可持續發展。董事局制定環境、社會及管治目標和指標，確保與本集團當前表現及其未來策略發展保持一致。本集團致力解決日常營運中的碳排放及廢棄物問題。董事局及管理層負責檢討該等目標和指標，力求持續改善本集團的環境、社會及管治表現。

ESG GOVERNANCE STRUCTURE

環境、社會及管治方面的管治架構

Board of Directors

董事局

- ▶ Has overall responsibility for the Company's ESG strategy and reporting  
對本公司的環境、社會及管治策略及匯報承擔全部責任
- ▶ Sets the Company's performance targets for ESG management  
制定本公司在環境、社會及管治管理方面的表現指標
- ▶ Delegates the day-to-day responsibility for ESG-related matters to senior management and ESG reporting committee of the Company (the "ESG Reporting Committee")  
將環境、社會及管治相關事宜的日常職責委託給本公司高級管理層及環境、社會及管治報告委員會(「環境、社會及管治報告委員會」)
- ▶ Approves ESG Policy and ESG Report  
審批環境、社會及管治政策及環境、社會及管治報告

Audit Committee

審核委員會

- ▶ Reviews the effectiveness of risk management and internal control systems related to ESG matters  
檢討與環境、社會及管治事項相關的風險管理和內部監控系統的有效性

Corporate Governance and Compliance Committee

企業管治及法規委員會

- ▶ Reviews ESG policies and practices developed by senior management and ESG Reporting Committee and makes recommendations to the Board  
檢討由高級管理層及環境、社會及管治報告委員會所制定的環境、社會及管治政策及常規，並向董事局提出建議
- ▶ Reviews the progress on achieving ESG performance targets  
檢討達致環境、社會及管治表現指標的進度
- ▶ Reviews and monitors the Company's compliance with legal and regulatory requirements related to ESG matters and meets with the management to assess related compliance policies, programs and procedures  
檢討及監察本公司在遵守環境、社會及管治相關事宜的法律及監管規定方面的情況，並與管理層舉行會議，以評估相關的合規政策、方案及程序
- ▶ Investigates or causes to be investigated any significant instances of non-compliance or potential compliance violations that are reported to the corporate governance and compliance committee of the Company  
調查或安排調查向本公司企業管治及法規委員會舉報的任何重大違規或潛在違規情況
- ▶ Reviews ESG Report developed and prepared by senior management and ESG Reporting Committee  
審閱由高級管理層及環境、社會及管治報告委員會所制定及編製之環境、社會及管治報告

Senior Management and ESG Reporting Committee

高級管理層及環境、社會及管治報告委員會

- ▶ Develops the Company's ESG policies and practices  
制定本公司的環境、社會及管治政策及常規
- ▶ Designs, implements and monitors the risk management and internal control systems related to ESG matters  
設計、實施和監察與環境、社會及管治事項相關的風險管理和內部監控系統
- ▶ Develops the actions in achieving ESG performance targets  
制定為達致環境、社會及管治表現指標所需的行動
- ▶ Ensures compliance with legal and regulatory requirements related to ESG matters  
確保遵守與環境、社會及管治方面相關的法律及監管規定
- ▶ Prepares ESG Report with the assistance of external consultant  
在外部顧問的協助下編製環境、社會及管治報告

ESG Working Group

環境、社會及管治工作組

- ▶ Assists senior management and ESG Reporting Committee in developing ESG policies and practices and preparing ESG Report  
協助高級管理層及環境、社會及管治報告委員會制定環境、社會及管治政策及常規和編製環境、社會及管治報告
- ▶ Assists senior management and ESG Reporting Committee in developing actions for achieving ESG performance targets  
協助高級管理層及環境、社會及管治報告委員會制定為達致環境、社會及管治表現指標所需的行動
- ▶ Assists senior management in coordinating and implementing ESG policies and practices  
協助高級管理層統籌及實施環境、社會及管治政策及常規

Departments and Business Units

部門及業務經營單位

- ▶ Complies with ESG policies and practices developed by senior management and ESG Reporting Committee  
遵循由高級管理層及環境、社會及管治報告委員會制定的環境、社會及管治政策及常規
- ▶ Implements good operation practices and ensures ESG compliance in daily operations  
實施良好營運操守並在日常操作中確保環境、社會及管治的合規性
- ▶ Implements the actions required to achieve ESG performance targets  
採取為達致環境、社會及管治表現指標所需的行動

### MATERIALITY ASSESSMENT AND STAKEHOLDERS ENGAGEMENT

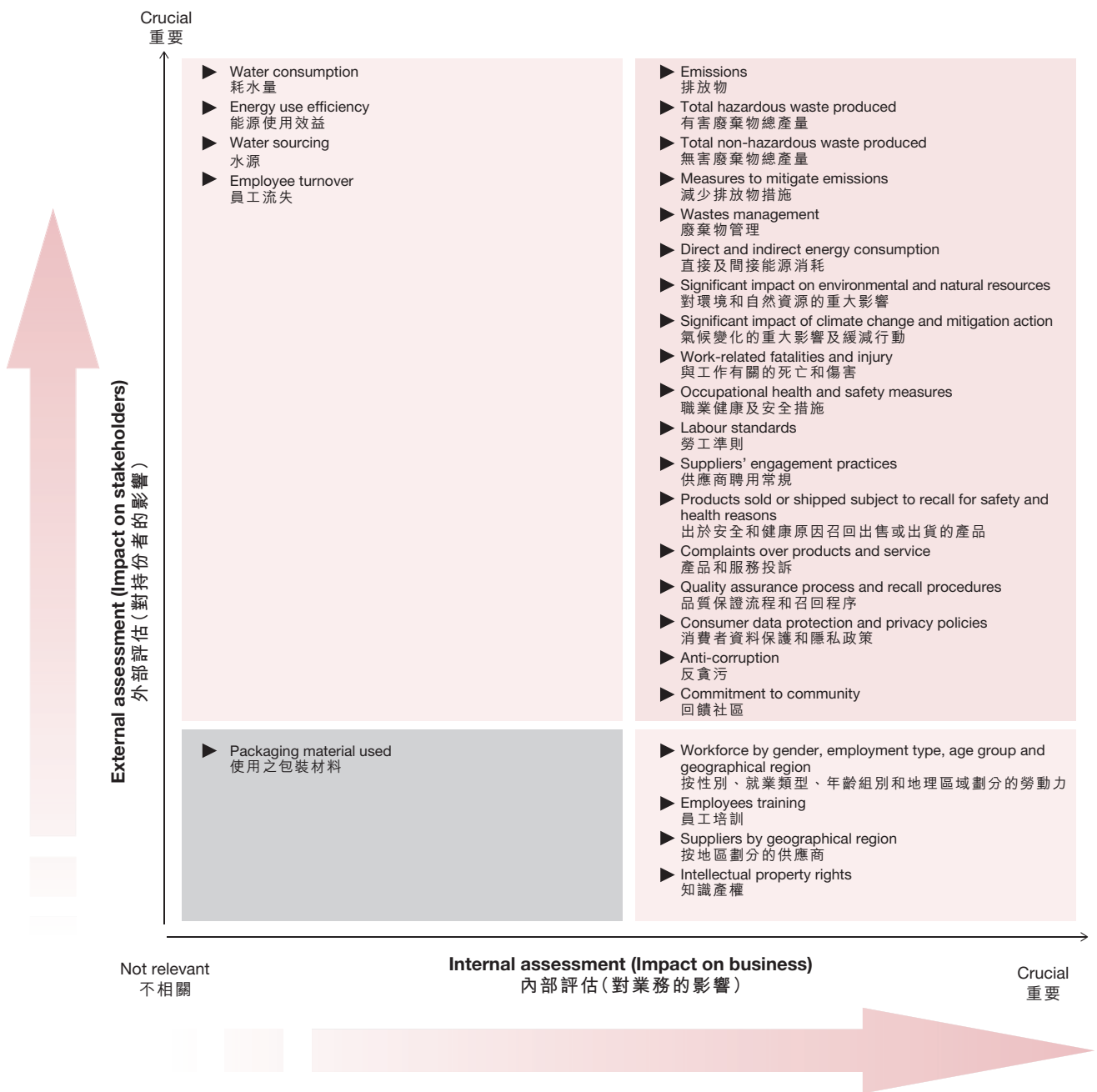
In deciding what ESG information to be included in this Report, we have taken into account the materiality of the relevant information, that is, its significance and relevance to the Company’s business and operations.

The materiality matrix below shows the results of our materiality assessment for the Reporting Period:

### 重要性評估和持份者參與

當決定何種環境、社會及管治資料可納入本報告時，我們考慮相關資料的重要性，即其對本公司業務及經營是否重要和相關。

以下的重要性矩陣顯示了我們在報告期內的重要性評估結果：



Based on the annual materiality assessment, the following principal ESG issues are identified as our key aspects:

- Climate change: Climate change presents a global challenge and more stringent laws and regulations regarding disclosure requirements have been in force;
- Energy management: Effective energy management can reduce energy consumption and improve operational performance and productivity of our Group;
- Care for employees: We value our employees as fundamental to our sustainable business development and ongoing success. We are committed to safeguarding their labour rights, health and safety, and actively strive to improve their working conditions in order to retain our employees;
- Product/Service responsibility: High-quality products and services are vital for enhancing brand image, customer retention and maintaining customer loyalty; and
- Effective corporate governance: It is essential for ongoing development and success of the Company's business, ensuring regulatory compliance, enhancing competitiveness and building long-term enterprise value.

The matrix is based on both internal and external materiality assessments conducted for the Reporting Period. By engaging our key stakeholders, the assessment results provide an important reference for our ESG management and information disclosure. The internal materiality assessment involved senior management and other key employees of the Company. The external assessment involved stakeholders such as relevant government and regulatory bodies, customers, suppliers and the communities where our businesses operate. These stakeholders were identified by consulting various departments within our business units such as sales and marketing, procurement, legal and finance.

根據年度重要性評估，我們將下列主要環境、社會及管治議題識別為關鍵範疇：

- 氣候變化：氣候變化議題關乎全世界，並已針對披露要求實施更嚴格的法律及法規；
- 能源管理：有效能源管理可減少能耗，提高本集團的營運表現及生產力；
- 關懷員工：我們重視員工，並視之為本集團可持續業務發展及持續成功的關鍵。我們承諾維護員工的勞工權利、健康與安全，並設法改善其工作條件以挽留員工；
- 產品／服務責任：優質產品及服務對於提升品牌形象、留住客戶及維持客戶忠誠度至關重要；及
- 有效企業管治：此乃本公司業務持續發展及成功的關鍵，有助確保監管合規、提高競爭力及建立企業長遠價值。

該矩陣以報告期內進行的內部及外部重要性評估為依據。透過與主要持份者溝通，所得評估結果為我們的環境、社會及企業管理及資訊披露提供重要參考。內部重要性評估牽涉本公司高級管理層及其他關鍵員工，而外部評估則牽涉相關政府及監管機構、客戶、供應商以及業務經營所在社區等持份者。有關持份者乃透過諮詢業務單位不同部門(如銷售市場部、採購部、法律部及財務部)而識別。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Key stakeholders of the Company are engaged through ongoing and comprehensive communication channels to understand their concerns and expectations.

