



CCNG
中國碳中和

中國碳中和發展集團有限公司

China Carbon Neutral Development Group Limited

(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：1372

2024

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告



Environmental, Social and Governance Report

環境、社會及管治報告

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1. ABOUT THE REPORT

Report Overview

China Carbon Neutral Development Group Limited (the “**Group**” or “China Carbon Neutral”) (Stock Code: 1372.HK) and its subsidiaries (the “**Company**” or “**we**”) are pleased to publish the Environmental, Social and Governance Report (the “**ESG Report**” or the “**Report**”). The Report provides an overview of the Group’s policies, sustainability strategies, management approaches and initiatives in the environmental, social and governance (“**ESG**”) areas of its business and the Group’s performance in this regard.

This report is recommended to be read in conjunction with the “Corporate Governance Report” section in 2024 annual report of the Group.

Reporting Scope

The Report covers the period from 1 January 2023 to 30 June 2024 (the “**Reporting Period**”). By comprehensively considering the Company’s sustainable development background, the Report covers the Group’s main business related to Global Carbon Neutral.

Basis of Preparation

The Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited issued by The Stock Exchange of Hong Kong Limited (the “**SEHK**”). The report has also been prepared with reference to standards and initiatives such as the Sustainability Reporting Standards of Global Reporting Initiative (GRI), International Financial Reporting Standards (IFRS) 1 and 2, the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations, the Sustainability Accounting Standards of the Sustainability Accounting Standards Board (SASB) and United Nations Sustainable Development Goals (UNSDGs).

The Report has complied with the mandatory disclosure requirements and “Comply or Explain” provisions set out in the ESG Reporting Guide of the SEHK. For details, please refer to the end of the Report.

1. 關於本報告

報告概述

中國碳中和發展集團有限公司(「**本集團**」或「**中國碳中和**」)(股份代碼：1372.HK)及其附屬公司(「**本公司**」或「**我們**」)欣然發佈《環境、社會及管治報告》(「**ESG 報告**」或「**本報告**」)。本報告概述了本集團在旗下業務之環境、社會及管治(Environmental, Social and Governance — ESG 或「**ESG**」)範疇所實行的政策、可持續發展策略、管理方針及措施以及本集團在這方面之表現。

本報告建議與本集團2024年年報所載的「企業管治報告」章節一併閱讀。

報告範圍

本報告涵蓋的時間範圍為二零二三年一月一日至二零二四年六月三十日(「**報告期**」)。通過綜合考量本公司的可持續發展背景，本報告內容涵蓋本集團主要從事的全球碳中和業務。

報告編制基準

報告遵循香港聯合交易所(「**香港聯交所**」)發佈的《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》(「**ESG 報告指引**」)要求編製。報告同時參照全球報告倡議組織(Global Reporting Initiative, GRI)可持續發展報告標準、國際財務報告可持續披露準則(International Financial Reporting Standards, IFRS)第1號以及第2號、氣候相關財務披露建議(Task Force on Climate-Related Financial Disclosures, TCFD)、可持續會計準則委員會(Sustainability Accounting Standards Board, SASB)可持續發展會計準則及聯合國可持續發展目標(United Nations Sustainable Development Goals — UNSDGs)等標準和倡議編寫。

本報告已遵守香港聯交所《ESG 報告指引》中所載的強制披露規定及「不遵守就解釋」條文。有關條文及詳情請見本報告的結尾。

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Reporting Principles

During the preparation of the Report, the Group has defined its content and presentation of information in accordance with the following principles, taking into account the aspects of “accuracy”, “clarity”, “comparability”, “completeness”, “timeliness”, “verifiability”, and the background of sustainable development.

Materiality Principle: A materiality review and assessment is used to review the material issues of the Group during the Reporting Period and to focus on the material issues identified for the preparation of the Report, for details please refer to the sections on “Stakeholder Engagement” and “Materiality Assessment”;

Quantitative Principle: The Report discloses the standards and methods used in the calculation of relevant data in the Report, and disclose the applicable assumptions;

Balance Principle: The Report reflects an unbiased view of the Group’s performance in all aspects of ESG, and avoids negative impacts on the Group arising from inappropriate decisions or choices of judgement, omissions of information or reporting formats;

Consistency Principle: The preparation method of the Report is basically consistent with the previous year, and the data with changes in the scope of disclosure and calculation methods are explained.

Confirmation and Approval

The Report was reviewed, confirmed and approved by the board (the “**Board**”) of directors (the “**Directors**”) of the Company on 30 September 2024.

Publication of the Report

The Report is published in traditional Chinese and English versions. In case of any discrepancy between the two versions, the traditional Chinese version shall prevail. The electronic version of the Report can be accessed and downloaded at the website of the HKEXnews (www.hkexnews.hk) and the Company’s website (www.carbonneutral.com.hk).

Report Access and Feedback

The Group welcomes your comments and suggestions on the Report or the Group’s ESG work via the email: ir@carbonneutral.com.hk.

報告匯報原則

在編制本報告的過程中，本集團遵循以下匯報原則，兼顧「準確性」、「清晰性」、「可比性」、「完整性」、「時效性」、「可驗證性」以及可持續發展背景，以界定報告的內容及信息的呈列方式。

重要性原則：採用重要性議題回顧及評估的方式，回顧本集團報告期內的重要性議題，並以所確定的重要性議題為重點進行本報告的編制工作，有關詳細內容請參閱「持份者參與」和「重要性評估」部分；

量化原則：披露本報告中通過計算所得的相關數據所採用的標準、方法，並且披露其中適用的假設；

平衡原則：本報告不偏不倚地反映本集團於ESG方面的各項工作表現，並避免由於不恰當地決策或判斷的選擇、信息遺漏或報告格式等對本集團造成的負面影響；

一致性原則：本報告的編備方式與往年基本一致，並且針對披露範圍及計算方式發生變化的數據進行說明。

確認與審批

本報告於2024年9月30日經由本公司董事（「董事」）會（「董事會」）審閱、確認並批准。

報告發佈形式

本報告以繁體中文及英文版本發布。如兩個版本有任何差異，應以繁體中文版本為準。本報告線上版本可在香港聯交所披露易網站 (www.hkexnews.hk) 及本集團網站 (www.carbonneutral.com.hk) 查閱和下載。

報告獲取與反饋

本集團歡迎閣下透過電郵 ir@carbonneutral.com.hk，就本報告或本集團的ESG工作提出意見和建議。

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2. ABOUT CHINA CARBON NEUTRAL

2.1. Statement from the Board

The Group aims to balance its environmental and social impacts with its business objectives by implementing effective strategies to promote its sustainable development.

The Board of China Carbon Neutral firmly believes that the continuous improvement of the ESG management system is crucial to the sustainable development of the Group. For example, the Group should continue to accelerate the growth of its business by mitigating ESG risks and seizing ESG opportunities, while contributing to the creation of a sustainable society through its operations. As such, all members of the Group are dedicated to exploring and improving its ESG system that enables China Carbon Neutral to pursue more sustainable future development.

In addition, the Group has integrated key ESG risks into its overall risk management system, with senior management and business owners involved in assessing the key ESG risks associated with its business. By identifying and assessing the likelihood, impact and trends of key ESG risks, the Group has formulated corresponding risk response measures. The Board regularly monitors ESG-related initiatives, reviews key risks and proposes response strategies.

2. 關於中國碳中和

2.1. 董事會聲明

本集團通過實施有效策略，旨在平衡集團對環境與社會的影響與實現業務目標之間的關係，以促進集團的可持續發展。

中國碳中和董事會堅信，持續完善 ESG 管理體系對本集團的可持續發展至關重要。例如，本集團應繼續通過降低 ESG 風險、增加 ESG 機會加速業務增長，並透過業務為創建可持續發展的社會做出貢獻。因此，本集團全體成員致力於不斷探索和完善 ESG 體系，持續推動中國碳中和走向更可持續發展的未來。

此外，本集團已將關鍵 ESG 風險整合進集團的全面風險管理體系中，高級管理層和業務負責人參與評估與業務相關的關鍵 ESG 風險。通過識別和評估 ESG 關鍵風險的可能性、影響程度及發展趨勢，本集團制定了相應的風險應對措施。董事會定期監督 ESG 相關工作，回顧關鍵風險並提出應對策略。

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2.2. Message from the Chairman of the Board

As the chairman of the Board of China Carbon Neutral Development Group Limited, I am honoured to present to you the Group's efforts and achievements in ESG for the 18-month period ended 30 June 2024 ("2023/24 Period"). As the only company listed on the Main Board in Asia focusing on carbon neutral business, we are fully aware of our responsibilities and mission, and have been committed to integrating ESG concepts into our strategic planning and day-to-day operations.

During the period of one and a half years, our three strategic business segments, namely green carbon reduction, civil engineering and construction and renewable energy, have all made significant progress. This is not only reflected in the expansion of our business scale and market share, but also in our profound practice of environmental protection and social responsibility. We follow the United Nations' strategies to address climate change and actively respond to China's national strategy of "Carbon Peaking in 2030 and Carbon Neutrality in 2060", and are committed to transforming the development concept that "clear water and lush mountains are invaluable assets" into our practical actions.

In terms of ESG governance, we have continued to improve our management system by integrating key ESG risks into the Group's comprehensive risk management system to ensure that its senior management and business leaders are fully aware of the importance of ESG risks and actively participate in its assessment and response initiatives. By identifying and assessing the likelihood, impact and development trend of key ESG risks, we have formulated corresponding risk response measures to ensure that the Group can effectively manage ESG risks and achieve sustainable development while pursuing business development.

2.2. 董事會主席致辭

作為中國碳中和發展集團有限公司的董事會主席，我深感榮幸能在此向大家介紹我們集團在截至2024年6月30日止18個月期間（「2023/24年期間」）在ESG方面所做出的努力與取得的成果。作為亞洲唯一一家專注於碳中和業務的主板上市公司，我們深知肩負的責任與使命，一直致力於將ESG理念融入集團的戰略規劃與日常運營之中。

在這期間一年半裏，我們集團下設的綠色減碳、土木工程及建造、再生能源三大戰略業務板塊均取得了顯著進展，這不僅體現在業務規模的擴大與市場份額的提升上，更體現在我們對環境保護與社會責任的深刻踐行上。我們遵循聯合國應對氣候變化的戰略，積極回應中國「2030碳達峰、2060碳中和」的國家戰略，致力於將「綠水青山就是金山銀山」的發展理念轉化為實際行動。

在ESG治理方面，我們不斷完善管理體系，將關鍵ESG風險綜合到集團的全面風險管理體系中，確保高級管理層和業務負責人都能充分認識到ESG風險的重要性，並積極參與其評估與應對。我們通過識別和評估ESG關鍵風險的可能性、影響程度及發展趨勢，制定了相應的風險應對措施，以確保集團在追求業務發展的同時，也能有效管理ESG風險，實現可持續發展。

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We understand that the carbon neutral business is not only about environmental protection, but is also closely related to the future well-being of humanity. Therefore, in promoting the synergistic development of basic industries and new asset development and management, we always focus on the close integration of global carbon neutral and people's livelihood, and endeavour to create a sustainable and high-yield business model to create value for our shareholders while contributing to the efforts of mankind in addressing climate change.

Looking ahead, the Group will continue to adhere to its original mission and endeavour to become an operator and integrator of the global carbon neutral business as well as a practitioner and promoter of the global business for addressing climate change. We will seize this historic opportunity to achieve exceptional returns for our shareholders and contribute to society with the best possible results performance, and remain unwavering in our efforts to foster a harmonious balance between humanity and nature.

2.3. Company's Profile

China Carbon Neutral Development Group Limited is a company listed on the Main Board of the SEHK (stock code: 01372). As the only company listed on the Main Board in Asia focusing on carbon neutral business, the Group has three strategic business segments, namely green carbon reduction, civil engineering and construction and renewable energy. The Group adheres to the United Nations' strategies and development for addressing climate change and implements China's national strategy of "Carbon Peaking in 2030 and Carbon Neutrality in 2060". It is also committed to transforming the development concept that "clear water and lush mountains are invaluable assets" into practical actions.

Facing tremendous amount of investment opportunities in green industries and the market opportunities brought about by new asset categories with carbon assets as the core, the Company will build a new type of company in the carbon neutral field for creating a sustainable and high-yield business model through a synergistic development pipeline of basic industries and new asset development and management, creating value for shareholders and contributing to humanity's efforts to cope with climate change.

我們深知，碳中和業務不僅關乎環境保護，更與人類的未來福祉息息相關。因此，我們在推動基礎產業與新型資產開發與管理的協同發展過程中，始終注重將全球碳中和與民生效益緊密結合，努力創造永續和高收益的業務模式，為股東創造價值，也為人類應對氣候變化做出我們的貢獻。

展望未來，本集團將繼續秉持初心，努力成為全球碳中和事業的經營者和綜合者，全球應對氣候變化事業的踐行者和傳播者。我們將把握歷史機遇，以最佳業績回報股東、回饋社會，為實現人與自然和諧共生的美好願景而不懈努力。

2.3. 公司介紹

中國碳中和發展集團有限公司，是香港聯交所主板上市公司（股票代碼：01372）。作為亞洲唯一一家專注碳中和業務主板上市公司，集團下設綠色減碳、土木工程及建設、再生能源三大戰略業務板塊。遵循聯合國應對氣候變化的戰略和發展，落實「2030碳達峰、2060碳中和」的中國國家戰略，踐行「綠水青山就是金山銀山」的發展理念。

面對龐大的綠色產業投資機會和以碳資產為核心的新型資產類別所帶來市場機遇，公司將打造碳中和領域中的新型公司，通過基礎產業與新型資產開發與管理協同發展的管道創造可持續和高收益的業務模式，為股東創造價值，為人類應對氣候變化做出貢獻。

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The Group has always been concerned about the balance between economic development and environmental protection, and has consciously assumed the social responsibilities of an enterprise. It has endeavoured to closely integrate ecological construction with people's livelihood, promote the transformation and upgrading of technological innovation and facilitate the development of the regional economy.

In the future, the Group will endeavour to become an operator and integrator of the global carbon neutral business as well as a practitioner and promoter of the global business for addressing climate change. We strive to seize this historic opportunity to deliver the best performance to our shareholders and the community.

3. STABLE OPERATION

The Group has demonstrated significant results in terms of stable operation during 2023/24 Period. Through the establishment of a scientific, efficient and transparent governance structure, the Company has not only adhered to the concepts of modern corporate governance, but has also proactively advocated and practised sustainable development strategies. The Company has strengthened its governance standards in various aspects such as governance structure, board composition and operation, investor relations management and ESG governance system.

In terms of ESG governance, the Group has continued to strengthen its management system. As the highest decision-making body, the Board is fully responsible for formulating, updating, reviewing and reporting on the ESG strategy to ensure that ESG issues are deeply integrated into the Group's overall development blueprint. Through a comprehensive management structure and monitoring and reporting mechanism, the Company has not only enhanced the transparency and traceability of its ESG work, but also contributed to the continuous improvement of its overall performance.

本集團始終關注經濟發展與環境保護的兼顧與平衡，自覺承擔著企業應當履行的各項社會責任，著力將生態建設與民生效益緊密結合，推動科技創新轉型升級，促進區域經濟發展。

未來，本集團努力成為全球碳中和事業的經營者和綜合者，全球應對氣候變化事業的踐行者和傳播者，努力把握歷史機遇，以最佳業績，回報股東，回饋社會。

3. 穩健運營

本集團在2023/24年期間穩健運營方面展現了顯著成效，通過構建科學、高效、透明的治理架構，公司不僅遵循現代企業治理理念，還積極宣導並實踐可持續發展戰略。公司從治理結構、董事會組成與運作、投資者關係管理以及ESG管治體系等多個方面加強了治理水準。

在ESG管治方面，本集團集團持續強化其管理體系，董事會作為最高決策機構，全面負責制定、更新、審閱及彙報ESG策略，確保ESG議題深度融入集團整體發展藍圖。通過完善的管理架構和監控報告機制，公司不僅提升了ESG工作的透明度和可追溯性，還促進了整體績效的不斷提升。

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3.1. ESG Governance

3.1.1. ESG Management Framework

The Group continues to strengthen its ESG management framework and believes that the commitment and responsibility of senior management is the key to driving the implementation of its sustainability strategy. As the highest decision-making body, the Board of the Group is fully responsible for formulating, updating, reviewing and reporting on the ESG strategy to ensure that ESG issues are deeply integrated into the Group's overall development blueprint and daily operations. The Board members actively participate in internal meetings to identify, audit and evaluate the Group's performance in corporate responsibility, sustainable development and climate change response, so as to provide the direction for the Group's long-term development.