本公司透過持續和全面的溝通渠道與主要持份者溝通，以瞭解其關注和期望。

Below is the table listing our key stakeholders, their primary concerns and our channels of ongoing engagement:

下表載列我們的主要持份者、其關注重點，以及我們與其持續地溝通的途徑：

Key stakeholders 主要持份者	Key concerns 關注重點	Engagement channels 溝通途徑
Shareholders and investors 股東和投資者	<ul style="list-style-type: none"><li>▶ Financial performance and position 財務表現及狀況</li><li>▶ Corporate governance 企業管治</li><li>▶ Sustainable development 可持續發展</li></ul>	<ul style="list-style-type: none"><li>▶ Annual and interim reports 年報和中期報告</li><li>▶ Announcements and circulars 公告及通函</li><li>▶ General meetings 股東大會</li><li>▶ Meetings and interviews 會議和訪問</li><li>▶ Information disclosed on the Company's website 於本公司網站內披露之信息</li></ul>
Lenders 貸款人	<ul style="list-style-type: none"><li>▶ Financial performance and position 財務表現及狀況</li><li>▶ Corporate governance 企業管治</li></ul>	<ul style="list-style-type: none"><li>▶ Business visits 商務拜訪</li><li>▶ Information disclosed in the Company's website 於本公司網站內披露之信息</li><li>▶ Liaison through email and telephone 通過電子郵件及電話聯絡</li></ul>
Regulatory bodies 監管機構	<ul style="list-style-type: none"><li>▶ Compliance 合規</li><li>▶ Corporate governance 企業管治</li><li>▶ Laws, regulations and practices 法律、法規和常規</li></ul>	<ul style="list-style-type: none"><li>▶ Compliance reporting 合規匯報</li><li>▶ Consultation 諮詢</li><li>▶ Meetings 會議</li><li>▶ Seminars and workshops 研討會及工作坊</li></ul>

Key stakeholders 主要持份者	Key concerns 關注重點	Engagement channels 溝通途徑
Customers 客戶	<ul style="list-style-type: none"> <li>▶ Quality of products and services 產品和服務質素</li> <li>▶ Corporate reputation 企業信譽</li> <li>▶ Data privacy 資料私隱</li> <li>▶ Business integrity and conduct 業務誠信和行為</li> </ul>	<ul style="list-style-type: none"> <li>▶ Daily operations 日常營運</li> <li>▶ Business visits 商務拜訪</li> <li>▶ Meetings 會議</li> <li>▶ Customer satisfaction survey 客戶滿意度調查</li> <li>▶ Complaint handling mechanism 投訴處理機制</li> <li>▶ Brochures and leaflets 小冊子及單張</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>▶ Corporate reputation 企業信譽</li> <li>▶ Fair and ethical business practice 公平與道德營商手法</li> <li>▶ Long-term relationship 長期合作關係</li> </ul>	<ul style="list-style-type: none"> <li>▶ Procurement and tendering process 採購與投標流程</li> <li>▶ Business visits 商務拜訪</li> <li>▶ Seminars and workshops 研討會與工作坊</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>▶ Health and safety 健康與安全</li> <li>▶ Remuneration and benefits 薪酬和福利</li> <li>▶ Training and development 培訓與發展</li> <li>▶ Equal opportunities 平等機會</li> <li>▶ Corporate culture 企業文化</li> </ul>	<ul style="list-style-type: none"> <li>▶ Training workshops and seminars 培訓工作坊與研討會</li> <li>▶ Regular performance reviews 定期表現評估</li> <li>▶ Meetings and discussions 會議和討論</li> <li>▶ Company activities 公司活動</li> <li>▶ Company notices 公司通告</li> <li>▶ Enquiry and complaint handling mechanism 信訪及投訴處理機制</li> </ul>
Community 社區	<ul style="list-style-type: none"> <li>▶ Social contribution 社會貢獻</li> <li>▶ Environmental responsibilities 環境責任</li> <li>▶ Community participation 社區參與</li> </ul>	<ul style="list-style-type: none"> <li>▶ Charitable donation 慈善捐贈</li> <li>▶ Community investment 社區投資</li> <li>▶ Volunteer activities 志願活動</li> </ul>



## REPORTING PRINCIPLES

In the preparation of this Report, we have applied four reporting principles listed below:

**Materiality:** This Report presents the identities of our key stakeholders and their concerns. It also explains the methodology for determining material issues and use the materiality matrix to demonstrate the priority of each issue. Please refer to the section titled “Materiality Assessment and Stakeholders Engagement” for further details.

**Quantitative:** This Report discloses Key Performance Indicators (“KPIs”) in a quantitative manner with measurable criteria, and reports emission and employment data according to the standards, methodologies, assumptions or calculation tools used, and source of conversion factors used, where appropriate, for the reporting of KPIs. Please refer to the sections titled “Key Performance Indicators – Environmental” and “Key Performance Indicators – Social” for further details.

**Balance:** This Report discusses our achievements and challenges in all aspects of sustainable development, aiming to provide an unbiased picture of our performance to the stakeholders.

**Consistency:** This Report uses same methodologies as in previous years wherever possible and explains any changes to the methods used where appropriate. It ensures that a consistent method is used to provide ESG data that is comparable with historical data.

## 匯報原則

編製本報告時，我們應用下列四項匯報原則：

**重要性：**本報告呈列主要持份者的身份及其關注重點，同時闡述釐定重大議題的方法，並使用重要性矩陣展示各項議題的優先順序。進一步詳情請參閱「重要性評估和持份者參與」一節。

**量化：**本報告以量化方式及可衡量準則披露關鍵績效指標（「關鍵績效指標」），並根據匯報關鍵績效指標所採用的標準、方法、假設或計算工具以及轉換系數來源（如適用）報告排放及僱傭數據。進一步詳情請參閱「關鍵績效指標 – 環境」及「關鍵績效指標 – 社會」章節。

**平衡：**本報告探討我們在可持續發展各方面的成就及挑戰，從而不偏不倚地向持份者呈報我們的表現。

**一致性：**本報告盡量使用與過往年度相同的方法，並已在適當時候解釋所用方法的任何變動，以確保採用一致的方法來提供與歷史數據可資比較的環境、社會及管治數據。

## ENVIRONMENTAL PROTECTION

We strive to comply with all relevant environmental laws and regulations applicable to our various business operations. Our legal team has been working closely with our business units to assess the impact of promulgated environmental protection laws and regulations such as:

- the “Air Pollution Control Ordinance, Cap. 311, Laws of Hong Kong”;
- the “Waste Disposal Ordinance, Cap. 354, Laws of Hong Kong”;
- the “Water Pollution Control Ordinance, Cap. 358, Laws of Hong Kong”;
- the “Noise Control Ordinance, Cap. 400, Laws of Hong Kong”;
- the “Motor Vehicle Idling (Fixed Penalty) Ordinance, Cap. 611, Laws of Hong Kong”;
- the “Environmental Protection Law of the PRC”;
- the “Law of Prevention and Control of Atmospheric Pollution of the PRC”;
- the “Water Pollution Prevention and Control Law of the PRC”;
- the “Law of the PRC on Noise Pollution Prevention and Control”;
- the “Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste”; and
- the “National Environmental Emergency Response Plan”.

Policies to minimise the environmental impacts from operations have been established and are promptly updated in accordance with the aforesaid laws and regulations. Moreover, a reporting system has been developed and all our business operating units are required to promptly report any significant non-compliance issues, including those related to the environment, to senior management.

During the Reporting Period, there was no material non-compliance with laws and regulations related to environment that could have had a significant impact on the Group.

## 環境保護

我們努力遵守所有適用於我們各項業務經營上有關環境的法律及法規。我們的法律團隊與我們的業務單位緊密合作，評估下列已頒佈的環保法律及法規的影響，例如：

- 香港法例第311章《空氣污染管制條例》；
- 香港法例第354章《廢物處置條例》；
- 香港法例第358章《水污染管制條例》；
- 香港法例第400章《噪音管制條例》；
- 香港法例第611章《汽車引擎空轉（定額罰款）條例》；
- 《中國環境保護法》；
- 《中國大氣污染防治法》；
- 《中國水污染防治法》；
- 《中國噪音污染防治法》；
- 《中國固體廢物污染環境防治法》；及
- 《國家突發環境事件應急預案》。

我們已經制定了盡量減少經營造成環境影響的政策並根據上述法律及法規進行及時更新。此外，我們建立了一項匯報系統，我們所有業務經營單位必須及時向高級管理層匯報任何重大違規問題，包括環境相關事宜。

在報告期，沒有發生與環境有關的法律及法規且可能對本集團產生重大影響的重大不合規事項。

## AIR EMISSIONS

The emission sources mainly come from the operations of the Ports and Logistics Business. For example, sulphur oxides (“SOx”) and nitrogen oxides (“NOx”) are produced from fuel consumption of liquefied petroleum gas (“LPG”) filling trucks, patrol vehicles, lawn mowers, office vehicles and cooking stoves. Particulate matter (“PM”) is generated from the dust that arises from fuel consumption by vehicles, trucks, vessels and cargo handling equipment. The combustion of fuels from these mobile sources also leads to greenhouse gas (“GHG”) emissions. Our direct GHG emissions (Scope 1) come from the use of petrol/gasoline and LPG, while our indirect GHG emissions (Scope 2) come from the consumption of purchased electricity. Dust, exhausted gases and other airborne particles are produced from the operations at fuel storage-tank farm and compressed natural gas (“CNG”) fueling stations. Additionally, a small number of fugitive emissions are released between storage tanks and pipelines during the transmission of LPG and CNG.

Since the Property, Securities and Financial Services Businesses are primarily conducted in office, the main sources of the GHG emissions are vehicle fuel and indirect emissions from office electricity use. Hence, their air emission amount is not significant.

Various preventive and corrective measures have been implemented to address the air emission issues arising from our operations.

Controlling vehicles’ speed at fuel storage-tank farm and CNG fueling stations as well as performing regular cleaning and maintenance of paved access roads has been performed to minimise the impact of SOx, NOx and fugitive emissions. LPG and CNG leakage detectors have been frequently used to monitor and ensure that no incidents of vast leakage occur during the LPG transmission and CNG filling services. Furthermore, to minimise GHG emissions, gasoline and diesel that comply with national standards have been used in all vehicles and regular maintenance has been carried out. We prioritise the use of equipment that has energy efficiency labels or that uses renewable energy and we monitor exhaust emissions on a regular basis.

## 氣體排放

主要排放源來自港口及物流業務營運。例如，液化石油氣（「液化石油氣」）加氣車、巡邏車、割草機、辦公用車及爐灶的燃料消耗會產生硫氧化物（「硫氧化物」）及氮氧化物（「氮氧化物」）。顆粒物（「顆粒物」）源自車輛、卡車、船舶及貨物裝卸設備相關燃料消耗所產生的灰塵。上述移動來源燃燒燃料亦會產生溫室氣體（「溫室氣體」）排放。我們的直接溫室氣體排放（範圍1）來自汽油及液化石油氣的使用，而間接溫室氣體排放（範圍2）則來自外購電力的消耗。燃料儲槽區及壓縮天然氣（「壓縮天然氣」）加氣站運作會產生灰塵、廢氣及其他空氣微粒。此外，液化石油氣及壓縮天然氣輸送過程中，儲存槽與管道之間會釋放少量無組織排放。

由於物業、證券及金融服務業務主要在辦公室進行，溫室氣體之主要排放來源為車輛燃料及辦公室用電所產生之間接排放。因此，其氣體排放量並不重大。

我們已採取各種預防及糾正措施解決營運過程中產生的廢氣排放問題。

我們控制燃料儲槽場及壓縮天然氣加氣站的車輛速度，並會定期清潔和維護鋪設通路，力求最大限度地減少硫氧化物、氮氧化物及無組織排放的影響。液化石油氣及壓縮天然氣洩漏探測器經常用於監測並確保液化石油氣傳輸及壓縮天然氣加注服務過程中不會發生大量洩漏事故。此外，為減少溫室氣體排放，所有車輛均使用符合國家標準的汽油及柴油，並定期進行維護。我們優先選用配備能源效率標籤或使用再生能源的設備，並定期監測廢氣排放。

Being a responsible enterprise, we are dedicated to minimising negative impacts of air emissions and energy consumption on the environment. By managing emissions and consumption, we endeavour to increase resource efficiency through sustainable operations. We have implemented the aforementioned environmentally friendly and sustainable measures to reduce carbon emissions and wastes, and to enhance energy efficiency.

## **SEWAGE**

Domestic sewage generated by staff at the CNG fueling stations is treated by a septic tank. The effluent discharged from septic tanks is either used by local villagers for vegetable farming or discharged into the municipal sewage network. In addition, industrial sewage, such as wastewater from stockyard and machinery cleaning, is produced during our ports and logistics operations at fuel storage-tank farm and river terminal. The LPG-carrying vessels berthed at the river terminal produce oil-contaminated sewage.

Sewage treatment facilities such as sediment tank and oil-water separation system have been set up. A transit collection device has been installed on the deck of the river terminal to collect domestic sewage and oil sewage from the berthed vessels.

Sewage is treated to remove contaminants before being reused or being duly discharged in compliance with the “Prevention and Control of Water Pollution of the PRC”. Ground flushing water is duly discharged into the nearby river after undergoing oil-water separation treatment. Water used for cleaning and cooling storage tanks is recycled through a pipe network and directed to a pool for reuse or in case of a fire emergency. At our river terminal, a local sanitation company has been engaged to collect sewage from our LPG-carrying vessels during our ports and logistics operations.

作為負責任企業，我們竭盡所能減少廢氣排放及能源消耗對環境造成的負面影響。透過管理排放及消耗，我們設法透過可持續營運提高資源效率。我們已實施上述環保及可持續發展措施，以減少碳排放及廢物並提高能源效率。

## **污水**

壓縮天然氣加氣站工作人員產生的生活污水均經過化糞池處理。化糞池排出的污水供當地村民用作耕種或排入市政污水管網。此外，港口及燃料儲槽場和內河碼頭的物流作業過程亦會產生工業污水，例如清洗堆場及機械的廢水。停泊於內河碼頭的液化石油氣運輸船會產生油污水。

我們已設立沉澱池及油水分離系統等污水處理設施。我們已於內河碼頭的甲板上安裝運送收集裝置，用作收集船舶於停泊期間所排放的生活污水及油污水。

污水經去除雜質等處理程序後會循環再使用或根據《中國水污染防治法》合法地排放。地面沖洗水經油水分離處理後合法地排放至附近河流。儲罐清潔及冷卻用水透過管網回收並引導至水池以供循環再用或作為消防應急之用。我們已委聘一家環衛公司於內河碼頭收集港口及物流運作期間源自液化石油氣運輸船的污水。

## WASTE MANAGEMENT

The availability of suitable land for landfill is decreasing, while concerns about environmental and health impacts of landfill sites and waste treatment (both hazardous and non-hazardous ones) are increasing. We endeavour to reduce the amount of waste being transported to landfills or processed in other ways by implementing source reduction and we encourage reusing and recycling as much as possible.

Hazardous waste such as used engines and lubrication oil from machinery maintenance at fueling stations, fluorescent lights, used printer cartridges and vehicle batteries, must be first stored in a designated storage areas and then collected by licenced contractors or taken to designated recycling stations. We strictly prohibit dumping, discarding or stacking hazardous waste to avoid any land or water pollution.

Non-hazardous waste generated by the Group mainly consists of domestic and office waste such as wastepaper. To achieve waste reduction, we advocate for green office environment by encouraging employees to minimise paper consumption through the use of digital documents instead of printing and by adopting double-sided printing. We minimise the consumption of disposable items by replacing them with reusable ones. For example, we have replaced disposable paper cups and utensils with glass cups and metal cutlery in our office.

In compliance with the “Prevention and Control of Environmental Pollution by Solid Waste of the PRC”, our domestic waste management system has been established, encompassing classification, collection, transportation and treatment processes. Non-hazardous waste such as employees’ domestic and office waste is classified into recyclable or non-recyclable waste. Non-recyclables waste is collected periodically by eligible sanitation companies in accordance with the revised laws and regulations.

## 廢棄物管理

適用於垃圾堆填的土地之供應正在減少，而有關垃圾堆填區及廢物處理（包括有害廢棄物和無害廢棄物）對環境和健康影響的關注正在增加。我們盡可能地透過源頭減廢及鼓勵循環再使用和回收再利用廢棄物以減少將要堆填或以其他方式處理之廢棄物的數量。

有害廢棄物（如加氣站機器維修產生的廢引擎及潤滑油、螢光燈、廢棄印表機墨水匣及汽車電池等）必須先存放在指定的儲存區域，再由持牌承包商收集或運送至指定回收站。我們嚴格禁止傾倒、丟棄或堆疊有害廢棄物，避免造成土地或水污染。

本集團產生的無害廢棄物主要包括廢紙等生活廢棄物及辦公廢棄物。為減少廢棄物，我們倡導綠色辦公環境，鼓勵員工使用電子文件代替列印，並採用雙面列印，盡量減少紙張消耗。我們採用可重複使用的物品取代一次性物品，盡可能減少一次性物品消耗。例如，我們於辦公室採用玻璃杯及金屬餐具取代即棄紙杯及餐具。

根據《中華人民共和國固體廢物污染環境防治法》，我們已建立涵蓋分類、收集、運輸及處理等流程的生活廢棄物管理系統。員工生活廢棄物及辦公廢棄物等無害廢棄物分為可回收廢棄物及不可回收廢棄物。不可回收廢棄物由合資格環衛公司按照經修訂的法律及法規定期收集。

## USE OF RESOURCES

Energy consumption has a direct effect on our environment, operational costs and exposure to fluctuations in energy supply and prices. This is because most of the energy consumption comes from fossil fuels. The extraction, transportation and processing of fossil fuels may cause land degradation, water and atmospheric pollution and the usage of these fossil fuels will generate GHGs which are the major cause of climate change. On the other hand, water is becoming a precious resource especially under increasing pressure from factors such as drought, population increase and rising demand for industrial uses. To reduce its environmental impact and enhance resources efficiency, we have adopted policies on the effective use of resources in accordance with the relevant requirements of the “Energy Conservation of the PRC”, the “Water Law of the PRC” and the “Mineral Resources Law of the PRC”.

Various measures have been implemented to encourage energy saving. The results of the implementation of energy-saving plans are linked with the management’s annual performance appraisal. At our river terminal and CNG fueling stations, regular maintenance of motor vehicles and trucks has been conducted and LED lights have been used to enhance energy efficiency.

In offices, efficient use of electrical appliances has been promoted to staff such as turning off lighting during breaks and shutting down all appliances after office hours. Some of our offices have installed temperature guides for switching on air-conditioners only when the temperature has reached a pre-set level.

For water usage, measures such as efficient use of water have been promoted and communicated to staff. Water-efficient fixtures and fittings such as showerheads, taps and hoses have been installed at some operation sites. In our LPG storage-tank farm, pools have been used to collect used water which is recycled for tank cooling during summer heat and for fire emergency purpose. Given the nature of our business, sourcing water is considered as a non-key issue for the Group.

## 資源使用

能源消耗對我們的環境、經營成本及能源供應和價格的變化產生直接影響，此乃由於大部分能源消耗來自化石燃料。開採、運送及加工處理化石燃料均可能導致土地退化、水污染及大氣污染，且使用該等化石燃料將產生溫室氣體，而溫室氣體正是導致氣候變化的主要原因。另一方面，尤其在乾旱、人口增長及工業需求增加等因素的壓力不斷增加下，水正變成一項珍貴的資源。因此，我們根據《中國節約能源法》、《中國水資源法》及《中國礦產資源法》的有關規定採納了高效使用資源的政策，以減低對環境的影響及提高資源效益。

為了鼓勵節約能源，我們採取了各項措施。節能計劃實施結果與管理層的年度經營表現評估相關聯。在內河碼頭及壓縮天然氣加氣站，我們已定期維護汽車及貨車，亦使用LED燈，從而提高能源效益。

在辦公場所，我們鼓勵員工提高電器的使用效率，諸如休息期間關燈及下班後關閉所有電器等。我們的一些辦公場所已經安裝了溫控指引，當溫度達到預先設定的水平時空調才會啟動。

在用水方面，提升用水效率的措施已實施並已向員工宣傳。部分經營場所已安裝節水裝置和配件，例如淋浴噴頭、水龍頭和軟管。在液化石油氣儲庫基地，我們設置了蓄水池來收集使用過的水以便在夏季高溫時為儲罐噴淋降溫，同時作為消防應急之用。鑒於我們的業務性質，本集團並不將用水來源視為重大事項。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

The Company is committed to managing all business operations with sensitivity to environmental protection. We will review our environmental protection practices from time to time and will continue to apply eco-friendly measures and practices in our operations.