The Group has established a comprehensive ESG monitoring and reporting mechanism to ensure the transparency and traceability of ESG work. The management team regularly reports to the Board on the implementation and progress of ESG work, including the achievement of Key Performance Indicators (KPIs), risk identification and countermeasures. Meanwhile, the Group has prepared an annual ESG disclosure report in accordance with international and domestic ESG reporting standards to provide detailed disclosure of the Group's environmental, social and governance performance and accept monitoring and evaluation by stakeholders.

The Group continues to uphold its commitment to building and optimising its ESG governance system to ensure the effective implementation of its sustainability strategy. Consistent with Year 2022, the Group has demonstrated continued stability and maturity in ESG management.

Leadership and supervision of the Board: the Board of the Group is ultimately responsible for formulating, updating, reviewing and reporting on the ESG strategy to ensure that ESG issues are fully integrated into the overall corporate development strategy. Through regular internal meetings, the Board identifies, audits and evaluates recommendations related to corporate responsibility, sustainability and climate change response, and conducts an annual comprehensive review of the implementation and progress of ESG efforts to ensure the consistency and effectiveness of the strategy.

3.1. ESG 管治

3.1.1. ESG 管理架構

本集團繼續強化其ESG管理架構，堅信高層管理的承諾與責任是推動可持續發展戰略實施的關鍵。集團董事會作為最高決策機構，對ESG策略的制定、更新、審閱及彙報負有全面責任，確保ESG議題深度融入集團的整體發展藍圖和日常運營中。董事會成員積極參與內部會議，識別、稽核並評估集團在企業責任、可持續發展及氣候變化應對方面的表現，為集團的長遠發展指明方向。

集團建立了完善的ESG監控與報告機制，確保ESG工作的透明度和可追溯性。管理團隊定期向董事會彙報ESG工作的執行情況與進展，包括關鍵績效名額 (Key Performance Indicators — KPIs) 的達成情況、風險識別與應對措施等。同時，集團依據國際及國內ESG報告標準，編制年度ESG披露報告，詳細披露集團在環境、社會及治理方面的表現，接受利益相關方的監督與評估。

本集團繼續秉持其致力於構建並優化ESG管治體系的承諾，以確保可持續發展策略的有效實施。與2022年度保持一致，本集團在ESG管理方面展現出持續的穩定性和成熟度。

董事會領導與監督：本集團董事會對ESG策略的制定、更新、審閱及彙報負有最終責任，確保ESG議題被充分納入企業整體發展策略中。董事會通過定期內部會議，識別、稽核及評估與企業責任、可持續發展及氣候變化應對相關的建議，並每年全面審視ESG工作的執行情況及進展，確保策略的連貫性和有效性。

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Execution and reporting by management: the senior management team is directly responsible for the implementation of ESG-related matters, and they regularly update the Board on the progress of ESG work, including the achievement of targets, risks and challenges faced, and future action plans. This multi-level interaction mechanism ensures the effective implementation and continuous improvement of the ESG strategy.

Integration of functional departments: at the operational level, each functional department is given clear responsibility for ensuring that sustainability strategies and practices are seamlessly integrated into the Group's day-to-day business operations. These departments not only implement existing ESG initiatives, but also actively explore and drive new action plans or innovative measures to continuously improve the Group's sustainability performance.

Transparency and accountability: the Group maintains its responsibility for the truthfulness, objectivity and completeness of ESG information disclosure and ensures that all disclosed information has been subject to stringent audits to demonstrate the Group's transparency and accountability in ESG management.

The Board is composed of Board members which are responsible for:

- Formulating long-term sustainable development guidelines and strategies
- Assessing and determining risks and opportunities associated with ESG
- Ensuring appropriate and effective ESG risk management and internal monitoring system
- Reviewing and approving policies, objectives and action plans or measures related to ESG
- Approving the ESG Report

Management team is composed of management which is responsible for:

- Formulating and reviewing policies, objectives and action plans or measures related to ESG
- Monitoring and reporting to the Board on the progress and quality of implementation of the action plans or measures
- Identifying risks and opportunities associated with ESG
- Reviewing the ESG Report

管理層執行與彙報：由高級管理團隊直接負責 ESG 相關事宜的具體執行，他們定期向董事會彙報 ESG 工作的最新進展，包括目標達成情況、面臨的風險及挑戰、以及未來行動計劃。這種上下聯動的機制，確保了 ESG 策略的有效落地和持續改進。

職能部門融入：在運營層面，各職能部門被明確賦予責任，確保將可持續發展策略和實務無縫融入集團日常業務運營中。這些部門不僅執行現有的 ESG 措施，還積極探索並推動新的行動計劃或創新措施，以不斷提升集團在可持續發展方面的表現。

透明度與問責制：本集團堅持對 ESG 資訊披露的真實性、客觀性及完整性負責，確保所有披露資訊均經過嚴格稽核，以展現集團在 ESG 管理方面的透明度和責任感。

董事會由董事會成員負責：

- 制定長遠的可持續發展方針及策略
- 評估及釐定有關 ESG 風險及機遇
- 確保合適及有效的 ESG 風險管理及內部監控系統
- 檢討及准予 ESG 相關的政策、目標及行動計劃或措施
- 審批 ESG 報告

管理團隊由管理層負責：

- 制定與檢討 ESG 相關的政策、目標及行動計劃或措施
- 監督及向董事會彙報行動計劃或措施的執行進度與質量
- 識別 ESG 風險及機遇
- 審閱 ESG 報告

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Functional departments are composed of functional departments which are responsible for:

- Identifying, assessing, determining and reporting to the management on significant ESG issues
- Performing ESG risk management and internal monitoring
- Ensuring that ESG policies, objectives and action plans or measures are integrated into business operations
- Reporting to the management on the progress and quality of implementation of the action plans or measures

職能部門由職能部門負責：

- 識別、評估、釐定及向管理層彙報重大 ESG 議題
- 執行 ESG 風險管理及內部監控
- 確保 ESG 政策、目標及行動計劃或措施融入業務運營中
- 向管理層彙報行動計劃或措施的執行進度與質量

Board

The Board members are responsible for:

- Formulating long-term sustainable development guidelines and strategies
- Assessing and determining risks and opportunities associated with ESG
- Ensuring appropriate and effective ESG risk management and internal monitoring system
- Reviewing and approving policies, objectives and action plans or measures related to ESG
- Approving the ESG Report

董事會

由董事會成員負責：

- 制定長遠的可持續發展方針及策略
- 評估及釐定有關 ESG 風險及機遇
- 確保合適及有效的 ESG 風險管理及內部監控系統
- 檢討及批准 ESG 相關的政策、目標及行動計劃或措施
- 審批 ESG 報告

Management Team

The management team is responsible for:

- Formulating and reviewing policies, objectives and action plans or measures related to ESG
- Monitoring and reporting to the Board on the progress and quality of implementation of the action plans or measures
- Identifying risks and opportunities associated with ESG
- Approving the ESG Report

管理團隊

由管理團隊負責：

- 制定與檢討 ESG 相關的政策、目標及行動計劃或措施
- 監督及向董事會匯報行動計劃或措施的執行進度與質量
- 識別 ESG 風險及機遇
- 審閱 ESG 報告

Functional Departments

The functional departments are responsible for:

- Identifying, assessing, determining and reporting to the management on significant ESG issues
- Performing ESG risk management and internal monitoring
- Ensuring that ESG policies, objectives and action plans or measures are integrated into business operations
- Reporting to the management on the progress and quality of implementation of the action plans or measures

職能部門

由職能部門負責：

- 識別、評估、釐定及向管理層匯報重大 ESG 議題
- 執行 ESG 風險管理及內部監控
- 確保 ESG 政策、目標及行動計劃或措施融入業務運營中
- 向管理層匯報行動計劃或措施的執行進度與質量

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3.1.2. ESG Strategy and Objectives

The Group continues to follow and deepen its ESG strategy during 2023/24 Period, aiming to drive the overall improvement of the Group's environmental protection, social responsibility and corporate governance through a series of specific objectives and action plans.

The Group recognises the importance of sustainable development to the long-term success of the enterprise. Therefore, we actively follow a series of internationally recognised sustainable development objectives and related principles, including but not limited to the Environmental, Social and Governance Reporting Guide issued by the SEHK, Global Reporting Initiative (GRI) Standards and the standards issued by International Sustainability Standards Board (ISSB). These frameworks and principles provide guidance and direction for the development of the Group's ESG strategy.

In formulating the sustainable development strategy, the Group has developed a comprehensive ESG development strategic plan, which is not only closely integrated with our core business, but also ensures that we pursue economic efficiency while making a positive impact on the environment and society. Our strategic plan covers all aspects of our business, from supply chain management to product lifecycle management, and we are committed to achieving sustainable development throughout our value chain.

In order to achieve our sustainability objectives, the Group has set a series of specific ESG development targets covering a wide range of areas such as reducing carbon emissions, improving resource efficiency, promoting employee well-being and enhancing community involvement. We are committed to achieving these objectives through innovative technology and process improvement, and ensuring that they are aligned with our business strategy.

3.1.2. ESG 戰略及目標

本集團在2023/24年期間繼續沿襲並深化其ESG戰略，旨在通過一系列具體目標和行動計劃，推動集團在環境保護、社會責任及公司治理方面的全面提升。

本集團深知可持續發展對企業長期成功的重要性，因此，我們積極遵循一系列國際公認的可持續發展目標及相關原則，包括不限於香港聯合交易所發佈的《環境、社會及管治報告指引》、全球報告倡議(Global Reporting Initiative — GRI)標準以及國際可持續發展準則理事會(International Sustainability Standards Board — ISSB)發佈的準則。這些框架和原則為本集團的ESG戰略制定提供了指導和方向。

在可持續發展戰略的制定上，本集團已制定了一套全面的ESG發展戰略計劃，該計劃不僅與我們的核心業務緊密融合，還確保了我們在追求經濟效益的同時，對環境和社會產生積極的影響。我們的戰略計劃涵蓋了從供應鏈管理到產品生命週期管理的各個方面，致力於在整個價值鏈中實現可持續發展。

為實現可持續發展目標，本集團已設定了一系列具體的ESG發展目標，這些目標涵蓋了減少碳排放、提高資源利用效率、促進員工福祉以及加強社區參與等多個方面。我們致力於通過創新技術和改進流程來達到這些目標，並確保它們與我們的業務戰略保持一致。

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3.2. Stakeholder Communication

The Group adheres to the principles of openness and transparency, actively listens to and responds to the expectations and concerns of our stakeholders, and continuously updates ESG-related information through the Group's website throughout the period to ensure the timeliness and accuracy of the information. We recognise that effective communication with our stakeholders is crucial to the sustainable development of the Group. Therefore, we have established a stable communication mechanism and diversified communication channels to ensure that the views and suggestions of all parties are fully considered and incorporated in the decision-making process.

We recognise that our stakeholders play an integral role in the Group's operations and market value. As such, the Group has made stakeholder communication an important part of its day-to-day operations and has endeavoured to build a platform for interaction with key stakeholders. We actively listen to and analyse in-depth views or suggestions of key stakeholders on ESG issues, thereby facilitating a two-way flow of information to ensure the adaptability and effectiveness of the Group's strategies and actions.

In order to manage relationships with stakeholders in a systematic manner, the Group relies on established control procedures over the needs and expectations of stakeholders for effective control and management of relevant matters that may affect the Group's operating and management systems. We maintain close contact and interaction with a wide range of stakeholders, including government/regulatory authorities, shareholders/investors, employees, customers, suppliers and the community, through a diverse range of channels, including, but not limited to, official conferences, seminars, questionnaires and digital platforms.

3.2. 利益相關方溝通

本集團秉持開放與透明的原則，積極傾聽並響應利益相關方的期望與關切，通過集團網站全期持續更新ESG相關信息，確保信息的及時性和準確性。我們深知，與利益相關方的有效溝通對於集團的可持續發展至關重要，因此，我們建立了穩定的溝通機制和多元化的溝通渠道，以確保在決策過程中能充分考慮並融入各方意見和建議。

我們認識到，持份者對於集團的運營及市場價值具有不可或缺的作用。基於此，本集團將持份者溝通作為日常運營的重要組成部分，並致力構建與主要持份者之間的互動平台。我們積極聆聽並深入分析主要持份者對於ESG議題的看法或建議，以此促進信息的雙向流通，確保集團戰略與行動的適應性和有效性。

為系統性地管理與持份者的關係，集團依賴於既定的持份者需求和期望控制程序，對可能影響集團運營及管理體系的相關事宜進行有效控制與管理。我們透過多元化的渠道，包括但不限於官方會議、研討會、調查問卷以及數字化平台，與政府／監管機構、股東／投資者、員工、客戶、供應商以及社區等廣泛持份者保持緊密的聯繫與互動。

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With these constructive exchanges, we endeavour to strike a balance between the views of all parties, gain an in-depth understanding of the unique needs and aspirations of different stakeholders, ensure the continuity and effectiveness of the communication mechanism, and further consolidate the Group's commitments and practices in the area of sustainable development, thereby setting the direction for the Group's sustainable development. Specifically, details of stakeholders' expectations and requests, the communication channels we utilised and the relevant responses from the Group's management are set out below:

通過這些建設性的交流，我們力求在各方之間達成意見的平衡，深入理解不同持份者的獨特需求與期望，確保了溝通機制的連續性和有效性，進一步鞏固了集團在可持續發展領域的承諾與實踐，從而為集團的可持續發展指明方向。具體而言，關於持份者的期望與要求、我們所採用的溝通渠道，以及集團管理層的相關回應如下：

Stakeholders 持份者	Expectation and Requirement 期望與要求	Communication Channels 溝通渠道	Management's Response 管理層回應
Government/ Regulatory Authorities 政府／監管組織	<ul style="list-style-type: none"> Compliance with laws and regulations and active response to policy guidance 遵守法律法規，積極回應政策導向 Fulfilment of tax liabilities and support for the national treasury 履行稅務責任，支持國家財政 Green operation to minimise environmental impacts 綠色運營，減少對環境的影響 Promoting local economic development and employment 促進地方經濟發展與就業 	<ul style="list-style-type: none"> Regular reports or announcements for transparency of operational information 定期報告或公告，透明化運營資訊 Regular communication with regulatory authorities for timely feedback 定期與監管機構溝通，及時回饋 Conducting official business through government websites or applications 通過政府網站或應用程序辦公務 Distributing questionnaires to collect regulatory opinions and suggestions 發放問卷，收集監管意見與建議 	<ul style="list-style-type: none"> Upholding the principle of integrity and ensuring compliance in our operations 在運營中秉持誠信原則，確保合規性 Paying tax on time and actively fulfilling social responsibilities 按時繳稅，積極履行社會責任 Establishment of a sound internal control and environmental management system 建立健全的內部控制及環境管理體系 Implementing a production safety responsibility system to protect the safety of employees and the public 推行安全生產責任制度，保障員工與公眾安全 Increasing R&D investment in green projects 加大綠色項目研發投入

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Stakeholders 持份者	Expectation and Requirement 期望與要求	Communication Channels 溝通渠道	Management's Response 管理層回應
Shareholders/ Investors 股東／投資者	<ul style="list-style-type: none"> Stable investment returns 穩定的投資回報 High transparency of information 資訊高度透明 Sound corporate governance system 健全的企業管治制度 	<ul style="list-style-type: none"> Disclosure of information on the websites of the Company and the SEHK 在公司及香港聯交所網站披露資訊 Use company website and official WeChat account to release updates 利用公司網站與官方微信號發佈更新 Direct communication at general meetings and other shareholders' meetings 股東大會及其他股東會議，直接交流 Investor meetings or factory tours to enhance trust 投資者會面或廠房參觀，增強信任 Distributing questionnaires to understand investors' needs and expectations 發放問卷，瞭解投資者需求與期望 	<ul style="list-style-type: none"> Management's extensive experience and expertise to ensure the sustainable development of the business 管理層憑藉豐富經驗和專業知識，確保業務可持續發展 Enhancing transparency through regular dissemination of detailed information through the SEHK and the Company's website 通過聯交所及公司網站定期發佈詳盡資訊，提升透明度 Continuous improvement of internal control system and risk management mechanism 不斷完善內部監控系統及風險管理機制 Maintaining close communication with investors through various channels and respond to their concerns in a timely manner 通過多種渠道與投資者保持密切溝通，及時回應關切