## CLIMATE CHANGE

Climate change has emerged as one of the hottest issues across the globe in recent years. In view of this, we have raised awareness of the risks and opportunities facing the Group due to climate change. We have integrated climate-related considerations into our risk management system to identify the climate-related risks that may impact the Group's operations and development. The identified climate-related risks and corresponding actions taken to manage them are as follows:

To achieve sustainable development, governments around the world have successively formulated climate-related regulations to support the global decarbonisation vision. The governments will formulate stricter policies and regulations to achieve carbon neutrality. For example, the Mainland China and Hong Kong have pledged to achieve carbon neutral by 2060 and 2050, respectively. The transition to a low-carbon society might lead to a significant impact on the business operations of the Group. As the relevant governmental policies become more stringent, the compliance and operational costs are expected to increase. To mitigate the impact, we regularly monitor existing and emerging trends of government policies related to climate change, strengthen communication with regulatory authorities, adjust our risk management measures in a timely manner, and improve the compliance and quality of our emissions and climate change disclosures.

本公司致力於管理所有業務經營單位時保持對環境保護的敏銳觸覺。我們將不時審視我們的環境保護工作，且繼續在我們的經營中實施綠色生態環境的措施和常規。

## 氣候變化

氣候變化近年成為全球最熱門的議題之一。有鑒於此，本集團已提高對氣候變化所衍生風險及機遇的認識。我們已將氣候相關因素納入風險管理體系，以識別可能影響本集團營運及發展的氣候相關風險。已識別的氣候相關風險及相應的管理措施如下：

為實現可持續發展，世界各國政府相繼制定氣候相關法規，以支持全球減碳願景。政府將制定更嚴格的政策及法規以實現碳中和。例如，中國內地及香港分別承諾在2060年及2050年之前實現碳中和。向低碳社會轉型可能會對本集團業務營運造成重大影響。隨著相關政府政策日趨嚴格，合規及營運成本預計將會上升。為減輕影響，我們定期監察氣候變化相關政府政策的現有及新興趨勢，加強與監管機構溝通，及時調整風險管理措施，並提高排放及氣候變化披露的合規性及質量。

Furthermore, the increasing frequency and intensity of extreme weather events such as typhoons and heavy rainfall, may cause damage to the Group's properties and disrupt the supply chain network. Extreme heat and humidity may also affect the productivity of the employees. The Ports and Logistics Business, in particular, has a greater chance of being exposed to these events. For example, extreme weather may disrupt the logistics, leading to delays in the supply of gas and potentially damaging the fueling stations' facilities, thus posing a threat to the operation of the gas distribution business. To address these risks, we have implemented various mitigation and adaption measures. We have formulated operational procedures such as safety management plans and environmental management plans for different extreme weather scenarios. We also closely monitor the latest weather updates and follow recommendations from local governments to develop emergency plans, strengthen warning forecasts and improve emergency response. In addition, we maintain property and employee insurance to protect the interests of our Group and reduce potential financial loss.

ESG investment is becoming an increasingly popular investment approach as it involves greater consideration of climate change and ESG-related issues within the investment strategies of the Company. Hence, investment decisions of the Company may be affected and may have an adverse influence on the financial performance of the Company. As a responsible investor, particularly in the Securities Business, we aim to incorporate ESG aspects into our analysis and investment decisions, and continue to monitor the ESG performance of our investments. We are committed to building a sustainable future by investing in businesses with low pollution or if possible, even in ESG-focused firms.

We have integrated climate-related considerations into our decision-making processes and will actively study and review the response measures to address the potential risks and opportunities of climate change to ensure our business remains resilient against relevant climate risks in the future.

此外，颱風和暴雨等極端天氣事件的頻率及強度增加，可能會對本集團的物業造成損害，並中斷供應鏈網絡。極端高溫及高濕度亦可能影響員工的生產力。港口及物流業務尤其容易受到上述事件的影響；例如，極端天氣可能中斷物流，導致燃氣供應延誤並可能損壞加氣站設施，繼而對天然氣分銷業務運作構成威脅。為應對相關風險，我們已實施多項緩解及適應措施。我們已針對不同極端天氣情況制定營運程序，例如安全管理計劃及環境管理計劃。我們亦會密切監察最新天氣動態，並遵循當地政府的建議制定應急計劃、加強預警預報以及提高應變能力。此外，我們已投購物業及僱員保險，保障本集團利益之餘，亦致在減少潛在財務損失。

環境、社會及管治投資日漸成為流行投資方式，而本公司的投資策略亦越來越重視氣候變化及環境、社會及管治相關議題。因此，本公司的投資決策或會受到影響，並可能對本公司的財務表現構成不利影響。作為負責任的投資者（尤其於證券業務方面），我們的目標是將環境、社會及管治因素納入分析及投資決策，並持續監察旗下投資的環境、社會及管治表現。我們致力透過投資低污染業務以建立可持續的未來，於可行情況下，甚至會考慮以環境、社會及管治導向型企業為投資對象。

我們已將氣候相關因素納入決策過程，並將積極研究及審視應對氣候變化潛在風險及機遇的對策，確保旗下業務日後能夠抵禦相關氣候風險。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### KEY PERFORMANCE INDICATORS — ENVIRONMENTAL

Notes 1, 2 and 5

### 關鍵績效指標 — 環境

附註1、2及5

ENVIRONMENTAL KPIS 環境關鍵績效指標	UNIT 單位	PORTS AND LOGISTICS 港口及物流		PROPERTY, SECURITIES AND FINANCIAL SERVICES 物業、證券及 金融服務		KPI Ref. 關鍵績效 指標參考
		2024	2023	2024	2023	
<b>Emission 排放物</b>						
Nitrogen oxides <sup>Note 6</sup> 氮氧化物 <sup>附註6</sup>	Tonnes 噸	0.09	0.23	0.0034	0.0029	<A1.1>
Sulphur oxides <sup>Note 6</sup> 硫氧化物 <sup>附註6</sup>	Tonnes 噸	0.00014	0.00043	0.00007	0.00006	
Particulate matter <sup>Note 6</sup> 顆粒物 <sup>附註6</sup>	Tonnes 噸	0.01	0.02	0.00025	0.00022	
Greenhouse gas emissions — Scope 1 <sup>Note 6</sup> 溫室氣體排放 — 範圍1 <sup>附註6</sup>	Tonnes 噸	37.13	68.79	12.59	11.09	<A1.2>
Greenhouse gas emissions — Scope 2 <sup>Note 6</sup> 溫室氣體排放 — 範圍2 <sup>附註6</sup>	Tonnes 噸	376.96	550.52	19.96	22.04	
Total greenhouse gas emissions 溫室氣體排放總量	Tonnes 噸	414.09	619.31	32.55	33.13	
Sales volume 銷量	10,000 Tonnes 10,000噸	0.84	1.15	N/A 不適用	N/A 不適用	
Office area 辦公室面積	Square Feet 平方呎	N/A 不適用	N/A 不適用	3,672	3,672	
Total greenhouse gas emissions by sales volume 溫室氣體排放總量(按銷量)	Tonnes/10,000 Tonnes 噸/10,000噸	492.96	538.53	N/A 不適用	N/A 不適用	
Total greenhouse gas emissions by office area 溫室氣體排放總量 (按辦公室面積)	Tonnes/Square Feet 噸/平方呎	N/A 不適用	N/A 不適用	0.0089	0.0090	

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL KPIs 環境關鍵績效指標	UNIT 單位	PORTS AND LOGISTICS 港口及物流		PROPERTY, SECURITIES AND FINANCIAL SERVICES 物業、證券及 金融服務		KPI Ref. 關鍵績效 指標參考
		2024	2023	2024	2023	
<b>Wastes</b> 廢棄物						
Hazardous waste <sup>Notes 3 and 7</sup> 有害廢棄物 <sup>附註3及7</sup>	Tonnes 噸	<b>1.93</b>	1.11	N/A 不適用	N/A 不適用	<A1.3> & <A1.4>
Non-hazardous waste <sup>Note 3</sup> 無害廢棄物 <sup>附註3</sup>	Tonnes 噸	<b>21.25</b>	23.58	N/A 不適用	N/A 不適用	
Total wastes <sup>Note 3</sup> 廢棄物總量 <sup>附註3</sup>	Tonnes 噸	<b>23.18</b>	24.69	N/A 不適用	N/A 不適用	
Sales volume 銷量	10,000 Tonnes 10,000噸	<b>0.84</b>	1.15	N/A 不適用	N/A 不適用	
Office area 辦公室面積	Square Feet 平方呎	N/A 不適用	N/A 不適用	<b>3,672</b>	3,672	
Total wastes by sales volume 廢棄物總量(按銷量)	Tonnes/10,000 Tonnes 噸/10,000噸	<b>27.60</b>	21.47	N/A 不適用	N/A 不適用	
Total wastes by office area <sup>Note 3</sup> 廢棄物總量(按辦公室面積) <sup>附註3</sup>	Tonnes/Square Feet 噸/平方呎	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	
<b>Energy Consumption</b> 能源消耗						
Petrol 汽油	KWH 千瓦時	<b>85,931</b>	125,500*	<b>45,876</b>	40,392	<A2.1>
Diesel <sup>Note 6</sup> 柴油 <sup>附註6</sup>	KWH 千瓦時	<b>1,534</b>	69,989	—	—	
LPG 液化石油氣	KWH 千瓦時	<b>43,384</b>	47,600*	—	—	
Electricity 電力	KWH 千瓦時	<b>660,986</b>	962,371	<b>30,240</b>	32,412	
Total energy consumption 能源消耗總量	KWH 千瓦時	<b>791,835</b>	1,205,460*	<b>76,116</b>	72,804	
Sales volume 銷量	10,000 Tonnes 10,000噸	<b>0.84</b>	1.15	N/A 不適用	N/A 不適用	
Office area 辦公室面積	Square Feet 平方呎	N/A 不適用	N/A 不適用	<b>3,672</b>	3,672	
Total energy consumption by sales volume 能源消耗總量(按銷量)	KWH/10,000 Tonnes 千瓦時/10,000噸	<b>942,661</b>	1,048,226*	N/A 不適用	N/A 不適用	
Total energy consumption by office area 能源消耗總量(按辦公室面積)	KWH/Square Feet 千瓦時/平方呎	N/A 不適用	N/A 不適用	<b>21</b>	20	

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

ENVIRONMENTAL KPIs 環境關鍵績效指標	UNIT 單位	PORTS AND LOGISTICS 港口及物流		PROPERTY, SECURITIES AND FINANCIAL SERVICES 物業、證券及 金融服務		KPI Ref. 關鍵績效 指標參考
		2024	2023	2024	2023	
<b>Water Consumption</b> 耗水量						
Municipal water supplies <sup>Notes 4 and 6</sup> 市政供水 <sub>附註4及6</sub>	Cubic Meter 立方米	5,043	12,314	N/A 不適用	N/A 不適用	<A2.2>
Sales volume 銷量	10,000 Tonnes 10,000噸	0.84	1.15	N/A 不適用	N/A 不適用	
Office area 辦公室面積	Square Feet 平方呎	N/A 不適用	N/A 不適用	3,672	3,672	
Total water consumption by sales volume 耗水總量(按銷量)	Cubic Meter/ 10,000 Tonnes 立方米/10,000噸	6,004	10,708	N/A 不適用	N/A 不適用	
Total water consumption by office area <sup>Note 4</sup> 耗水總量(按辦公室面積) <sub>附註4</sub>	Cubic Meter/ Square Feet 立方米/平方呎	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Notes:

1. Environmental KPIs in this data table reflected the data for the reporting periods from 1 April 2023 to 31 March 2024 under the 2024 column and from 1 April 2022 to 31 March 2023 under the 2023 column respectively.
  2. The Property, Securities and Financial Services Businesses for the previous reporting period were not included in the ESG scope of the Group. After excluding the Discontinued Businesses, the Property, Securities and Financial Services Businesses were included in the ESG scope for the Reporting Period. For better comparison, the environmental KPIs of the Property, Securities and Financial Services Businesses for the previous reporting period were also disclosed.
  3. The Group considered the hazardous or non-hazardous waste generated from the operation of the Property, Securities and Financial Services Businesses to be immaterial and therefore no disclosure was made for these KPIs and was marked as not applicable ("N/A") in the table.
  4. The water supply and discharge for the office premises of the Property, Securities and Financial Services Businesses were managed by the building's property management. As a result, this data was not available to the Group. The Group considered the water consumption for the office premises to be immaterial and therefore no disclosure was made and was marked as N/A in the table.
  5. The Company's business activities have no environmental impact regarding packaging material for finished products and therefore no relevant KPI was disclosed in the table.
  6. The emissions of NO<sub>x</sub>, SO<sub>x</sub>, PM and GHG along with diesel and water consumption of the Ports and Logistics Business have significantly decreased as compared to the previous reporting period. This reduction was attributed to the closure of LPG fueling stations and the going down of the CNG distribution business.
  7. The significant increase in hazardous waste of the Ports and Logistics Business was mainly due to large-scale maintenance of machinery at fueling stations during the Reporting Period for the purpose of enhancing machine efficiency.
- \* Recalculated and restated.

### 附註：

1. 本數據表內的环境關鍵績效指標分別反映於2024欄目下2023年4月1日至2024年3月31日及於2023欄目下2022年4月1日至2023年3月31日報告期的數據。
  2. 於上一報告期，物業、證券及金融服務業務並沒有納入本集團的環境、社會及管治範圍內。撇除已終止經營業務後，物業、證券及金融服務業務已納入報告期的環境、社會及管治範圍內。為便於比較，物業、證券及金融服務業務於上一報告期的環境關鍵績效指標亦已作披露。
  3. 本集團認為物業、證券及金融服務業務營運中產生的有害或無害廢棄物並不重大，因此該等關鍵績效指標未作披露並已於上表標示為不適用（「不適用」）。
  4. 物業、證券及金融服務業務的辦公場所供水及排水均由大廈物業管理公司負責。因此，本集團無法取得相關數據。本集團認為該等辦公場所的耗水量並不重大，因此該等關鍵績效指標未作披露並已於上表標示為不適用。
  5. 本公司業務活動並無造成製成品包裝材料方面的環境影響，故上表未有披露相關關鍵績效指標。
  6. 港口及物流業務的硫氧化物、氮氧化物、顆粒物及溫室氣體排放量以及柴油及水消耗量較上一報告期大幅下降，歸因於液化石油氣加氣站關閉及壓縮天然氣分銷業務下降。
  7. 港口及物流業務的有害廢棄物大幅增加，主要由於報告期內為提高機器效率而大規模維護加油站機器所致。
- \* 經重新計算及重列。

## SOCIAL

Credibility and reputation are invaluable assets for the Company which operates in diverse economic, social and cultural contexts. Therefore, we have developed common principles, values and responsibilities that guide our relations with the market, the communities in which we operate, the people who work with us and all those who have a legitimate interest in our activities.

In social context, the Company will maintain the following core values:

### Genuine

We are sincere, trustworthy and reliable.  
*Operating with integrity, being ethical and respecting others is at the heart of the Company's culture.*

### Involved

We are inclusive, open and actively engaged with our customers, partners, employees and the communities we serve.  
*People are our greatest asset.*

### Exceptional

We are committed to creating exceptional experiences that delight our employees and customers.  
*At the Company, good enough is not good enough.*

These core values reflect the importance that the Company attaches to the integrity, respect, responsibility, competence and safety in carrying out our business.

## 社會

可信度和商譽是本公司在多元經濟、社會、文化營運下的無價資產。因此我們制定了用以指導我們與市場、營運所在社區、同事以及那些於我們業務活動中擁有合法權益的所有持份者的關係的共同準則、價值和責任。

在社會領域下，本公司將堅持以下核心價值：

### 真誠

我們真誠、可靠及值得信賴。  
誠信經營、崇尚道德和尊重他人是本公司文化的中心。

### 包容

我們以包容、開放和積極的態度來接待我們的客戶、合作夥伴、僱員和服務的社區團體。  
人是我們最大的財富。

### 傑出

我們承諾創造一個使自己的僱員和客戶感到欣慰的出色體驗。  
在本公司，只有更好，沒有最好。

這些核心價值反映了本公司以重視誠實、尊重、責任、能力和安全的態度來經營業務。

## EMPLOYMENT

We believe that focusing on talent management and emphasising staff engagement will in turn drive the growth of our business. Meanwhile, we have established policies to regulate compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare in accordance with laws and regulations such as:

- the “Employment Ordinance, Cap. 57, Laws of Hong Kong”;
- the “Employees’ Compensation Ordinance, Cap. 282, Laws of Hong Kong”;
- the “Minimum Wage Ordinance, Cap. 608, Laws of Hong Kong”;
- the “Sex Discrimination Ordinance, Cap. 480, Laws of Hong Kong”;
- the “Disability Discrimination Ordinance, Cap. 487, Laws of Hong Kong”;
- the “Family Status Discrimination Ordinance, Cap. 527, Laws of Hong Kong”;
- the “Race Discrimination Ordinance, Cap. 602, Laws of Hong Kong”;
- the “Labour Law of the PRC”;
- the “Labour Contract Law of the PRC”;
- the “Social Insurance Law of the PRC”;
- the “Provisions of Minimum Wages”;
- the “Law of the PRC on the Protection of Disabled Persons”; and
- the “Law of the PRC on the Protection of Rights and Interests of Women”.

## 僱傭

我們堅信重視傑出的管理層和強調員工參與會帶來業務的增長。同時，我們根據以下法律及法規，制定了相關政策來規定薪酬及解僱、招聘及晉升、工作時間、休假時間、平等機會、多元化、反歧視及其他的待遇和福利，例如：

- 香港法例第57章《僱傭條例》；
- 香港法例第282章《僱員補償條例》；
- 香港法例第608章《最低工資條例》；
- 香港法例第480章《性別歧視條例》；
- 香港法例第487章《殘疾歧視條例》；
- 香港法例第527章《家庭崗位歧視條例》；
- 香港法例第602章《種族歧視條例》；
- 《中國勞動法》；
- 《中國勞動合同法》；
- 《中國社會保險法》；
- 《最低工資規定》；
- 《中國殘疾人保障法》；及
- 《中國婦女權益保障法》。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

In practice, a performance-based remuneration and appraisal system has been adopted to ensure fair pay for our employees and to attract and retain talent. Our Group offers a competitive salary, which is assessed regularly to reflect the market trends from time to time. Other than salary, regular staff welfare and benefits such as social insurance, statutory holidays, maternity and breastfeeding leaves, high temperature subsidies, meal allowance, and communication allowance, have also been provided. The salaries and fringe benefits of employees are confidential and disclosure of salary package is strictly protected. In addition, we strive to create a harmonious working environment for employees through the organisation of various activities such as festive and social functions, volunteer work and team sports events for employees and their families.

During the Reporting Period, there was no material non-compliance with applicable laws and regulations relating to employment that could have a significant impact on the Group.

### HEALTH AND SAFETY

We recognise the importance of occupational health and safety, and endeavour to provide a safe working environment for our staff by encouraging safety practices and enhancing their awareness through regular training and safety drills.

Occupational health and safety policies have been established in accordance with relevant laws and regulations such as:

- the “Occupational Safety and Health Ordinance, Cap. 509, Laws of Hong Kong”;
- the “Law of the PRC on Work Safety”;
- the “Law of the PRC on Prevention and Control of Occupational Diseases”;
- the “Fire Prevention Law of the PRC”; and
- the “Technical Specification of Dust and Poison Control for City Gas Industry”.

在實踐中，我們採用以工作表現為基礎的薪酬和考核體系，以確保員工得到公平報酬並吸引和留住優秀人才。本集團提供具競爭力的工資，並定期評估以反映不時的市場趨勢。除了工資，我們還提供常規的員工福利和待遇如社會保險、法定假日、產假、哺乳假、高溫補貼、膳食津貼及通訊津貼。員工的工資及福利組合將保密處理，嚴禁披露薪酬方案。此外，我們亦為員工及其家屬組織節日和社交活動、志願者工作及團隊體育賽事等各種活動，努力為員工創造和諧的工作環境。

於報告期內，概無發生涉及僱傭相關適用法律及法規並可能對本集團產生重大影響的重大違規事項。

### 健康與安全

我們認識到職業健康與安全的重要性，並致力於為員工提供一個安全的工作環境，鼓勵安全操作並通過定期培訓和安全演練來增強員工的安全意識。

我們根據以下相關法律及法規制定了有關職業健康與安全的政策，例如：

- 香港法例第509章《職業安全及健康條例》；
- 《中國安全生產法》；
- 《中國職業病防治法》；
- 《中國消防法》；及
- 《城鎮燃氣行業防塵防毒技術規範》。

For the Ports and Logistics Business, various measures have also been employed to ensure health and safety of our employees. Our ports and logistics operations have set up their safety committees or supervision departments to conduct comprehensive supervision and management of work safety with a view to complying with the relevant national laws, regulations and mandatory standards. Regular training and drills on safety and fire have been organised, particularly the training and drills in LPG and CNG distribution and logistics business. At fuel storage-tank farms and CNG fueling stations, safety inspections are carried out on a regular basis to prevent safety accidents. Moreover, all employees are required to be licenced for engaging in specialty works (such as those at our CNG fueling stations). Annual health examinations and sport activities have also been arranged to promote good health and well-being.

In addition to providing a healthy and safe working environment, the Group also pays close attention to the mental health of its employees. By actively listening to employees' concerns and sharing developmental outcomes, the Group fosters a supportive atmosphere. This approach not only strengthens colleague bonds but also encourages employees to seek help for work-related stress or mental health issues, thereby positively influencing the working culture of the Group over time.

Furthermore, although the impact of the pandemic is gradually diminishing, preventive measures against infectious diseases have been established as standard operating procedures of the Group. We perform office cleaning and disinfection regularly, educate employees on proper hygiene practices, raise our employees' awareness of personal hygiene in the office by encouraging frequent handwashing and maintaining cleanliness at desks and workspaces. Employees are also advised to report any symptoms and seek medical advice promptly if they feel unwell.

對港口及物流業務而言，我們亦已採取各項措施保障員工的健康及安全。我們的港口及物流業務單位都已建立安全委員會或安全監督部門，針對安全生產進行全面的監督和管理，以符合國家相關法律、法規及強制性標準。業務單位亦定期組織有關安全和消防方面的培訓及應急演練，尤其是有關液化石油氣及壓縮天然氣分銷及物流業務的培訓及應急演練。我們亦定期於燃料儲庫基地及壓縮天然氣加氣站進行安全檢測，以防止安全事故發生。此外，所有從事特殊工種的員工（如於壓縮天然氣加氣站工作的員工）需持有相關證書執勤。業務單位還提供年度健康體檢及安排各項體育運動來提高員工健康水平。

除了為員工提供健康安全的工作環境外，本集團亦高度重視員工的心理健康。通過積極聆聽員工疑慮並分享發展成果，本集團積極營造相互扶持的氛圍，不僅有助加強同事之間的聯繫，同時亦可鼓勵員工就應對工作相關壓力或心理健康問題尋求協助，從而逐步為本集團的工作文化帶來正面影響。

此外，儘管疫情的影響正逐步消退，但防範傳染病的措施已成為本集團標準作業程序。我們定期進行辦公室清潔及消毒，教育員工正確衛生習慣，鼓勵經常洗手並保持辦公桌和工作空間的清潔，以提高員工在辦公室的個人衛生意識。一旦抱恙，我們亦建議員工及時報告症狀並尋求醫療建議。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

In accordance with “Employees’ Compensation Ordinance, Cap. 282”, the Group has maintained relevant insurance(s) to safeguard the interests of its staff. During the Reporting Period, there was no material non-compliance with applicable laws and regulations relating to occupational health and safety that could have a significant impact on the Group.

## DEVELOPMENT AND TRAINING

We believe that continuous staff training and development are essential for enabling our employees to discharge their duties and responsibilities effectively and efficiently. Our training and development programmes include without limitation on-the-job training, seminars conducted by internal and external professionals, etc. Employees, particularly those at middle and senior levels, are encouraged to undertake external training and professional examinations.

We value the importance in career planning and development for employees at all levels. We provide on-the-job training to our employees regularly, tailoring it to the specific needs of their duties and qualification requirements. Our training covers topics such as occupational health and safety, quality control, technical skills, environmental protection and anti-corruption. We also offer regular training and drills for employees at the CNG fueling stations to keep them up-to-date with the most recent safety practices in the Ports and Logistics Business.

In addition to internal training programmes, the Group ensures the directors stay updated on the latest regulatory requirements and corporate governance practices. Additionally, employees are encouraged to participate in continuous learning activities such as seminars, workshops and conferences organised by both governmental and professional bodies. A more detailed discussion on the training provided to directors and senior management, as well as certain training programmes that are part of our risk management and internal control systems, can be found on pages 46 and 47 of the Annual Report.

根據香港法例第282章《僱員補償條例》，本集團已投購相關保險，保障員工權益。於報告期內，概無發生涉及職業健康及安全相關適用法律及法規並可能對本集團產生重大影響的重大違規事項。

## 發展及培訓

我們堅信，為了讓員工有效和高效地履行職責和責任，持續的員工培訓和發展是必要的。我們的培訓和發展項目包括但不限於在職培訓、由內部和外部專家授課的講座等。我們還鼓勵員工，尤其是中高層管理人員，參加外部培訓和專業考試。

我們重視各級員工的職業規劃和發展。我們定期為員工提供切合其職責及資質規定具體需求的在職培訓，涵蓋職業健康與安全、質量控制、技術技能、環境保護及反貪污等主題。我們亦為壓縮天然氣加氣站的員工提供定期培訓及演習，讓其了解港口及物流業務的最新安全實務。

除內部培訓計劃外，本集團亦確保董事可時刻緊貼最新的監管要求及企業管治常規。此外，本集團亦鼓勵員工參加政府及專業機構組織的持續學習活動，例如研討會、工作坊及會議。有關向董事及高級管理層提供培訓以及屬於我們風險管理及內部監控系統一部分的若干培訓計劃的進一步詳情，請參閱年報第46及47頁。

## LABOUR STANDARDS

We have established policies that strictly prohibit the employment of child and forced labour. Employee's rights to working hours and leave entitlement comply with relevant laws and regulations and have been promoted and communicated to all staff, especially to new hires. The relevant laws and regulations include but are not limited to:

- the "Employment of Children Regulations, Cap. 57B, Laws of Hong Kong";
- the "Labour Law of the PRC";
- the "Labour Contract Law of the PRC"; and
- the "Law of the PRC on the Protection of Minors".

In practice, the inspection of personal identity documents of job applicants is conducted at the recruitment stage. Employment contracts that explain and detail the rights and responsibilities of both parties are made with each employee. These contracts are designed to prohibit all forms of child and forced labour and to protect the rights of employees. The heads of the business units must communicate actual work arrangements with management to ensure employees have sufficient rest time and to reduce overtime work in business operations. Under no circumstances will we tolerate child and forced labour. If any cases related to child and forced labour are discovered, we will immediately terminate the employment, coordinate an investigation into any non-compliance identified, and take corrective actions and appropriate penalties to prevent such incidents from occurring again.

During the Reporting Period, there were no instances of material non-compliance with applicable laws and regulations related to labour standards affecting the Group. Furthermore, no cases of child and forced labour were noted during the Reporting Period.

## 勞工準則

我們制定了嚴格杜絕聘用童工及任何強制勞工的制度，並根據相關法律及法規執行有關工作時間及休假等員工權利，並告知員工，特別是新僱用的員工。相關法律及法規包括但不限於：

- 香港法例第57B章《僱用兒童規例》；
- 《中國勞動法》；
- 《中國勞動合同法》；及
- 《中國未成年人保護法》。

在實踐中，招聘階段會查驗求職者的個人身份證件。與每名員工簽訂詳細說明雙方權利及責任的僱傭合同，旨在禁止一切形式的童工和強制勞工，保護員工的權利。業務單位負責人需與管理層溝通實際工作安排，確保員工有充足的休息時間，減少業務運營中的加班。在任何情況下，我們都不會容忍童工及強制勞工。如果發現任何涉及童工及強制勞工的案例，我們將立即終止僱傭及協調調查所發現的任何違規行為，並採取糾正措施和給予適當處罰以防止再次發生同類事故。

於報告期內，概無發生涉及勞工標準相關適用法律及法規並對本集團造成影響的重大違規事項。此外，報告期內亦未發現任何童工及強制勞工情況。

## SUPPLY CHAIN MANAGEMENT

We have established long-term and stable partnerships with suppliers who are recognised for their excellence, fostering a sustainable supply chain. We believe that high-quality and efficient services and products are best provided through close cooperative relationships with our suppliers. For the Ports and Logistics Business, our main suppliers are upstream gas suppliers. For the Property, Securities and Financial Services Businesses, service providers including securities brokers, legal and advisory professionals, and office equipment and hardware maintenance providers are engaged on an as-needed basis.

We recognise that proper management of our supply chain can have a positive impact on our natural and social environment. Therefore, we strive to promote our environmental and social practices and communicate them with our partners along the supply chain. Policies and procedures have been established in our procurement process to select capable and responsible suppliers, managing environmental and social risks within the supply chain.

Product quality and price are typical risks in the supply chain that we monitor closely during our assessment of environmental and social risk. In line with our established policies and procedures, we strictly control the quality and price of materials from suppliers during the goods acceptance process. A list of qualified suppliers was maintained to ensure a reliable source of raw materials. For example, our Ports and Logistics Business upholds quality standards for incoming CNG by obtaining quality inspection certificates from the suppliers on a regular basis.

During the Reporting Period, there were no significant incidents and irregularities related to business ethics, environmental protection, and employment practices among our main suppliers.

## 供應鏈管理

我們與優秀供應商建立長期穩定的合作夥伴關係，藉此打造可持續的供應鏈。我們相信，通過與供應商密切合作，我們可提供最優質及高效的服務及產品。就港口及物流業務而言，我們的主要供應商為上游天然氣供應商。至於物業、證券及金融服務業務方面，我們則因應需要聘請證券經紀、法律顧問及辦公設備維修等服務供應商。

我們深明妥善管理供應鏈可為自然及社會環境帶來正面影響。因此，我們致力於供應鏈上下推廣環境及社會實務，並與合作夥伴進行溝通。我們已針對採購流程建立篩選有能力及負責任供應商的政策及程序，負責管理供應鏈相關環境及社會風險。

評估環境及社會風險時，我們密切監控構成供應鏈典型風險的產品質量和價格。根據既定政策及程序，我們在驗收過程中嚴格控制供應商提供的材料質量和價格。我們備有合格供應商名單，確保原材料來源的可靠性。例如，港口及物流業務定期向供應商索取壓縮天然氣質量檢驗證書，以維護質量標準。

於報告期內，主要供應商於商業道德、環境保護及僱傭常規等方面並無發生任何重大事故及違規行為。

We are conscious of the social and environmental risks in our supply chain, particularly their implications on the environment and communities where we operate, and health and safety of our employees. Hence, our supplier selection considers not only general supplier aspects such as product quality, price competitiveness, and production and delivery capabilities, but also environmental and social considerations. New suppliers undergo a comprehensive evaluation to ensure compliance with relevant laws and regulations and our policies and standards. We conduct annual assessments on all our current suppliers to assess their performance and ensure consistent adherence to our standards, such as environmental protection and the code of conduct (the “Code of Conduct”).

Besides, we have long prioritised sustainable sourcing, preferring to purchase products with minimal environmental impacts. This includes selecting electrical equipment with higher energy efficiency labels, grades 1 and 2, and using clean and sustainable energy.

### PRODUCT RESPONSIBILITY

We are committed to offering products and services that meet high standards of safety, quality and reliability, while also protecting our customers’ personal data to uphold their trust in us.

Policies have been established in accordance with relevant laws and regulations such as:

- the “Personal Data (Privacy) Ordinance, Cap. 486, Laws of Hong Kong”;
- the “Product Quality Law of the PRC”;
- the “PRC Law on the Protection of Consumer Rights and Interests”; and
- the “Regulation on the Administration of Urban Gas”.