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Stakeholders 持份者	Expectation and Requirement 期望與要求	Communication Channels 溝通渠道	Management's Response 管理層回應
Suppliers 供應商	<ul style="list-style-type: none"> Stable demand forecasts 穩定的需求預測 Maintaining good co-operation with the company 維護與公司的良好合作關係 Enhancement of corporate reputation and brand value 企業信譽與品牌價值的提升 	<ul style="list-style-type: none"> Business visits to enhance mutual understanding 商務拜訪，增進相互瞭解 Daily contact by email, telephone and communication applications 電子郵件、電話及溝通應用程序的日常聯繫 Product promotion seminar to share market opportunities 產品推廣會，共握市場機遇 Distributing questionnaires to collect feedback from suppliers 發放問卷，收集供應商回饋 	<ul style="list-style-type: none"> Ensuring contractual fulfilment and maintaining supply chain stability 確保合同履行，維護供應鏈穩定性 Developing and implementing best practices and procedures for supply chain management 制定並執行供應鏈管理的最佳實踐與程式 Establishing long-term co-operation with quality suppliers for mutual growth 與優質供應商建立長期合作關係，共同成長 Strict supplier selection process to ensure quality and sustainability 嚴格供應商篩選流程，保障質量與可持續性

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Stakeholders 持份者	Expectation and Requirement 期望與要求	Communication Channels 溝通渠道	Management's Response 管理層回應
Communities 社區	<ul style="list-style-type: none"> Environmental protection and ecological restoration 環境保護與生態恢復 Reducing greenhouse gas and waste emissions 減少溫室氣體與廢棄物排放 Efficient use of resources and recycling 資源的高效利用與迴圈 Community engagement and co-construction 社區參與與共建 Promoting local economic development and employment opportunities 促進地方經濟發展與就業機會 	<ul style="list-style-type: none"> Publishing information on Company website, official WeChat account and government department information disclosure website 公司網站、官方微信號及政府部門資訊公示網站發佈資訊 Active participation in community activities to deepen interaction 積極參與社區活動，加深互動 Distributing questionnaires to understand the needs and aspirations of the community 發放問卷，瞭解社區需求與期望 	<ul style="list-style-type: none"> Actively responding to climate change and implementing more clean production measures 積極應對氣候變化，實施更多清潔生產措施 Increasing investment in environmental protection and promoting sustainable development projects 加大環境保護投入，推動可持續發展項目 Innovative environmental technology to enhance resource utilisation efficiency 創新環保技術，提升資源利用效率 Strengthening energy conservation and emission reduction management to minimise environmental impacts 強化節能減排管理，減少環境影響 Encouraging staff to participate in community services and public welfare activities 鼓勵員工參與社區服務與公益活動 Maintaining solid financial performance and business growth to help the local economy 維持穩健的財務表現與業務增長，助力地方經濟

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3.3. Substantive Issue Analysis

3.3.1. Definition of Objective and Scope

We conduct a review and analysis of substantive issues every year. The main stakeholders of this materiality assessment include investors, the Board, senior management, partners, employees and other key internal and external role representatives and groups. In order to enable the Group to better adapt to the rapid changes in relevant issues and cope with new issues and long-term sustainable development needs at any time, we have established a continuous review and analysis process as an important part of our substantive issue review and analysis mechanism to ensure continued relevance and responsiveness. In addition, we place particular emphasis on aligning our issue analysis with international ESG standards and best practices to enhance our comparability and transparency on a global scale.

3.3.2. Organising, identifying and prioritising issues

We believe that using business strategies to address ESG issues is a key way to achieve sustainable growth. In order to gain a deeper understanding of these issues, we have further refined the list of important issues through questionnaire surveys, on-site visits, key meetings, telephone enquiries and online platforms in a wide range of communications with internal and external stakeholders. This initiative allowed us to ensure a balanced and comprehensive representation of China's carbon neutrality and sustainable development issues from a contemporary perspective.

During the Reporting Period, the Group used a materiality review and assessment approach to identify material topics, which included reviewing the results of previous materiality assessments, reviewing their applicability, and reviewing and confirming the materiality of the topics identified. In addition, on the basis of the materiality issues for 2022, the Group has also assessed and updated the materiality issues for 2023 and the first half of 2024 with reference to the key indicators of the ESG database of International Institute of Green Finance (IIGF) of Central University of Finance and Economics, combined with the international ESG standards and best practices based on its own strategic and business characteristics, and in light of the focus on the national policies and capital markets. The assessment and update have also been reviewed and confirmed by the Directors. This report focuses on detailed disclosure of the important issues identified during the Reporting Period.

3.3. 實質性議題分析

3.3.1. 定義目標和範圍

我們每年進行一次實質性議題審查及分析，本次重要性評估結果的主要利益相關方包括投資人、董事會、高級管理者、合作夥伴、員工以及其他關鍵的內外部角色代表和團體。為了使本集團更好地適應相關議題的快速變化，隨時面對新議題和長期可持續發展的需求，我們建立了一個持續的審查及分析過程，作為我們實質性議題審查及分析機制的重要組成部分，以確保持續的相關性和響應性。此外，我們還特別注重將議題分析與國際ESG標準和最佳實踐相對接，以提升我們在全球範圍內的可比性和透明度。

3.3.2. 整理、確定議題及優先排序

我們深信，運用商業策略來解決ESG問題，是實現可持續發展的關鍵途徑。為了更深入地瞭解這些議題，在與內、外部利益相關方的廣泛溝通中，我們採取了問卷調研、現場走訪、重要會議、電話問詢、網絡平台溝通等多種方式進一步精煉重要性議題清單，確保平衡和全面地代表當下視角中的中國碳中和可持續發展議題。

於報告期內，本集團採用重要性議題回顧及評估的方式確定重要性議題，包括回顧過往重要性評估結果、檢討其適用性、審閱並確認已釐清的議題重要性。此外，在2022年重要性議題的基礎上，本集團亦參考中央財經大學綠色金融國際研究院(International Institute of Green Finance — IIGF) ESG數據庫的關鍵指標，結合國際ESG標準和最佳實踐，基於自身的戰略和業務特點，結合國家政策與資本市場關注重點，評估並更新了2023年及2024上半年重要性議題，並由董事審閱和確認。本報告著重圍繞報告期內所識別的重要性議題，進行詳細披露。

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Retrospective Review 回顧檢視

- Reviewing of material issues of 2022 through multiple channels of understanding and research and internal discussions; reviewing and adopting ESG issues of concern from previous stakeholder engagement events;
- 通過多元渠道瞭解和調研及內部討論對2022年的重要性議題進行回顧；檢視及採納過往持份者參與活動時所關注的ESG議題；
- Referring to the key indicators of concern in the ESG Database of the IIGF of Central University of Finance and Economics, as well as international ESG standards and best practices;
- 參考中央財經大學綠色金融國際研究院ESG數據庫關注的關鍵指標，以及國際ESG標準和最佳實踐；
- Updating or adjusting issues based on its strategy and business characteristics as well as national policies and capital market concerns.
- 基於自身戰略及業務特點以及國家政策與資本市場關注點進行議題更新或調整。

Prioritisation 訂立優先次序

- Analysing and assessing the views of all parties to identify and prioritise potentially material issue;
- 綜合各方意見進行分析及評估，以辨識潛在重要性議題，並為此等議題訂立優先次序；
- Preparing a matrix of materiality based on the importance of the issues to the Group and key stakeholders to ensure that the issues that have the greatest impact on the Group's sustainability are prioritised.
- 根據議題對本集團及主要持份者的重要程度編制重要性矩陣，確保優先處理對集團可持續發展影響最大的議題。

Verification 驗證

- Verifying the materiality assessment results by the management team to ensure that these issues are consistent with the direction the Group is seeking to take in terms of sustainable development;
- 由管理團隊驗證重要性評估結果，確保這些議題與本集團尋求的可持續發展方向一致；
- Reporting the results of the required materiality assessment to the Directors and make detailed disclosures in the ESG report to enhance transparency and credibility.
- 將作出所需的重要性評估結果向董事匯報，並於ESG報告中作出詳細的披露，以增強透明度和可信度。

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The materiality assessment helps the Group to communicate to stakeholders its concerns about their expectations and requirements in order to continuously improve its own operation system. The issues concerned by the Group and stakeholders are listed in the following materiality matrix:

重要性評估有助本集團向持份者傳達對其期望與要求的關注且不斷完善自身運營體系，本集團和持份者所關注的事項均列載於以下的重要性矩陣表內：

Materiality to the stakeholders 對持份者的重要性	High 高	Social Participation 社會參與	Anti-corruption 反貪污 Operational compliance 運營合規 Protection of customer privacy 保護客戶隱私	Greenhouse gas emission 溫室氣體排放 Energy use 能源使用 Responding to climate change 應對氣候變化 Clean production and green products 潔淨生產與綠色產品
	Medium 中	Air emission 廢氣排放 Wastewater discharge 廢水排放	Anti-discrimination and diversity 反歧視與多元化 Assurance of human rights 保障人權 Employee compensation and benefits 員工報酬與福利 Product responsibility and service quality 產品責任與服務品質	Talent management 人才管理 Employee training and promotion 員工培訓與晉升 Supplier management 供應商管理 Occupational health and safety 職業健康與安全 Raw material use 原材料使用
	Low 低	Measures to avoid child and forced labour 預防童工及強制勞工的措施	Water resource use 水資源使用 Discharge of non-hazardous waste 無害廢棄物排放	Discharge of hazardous waste 有害廢物排放
		Low 低	Medium 中	High 高
		Materiality to the Group 對本集團的重要性		

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3.4. Anti-corruption

3.4.1. Management System

The Group upholds the core values of honesty, integrity, fairness, impartiality and compliance with business ethics, and is committed to implementing its compliance work on integrity and anti-unfair competition. We actively promote the culture of integrity within the enterprise and regulate the ethical conduct of our employees, so as to build a corporate integrity atmosphere through good corporate governance. The Group is committed to the prevention, deterrence, detection and investigation of all forms of corruption, bribery, extortion, fraud and money laundering. The Group strictly complies with the laws and regulations relating to anti-corruption, anti-bribery and anti-unfair competition, such as the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong), the Criminal Law of the People's Republic of China, the Anti-unfair Competition Law of the People's Republic of China, the Anti-money Laundering Law of the People's Republic of China and the Interim Provisions for the Prohibition of Commercial Bribery by the State Administration for Industry and Commerce of the People's Republic of China.

To ensure full compliance with the Competition Ordinance (Cap. 619 of the Laws of Hong Kong), we require our employees not to disclose or exchange competitive sensitive information with our competitors or engage in price manipulation, and to avoid imposing restrictions on customers, suppliers or sub-contractors in all circumstances. In addition, we also require all employees to collectively resist the arrangement of market sharing. During the Reporting Period, there were no reported cases of anti-unfair competition behaviour by the Group.

In order to effectively promote and supervise the integrity construction within the Group, we have established an effective accountability mechanism to enable relevant work to be carried out efficiently. Meanwhile, the Group has formulated and issued the Whistleblowing Policy to enable employees to raise their opinions in a responsible and effective manner, which applies to senior management concerns including financial malpractice, misappropriation of company property, failure to comply with legal obligations behaviour that is detrimental to the environment and personal health and safety, criminal activity, improper conduct or unethical behaviour etc. We encourage the whistleblowers to put their name to any disclosures they make and ensure that all such disclosures would be treated in a confidential and sensitive manner.

3.4. 反貪污

3.4.1. 管理體系

本集團秉持誠實正直、廉潔守正、公平公正、不偏不倚及遵守商業道德的核心價值觀，堅定不移地推行集團在廉潔及反不正當競爭方面的合規工作。在企業內部，我們積極推行廉潔文化，規範員工道德行為，以良好的公司治理構建風清氣正的企業氛圍。我們致力於防止、遏止、偵測及調查所有形式的貪污、賄賂、勒索、欺詐和洗錢行為，並嚴格遵守相關反貪污、反賄賂及反不正當競爭的法律法規，如《防止賄賂條例》（香港法例第201章）、《中華人民共和國刑法》、《中華人民共和國反不正當競爭法》、《中華人民共和國反洗錢法》及《國家工商行政管理局關於禁止商業賄賂行為的暫行規定》。

為確保完全遵守《競爭條例》（香港法例第619章），我們要求員工不得向競爭對手披露或與其交換涉及競爭的敏感資料或參與價格操縱，並且在任何情況下杜絕對客戶、供應商或分包商施加限制的行為。此外，我們也要求所有員工集體抵制瓜分市場的安排。報告期內，本集團並無有關反競爭行為的呈報違規個案。

為有效推動並監管集團內部的廉潔建設，我們設立了有效的問責機制，確保相關工作可以高效推進。同時，本集團已制定並發佈了《舉報政策》，鼓勵員工有責任且有效地提出意見，該政策適用於包括財務舞弊、挪用公司財產、未遵守法律義務、危及環境及個人健康和安全的行為、刑事罪行、不當行為或不道德行為等高層關注事項。我們鼓勵舉報人以實名作出披露，並確保舉報事宜得到慎重且保密的處理。

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3.4.2. Anti-corruption training

In our daily operations, we provide “Employee Handbook” and “Employee Code of Conduct and Ethics” for all employees as guidelines for their behaviour, setting out the standards of conduct that we expect every employee to follow, including those related to acceptance, provision of gifts or hospitality, conflict of interest and employment with external organisations during business solicitation. All employees must complete professional ethics training before joining the Group. During the Reporting Period, the Group organised several anti-corruption training activities for Directors and employees to participate in and arranged viewing of anti-corruption training videos, in order to enhance their awareness of integrity and anti-corruption capability.

In addition, in order to continue to strengthen employees’ awareness of integrity and self-discipline, the Group also regularly communicates the importance of a culture of integrity to employees through various methods such as internal communications and meetings, and encourages employees to actively participate in different activities to build integrity. Through these initiatives, we aim to create a corporate environment of exceptional integrity to ensure that our staff can always adhere to the bottom line of professional ethics and work together to promote the sustainable development of the Group.

3.4.2. 反貪污培訓

在日常運營中，我們提供針對全體員工的「員工手冊」及「員工紀律與道德守則」作為員工的行為指引，明確我們期望每名員工遵守的行為標準，包括在招攬業務過程中接受、提供禮物或款待、利益衝突及受僱於外間機構的相關標準。所有員工在入職前，必須完成職業操守的培訓。報告期內，本集團多次組織董事及員工參與反貪污培訓並觀看反貪污培訓短片，以增強員工的廉潔意識和反貪污能力。

此外，為持續強化員工的廉潔自律意識，本集團還通過內部通訊、會議等多種形式，定期向員工傳達廉潔文化的重要性，並鼓勵員工積極參與廉潔建設的各項活動。通過這些舉措，我們旨在營造一個清正廉潔的企業環境，確保員工能夠始終堅守職業道德底線，共同推動集團的可持續發展。

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4. GREEN DEVELOPMENT

4.1. Responding to Climate Change

The Group, in facing the severe challenges posed by global climate change, has taken proactive actions by offering a range of innovative services and products through its two major business segments — Green Carbon Reduction and Renewable Energy, aiming to promote the development of all walks of life in the society towards the direction of low-carbon, environmentally-friendly, and sustainable development.

In the Green Carbon Reduction Business Segment, the Group developed and further enhanced comprehensive services including the Dual Carbon Accounting Platform, “Green Finance Open Platform”, the one-stop digital platform for green finance, and the Climate Shop. The Dual Carbon Accounting Platform assists local governments, parks, and enterprises in achieving the “dual carbon” goals by providing a scientific basis for decision-making; “Green Finance Open Platform” lowers the threshold for various users to use green financial tools, promoting the popularization and development of green finance; the Climate Shop focuses on providing safe and convenient carbon asset trading solutions and services for individuals, enterprises, and organizations.

In the Renewable Energy Business Segment, the Group is involved in the graded utilization of lithium batteries and new energy battery swapping business. Through a series of services and products such as graded utilization of lithium batteries and products, new energy investment and construction, and regional energy transformation and upgrading, the Group actively promotes the green transition of the energy industry and contributes to achieving carbon neutrality.

In addition to the above two major business segments, the Group has also actively launched a series of activities to respond to climate change. For example, the Zero Carbon School initiative aims to promote the concept of low-carbon and environmental protection, and cultivate environmental awareness and a sense of responsibility among the youth. Participation in the United Nations Climate Change Conference demonstrated the Group’s international perspective and determination in responding to climate change.

4. 綠色發展

4.1. 應對氣候變化

本集團在面對全球氣候變化的嚴峻挑戰時，積極採取行動，通過兩大業務板塊——綠色減碳和再生能源，提供了一系列創新性的服務和產品，旨在推動社會各界向低碳、環保、永續的方向發展。

在綠色減碳業務板塊，集團開發和進一步完善了包括雙碳核算平台、綠金易企惠一站式綠色金融數位平台以及氣候商店在內的全方位服務。雙碳核算平台助力地方政府、園區及企業實現「雙碳」目標，提供科學決策依據；綠金易企惠則降低了各類用戶使用綠色金融工具的門檻，促進了綠色金融的普及與發展；氣候商店則專注於為個人、企業和組織提供安全、便捷的碳資產交易解決方案和服務。

在再生能源業務板塊，集團佈局鋰電池梯次利用與新能源換電業務，通過鋰電池梯次利用及產品、新能源投資建設以及區域能源改造升級等一系列服務和產品，積極推動能源行業的綠色轉型，為實現碳中和目標貢獻自己的力量。

除了以上兩大業務板塊外，集團還積極開展了一系列應對氣候變化的活動。例如，零碳學校活動旨在推廣低碳環保理念，培養青少年的環保意識和責任感；參加聯合國氣候大會則展示了集團在應對氣候變化方面的國際視野和決心。

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The Group plays a core role in responding to climate change through its Green Carbon Reduction Business Segment. The segment is committed to providing full chain services from carbon asset development, operation and management to trading, as well as innovative carbon accounting platform services, one-stop digital platform for green finance and Climate Shop, aiming to assist enterprises, local governments, and individuals in achieving emission reduction targets and promoting the transition of the economy and society towards low carbon.

4.1.1. Green Carbon Reduction Business

The Green Carbon Reduction Business Segment plays a core role in the Group's response to climate change. The segment is committed to providing full chain services from carbon asset development, operation and management to trading, as well as innovative carbon accounting platform services, one-stop digital platform for green finance and Climate Shop, aiming to assist enterprises, local governments, and individuals in achieving emission reduction targets and promoting the transition of the economy and society towards low carbon.

本集團在應對氣候變化方面，綠色減碳業務板塊發揮著核心作用。該板塊致力於提供從碳資產開發、運營管理到交易的全鏈條服務，以及創新性的碳核算平台服務、一站式綠色金融數位平台和氣候商店，旨在助力企業、地方政府及個人實現減排目標，推動經濟社會向低碳轉型。

4.1.1. 綠色減碳業務

綠色減碳業務板塊在本集團氣候變化應對方面，發揮著核心作用。該板塊致力於提供從碳資產開發、運營管理到交易的全鏈條服務，以及創新性的碳核算平台服務、一站式綠色金融數位平台和氣候商店，旨在助力企業、地方政府及個人實現減排目標，推動經濟社會向低碳轉型。

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Carbon Asset Full Chain Services

The Group successfully developed several representative carbon asset projects during 2023/24 Period, including the first animal manure intensive treatment project and the first municipal solid waste incineration and power generation project in China successfully registered on the Verified Carbon Standard (VCS) platform. These projects not only align with international verified emission reduction standards such as VCS and Gold Standard (GS), but also conduct carbon asset transactions on diversified domestic and international carbon trading platforms, reaching a carbon emission reduction transaction amount of HK\$200 million in Year 2022, marking them one of the largest carbon transactions in the Asian region.

碳資產全鏈條服務

集團在2023/24年期間成功開發了多個具有代表性的碳資產項目，包括我國首個在核證碳標準 (Verified Carbon Standard — VCS) 平台成功註冊的糞肥集約化處理項目和首個垃圾焚燒發電項目。這些項目不僅對接了VCS、黃金標準 (Gold Standard — GS) 等國際核證減排標準，還在國內外多元化的碳交易平台上進行碳資產交易，2022年度達成碳減排交易額2億港元，成為亞洲區域最大規模的碳交易之一。



Representative Carbon Asset Projects Developed by the Group during 2023/24 Period
集團2023/24年期間開發的代表性碳資產項目

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Carbon Accounting Platform Services

China Carbon Green Credit Technology (Shenzhen) Company Limited, a subsidiary of the Group, has developed a dual carbon accounting management and control platform based on the Green Credit Chain, which includes 24 carbon accounting methodologies released by the National Development and Reform Commission, providing comprehensive solutions for the challenges and difficulties faced by local governments, parks, and enterprises in achieving the “dual carbon” goals. In 2023, the platform was successfully deployed at Henan Jinma Group, achieving effective emission accounting and management for a million-ton-level carbon emission enterprise, and was designated by the China Eco Development Association as the “Official Product for Achieving Dual Carbon Goals”.

碳核算平台服務

集團旗下的中碳綠信科技(深圳)有限公司開發的雙碳核算管控平台，基於綠信鏈，收錄了發改委發佈的24個碳核算方法學，針對地方政府、園區及企業在實現「雙碳」目標過程中面臨的挑戰與難點，提供了全面的解決方案。2023年，該平台成功部署於河南金馬集團，實現了對百萬噸級碳排放企業的有效排放核算與管理，並被中國林業生態發展促進會指定為「實現雙碳目標官方指定產品」。



Official Product of China Eco Development Association
中國林業生態發展促進會指定產品

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One-stop Digital Platform for Green Finance
 In 2023, China Carbon Green Credit Technology (Shenzhen) Company Limited, a subsidiary of the Group, in collaboration with China Financial Green Index and Youqian Technology, developed the “Green Finance Open Platform”, which is a one-stop open platform for green finance that integrates portals, functional components, service providers and database. Through blockchain technology, the platform bridges data and service barriers among enterprises, financial institutions, government agencies, and third-party service providers, lowering the threshold for the use of green financial tools. Since its launch, the platform has been piloted and recognized by numerous financial institutions and has also received several industry awards.

一站式綠色金融數位平台
 2023年，集團旗下的中碳綠信科技(深圳)有限公司聯合中財綠指、優錢科技開發了綠金易企惠平台，這是一個集門戶、功能組件、服務商、資料庫於一體的一站式綠色金融開放平台。該平台通過區塊鏈科技打通了企業、金融機構、政府機構和協力廠商服務機構之間的數據與服務壁壘，降低了綠色金融工具的使用門檻。自上線以來，該平台已在多家金融機構試用並獲得認可，還榮獲了多項行業獎項。



“Green Finance Open Platform” has received several awards
 綠金易企惠獲得多個獎項

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Climate Shop

The Climate Shop focuses on providing safe and convenient carbon asset trading solutions and services for individuals, enterprises, and organizations. Through the establishment of a carbon account system, the Climate Shop assists users in auditing, reporting, and verifying greenhouse gas emissions on a regular basis, providing transparent environmental information. As of the first half of 2024, the Climate Shop has provided online carbon trading services to more than 2,000 people around the world, with a tradable carbon asset spot scale exceeding 100,000 tons. Its representative products, such as “Zero Carbon Citizen” and “Zero Carbon School”, are helping China achieve its carbon neutrality target earlier.

氣候商店

氣候商店專注於為個人、企業和組織提供安全、便捷的碳資產交易解決方案和服務。通過建立碳帳戶體系，氣候商店幫助用戶定期稽核、報告和驗證溫室氣體排放情況，提供透明的環境資訊。截至2024上半年，氣候商店已為全球超過2000人次提供線上碳交易服務，可交易碳資產現貨規模超過10萬噸，其代表性產品如「零碳公民」、「零碳學校」等，正助力中國早日實現碳中和目標。



Certificate issued by China Eco Development Association and VERRA, the International Authoritative Carbon Asset Platform
由中國林業生態發展促進會與國際權威碳資產平台 VERRA 頒發的證書

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4.1.2. Renewable Energy Business

In 2023, the Group made significant progress in the renewable energy business segment under the climate change initiative. Through the completion of the acquisition of 60% equity in Zailiang New Energy and the launch of the "Neutralization New Energy" brand, the Group has officially entered the renewable energy sector, which primarily focuses on the graded utilization and dismantling recycling of batteries, aiming to reuse or resource waste batteries and materials, thereby extracting their intrinsic value. This initiative seeks to reduce new battery production, lower pollution during battery processing, and significantly decrease carbon emissions in the application of new energy.

China Carbon Renewable Energy (Shenzhen) Limited, as an important part of the Group, focuses on providing new energy battery cascade utilization energy storage products, distributed photovoltaic power generation, and new energy infrastructure financing and construction business. Its subsidiary, Henan Zailiang New Energy Renewable Company Limited, was included in the fourth batch of "white-list enterprises" for meeting the "Industry Standards and Conditions for the Comprehensive Utilization of Waste Power Batteries for New Energy Vehicles" issued by the Ministry of Industry and Information Technology of China, highlighting the Group's professional capabilities and market position in the renewable energy sector.

Relying on the business capabilities and qualifications of Henan Zailiang, the Group further developed the full lifecycle value chain business for power batteries, establishing a new energy full lifecycle value chain from the safe recycling of waste batteries, battery pack remanufacturing, graded utilization to recycling of raw material. Through collaboration with downstream enterprises, the Group has provided manufacturers with high-quality battery products for graded utilization of electric two-wheeled vehicles, electric tricycles, golf carts, and tour buses, promoting the circular development of the new energy industry chain.

4.1.2. 再生能源業務

2023年，本集團在應對氣候變化專題下的再生能源業務板塊取得了顯著進展。集團通過完成收購再亮新能源60%股權並發佈「中和新能源」品牌，正式入局再生能源領域，該領域主要聚焦於電池的梯次利用和折開回收，旨在將報廢電池和廢料進行再利用或資源化處理，挖掘其內在價值，從而實現減少新電池生產、降低電池處理過程污染的目標，並大幅降低新能源應用過程中的碳排放。

中碳再生能源(深圳)有限公司作為集團的重要組成部分，專注於提供新能源電池梯次利用儲能產品、分佈式光伏發電以及新能源基建融資建設業務。其旗下的河南再亮新能源再生有限公司因符合國家工信部發佈的《新能源汽車廢舊動力蓄電池綜合利用行業規範條件》，被列入第四批「白名單企業」，彰顯了集團在再生能源領域的專業能力和市場地位。

依託河南再亮的業務能力和資質，集團進一步開展了動力電池全生命週期價值鏈業務，構建了從廢舊電池安全回收、電池組再製造、梯次產品再利用到原料再生處理的新能源全生命週期價值鏈。通過與下游企業合作，集團為電動二輪車、電動三輪車、高爾夫球車、旅遊觀光車等生產企業提供了優質的梯次利用電池產品，推動了新能源產業鏈的迴圈發展。

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In addition, the Group has developed the Xunli.com, an integrated online and offline platform focused on empowering the recycling of new energy batteries with digital technologies. Xunli.com is committed to breaking down industry barriers, eliminating information silos, and addressing market pain points such as information asymmetry and transaction opacity. Through this platform, manufacturers of graded utilization and recycling of waste batteries can obtain stable raw material supplies at lower prices in a more convenient way. Meanwhile, advanced digital technology is utilized to update market information in real-time to ensure fairness and transparency of transaction prices, effectively reducing transaction costs and market risks.

In the field of new energy investment and construction within the renewable energy business, the Group provides investment services for new energy construction projects for factories and enterprises, along with a full set of energy storage and photovoltaic power generation technology equipment. These projects not only serve as demonstration projects for the graded utilization of batteries, but also help enterprises secure government policy and funding support. The Group also provides regional energy transformation and upgrading investment services to parks and local governments, assisting governments, parks, and enterprises to realize a comprehensive and accurate grasp of their own carbon emission data. On this basis, the Group invested in participating in the formulation and implementation of specific requirements for comprehensive energy management services and energy transformation upgrade plans in local municipalities, assisting in achieving the dual-carbon goals. These projects cover various aspects including energy planning and energy-saving retrofit services, energy management and operation and maintenance services, energy efficiency diagnosis and improvement services, demand management and demand response services, investment and operation services, engineering and construction services, and energy trading services.

此外，集團還開發了尋鋰網平台，這是一個專注於以數位科技赋能新能源電池迴圈利用的線上線下一體化平台。尋鋰網致力於打破行業壁壘，消除信息孤島，解決市場上的信息不對稱、交易不透明等痛點。通過該平台，梯次和再生等廠家能夠以更便捷的管道、更低的價格獲得穩定的原料供應，同時利用先進的數位科技即時更新市場資訊，確保交易價格的公平性和透明度，有效降低了交易成本和市場風險。

在再生能源業務的新能源投資建設方面，集團為工廠、企業等提供了新能源建設項目投資服務，並配套提供全套儲能與光伏發電科技設備。這些項目不僅作為梯次電池綜合利用的示範性項目，還能幫助企業爭取政府政策及資金支持。集團還為園區、地方政府提供區域能源改造升級投資服務，幫助政府、園區、企業等實現自身碳排放數據的全面準確把握。在此基礎上，集團投資參與地市綜合能源管理服務和能源改造升級方案的具體需求制定和實施，助力實現「雙碳」目標。這些項目涵蓋了能源規劃和節能改造服務、能源管理和運維服務、能效診斷和提升服務、需求管理和需求響應服務、投資運營服務、工程建設服務和能源交易服務等多個方面。

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4.1.3. Organising Activities

4.1.3.1. "Zero Carbon School"

In 2023, the Group took an active role in responding to climate change by organizing the "Zero Carbon School" activity with Pui Ching Middle School Macau. The activity upheld an innovative concept that if everyone in the school can purchase 7 tons of certified voluntary emission reductions to offset an average of 7 tons of CO2 emissions per person per year, the entire school can achieve "net zero emissions" during the year and be awarded the title of "Zero Carbon School". Pui Ching Middle School Macau, as the first "National Zero Carbon School Pilot Unit" designated by the China Eco Development Association, has, under the promotion of this activity, already had 201 students recognized as "Zero Carbon Citizens". These students not only actively promote a low-carbon lifestyle in their daily lives but also effectively offset their annual carbon emissions by purchasing carbon credits at the end of the year, truly fulfilling the responsibility and commitment of being "Zero Carbon Citizens".

4.1.3. 開展活動

4.1.3.1. 「零碳學校」

2023年，本集團在應對氣候變化領域積極行動，與澳門培正中學聯合舉辦了「零碳學校」活動。該活動秉持著創新的理念，即如果學校中的每個人都能購買7噸核證自願減排量，以抵銷平均每人每年7噸的CO2排放量，那麼整個學校即可實現該年度的「淨零排放」，並榮獲「零碳學校」的稱號。澳門培正中學作為中國林業生態發展促進會確定的首所「全國零碳學校試點單位」，在此活動的推動下，已有201位學生被評為「零碳公民」。這些學生不僅在日常生活中積極宣導低碳生活，還通過年終購買碳信用的管道，有效抵銷了自己全年的碳排放量，真正踐行了「零碳公民」的責任與擔當。



Pui Ching Middle School Macau as the pilot unit of "Zero Carbon School"
「零碳學校」澳門培正中學試點

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In order to further promote the concepts of “Zero Carbon School” and “Zero Carbon Citizen”, the Group has jointly developed relevant standards together with China Eco Development Association and Pui Ching Middle School Macau. With Pui Ching Middle School Macau as a pilot unit, we accumulated experience and aimed to promote this model nationwide. Those 201 “Zero Carbon Citizens” from Pui Ching Middle School Macau have turned their ambition to respond to climate change into concrete actions, putting agreements and slogans into practice.