我們深知供應鏈中存在社會和環境風險，尤其對我們營運所在地的環境和社區以及員工的健康與安全構成影響。因此，我們在挑選供應商時不僅考慮產品質量、價格競爭力及生產交付能力等一般供應商因素，同時亦著眼於環境及社會因素。我們針對新供應商進行全面評估，確保其符合相關法律及法規以及我們的政策及標準。我們每年評估所有現有供應商，從而了解其表現並確保其持續符合我們的標準，例如環境保護及行為準則（「《行為準則》」）。

此外，我們一直將可持續採購作為優先考慮因素，傾向選擇對環境影響較小的產品，包括選擇具有一、二級能效標籤的電器設備以及使用清潔可再生能源。

### 產品責任

我們承諾提供高標準的安全、優質和可靠的產品和服務，同時保護客戶的個人資料，以保持他們對我們的信任。

我們根據以下相關法律及法規制定政策，例如：

- 香港法例第486章《個人資料(私隱)條例》；
- 《中國產品質量法》；
- 《中國消費者權益保護法》；及
- 《城鎮燃氣管理條例》。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

For the Ports and Logistics Business, quality management teams have been established within our operations to conduct regular inspections, quality analyses and sample checks on the products and services provided. For example, we have conducted sample tests of incoming LPG in our laboratory of the fuel storage-tank farm to ensure the stable quality and safe storage of gas.

The ultimate goal for the Securities Business is to deliver strong investment returns to shareholders over the medium to long term. We have built a highly qualified investment team dedicated to seeking profitable investment opportunities. When a potential investment opportunity arises, the investment team evaluates it thoroughly and critically to reduce investment risks and safeguard the best interests of the shareholders. In making investment decisions, we adopt a responsible and prudent approach to balance profitability and risk.

For Financial Services Business, we strive to provide reliable and flexible loan solutions to customers. Comprehensive information regarding loan services, such as terms and conditions for loans and collateral as well as consequences of default, is provided to customers, enabling them to make well-informed decisions. In addition, adhering to our customer-oriented principle, we offer prompt responses and best assistance to our customers. Our employees are well-trained and possess adequate, up-to-date knowledge of credit financing, and we have engaged a professional legal adviser to review the terms of loan contracts to ensure that the services provided comply with all relevant regulations.

During the Reporting Period, there was no material non-compliance with applicable laws and regulations relating to product responsibility that could have a significant impact on the Group.

我們已就港口及物流業務建立質量管理團隊，定期對提供的產品和服務進行檢查、質量分析及抽樣檢查。例如，我們於燃料儲庫基地內的實驗室對即將入庫的液化石油氣進行樣品測試，確保氣體品質穩定及安全儲存。

證券業務的終極目標是在中長期為股東創造強勁投資回報。我們已組建一支高質素的投資團隊，致力尋找有利可圖的投資機會。當潛在投資機會湧現時，投資團隊會進行全面深入評估，力求降低投資風險並維護股東的最佳利益。在作出投資決策時，我們採取負責任及審慎原則，平衡利潤與風險。

至於金融服務業務方面，我們致力為客戶提供靈活可靠的貸款解決方案。我們向客戶提供詳盡的貸款服務信息（如貸款及抵押品條款及條件以及違約後果），助其作出明智決定。此外，我們秉持以客為本原則，給予客戶及時回應及適切協助。員工均經過專業培訓，擁有充分合時的信貸融資知識。我們亦已委聘專業法律顧問審視貸款合約條款，確保所提供的服務符合所有相關法規。

於報告期內，概無發生涉及產品責任相關適用法律及法規並可能對本集團產生重大影響的重大違規事項。

We place a high priority on customer satisfaction with our products and services and make efforts to respond to customers' feedback. We strive to improve our customers' experiences by actively listening to their expectations through a variety of communication channels. Upon receiving feedback, the relevant departments will process it promptly and report the findings to management. Management will then review the feedback and determine if internal controls and procedures need to be enhanced or if any other appropriate actions are required.

We respect and strive to preserve intellectual property rights by protecting the confidentiality of our technology, avoiding disputes and preventing violations of third-party property. In addition, we place a high priority on customer privacy and commercially sensitive information protection. To protect this information, we ensure our IT systems are properly safeguarded by installing licenced and anti-virus software. To protect the intellectual property of the Group, our trademarks and domain names are registered in the relevant jurisdiction(s). The Group also ensures that customers' personal data is securely stored, and processed only for the intended purpose. Access rights are granted only to designated and authorised employees on a need-to-know basis. Instructions regarding confidentiality are clearly stated in the letters of employment of our employees.

We comply with relevant data protection laws and regulations such as the "Copyright Ordinance, Cap. 528, Laws of Hong Kong", as well as the "Data Security Law" and "Personal Information Protection Law" of the PRC. Personal, confidential and commercially sensitive information collected from stakeholders, including employees, customers, suppliers or other business partners, is protected against unlawful collection, retention, dissemination and use, in accordance with the requirements of the relevant acts.

我們十分重視客戶對產品和服務的滿意度，竭力回應客戶反饋。我們通過各種溝通渠道積極聆聽客戶期望，致力改善客戶體驗。接獲反饋後，相關部門會及時處理，並向管理層匯報調查結果。管理層隨後將審視反饋意見，並決定是否需要加強內部監控及流程或採取其他適當措施。

我們尊重並努力維護知識產權，保護技術機密性及避免爭議，並防止侵犯第三方財產。此外，我們著重保護客戶隱私及商業敏感信息，為此，我們力求確保IT系統得到適當防護，並已就此安裝授權防毒軟件。為保護本集團的知識產權，我們在相關司法權區註冊商標及域名。本集團亦保證客戶個人數據得到妥善存儲，並僅會於特定情況下進行處理。只有經授權的指定員工方可於必要情況下獲得訪問權限。員工聘用合同內訂明保密相關要求。

我們遵守相關資料保護法律及法規，例如香港法例第528章《版權條例》以及中國《數據安全法》及《個人信息保護法》。我們根據相關法律要求保護從持份者(包括員工、客戶、供應商或其他商業夥伴)收集的個人、機密及商業敏感信息，防止其被非法收集、保留、散佈及使用。

## ANTI-CORRUPTION

The Company believes that honesty, integrity and fair play are important assets in the Company's business. We are committed to ensuring that the Company's reputation is not tarnished by dishonesty, disloyalty or corruption. Our Code of Conduct, which includes, among other things, the anti-corruption policy, and our whistleblowing policy helps to maintain the highest ethical standards of transparency, fairness and accountability in accordance with relevant laws and regulations such as:

- the "Prevention of Bribery Ordinance, Cap. 201, Laws of Hong Kong";
- the "Competition Ordinance, Cap. 619, Laws of Hong Kong";
- the "Law of the PRC on Anti-money Laundering";
- the "Company Law of the PRC"; and
- the "Criminal Law of the PRC".

All of the Company's business dealings must be on arm's-length terms and free of any favourable treatment resulting from the personal interest of the staff. As outlined in our Code of Conduct, it is our policy that no employee should solicit and accept advantages from suppliers, customers, competitors or any person in connection with our business. Meanwhile, no employee in the Group should offer any advantage without lawful authority or reasonable excuse to any person as an inducement or reward in connection with that person's work. Senior management and certain employees must sign an undertaking to commit to maintaining their integrity and self-discipline on their duties. If any case of suspected corruption or other criminal offence is discovered, it will be reported to the Independent Commission Against Corruption or other relevant authorities.

## 反貪污

本公司堅信，誠實、公正和公平在經營中是本公司的重要資產。我們承諾確保本公司的聲譽不被欺詐、失信或貪污所玷污。我們的《行為準則》載有(其中包括)根據下列相關法律及法規制定的反貪污政策及舉報政策，其有助維持透明度、公平性及問責性方面的最高道德標準：

- 香港法例第201章《防止賄賂條例》;
- 香港法例第619章《競爭條例》;
- 《中國反洗錢法》;
- 《中國公司法》; 及
- 《中國刑法》。

本公司的所有業務往來必須按公平條款訂立，且不存在因員工的個人利益所致的任何優惠待遇。正如我們的《行為準則》所載，任何員工都不許從供應商、客戶、競爭對手或與我們有業務聯繫的任何人士索取和收受利益。同時，本集團任何員工不得提供任何沒有合法授權或合理理由的利益給他人，作為與他工作相關的利誘或回報。高級管理層及部分員工必須簽署承諾書，承諾在履行職責時保持誠信和自律。一旦發現任何涉嫌貪污或其他犯罪行為，本集團將向廉政公署或其他相關部門舉報。

In particular, as a financial services provider, our employees handle money transactions in day-to-day business operations. Potential risks of improper or dishonest monetary transactions by customers or employees cannot be neglected. As part of the loan approval process, we conduct customer due diligence procedures using a risk assessment approach to identify money laundering and terrorist financing risks. Besides, measures to monitor and report of suspicious cases are also implemented and maintained throughout the operations of the Group. Any suspicious transactions are reported to the management immediately.

To maintain high standards of business ethics and integrity, anti-corruption training is provided to relevant directors and employees. During the Reporting Period, we encouraged directors to attend briefings and seminars organised by professional bodies to stay updated on anti-money laundering regulations and practices, thereby enhancing their understanding of anti-corruption. Policy/code covers issues such as prevention of bribery, solicitation and acceptance of advantages, and conflicts of interest is provided to new employees to raise their awareness of anti-corruption.

All employees are trained and encouraged to assist in tackling fraud, corruption and other malpractice, and to report any suspicions of bribery through the enquiry and complaint procedures of the Group. We have established specific channels for employees and third parties to make confidential report on irregularities that come to their attention. We also have measures in place to ensure that no employee will suffer workplace disadvantages for reporting irregularities. The effectiveness of these procedures is reviewed and monitored by the audit committee of the Company and approved by the Board.

During the Reporting Period, there was no significant non-compliance with anti-corruption laws and regulations that could impact the Group. Additionally, there were no legal cases of corruption brought against the Company and its employees.

特別是，作為金融服務提供者，我們的員工在日常業務營運過程中處理金錢交易，不能忽視客戶或員工進行不當或不誠實金錢交易的潛在風險。作為貸款審批過程其中一環，我們採用風險評估方法進行客戶盡職審查，從中識別洗黑錢及恐怖主義融資風險。此外，本集團亦已針對每個營運環節制定及實施監察及舉報可疑案件的措施。任何可疑交易一律即時上報管理層。

為維持高標準的商業道德和誠信，我們為相關董事及員工提供反貪污培訓。於報告期內，我們鼓勵董事參加專業機構組織的簡報會及研討會，緊貼最新的反洗錢法規及常規，增強對反貪污工作的認識。我們亦會向新入職員工提供守則，涵蓋防範賄賂、索賄、收受利益、利益衝突等問題，藉此提高其反貪污意識。

我們要求全體員工接受培訓，並鼓勵員工協助打擊欺詐、貪污及其他不當行為，通過本集團的諮詢及投訴程序舉報任何涉嫌賄賂情況。我們已建立具體渠道，供員工及第三方就所知違規行為以保密方式進行舉報。我們亦訂有措施確保員工不會因舉報違規行為而於職場承受任何不利影響。本公司審核委員會負責評估及監督上述程序的成效，並由董事局批准。

於報告期內，概無發生涉及反貪污法律及法規並可能對本集團造成影響的重大違規事項。此外，本公司及其員工並無面臨任何貪污法律訴訟。



## COMMITMENT TO COMMUNITY

We place high value on community services, actively contributing to and participating in communities where we operate through charitable and community activities. For the sixteenth consecutive year, we were awarded the title of “Caring Company” by the Hong Kong Council of Social Service in recognition of our corporate citizenship and our ongoing efforts in caring for the community.