為了進一步推廣「零碳學校」和「零碳公民」的理念，本集團攜手中國林業生態發展促進會與澳門培正中學，共同制定了相關標準，並以澳門培正中學為試點單位，積累經驗，旨在將這一模式向全國範圍推廣。澳門培正中學的201位「零碳公民」以其實際行動，將應對氣候變化的雄心轉化為具體行動，讓協定和口號真正落地生根。



The Cover of “My Zero Carbon Citizen Initiatives”
《我的零碳公民倡議》封面



Xie Zhenhua, China's Special Climate Envoy, and student representatives in a group photo
中國氣候事務特使解振華與學生代表合照



Minister of Energy of The United Arab Emirates and student representatives in a group photo
阿拉伯聯合大公國能源部部長與學生代表合照

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4.1.3.2 Participation in United Nations Climate Change Conference

In 2023, the Group was also represented at the United Nations Climate Change Conference (COP28), sharing valuable experiences in zero-carbon practices with students from Pui Ching Middle School Macau. During COP28, they officially launched “My Zero Carbon Citizen Initiatives”, a collection of initiatives of 201 “Zero Carbon Citizen”, each representing a steadfast commitment and practical action of “Zero Carbon Citizen”. This initiative received high praise from China’s Special Climate Envoy, Xie Zhenhua, and garnered attention and recognition from the Minister of Energy of the United Arab Emirates, further enhancing the international influence of the “Zero Carbon Citizen” concept, contributing positively to the global response to climate change.

4.2. Green Construction

The Group continues to uphold the concept of sustainable development, committed to innovation and practice in the field of green construction. Based on the nature of our business, we continuously optimize green construction processes and strengthen the environmental management system to ensure all projects comply with ISO14001:2015 certification standards, promoting the industry’s green transformation.

Regarding hazardous and non-hazardous solid waste, we strictly implement the 3R policy, namely Reduce, Reuse, and Recycle. By formulating detailed work plans and site management measures, we have effectively prevented over-ordering of materials and cross-contamination, minimizing waste generation to the greatest extent. Meanwhile, we actively promote the recycling of construction materials, such as wood, metal parts, plastics, and paper packaging, to ensure the maximization of resource utilization.

We work closely with our subcontractors to jointly comply with environmental regulations, implement classified collection and disposal of waste, and ensure harmless treatment. During the reporting period, we did not experience any environmental pollution incidents due to improper waste management.

4.1.3.2 參加聯合國氣候大會

2023年本集團還派代表參加了聯合國氣候大會(COP28)，與澳門培正中學的學生一同分享了該校在零碳實踐方面的寶貴經驗。在COP28期間，他們正式向世界發表《我的零碳公民倡議》，集合了201位「零碳公民」對環保減排的倡議集，每一份倡議都代表著一位「零碳公民」的堅定承諾和實際行動。這一舉措得到了中國氣候事務特使解振華的高度評價，並與阿拉伯聯合國能源部部長的關注與認可，進一步提升了「零碳公民」理念的國際影響力，為全球應對氣候變化貢獻了積極力量。

4.2. 綠色建造

本集團持續秉承可持續發展理念，致力於綠色建造領域的創新與實踐。基於業務特性，我們不斷優化綠色建造流程，強化環境管理體系，確保所有項目均符合ISO14001:2015認證標準，推動行業綠色轉型。

針對有害及無害固體廢棄物，我們嚴格執行3R政策(Reduce, Reuse, Recycle)，即減少、再利用、回收。通過制定詳細的工作計劃和現場管理措施，我們有效防止了資料的過度訂購和交叉污染，最大限度減少廢棄物產生。同時，我們積極推廣建築材料的迴圈利用，如木材、金屬零件、塑膠及紙質包裝等，確保資源的最大化利用。

我們與分包商緊密合作，共同遵守環境法規，實施廢棄物分類收集與處置，確保無害化處理。報告期內，我們沒有發生任何因廢棄物管理不當導致的環境污染事件。

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To continuously enhance green construction standards, we are increasing investment in technological innovation and actively introducing and applying new technologies and new materials. For example, we use Building Information Modelling (BIM) technology for project design and management to enhance design accuracy and construction efficiency; at the same time, we explore the application of smart construction technologies, such as prefabricated buildings and robotic construction, to further reduce energy consumption and emissions during the construction process.

4.3. Environmental Management

As a leading enterprise engaged in carbon neutral-related business globally, the Group is acutely aware of its significant responsibility in environmental protection. We are not only committed to conducting our business in an environmentally responsible manner, but also actively promoting practices of environmental protection and sustainable development. We firmly believe that successful environmental management strategies are crucial for meeting the growing environmental demands of our customers, ensuring long-term sound business growth, and achieving the Company's sustainable development goals. Thus, we continuously set and review environmental objectives to minimize our environmental footprint and constantly explore and implement new environmental improvement measures.

In terms of environmental protection, we deeply integrate environmental responsibility with the Group's business operations to ensure that environmental factors are fully considered in all business activities. We strictly comply with relevant environmental laws and regulations in the locations of our operations to ensure that our business activities are conducted in a proper and responsible manner, thereby effectively managing and minimizing our impact on the environment. The main environmental laws and regulations we follow include:

- Air Pollution Control Ordinance (Cap. 311)
- Waste Disposal Ordinance (Cap. 354)
- Water Pollution Control Ordinance (Cap. 358)
- Noise Control Ordinance (Cap. 400)
- Dumping at Sea Ordinance (Cap. 466)
- Environmental Impact Assessment Ordinance (Cap. 499)
- 《空氣污染管制條例》(第311章)
- 《廢物處置條例》(第354章)
- 《水污染管制條例》(第358章)
- 《噪音管制條例》(第400章)
- 《海上傾倒物料條例》(第466章)
- 《環境影響評估條例》(第499章)

為了不斷提升綠色建造水準，我們不斷加大技術創新投入，積極引進和應用新技術、新材料。例如，我們採用建築資訊模型 (Building Information Modelling — BIM) 科技進行項目設計與管理，提高設計精度和施工效率；同時，我們探索智慧建造科技的應用，如預製裝配式建築、機器人施工等，進一步降低施工過程中的能耗和排放。

4.3. 環境管理

作為一家在全球範圍內從事碳中和和相關業務的領先企業，本集團深知在保護環境方面所肩負的重要責任。我們不僅致力於以對環境負責的方式開展業務，更積極推動環境保護與可持續發展的實踐。我們深信，成功的環境管理策略對於滿足客戶日益增長的環保要求、確保業務的長期穩健增長以及實現企業的可持續發展目標至關重要。因此，我們持續制定並審查環保目標，力求最大限度地減少我們的環境足跡，並不斷探索和實施新的環保改進措施。

在環境保護方面，我們將環境責任與集團的業務運營深度融合，確保在所有業務活動中都充分考慮環境因素。我們嚴格遵守運營所在地的相關環境法律及法規，以確保我們的業務活動能夠以妥善且負責任的方式進行，從而有效管理並最小化我們對環境的影響。我們遵循的主要環境法律法規包括：

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In addition, during 2023/24 Period, we further strengthened our commitment to environmental management by not only complying with all relevant environmental laws and regulations but also actively taking additional measures to reduce negative environmental impacts. We thoroughly implement the concept of green operation, guiding the Group's daily operations and site management through resource conservation, carbon emission reduction, and the implementation of environmental protection measures. We also actively share these innovative environmental concepts with our customers, suppliers, and subcontractors, jointly committed to protecting natural resources.

During the Reporting Period, we implemented a range of environmental management policies and procedures based on the environmental regulations and standards of the locations where we operate, including but not limited to environmental management policies and waste management guidelines. We are pleased to report that during the Reporting Period, the Group did not experience any violations of relevant environmental laws and regulations.

此外，在2023/24年期間，我們進一步加強了對環境管理的承諾，不僅遵循所有相關環境法律及規例，還積極採取了更多措施來減少對環境的負面影響。我們深入貫徹綠色運營理念，通過節約資源、降低碳排放以及實施環境保護措施來指導集團的日常運營和工地管理。我們還積極與客戶、供應商及分包商分享這些創新的環保理念，共同致力於保護自然資源。

報告期內，我們根據運營業務所在地的環境規定及標準，實施了一系列環境管理政策及程序，包括但不限於環境管理政策及廢物管理指引。我們欣慰地報告，在本報告期內，集團並未發生任何違反相關環境法律法規的情況。

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4.4. Green Operation

Our environmental management system continues to maintain ISO14001:2015 certification, reflecting our excellent commitment and practices in environmental management. Under the strict framework of the system, we have not only maintained systematic management of resource utilization efficiency and emission control but also further advanced the continuous upgrading and optimization of environmental management. We have particularly strengthened comprehensive monitoring and in-depth analysis of environmental data, including key indicators such as energy and material usage, carbon emissions, water consumption, and waste generation, to ensure that all our operational activities strictly comply with and exceed the environmental protection regulations and emission standards of the locations where we operate.

4.4.1. Emission Management

Exhaust Gas and Wastewater Emission Management

The air pollutants generated by the Group mainly stem from vehicle operations, primarily including nitrogen oxides (NOx), sulfur oxides (SOx), and particulate matter (PM). During 2023/24 Period, with the expansion of business, the vehicle mileage increased, leading to a corresponding rise in atmospheric pollutant emissions. In 2023, nitrogen oxides emissions were 0.19 tons, sulfur oxides emissions were 0.003 tons, and particulate matter emissions were 0.02 tons; in the first half of 2024, nitrogen oxides emissions were 0.11 tons, sulfur oxides emissions were 0.001 tons, and particulate matter emissions were 0.01 tons. In response to this situation, the Group has strengthened its commitment to reducing exhaust emissions. It not only encourages employees to use public transportation whenever possible but also implements more refined travel management measures, such as optimizing route planning with intelligent scheduling systems, to further reduce energy consumption and pollution during travel.

4.4. 綠色運營

我們的環境管理體系繼續保持ISO14001:2015認證，這一國際標準認證體現了我們在環境管理方面的卓越承諾與實踐。在該體系的嚴格框架下，我們不僅維持了對資源利用效率和排放控制的系統化管理，還在此基礎上進一步推動了環境管理的持續升級與優化。我們特別強化了對環境數據的全面監測與深入分析，這包括能源和材料使用、碳排放、水消耗以及廢棄物產生等多個關鍵指標，確保我們的所有運營活動均嚴格遵守並超越運營所在地的環境保護法規與排放標準。

4.4.1. 排放管理

廢氣及廢水排放管理

本集團產生的大氣污染物主要源自車輛行駛，主要包括氮氧化物(NOx)、硫氧化物(SOx)及顆粒物(PM)。2023/24年期間，隨著業務的擴張，車輛行駛里程數有所增加，導致大氣污染物排放量相應上升，其中2023年氮氧化物排放量為0.19噸，硫氧化物排放量為0.003噸，顆粒物排放量為0.02噸；2024年上半年氮氧化物排放量為0.11噸，硫氧化物排放量為0.001噸，顆粒物排放量為0.01噸。面對這一情況，本集團更加堅定了減少廢氣排放的目標，不僅鼓勵員工出勤時盡量使用公共交通工具，還實施了更加精細化的出行管理措施，如利用智能調度系統優化路線規劃，進一步降低出行過程中的能源消耗和污染。

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To deepen employees' awareness of energy conservation and emission reduction, we have not only formulated a business travel savings policy but also introduced a green travel incentive mechanism to encourage employees to adopt low-carbon travel methods. For official vehicles, we have updated the vehicle management measures, introduced a more stringent approval process, and require all vehicle use departments to provide energy conservation and emission reduction plans when applying. Further, we have intensified training for drivers to enhance their energy-efficient driving skills, ensuring optimal energy-saving performance on every journey.

In terms of wastewater treatment, the Group continues to implement the wastewater recycling policy, achieving reuse not only in construction wastewater but also extending this policy to other wastewater treatment processes in production, further enhancing the efficiency of water resource utilization.

Management of Hazardous and Non-Hazardous Solid Waste

The Group places great emphasis on the hazardous and non-hazardous solid waste generated during operations, aiming to reduce the production of such waste. In the production process of battery cascade utilization, we strictly comply with the environmental laws and regulations of the operation location, taking a series of measures to prevent pollution caused by project operations and mitigate potential environmental impacts. For the waste generated during the production process, we follow the 3R policy (Reduce, Reuse, Recycle), adopting various methods including waste management strategies, prioritizing avoidance and minimization of waste generation, reuse of materials, recovery and recycling, to mitigate the negative impact on the environment.

為了深化員工的節能減排意識，我們不僅制定了商業差旅節約政策，還引入了綠色出行獎勵機制，鼓勵員工採取低碳出行方式。對於公務用車輛，我們更新了車輛管理辦法，引入了更為嚴格的審批流程，並要求所有用車部門在申請時必須提供節能減排方案。此外，我們還加大了對司機的培訓力度，提升其節能駕駛技能，確保每一次出行都能達到最佳的節能效果。

在廢水處理方面，本集團繼續推行廢水循環利用政策，不僅在建築廢水上實現了重複利用，還將這一政策拓展到了生產過程中的其他廢水處理環節，進一步提高了水資源的利用效率。

有害及無害固體廢棄物管理

本集團高度重視運營過程中產生的有害及無害固體廢棄物，以減少這類廢棄物的產生為目標。在電池梯次利用生產過程中，我們嚴格遵守運營所在地的環境相關法律法規，採取一系列措施以防止項目運營導致的污染，並減輕潛在環境影響。對於梯次利用生產過程中產生的廢料，我們遵循3R政策(Reduce, Reuse, Recycle)，採用包括廢物管理策略、優先避免及儘量減少廢物產生、資料再利用、回收和再迴圈等在內的多種方法，以減輕對環境做成的負面影響。

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The waste disposal measures adopted by the Group specifically include:

- Fully comply with statutory requirements, minimize, transport and dispose of all waste that cannot be reused or recycled;
- Monitoring the performance of our subcontractors to ensure their compliance with our environmental requirements;
- Inspecting the materials discarded in trash receptacles and other containers during routine safety and environmental inspections to ensure compliant disposal.

During the Reporting Period, the Group was not aware of any serious violations of laws and regulations relating to gas emissions, discharges into water and land, and the generation of hazardous or non-hazardous waste, nor did it have any significant impact on the Group. Meanwhile, the production processes of each subsidiary strictly comply with local environmental protection requirements, continuously promoting green and sustainable development.

4.4.2. Resources Management

Energy Management

The Group is committed to conducting its business in an environmentally responsible manner, aiming to reduce energy usage and mitigate adverse environmental impacts. In order to reduce our environmental footprint in the workplace, we continuously seek opportunities to reduce unnecessary energy consumption, including but not limited to implementing a series of energy-saving and consumption-reducing policies or reducing energy use in office and engineering operations.

本集團採取的廢物處理措施具體包括：

- 完全遵守法定要求，盡量減少、運輸及丟棄無法物盡其用、迴圈再用的一切廢料；
- 監控分包商的表現，確保其遵守環境要求；
- 在日常安全及環境視察時檢查廢料桶及其他容器的棄置物，確保合規處理。

報告期內，本集團未獲悉任何嚴重違反有關氣體排放、向水及土地的排污以及產生有害或無害廢棄物之法律法規的情況，也未因此對本集團造成重大影響。同時，各子公司生產過程均嚴格符合當地環保要求，持續推動綠色、可持續發展。

4.4.2. 資源管理

能源管理

本集團致力於「以對環境負責的管道開展業務，以減少能源使用」為目標，減輕對環境的不利影響。為減少我們在工作場地的環境足跡，我們持續尋求機會減少非必要的能源消耗，包括但不限於推行一系列節能降耗政策或減少辦公及工程業務中的能源使用等。

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The Group has established a green office policy to encourage employees to cultivate electricity-saving awareness in their daily office activities, aiming to achieve green and low-carbon office practices. This policy includes:

- Switch off air conditioning system when not in use;
- Strictly control the starting temperature of the air conditioner, and under general conditions, keep the air conditioner temperature at the standard 25.5 degrees;
- Procuring energy-efficient appliances;
- Replacing old tubes with energy-efficient LED lamps;
- Arrange lighting zoning to ensure that only required lighting is switched on; and
- Electric appliances must be turned off when unattended to reduce the standby energy consumption of office equipment such as computers.

In addition, the Group also has an electricity management program, which strictly requires all departments to use and conserve energy efficiently. The Group's administration and human resources department is responsible for providing training on the use of electricity and arranging induction training for new employees, which includes environmental protection facilities and equipment operation procedures, to ensure that each new employee has adequate knowledge and methods to eliminate incorrect use of equipment, thereby reducing unnecessary energy consumption.