In order to spread more positive energy within the community, we encouraged our employees to participate in social activities such as “Dress Casual Day”, “Love Teeth Day” and “Earth Hour” and to engage in volunteer work organised by local charities. Supporting underprivileged groups, such as the elderly, is one of the focal points of our community work. During the Reporting Period, we took part in a Mid-Autumn Festival visit to elderly households organised by The Neighborhood Advice Action Council. Our staffs have dedicated approximately six hours to sharing the joy of the traditional festival with the elderly.

We will continue to explore opportunities to contribute to charitable donations or community activities in the future, thereby making positive contributions to the community.

## 回饋社區

我們高度重視社區服務，積極投身慈善和社區活動，為經營所在社區作出貢獻。我們連續十六年獲得香港社會服務聯會頒發「商界展關懷」標誌，表彰我們在企業公民責任及持續關愛社區方面作出的努力。

為求於社區散播更多正能量，我們鼓勵員工參與「便服日」、「愛牙日」及「地球一小時」等社會活動，並加入當地慈善機構組織的志願工作。支援長者等弱勢群體是我們社區工作的重點之一。於報告期內，我們參加由鄰舍輔導會籌辦的中秋探訪活動，讓員工陪伴長者歡慶佳節，渡過溫馨愉快的六個小時。

我們將繼續發掘機會進行慈善捐贈或參與社區活動，為社區作出積極貢獻。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

## KEY PERFORMANCE INDICATORS — SOCIAL

Notes 1, 2 and 6

## 關鍵績效指標 — 社會

附註1、2及6

SOCIAL KPIs 社會關鍵績效指標		UNIT 單位	PORTS AND LOGISTICS 港口及物流		PROPERTY, SECURITIES AND FINANCIAL SERVICES 物業、證券及 金融服務		KPI Ref. 關鍵績效 指標參考
			2024	2023	2024	2023	
<b>Employment 僱傭</b>							
Total number of employees 總員工人數		person 人次	<b>82</b>	91	<b>16</b>	24	<B1.1>
By gender 按性別劃分	Male 男性	%	<b>58.54</b>	58.24	<b>50.00</b>	54.17	
	Female 女性	%	<b>41.46</b>	41.76	<b>50.00</b>	45.83	
By employment type 按就業類型劃分	Monthly Paid Permanent Staff 月薪長期員工	%	<b>87.80</b>	94.51	<b>100.00</b>	100.00	
	Monthly Paid Contract Staff 月薪合約員工	%	<b>10.98</b>	5.49	<b>0</b>	0	
	Daily Paid Staff 日薪員工	%	<b>1.22</b>	0	<b>0</b>	0	
By age group 按年齡組別劃分	Under 30 years old 30歲以下	%	<b>0</b>	0	<b>0</b>	0	
	30–50 years old 30至50歲	%	<b>73.17</b>	74.73	<b>37.50</b>	45.83	
	Over 50 years old 50歲以上	%	<b>26.83</b>	25.27	<b>62.50</b>	54.17	
By geographical region 按地區劃分	Mainland China 中國內地	%	<b>100.00</b>	100.00	<b>0</b>	0	
	Hong Kong 香港	%	<b>0</b>	0	<b>100.00</b>	100.00	
Total turnover rate of employees 員工總流失率		%	<b>10.98</b>	39.56	<b>56.25</b>	4.17	<B1.2>
By gender 按性別劃分	Male 男性	%	<b>8.33</b>	35.85	<b>62.50</b>	0	
	Female 女性	%	<b>14.71</b>	44.74	<b>50.00</b>	9.09	
By age group 按年齡組別劃分	Under 30 years old 30歲以下	%	<b>N/A</b> 不適用	N/A 不適用	<b>N/A</b> 不適用	N/A 不適用	
	30–50 years old 30至50歲	%	<b>10.00</b>	29.41	<b>83.33</b>	9.09	
	Over 50 years old 50歲以上	%	<b>13.64</b>	56.52	<b>40.00</b>	0	
By geographical region 按地區劃分	Mainland China 中國內地	%	<b>10.98</b>	39.56	<b>N/A</b> 不適用	N/A 不適用	
	Hong Kong 香港	%	<b>N/A</b> 不適用	N/A 不適用	<b>56.25</b>	4.17	

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

SOCIAL KPIs 社會關鍵績效指標	UNIT 單位	PORTS AND LOGISTICS 港口及物流		PROPERTY, SECURITIES AND FINANCIAL SERVICES 物業、證券及 金融服務		KPI Ref. 關鍵績效 指標參考	
		2024	2023	2024	2023		
<b>Health and Safety</b> 健康與安全							
Number of work-related fatalities <sup>Note 3</sup> 因工死亡人數 <sup>附註3</sup>	person 人次	0	0	0	0	<B2.1>	
Rate of work-related fatalities <sup>Note 3</sup> 因工死亡比率 <sup>附註3</sup>	%	0	0	0	0		
Number of lost days due to work injury 因工傷損失的工作天數	day 天數	0	0	0	0	<B2.2>	
Average lost days per case due to work injuries 每宗工傷事件的平均損失天數	day 天數	0	0	0	0		
<b>Development and Training</b> 發展及培訓							
Percentage of employees trained <sup>Note 4</sup> 受訓員工百分比 <sup>附註4</sup>	%	100.00	100.00	N/A 不適用	N/A 不適用	<B3.1>	
By gender 按性別劃分	Male <sup>Note 4</sup> 男性 <sup>附註4</sup>	%	58.54	58.24	N/A 不適用	N/A 不適用	
	Female <sup>Note 4</sup> 女性 <sup>附註4</sup>	%	41.46	41.76	N/A 不適用	N/A 不適用	
By employee level 按僱員級別劃分	Executive management <sup>Note 4</sup> 行政管理人員 <sup>附註4</sup>	%	6.10	5.49	N/A 不適用	N/A 不適用	
	Middle management <sup>Note 4</sup> 中級管理人員 <sup>附註4</sup>	%	18.29	14.29	N/A 不適用	N/A 不適用	
	General staff <sup>Note 4</sup> 一般員工 <sup>附註4</sup>	%	75.61	80.22	N/A 不適用	N/A 不適用	
Average training hours per employee <sup>Note 4</sup> 每名僱員的平均受訓時數 <sup>附註4</sup>	hour 時數	0.83	0.62	N/A 不適用	N/A 不適用	<B3.2>	
By gender 按性別劃分	Male <sup>Note 4</sup> 男性 <sup>附註4</sup>	hour 時數	1.00	0.65	N/A 不適用	N/A 不適用	
	Female <sup>Note 4</sup> 女性 <sup>附註4</sup>	hour 時數	0.60	0.58	N/A 不適用	N/A 不適用	
By employee level 按僱員級別劃分	Executive management <sup>Note 4</sup> 行政管理人員 <sup>附註4</sup>	hour 時數	2.36	2.02	N/A 不適用	N/A 不適用	
	Middle management <sup>Note 4</sup> 中級管理人員 <sup>附註4</sup>	hour 時數	1.89	2.02	N/A 不適用	N/A 不適用	
	General staff <sup>Note 4</sup> 一般員工 <sup>附註4</sup>	hour 時數	0.45	0.28	N/A 不適用	N/A 不適用	
<b>Supply Chain Management</b> 供應商管理							
By geographical region 按地區劃分	Mainland China <sup>Note 5</sup> 中國內地 <sup>附註5</sup>	supplier 供應商	28	36	N/A 不適用	N/A 不適用	<B5.1>
	Hong Kong <sup>Note 5</sup> 香港 <sup>附註5</sup>	supplier 供應商	0	0	N/A 不適用	N/A 不適用	
<b>Product Responsibility</b> 產品責任							
Number of complaints received 接獲投訴宗數	case 宗數	1	3	0	0	<B6.2>	

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Notes:

1. Social KPIs in this data table reflected the data for the reporting periods from 1 April 2023 to 31 March 2024 under the 2024 column and from 1 April 2022 to 31 March 2023 under the 2023 column respectively.
2. The Property, Securities and Financial Services Businesses for the previous reporting period were not included in the ESG scope of the Group. After excluding the Discontinued Businesses, the Property, Securities and Financial Services Businesses were included in the ESG scope for the Reporting Period. For better comparison, the social KPIs of the Property, Securities and Financial Services Businesses for the previous reporting period were also disclosed.
3. The Group has had no work-related fatalities in the past three years.
4. The Group provided on-the-job training to employees for the Property, Securities and Financial Services Businesses and no relevant data was retained for the Reporting Period. Hence, these KPIs were marked as not applicable ("N/A") in the table.
5. The service providers of the Property, Securities and Financial Services Businesses are not considered as part of our supply chain and therefore no specific number of suppliers was identified. Therefore, this KPI was marked as N/A in the table.
6. The Ports and Logistics Business had no product subject to recall for safety and health reasons. As a service company for the Property, Securities and Financial Services Businesses, we did not sell products subject to recall for safety and health reasons. Therefore, no relevant KPI was disclosed in the table.

### 附註：

1. 本數據表內的社會關鍵績效指標分別反映於2024欄目下2023年4月1日至2024年3月31日及於2023欄目下2022年4月1日至2023年3月31日報告期的數據。
2. 於上一報告期，物業、證券及金融服務業務並沒有納入本集團的環境、社會及管治範圍內。撇除已終止經營業務後，物業、證券及金融服務業務已納入報告期的環境、社會及管治範圍內。為便於比較，物業、證券及金融服務業務於上一報告期的社會關鍵績效指標亦已作披露。
3. 本集團於過去三年並無錄得因工死亡人數。
4. 本集團為物業、證券及金融服務業務的員工提供在職培訓，惟於報告期內並無保留相關數據。因此，該關鍵績效指標已於上表標示為不適用（「不適用」）。
5. 物業、證券及金融服務業務的服務供應商不被視為我們供應鏈的一部分，故未有確定供應商的具體數目。因此，該關鍵績效指標已於上表標示為不適用。
6. 港口及物流業務並無出於安全和健康原因而召回任何產品。作為物業、證券及金融服務業務的服務公司，我們並無銷售出於安全和健康原因而召回的產品。因此，上表未有披露相關關鍵績效指標。