本集團制定了綠色辦公政策以鼓勵員工在日常辦公過程中樹立節約用電的意識，以實現綠色低碳辦公。此政策包括：

- 不使用時關閉空調系統；
- 嚴格控制空調開啟溫度，一般條件下，保持空調溫度為標準25.5度；
- 採購節能電器；
- 用節能LED燈具取代舊式燈管；
- 安排照明區，確保只有需要照明的地方才開燈；及
- 無人時必須關閉電器，減少電腦等辦公設備的待機耗能。

此外，本集團亦設有用電管理程式，嚴格要求各部門有效地使用和節約能源。本集團的行政及人力資源部負責提供用電的培訓，並安排新入職員工的職前培訓，其中包括環保設施及設備操作規程，以確保每位新入職員工具備足夠知識及消除不正確使用設備的方法，從而降低不必要的耗能機會。

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During the Reporting Period, as the Group acquired the power battery recycling production enterprise Henan Zailiang during the year, which consumes a large amount of electricity in the production process, the Group's total electricity consumption increased to approximately 194,999.70 kWh (2023), 87,406.60 kWh (the first half of 2024). Nevertheless, Henan Zailiang New Energy Renewable Company Limited under the Group achieved an electricity consumption per RMB10,000 of 183.19 kWh/RMB10,000 of output value in 2023, significantly ahead of the benchmark value for evaluating the electricity consumption of lithium-ion batteries per RMB10,000 of output value in the "Clean Production Evaluation Index System for the Battery Industry (Trial)" (i.e. 250 kWh/RMB10,000) issued by the National Development and Reform Commission, demonstrating our significant achievements in energy efficiency.

For energy used in the engineering business, during the Reporting Period, the Group continued to use B5 biodiesel in its engineering operations to reduce pollutant emissions, demonstrating its ongoing commitment to environmental protection.

Water Resources Management

The Group mainly uses water supplied by the government. During the Reporting Period, no issues were encountered in using water resources. The Group aims to reduce water usage, consistently emphasizing the use of water resources and implementing various measures. The Human Resources Department is tasked with executing water conservation measures, encouraging every employee to fully utilize water resources and minimize waste.

報告期內，由於本年度本集團收購了動力電池梯次利用生產企業河南再亮，生產過程中消耗大量電力，因此本集團總用電量有所增加，達到約194,999.70千瓦時(2023年)、87,406.60千瓦時(2024上半年)。儘管如此，集團旗下河南再亮新能源再生有限公司於2023年度萬元產值耗電量達183.19kwh/萬元，大幅領先於國家發改委發佈的《電池行業清潔生產評價指標體系》(試行)中的鋰離子電池萬元產值耗電量評估基準值(250kwh/萬元)，顯示出我們在能源效率方面的顯著成效。

對於工程業務中使用的能源，報告期內，本集團繼續在工程業務中使用B5生物柴油以降低污染物排放量，展現了對環境保護的持續承諾。

水資源管理

本集團主要使用政府供應的水源，於報告期內，沒有遇到任何使用水資源的問題。本集團以減少用水為目標，一直重視水資源的使用並實施不同的措施，並安排人力資源部負責執行節約用水措施，希望每位員工充分使用水資源及減少浪費。

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Management of other resources

The Group is well aware that the earth's natural resources are limited. Thus, apart from implementing various measures to manage resource consumption, we have also implemented different policies to manage the impact of our business operations on the environment and natural resources.

Paper is an important resource consumed in the Group's daily business operations. To mitigate environmental impact and minimize paper consumption, the Group focuses on developing recycling measures and requires all employees to minimize the use of office resources such as paper and printers. We also encourage employees to set printers to double-sided printing mode, check the file format before copying or printing, use both sides of the paper or reuse single-sided printed paper as much as possible, and place waste paper used on both sides into recycling bins for handling by qualified recyclers. In addition, the Group continues to actively promote the "Paperless Office", encouraging employees to transmit information and documents in electronic format, reduce photocopying and printing, or store drawings and product information electronically to facilitate data search, management, and sharing, further reducing dependence on and consumption of paper.

其他資源管理

本集團深知地球的自然資源有限。因此，我們不僅推行各種措施管理資源消耗，亦已實施其他不同政策以管理我們的業務運營對環境及自然資源產生的影響。

紙張為本集團日常業務運營過程中消耗的重要資源，為減輕環境影響及儘量減少紙張消耗，本集團專注於制定回收措施並要求全體員工最大限度地減少紙張及打印機等辦公資源的使用。我們亦鼓勵員工將打印機設定為雙面列印模式，並於複印或列印前檢查檔案格式，儘量使用紙張的兩面或迴圈使用單面列印的紙張，並將兩面都已使用過的廢紙放入再造紙收集箱，由合格的回收商處理。此外，本集團繼續積極推廣「無紙化辦公室」，鼓勵員工以電子檔案形式傳遞資訊及檔案，減少複印及列印，或以電子管道存儲圖紙及產品資料，以便於資料搜索、管理和共享，進一步減少了對紙張的依賴和消耗。

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5. SOCIAL RESPONSIBILITIES

5.1. Employment

5.1.1. Protection of Employees' Rights

The Group continuously recognizes that talent is the core driver of corporate sustainable development. Therefore, we are constantly deepening our commitment to talent management and the protection of employees' rights. During 2023/24 Period, we not only maintained the high standards of the previous year in employment and protection of employees' rights but also further promoted the optimization and innovation of related policies and measures to better safeguard employee welfare and promote a harmonious and inclusive working environment.

5.1.1.1. Employment Management

The Group continues to be committed to creating a non-discriminatory, diversified, fair and harmonious working environment, strictly complying with relevant laws and regulations such as the Labour Law of the People's Republic of China and the Employment Ordinance of the Hong Kong Special Administrative Region, while proactively exceeding statutory requirements by implementing more detailed and humane management measures. We have enhanced the transparency and fairness of the recruitment process by introducing a digital recruitment platform, ensuring that every step of the recruitment process adheres to the principles of fairness, openness and impartiality, effectively avoiding any form of discrimination and bias.

In terms of employment, we not only comply with the legal requirements of the Sex Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance and the Race Discrimination Ordinance, but also actively promote a culture of diversity and inclusion, fostering equality in terms of gender, age, race, religion and physical ability. Furthermore, we have introduced an anonymous feedback channel to encourage employees to report any potential discriminatory behavior, ensuring that every employee can speak up in a fearless environment.

5. 社會責任

5.1. 僱傭

5.1.1. 員工權益保護

本集團持續認識到人才是企業可持續發展的核心驅動力，因此，我們不斷深化對人才管理和員工權益保護的承諾。在2023/24年期間，我們不僅維持了前一年度在僱傭及員工權益保護方面的高標準，還進一步推動了相關政策和措施的優化與創新，以更好地保障員工福祉，促進工作環境的和諧與包容。

5.1.1.1. 僱傭管理

本集團繼續致力於打造一個無歧視、多元化、公平及和諧的工作環境，不僅嚴格遵守《中華人民共和國勞動法》及香港特別行政區《僱傭條例》等相關法律法規，還主動超越了法定要求，實施了更為細緻和人性化的管理措施。我們強化了招聘流程的透明度與公正性，通過引入數位化招聘平台，確保每一步招聘過程都遵循公平、公開、公正的原則，有效避免了任何形式的歧視和偏見。

在員工聘用上，我們不僅遵循《性別歧視條例》、《殘疾歧視條例》、《家庭崗位特視條例》、《種族歧視條例》等法律要求，還積極推廣多元化與包容性文化，促進性別、年齡、種族、宗教信仰及身體能力等方面的平等。此外，我們引入了匿名迴響渠道，鼓勵員工報告任何潛在的歧視行為，確保每位員工都能在一個無懼的環境中發聲。

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To promote personal growth and career development of employees, a clear career development path and diverse learning opportunities are provided for employees. We conduct a comprehensive evaluation based on employees' educational background, professional skills, job performance and potential to ensure the fairness and reasonableness of promotion opportunities. Meanwhile, through regular discussions on career development planning, we help employees identify their career goals and achieve mutual growth with the company.

5.1.1.2. Avoid Child and Forced Labour Management

In preventing child labour and forced labour, the Group continues to implement strict policies and procedures, not only strictly complying with relevant laws and regulations but also enhancing internal supervision and external cooperation to ensure that every aspect of the supply chain adheres to ethical and legal standards. We have signed strict ethical procurement agreements with suppliers and partners, requiring them to comply with anti-child and forced labour regulations, and conduct regular audits and training.

To further enhance preventive mechanisms, we continue to advance the following measures:

- Signing labour contracts or internship agreements with all employees on an equal and voluntary basis;
- Never detaining the employee's resident identity card, temporary residence permits and other personal identification documents;
- Strictly prohibiting any department or anyone to physically punish, beat, frisk and insult employees, and to lock up the workplace and dormitory to restrict personal freedom of employees;

為了促進員工個人成長與職業發展，為員工提供了清晰的職業發展路徑和多元化的學習機會。我們根據員工的教育背景、專業技能、工作績效及潛力進行綜合評價，確保晉升機會的公平性與合理性，同時，通過定期的職業發展規劃討論，幫助員工明確職業目標，實現個人與企業的共同成長。

5.1.1.2. 避免童工及強制勞工管理

在防止童工和強制勞動方面，本集團繼續執行嚴格的政策與程式，不僅嚴格遵守相關法律法規，還加強了內部監管和外部合作，以確保供應鏈的每個環節都符合道德和法律標準。我們與供應商及合作夥伴簽訂了嚴格的道德採購協定，要求他們同樣遵守反童工和強制勞動的規定，並定期對其進行稽核與培訓。

為了進一步增強防範機制，我們繼續推進以下措施：

- 與所有員工在平等自願的基礎上簽訂勞動合同或實習協定；
- 絕不扣留員工的居民身份證、暫住證和其他證明個人身份的證件；
- 嚴禁任何部門、任何人對員工進行體罰、毆打、搜身和侮辱，以及鎖閉工作場所和員工宿舍限制員工人身自由；

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- Prohibiting any department or anyone to force employees to work by means of violence, threat or illegal restriction of personal freedom.

During 2023/24 Period, the Group made significant progress in protecting employees' rights, not only consolidating existing achievements but also creating a safer, healthier and fairer working environment through continuous innovation and practice, promoting the implementation of corporate sustainable development and social responsibilities. We believe that only by respecting and protecting the rights of every employee can we jointly build a better future.

5.1.2. Employee Remuneration and Benefits

The Group recognizes that employees are the most valuable asset of the enterprise. Therefore, during 2023/24 Period, we remain committed to providing a market-competitive remuneration and benefits system to fully acknowledge and incentivize employees' contributions and efforts. We continuously optimize our remuneration structure by referencing industry best practices and the personal abilities, qualifications and experience of employees to ensure that our compensation and benefits policy is both fair and attractive.

5.1.2.1. Remuneration System and Performance Evaluation

We have established a comprehensive and transparent performance evaluation mechanism aimed at assessing employees' work performance openly and fairly. Through regular performance reviews, we can not only accurately measure employees' contributions but also provide them with personalized career development advice. Based on the performance assessment results, we adjust remuneration levels to ensure that outstanding employees receive their deserved rewards. Meanwhile, we regularly review market trends, company performance and individual qualifications and performance to flexibly adjust remuneration policies, maintaining their competitiveness and adaptability.

- 嚴禁任何部門、任何人以暴力、威脅或者非法限制人身自由的手段強迫員工勞動。

2023/24年期間，本集團在員工權益保護方面取得了顯著進展，不僅鞏固了已有的成果，還通過不斷的創新與實踐，為員工創造了更加安全、健康、公平的工作環境，促進了企業的可持續發展和社會責任的落實。我們堅信，只有尊重並保護每一位員工的權益，才能共同構建更加美好的未來。

5.1.2. 員工薪酬福利

本集團深知員工是企業最寶貴的財富，因此，在2023/24年期間，我們繼續致力於提供具有市場競爭力的薪酬福利體系，以充分認可並激勵員工的貢獻與努力。我們參照行業內的最佳實踐及員工的個人能力、資歷與經驗，不斷優化薪酬結構，確保我們的薪酬福利政策既公平又具吸引力。

5.1.2.1. 薪酬體系與績效評估

我們已建立一套全面且透明的績效評估機制，旨在公開、公正地評估員工的工作表現。通過定期的績效評審，我們不僅能夠準確衡量員工的貢獻，還能夠為員工提供個性化的職業發展建議。基於績效評估結果，我們調整薪酬水準，確保優秀員工能夠獲得應有的回報。同時，我們定期審視市場趨勢、公司業績以及個人資歷與表現，靈活調整薪酬政策，以保持其競爭力和適應性。

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5.1.2.2. Work-life Balance

The Group believes that the work-life balance for employees is the key to enhancing overall work efficiency and creativity. Therefore, we strictly comply with relevant laws and regulations in Mainland China and Hong Kong to ensure that employees' rest periods and leave entitlements are fully protected. In addition, we actively foster a united and harmonious working atmosphere, as well as a warm and comfortable working environment, focusing on the physical and mental health and family well-being of our employees. To further enhance employees' sense of belonging, we have introduced the following new initiatives:

- Flexible working system: Providing flexible working hours and remote work options based on the nature of the work and individual needs to help employees better balance work and personal life.
- Family-friendly policies: Provide additional leave and care for employees with special family needs, such as parental leave and family care leave.

5.1.2.3. Employee Benefits and Incentives

In terms of employee benefits, we continue to offer a wide range of benefits to meet the diverse needs of our employees. In addition to discretionary bonus payments, we also implement a mandatory provident fund scheme for employees in Hong Kong and a state-funded retirement plan for employees in Mainland China to ensure the long-term financial security of our employees. For employees with outstanding performance or significant contributions to the Group, we grant share options to share in the growth results of the Company

In summary, the Group continues to be committed to building a fair, competitive, and comprehensive remuneration and benefits system during 2023/24 Period to reward employees for their hard work, enhance their job satisfaction and sense of belonging, thereby promoting the sustainable development of the enterprise.

5.1.2.2. 工作與生活平衡

本集團堅信，員工的工作與生活平衡是提升整體工作效率和創造力的關鍵。因此，我們嚴格遵守中國內地和香港的相關法律法規，確保員工的休息時間和休假權益得到充分保障。此外，我們積極營造團結和諧的工作氛圍，以及溫馨舒適的工作環境，關注員工的身心健康和家庭福祉。為了進一步增強員工的歸屬感，我們推出了以下新舉措：

- 彈性工作制度：根據工作性質和個人需求，提供靈活的工作時間和遠程工作選項，以幫助員工更好地平衡工作與個人生活。
- 家庭友好政策：為有特殊家庭需求的員工提供額外的假期和照顧，如親子假、家庭照顧假等。

5.1.2.3. 員工福利與激勵

在員工福利方面，我們繼續提供豐富的福利項目，以滿足員工的不同需求。除了酌情發放花紅外，我們還為香港員工推行強制性公積金計劃，為中國內地員工實施國家資助的退休計劃，以確保員工的長期財務安全。對於表現優異或對集團有突出貢獻的員工，我們授予購股權，以分享公司的成長成果。

綜上所述，本集團在2023/24年期間繼續致力於構建公平、競爭、全面的薪酬福利體系，以回報員工的辛勤付出，提升員工的工作滿意度和歸屬感，從而推動企業的可持續發展。

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5.1.3. Employee Development and Training

The Group has always believed that the growth and development of employees are the core driving forces for promoting continuous progress and innovation of the enterprise. During 2023/24 Period, we not only continued our strong emphasis on employee development and training, but also increased our investment efforts, aiming to build a more comprehensive and diverse training system to fully support the career development and personal capacity enhancement of our employees.

5.1.3.1. Optimization of the Internal Training System

In order to more precisely meet the training needs of employees, the Group has comprehensively optimized its internal training system. We have established a more detailed training needs analysis mechanism to gain an in-depth understanding of employees' training expectations and career development goals through regular surveys, performance feedback and career development planning discussions. On this basis, the Human Resources Department and the operation team worked closely to develop more personalized and targeted training plans, covering various aspects such as professional knowledge in the carbon neutral field, listing rules, risk management, labour regulations and employee code of conduct, ensuring that employees can timely acquire the latest knowledge and skills to meet job requirements.

5.1.3. 員工發展與培訓

本集團始終堅信，員工的成長與發展是推動企業持續進步與創新的核心動力。在2023/24年期間，我們不僅延續了以往對員工發展與培訓的高度重視，還進一步加大了投入力度，旨在構建一個更加完善、多元化的培訓體系，以全面支持員工的職業發展和個人能力提升。

5.1.3.1. 內部培訓體系優化

為了更精準地滿足員工的培訓需求，本集團對內部培訓體系進行了全面優化。我們建立了更為細緻的培訓需求分析機制，通過定期調研、績效迴響及職業發展規劃討論，深入瞭解員工的培訓期望與職業發展目標。基於此，人力資源部及運營團隊緊密合作，制定了更為個性化、針對性的培訓計劃，涵蓋了碳中和領域專業知識、上市規則、風險管理、勞動法規、員工行為守則等多個方面，確保員工能夠及時掌握最新知識與技能，滿足崗位需求。

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5.1.3.2. Training in Emerging Technologies and Carbon Neutrality

In view of the rapid development and technological innovation in the field of carbon neutrality, the Group has particularly strengthened its investment in training in emerging technologies and the carbon neutrality sector during 2023/24 Period. We have introduced training courses and materials on cutting-edge industry technologies and management practices, inviting experts in the field to conduct lectures, aiming to enhance employees' professional knowledge and skills in new energy, energy saving and emission reduction, and carbon trading, providing strong talent support for the business expansion and technological innovation of the Group

The Group placed unprecedented emphasis and investment in employee development and training during 2023/24 Period. Through the establishment of a comprehensive training system, expansion of external training resources, and enhancement of training in emerging technologies and the carbon neutrality field, the Group significantly improved employees' professional skills and overall capabilities, laying a solid talent foundation for the sustainable development of the Company.

5.1.3.2. 新興技術與碳中和領域培訓

鑒於碳中和領域的快速發展與技術創新，本集團在2023/24年期間特別加強了在新興技術與碳中和領域的培訓投入。我們引入了行業前沿技術及管理實踐的培訓課程與教材，邀請領域內的專家進行授課，旨在提升員工在新能源、節能減排、碳交易等方面的專業知識與技能，為集團的業務拓展與技術創新提供有力的人才保障。

本集團在2023/24年期間對員工發展與培訓給予了前所未有的重視與投入，通過構建完善的培訓體系、拓展外部培訓資源、加強新興技術與碳中和領域培訓等措施，全面提升了員工的專業素養與綜合能力，為企業的可持續發展奠定了堅實的人才基礎。

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5.1.4. Employee Health and Safety

The health and safety of employees is always the top priority for the Group. We are fully aware that a safe and healthy working environment is the cornerstone of employee efficiency and the sustainable development of the enterprise. Therefore, during 2023/24 Period, we continue to be committed to enhancing the management standards of employee health and safety, ensuring their physical and mental well-being at work through a series of measures. We are proud of the fact that with the concerted efforts of all employees, we achieved an outstanding result of zero lost workdays due to work-related injuries during the year, which not only reflects the high importance we attach to the health and safety of our employees, but also demonstrates the excellent results of our safety management.

5.1.4.1. Optimization of Health and Safety Management System

Our occupational health and safety management system has obtained ISO45001:2018 certification, which signifies that our management system is aligned with international standard best practices. During 2023/24 Period, we further optimized this system to ensure it aligns more closely with actual operational needs. We work closely with our subcontractors to ensure that all subcontracted workers receive comprehensive safety training at all stages of the project, thereby effectively reducing workplace risks.

5.1.4.2. Risk Identification and Response

To enhance employees' ability to identify risks, we require the safety officer at each operational site to strictly implement health and safety-related tasks, including conducting regular safety inspections, performing risk assessments, developing control measures and conducting safety incident investigations. In addition, we also encourage employees and workers to report potential risks through various channels, such as reporting safety risks to safety officers or site managers, or participating in safety meetings. These measures help us to promptly identify and address potential safety hazards.

5.1.4. 員工健康與安全

員工的健康與安全始終是本集團工作的首要任務。我們深知，一個安全、健康的工作環境是員工高效工作和企業持續發展的基石。因此，在2023/24年期間，我們繼續致力於提升員工健康與安全的管理水準，通過一系列措施確保員工在工作中的身心健康。值得驕傲的是，經過全體員工的共同努力，我們在該年度實現了因工傷損失工作日數為0的優異成績，這不僅體現了我們對員工健康與安全的高度重視，也彰顯了我們在安全管理方面的卓越成效。

5.1.4.1. 健康與安全管理體系優化

我們的職業健康及安全管理系統已經獲得ISO45001:2018認證，這標誌著我們的管理體系與國際標準最佳實踐保持一致。在2023/24年期間，我們進一步優化了這一體系，確保其更加貼近實際運營需求。我們與分包商保持緊密合作，確保所有分包工人在項目各階段都能接受到全面的安全培訓，從而有效降低工作場所的風險。

5.1.4.2. 風險識別與應對

為了提升員工辨別風險的能力，我們要求每個運營地的安全主任嚴格執行健康與安全相關工作，包括定期進行安全檢查、進行風險評估、制定控制措施以及進行安全事故調查等。此外，我們還鼓勵員工及工人通過不同渠道報告潛在風險，如向安全主任或運營地管理人員彙報安全風險，或參與安全會議等。這些舉措有助於我們及時發現並處理潛在的安全隱患。

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5.1.4.3. *Emergency Preparation and Response*

To enhance the emergency preparedness and response capability of employees, we require all operating companies to formulate emergency response plans according to the national laws and regulations of their operating locations and conduct emergency drills and safety exercises periodically. These activities not only enhanced employees' emergency awareness but also ensured that they can take swift and effective response measures in emergency situations.

5.1.4.4. *Training and Publicity*

During 2023/24 Period, we continue to intensify training and publicity efforts in employee health and safety. We regularly arrange education and training focused on the safe use of equipment, accident prevention and handling, emergency management and rescue, production safety and corresponding laws and regulations and fire protection knowledge to help employees enhance their occupational safety and health knowledge and skills. At the same time, we also enhance employees' awareness of health and safety-related matters through promotional activities and recognize employees who perform well in health and safety, to promote the construction of an occupational health and safety culture.

5.1.4.5. *Achievements and Outlook*

Benefiting from effective implementation of the aforementioned measures, the Group continued to maintain a good employee health and safety record during 2023/24 Period. In the past three years (including the Reporting Period), the Group had no work-related employee fatalities. Looking ahead, we will continue to enhance the management level of employee health and safety, creating a safer and healthier working environment for our employees.

5.1.4.3. *應急準備與響應*

為了加強員工的應急準備和響應能力，我們要求所有運營公司根據運營所在地的國家法律及法規制定緊急應變計劃，並定期進行突發事故演練和安全演習。這些活動不僅提高了員工的應急意識，還確保了在緊急情況下能夠迅速、有效地採取應對措施。

5.1.4.4. *培訓與文宣*

在2023/24年期間，我們繼續加大在員工健康與安全方面的培訓與宣傳力度。我們定期安排以安全使用設備、預防及處理意外、緊急管理及救援、生產安全及相應法律法規、消防知識為主題的教育及培訓，幫助員工加強職業安全與健康的知識及技能。同時，我們還通過宣傳活動提升員工對健康與安全相關事宜的意識，對於在安全與健康方面表現較好的員工予以表揚，以促進職業健康與安全文化的建設。

5.1.4.5. *成果與展望*

得益於上述措施的有效實施，本集團在2023/24年期間繼續保持了良好的員工健康與安全記錄。在過去三年（包括報告期內），本集團沒有員工因工亡故。展望未來，我們將繼續致力提升員工健康與安全的管理水平，為員工創造一個更加安全、健康的工作環境。

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5.2. Products and Services

5.2.1. Quality Control

The Group remains committed to upholding product responsibility. During 2023/24 Period, we maintained high standards of quality control, with no major violations related to the health, safety and privacy of the products and services provided, nor any adverse impact on our operations. We adhere to operating with integrity, and all promotions of products and services comply with relevant laws and regulations, without involving any false advertising or misleading labeling.

In terms of quality control of the Civil Engineering and Construction Business, we have deepened our understanding and practice of the “quality is reputation” concept. During the period, we not only continue to strictly follow the ISO9001:2015 standard to implement the quality control system, but also further optimized internal processes and strengthened quality control at every stage from design to construction. The project team has received more systematic and in-depth quality control training and introduced advanced testing technologies and equipment to ensure that the quality of construction, installation works and materials is comprehensively monitored, verified and validated before delivery. In addition, we have established a more comprehensive post-tracking mechanism. The project team conducts regular follow-ups and inspections on completed works to ensure long-term compliance with the specifications and requirements stipulated in the contract, thereby enhancing customer satisfaction and project durability.

5.2. 產品與服務

5.2.1. 品質管制

本集團持續致力於踐行產品責任，在2023/24年期間內，我們保持高標準的品質管制水準，未發生任何與所提供產品和服務的健康、安全及隱私相關的重大違規事件，亦未對我們的運營造成不利影響。我們堅持誠信經營，所有產品和服務的推廣均遵循相關法律法規，未涉及任何不實廣告及誤導性標籤。

在土木工程及建造業務的品質管制上，我們深化了對「質量即聲譽」理念的理解與實踐。本期間，我們不僅繼續嚴格遵循ISO9001:2015標準實施品質管制體系，還進一步優化了內部流程，強化了從設計到施工各環節的品質控制。項目團隊更為系統和深入的品質管制培訓，引入了先進的檢測科技和設備，以確保建造、安裝工程及物料的質量在交付前得到全面監控、核實及驗證。此外，我們建立了更為完善的後期跟蹤機制，項目團隊定期對已完工工程進行回訪與檢查，確保長期符合契約規定的規格及要求，提升了客戶滿意度和工程耐用性。

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As a pioneer in the integration of blockchain and dual carbon economy, China Carbon Green Credit Technology Shenzhen Co., Ltd.* (中碳綠信科技(深圳)有限公司), a subsidiary of the Group, continues to leverage its financial-grade trusted collaborative network, the Green Credit Chain, to drive the digital transformation of the industry. During the period, on the basis of maintaining the ISO9001:2015 quality control system certification (certification scope: development of computer application software), the Company further optimized the software development process, strengthened code review and testing phases, ensuring that the development quality of computer application software reaches an international advanced level, assisting more enterprises and individuals in building blockchain-based digital credit systems, and achieving efficient connectivity in green finance.

Meanwhile, Henan Zailiang New Energy Renewable Company Limited, as a leader in battery comprehensive utilization within the Group, continues to consolidate its leading position in the comprehensive utilization of waste power batteries for new energy vehicles. During the period, the Company not only maintained the honor of being a “whitelist enterprise,” but also deepened the application of its quality control system in the recycling (echelon) utilization of waste lithium batteries. Through technological innovation and process optimization, it improved resource recovery efficiency and product quality, contributing to the promotion of a circular economy and sustainable development.

During 2023/24 Period, the Group did not receive any formal complaints about its products and services, which not only affirms our past efforts but also drives us to continuously improve service quality and customer experience in the future. We will continue to adhere to the strategy of high quality development and continuous innovation to provide customers with safer, more reliable and environmentally friendly products and services.

本集團旗下的中碳綠信科技(深圳)有限公司，作為區塊鏈與雙碳經濟融合的先鋒，持續發揮其金融級可信協同網絡——綠信鏈的優勢，推動產業數位化轉型。本期間，公司在保持ISO9001：2015品質管制體系認證(認證範圍：電腦應用軟體的開發)的基礎上，進一步優化了軟體發展流程，強化了程式碼審查與測試環節，確保電腦應用軟體的開發質量達到國際先進水準，助力更多企業和個體構建基於區塊鏈的數位信用體系，實現綠色金融的高效連接。

同時，河南再亮新能源再生有限公司作為集團內電池綜合利用的佼佼者，繼續穩固其在新能源汽車廢舊動力蓄電池綜合利用領域的領先地位。本期間，公司不僅保持了「白名單企業」的榮譽，還在廢鋰電池回收(梯次)利用方面，深化了品質管制體系的應用，通過技術創新和流程優化，提高了資源回收效率和產品品質，為推動迴圈經濟和可持續發展貢獻了力量。

在2023/24年期間內，本集團未接收到任何關於產品及服務的正式投訴，這不僅是對我們過往努力的肯定，也是對未來持續提升服務質量和客戶體驗的鞭策。我們將繼續秉承高品質發展戰略，不斷創新，為客戶提供更加安全、可靠、環保的產品與服務。

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5.2.2. Customer Privacy Management

The Group deeply understands the critical importance of protecting the personal privacy of suppliers and customers in the era of digital transformation. On this basis, we have not only maintained the original stringent guidelines for personal data and privacy protection monitoring but also conducted a comprehensive review and upgrade during 2023/24 Period to ensure alignment with the latest data protection regulations and international standards.

Sensitive information of customers and suppliers is regarded as the core confidential data of the Group, with access strictly controlled and limited to authorized personnel only when necessary. In order to further strengthen data security awareness, the Group has organized regular training for all employees to ensure that each employee thoroughly understands and implements the Group's confidentiality policy, especially regarding the standard procedures for handling personal data and sensitive information.

5.2.2. 客戶隱私管理

本集團深刻理解在數位化轉型時代保護供應商及客戶個人隱私的極端重要性。在此基礎上，我們不僅維持了原有的嚴格個人資料及隱私保護監察指引，還在2023/24年期間對其進行了全面審視與升級，確保與最新的數據保護法規及國際標準保持同步。

客戶及供應商的敏感資訊被視為集團的核心機密，其存取權限受到嚴格控制，僅限於經過授權的人員在必要時方可接觸。為了進一步強化資料安全意識，本集團組織了針對全體員工的定期培訓，確保每位員工都能深入理解並踐行集團的保密政策，特別是在處理個人資料及敏感資訊時的規範操作。

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It is particularly worth mentioning that China Carbon Green Credit Technology Shenzhen Co., Ltd. (中碳綠信科技(深圳)有限公司), through its innovative “Green Credit Chain” platform (www.tgct.com.cn), has achieved efficient connectivity and financial service support for dual carbon enterprises while ensuring customer privacy. The platform leverages the decentralized and tamper-proof characteristics of blockchain technology, combined with green and low-carbon standard systems, to provide participants with a secure and transparent collaborative environment. Through the “Green Credit Chain”, enterprises can demonstrate their credit status without disclosing sensitive information, establishing trust with financial institutions, thereby facilitating the precise flow of green financial resources to low-carbon industries.

特別值得一提的是，中碳綠信科技(深圳)有限公司通過其創新的「綠信鏈」平台(www.tgct.com.cn)，在保障客戶隱私的前提下，實現了對雙碳企業的高效連結與金融服務支持。該平台利用區塊鏈科技的去中心化、不可篡改特性，結合綠色、低碳標準體系，為參與方提供了一個既安全又透明的合作環境。通過「綠信鏈」，企業能夠在不洩露敏感資訊的情況下，展示其信用狀況，與金融機構建立信任，從而促進了綠色金融資源向低碳產業的精準流動。



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Furthermore, the Group is continuously committed to protecting the intellectual property rights and trademarks of its suppliers. Not only has it strengthened its internal intellectual property management system, but it has also established a close communication mechanism with suppliers to ensure that the business interests and confidential information of both parties are properly safeguarded.

During the Reporting Period, the Group did not experience any major violations related to customer privacy protection, nor were there any instances of non-compliance with relevant laws and regulations, highlighting our strong commitment and excellent practices in customer privacy management. In the future, we will continue to explore more innovative channels, leveraging technology to empower privacy protection, and provide customers with a more secure and reliable service experience.

5.2.3. Supply Chain Management

The Group continuously recognizes the core role of supply chain management in promoting corporate sustainable development and regards supply chain competitiveness as a key component of the strategic advantage of the Group. We adhere to the principle of balancing quality and efficiency, while deepening our commitment to supply chain transparency and social responsibility.

Our supply chain network extensively covers office supplies and subcontractors and suppliers in the construction engineering sector. In the procurement process, we not only adhere to stringent supplier evaluation standards, but also further strengthened this system during 2023/24 Period by introducing more diversified evaluation criteria, such as suppliers' sustainability practices, carbon footprint management and social responsibility performance. This ensures that in selecting partners, we not only consider cost-effectiveness but also place high importance on their contributions to society and the environment.

此外，本集團持續致力於保護供應商的知識產權及商標權益，不僅加強了內部的知識產權管理制度，還與供應商建立了緊密的溝通機制，確保雙方的商業利益及保密資訊得到妥善維護。

在報告期間內，本集團沒有發生任何與客戶隱私保護相關的重大違規事件，也未發現任何違反相關法律法規的情況，彰顯了我們在客戶隱私管理方面的堅定承諾與卓越實踐。未來，我們將繼續探索更多創新管道，以科技賦能隱私保護，為客戶提供更加安全、可靠的服務體驗。

5.2.3. 供應鏈管理

本集團持續認識到供應鏈管理對於推動企業可持續發展的核心作用，並將供應鏈競爭力視為集團戰略優勢的關鍵組成部分。我們堅持質量與效率並重的原則，同時深化對供應鏈透明度和社會責任的承諾。

我們的供應鏈網絡廣泛覆蓋辦公物資供應以及建築工程領域的分包商與供應商。在採購流程中，我們不僅遵循嚴格的供應商評估標準，而且在2023/24年期間進一步強化了這一體系，引入了更多元化的評估名額，如供應商的可持續發展實踐、碳足跡管理及社會責任表現等。這確保了我們在選擇合作夥伴時，除了考慮成本效益外，還高度重視其對社會和環境的貢獻。

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For construction engineering projects, we have enhanced our collaboration mechanisms with subcontractors and suppliers. Through a well-established and continuously optimized selection policy and control program, we conduct a comprehensive and detailed assessment of our partners' reputation, professional capabilities, quality of work, historical experience and environmental awareness. During the project execution period, we implement continuous performance monitoring and take robust measures to ensure that the procured data and services meet the high standard requirements of the project. Annual supplier performance evaluation is routinely conducted to determine their continued retention on our list of approved suppliers.

To promote the overall sustainability of the supply chain, we have developed a more detailed "Supplier Code of Conduct and Procurement Policy", accompanied by targeted training that emphasizes the importance of environmental management, health and safety and compliance operations. We have increased the frequency and depth of on-site inspections to ensure that subcontractors and suppliers strictly adhere to these guidelines. Specifically, we require all construction subcontractors to adopt good labour practices, including but not limited to operating with integrity, safeguarding employee rights as well as complying with laws and regulations. Given the core focus of the carbon neutral business of the Group, we place particular emphasis on the environmental performance of suppliers and subcontractors. Through regular meetings and communication, we ensure that they and their employees thoroughly understand and implement our environmental protection policy.

針對建築工程項目，我們深化了與分包商及供應商的合作機制，通過一套成熟且不斷優化的甄選政策與控制程式，對合作夥伴的信譽、專業能力、工程質量、歷史經驗及環保意識等進行了全面而細緻的評估。項目執行期間，我們實施持續的效能監控，並採取強有力的措施確保所採購資料及服務符合項目高標準要求。年度供應商績效評估已成為常規，以此決定其是否繼續保留在我們認可的供應商名單中。

為了促進供應鏈的整體可持續發展，我們制定了更為詳盡的《供應商行為準則及採購政策》，並配套提供了針對性培訓，強調環境管理、健康安全及合規運營的重要性。我們加強了實地考察的頻率與深度，確保分包商及供應商嚴格遵循這些準則。特別地，我們要求所有工程分包商採納良好的勞動實踐，包括但不限於誠信經營、員工權益保障及法律法規的遵守。鑒於集團碳中和的業務核心，我們特別強調供應商及分包商的環保績效，通過定期會議與交流，確保他們及其員工深入理解並踐行我們的環保政策。

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In addition, to promote local economic development, we continue to prioritize working with local subcontractors in Hong Kong and actively explore the possibility of incorporating more small and medium-sized enterprises and social enterprises into the supply chain, aiming to support the growth and innovation of local businesses through practical actions.

The Group not only maintained high standards of supply chain management during 2023/24 Period, but also further enhanced the sustainability, transparency and social responsibility of the supply chain through a series of innovative initiatives, laying a solid foundation for the long-term development of the Group.

此外，為了促進地方經濟發展，我們繼續優先考慮與香港本地分包商合作，並積極探索將更多中小型企業及社會企業納入供應鏈的可能性，旨在通過實際行動支持本土企業的成长與創新。

本集團在2023/24年期間不僅維持了供應鏈管理的高標準，還通過一系列創新舉措，進一步提升了供應鏈的可持續性、透明度和社會責任感，為集團的長期發展奠定了堅實的基礎。

6. FUTURE OUTLOOK

Looking ahead, the Group will continue to deepen its carbon neutral business layout by relying on its two core segments of green carbon reduction and renewable energy, and continue to innovate its business model and technological applications in order to provide more comprehensive and efficient carbon neutral solutions. We will further expand our carbon asset development and trading, green financial services, new energy project construction and other areas to help governments, enterprises and individuals realize their carbon emission reduction targets and promote the development of the economy and society in the direction of low-carbon, green and sustainable development. Meanwhile, we will strengthen its social responsibility and brand building by enhancing the protection of employees' rights and interests, promoting community engagement and public welfare activities, raising public awareness of environmental protection, and building a responsible corporate image. We firmly believe that through continuous efforts and innovation, the Group will contribute more to the realization of global carbon neutrality and create a better future for mankind and nature in harmony.

6. 未來展望

展望未來，本集團將繼續深化碳中和業務佈局，依託綠色減碳和再生能源兩大核心板塊，不斷創新業務模式與技術應用，以提供更加全面、高效的碳中和解決方案。我們將進一步拓展碳資產開發與交易、綠色金融服務、新能源項目建設等領域，助力政府、企業及個人實現碳減排目標，推動經濟社會向低碳、綠色、永續方向發展。同時，我們將強化社會責任與品牌建設，通過加強員工權益保護、推進社區參與和公益活動，提升公眾環保意識，樹立負責任的企業形象。我們堅信，通過持續努力與創新，本集團將為實現全球碳中和目標貢獻更大力量，共創人與自然和諧共生的美好未來。

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7. PERFORMANCE DATA OF THE GROUP

The statistics and calculations used in this Report are appropriately referenced. Previous data and information have been collated and presented. For environmental data, the data for Year 2022 excludes carbon neutral related business in Mainland China. In addition, the intensity in the Report are calculated based on the number of employees. As the Group has further improved its data collection and statistical systems during the Reporting Period, some of the data are varied compared with previous years. A “-” in each table indicates that the relevant data has not been disclosed or not been counted during the year, or that data is 0. Moreover, the data provided in this section are either the aggregate figures for the corresponding financial year or the figures for the corresponding financial year ending on 31 December.

7. 本集團的績效數據

本報告所採用的數據統計及計算方法均給予了適當註明。過往數據及資料已經過梳理列示，關於環境層面的數據，2022年度的數據不包括在中國內地的碳中和相關業務。此外，本報告內的密度均以員工人數計算。本集團於報告期內進一步完善數據收集及統計系統，故部分數據較之前年度有所變化。各列表中「-」表示所在年份未披露或未統計相關數據、或此數據為0。此外，本章節所提供的數據均為對應財政年度全年匯總數據或對應財政年度截至12月31日的數據。

Environmental				2023/24	2023	2022	2021
Key Performance Indicators 環境範疇績效指標		Unit	單位	Period ¹ 2023/24 期間 ¹	2023年	2022年	2021年
Resource Consumption 資源耗用量							
Consumption and intensity of purchased electricity (indirect energy)	外購電力 (間接能源) 消耗量及密度	kWh	千瓦時	282,406.30	194,999.70	98,199.90	89,061.70
		kWh/Employee	千瓦時/每員工	913.94	563.58	303.09	268.26
Diesel consumption	柴油使用	kWh	千瓦時	1,473	1031.64	1,381.50	2,181.62
Petrol consumption	汽油使用	kWh	千瓦時	779.17	551.50	407.20	842.13
Total direct energy consumption and intensity	直接能源消耗總量及密度	kWh	千瓦時	2,252.17	1583.16	1,788.70	3,023.75
		kWh/Employee	千瓦時/每員工	7.29	4.58	5.52	9.11
Total energy consumption and intensity	能源消耗總量及密度	kWh	千瓦時	284,658.49	196582.86	99,988.60	92,085.45
		kWh/Employee	千瓦時/每員工	921.22	568.16	308.61	277.37
Total water consumption and intensity	水資源消耗總量及密度	m ³	立方米	698.11	476.98	491.25	492.75
		m ³ /Employee	立方米/每員工	2.26	1.38	1.52	1.48
Total paper consumption and intensity	紙資源消耗總量及密度	Tonnes	公噸	0.61	0.41	0.77	8.08
		kg/Employee	千克/員工	1.974	1.156	2.160	24.337
Waste Generation 廢棄物排放總量							
Total volume and density of non-hazardous solid waste	無害固體廢棄物 總量及密度	Tonnes	公噸	22,475	14,678.00	16,867.00	22,827.18
		Tonnes/Employee	公噸/每員工	72.73	42.42	52.06	68.76
Total volume and density of hazardous solid waste	有害固體廢棄物 總量及密度	Tonnes	公噸	0.75	0.50	0.50	-
		kg/Employee	千克/每員工	2.43	1.45	1.54	-

¹ 2023/24 Period represents 1 January 2023 to 30 June 2024

¹ 2023/24 期間為 2023 年 1 月 1 日至 2024 年 6 月 30 日

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Environmental				2023/24	2023	2022	2021
Key Performance Indicators	環境範疇績效指標	Unit	單位	Period ¹ 2023/24 期間 ¹	2023年	2022年	2021年
Air Emissions²	廢氣排放總量²						
Nitrogen Oxides	氮氧化物	Tonnes	公噸	0.30	0.19	0.20	0.19
Sulphur Oxides	硫氧化物	Tonnes	公噸	0.004	0.003	0.002	0.004
Particulate Matter	顆粒物	Tonnes	公噸	0.03	0.02	0.92	0.02
Greenhouse Gas Emissions	溫室氣體排放量						
Scope 1– Direct Emissions³	範圍一直接排放量³						
Petrol combustion	汽油燃燒	Tonnes CO ₂ e	公噸 二氧化碳當量	197.91	140.08	113.76	256.76
Diesel combustion	柴油燃燒	Tonnes CO ₂ e	公噸 二氧化碳當量	401.29	273.52	339.23	586.78
Scope 1 Total emissions and intensity	範圍一總排放量及密度	Tonnes CO ₂ e	公噸 二氧化碳當量	599.20	413.60	453.00	843.54
		Tonnes CO ₂ e/Employee	公噸 二氧化碳當量/每員工	1.94	1.20	1.40	2.54
Scope 2– Indirect Emissions⁴	範圍二間接排放量⁴						
Purchased Electricity ⁵	外購電力 ⁵	Tonnes CO ₂ e	公噸 二氧化碳當量	157.25	108.58	64.04	64.04
Scope 2 Total emissions and intensity	範圍二總排放密度	Tonnes CO ₂ e/Employee	公噸 二氧化碳當量/每員工	0.51	0.31	0.20	0.20
Total greenhouse gas emissions	溫室氣體總排放量						
Total greenhouse gas emissions and intensity	溫室氣體總排放量及密度	Tonnes CO ₂ e	公噸 二氧化碳當量	756.44	522.18	517.04	517.04
		Tonnes CO ₂ e/Employee	公噸 二氧化碳當量/每員工	2.45	1.51	1.60	1.60

² The calculation of air emissions includes the Group's vehicles fuel consumption in Hong Kong, the calculation methodology and the related emission factors are based on the *EMEP/EEA Air Pollutant Emission Inventory Guidebook – 2016* published by the European Environment Agency and Appendix II: Reporting guidance on Environmental KPIs in *How to Prepare an ESG Report* published by the SEHK.

³ Scope 1 refers to greenhouse gas emissions directly attributable to the Group's operations, including carbon dioxide, methane and nitrous oxide from the combustion of diesel and petrol. During the Reporting Period, the Group's Scope 1 greenhouse gas emissions included greenhouse gas emissions from the use of diesel and petrol for business vehicles and the use of heavy equipment and were calculated with reference to Appendix II: Reporting guidance on Environmental KPIs in *How to Prepare an ESG Report* published by the SEHK.

⁴ Scope 2 refers to "indirect energy" greenhouse gas emissions from the consumption of purchased electricity within the Group's operations.

⁵ The grid emission factors used in the 2022 greenhouse gas emissions calculations for purchased electricity in Hong Kong China are sourced from the *Sustainability Report 2021* published by HK Electric Investments Limited and the latest *2022 Sustainability Report* published by the CLP Group.

² 大氣污染物排放計算包括本集團在香港的汽車燃料消耗，其計算方法及相關的排放係數乃參考歐洲環境署發佈的《EMEP/EEA Air Pollutant Emission Inventory Guidebook – 2016》以及香港聯交所發佈的《如何準備環境、社會及管治報告》之附錄二：環境關鍵績效指標匯報指引。

³ 範圍一是指本集團業務直接產生的溫室氣體排放，包括燃燒柴油及汽油燃燒所產生的二氧化碳、甲烷及氧化二氮。報告期內，本集團範圍一溫室氣體的排放包含公務車輛使用及重型設備使用消耗的柴油和汽油所造成的溫室氣體排放，其計算乃參考香港聯交所發佈的《如何準備環境、社會及管治報告》之附錄二：環境關鍵績效指標匯報指引。

⁴ 範圍二是指本集團業務內部消耗購回來的電力所引致的「間接能源」溫室氣體排放。

⁵ 2022年中國香港外購電力溫室氣體排放計算所採用的電網排放因子來源於港燈電力投資有限公司發佈的《2021年可持續發展報告》及中電控股有限公司最新發佈的《2022年度可持續發展報告》。

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Social Key Performance Indicators	社會範疇的績效指標	Unit	單位	2023/24 Period ¹	2023	2022	2021
				2023/24 期間 ¹	2023年	2022年	2021年
Total Number of Employees	員工總數	Persons	人	309	346	324	332
Number of Employees by Gender	按性別劃分的 員工人數						
Male	男性	Persons	人	235	262	245	249
Female	女性	Persons	人	74	84	79	83
Number of Employees by Employment Type	按僱傭類型劃分的 員工人數						
Regular Employees	正式員工	Persons	人	300	337	322	314
Contract/non-regular Employees	契約/非正式員工	Persons	人	9	9	2	18
Number of Employees by Age Group	按年齡組別劃分的 員工人數						
18-30	18-30	Persons	人	43	47	39	41
31-50	31-50	Persons	人	103	125	120	120
>50	>50	Persons	人	163	174	165	171
Number of Employees by Region	按地區劃分的 員工人數						
Hong Kong	香港	Persons	人	261	294	289	299
Mainland China	中國內地	Persons	人	48	52	35	33
Employee Turnover Rate by Gender⁶	按性別劃分的 員工流失率 ⁶						
Male	男性	%	%	59.3	40.22	22.45	32.13
Female	女性	%	%	45.9	31.04	24.05	24.10
Employee Turnover Rate by Age Group	按年齡組別劃分的 員工流失率						
18-30	18-30	%	%	55.63	38.23	38.46	12.20
31-50	31-50	%	%	93.79	61.46	21.67	48.33
>50	>50	%	%	31.93	20.77	20.00	21.64
Employee Turnover Rate by Region	按地區劃分的 員工流失率						
Hong Kong	香港	%	%	42.71	27.56	22.84	33.44
Mainland China	中國內地	%	%	90.69	70.48	22.86	-
Percentage of Employees Trained by Gender⁷	按性別劃分的 受訓員工 ⁷						
Male	男性	%	%	90.04	90.23	89.80	87.95
Female	女性	%	%	78.75	80.51	78.48	87.95

⁶ The employee turnover rate is calculated as: turnover rate of the relevant category of employees = number of employees lost in that category/total number of employees in that category.

⁷ The employee training rate is calculated as: Employee training rate for the relevant category = number of employees training by that category/total number of employees in that category.

⁸ The average training hours completed per employee is calculated as: average number of hours of training for the relevant category of employees = total number of hours of training for that category of employees/number of employees in that category.

⁶ 員工流失率計算方法為：相關類別員工流失率=該類別的流失員工人數/該類別的總員工人數。

⁷ 員工受訓率計算方法為：相關類別員工受訓率=該類別劃分的員工受訓人數/該類別的總員工人數。

⁸ 員工平均受訓時數計算方法為：相關類別員工平均受訓時數=該類別員工的總受訓時數/該類別的員工人數。

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Social Key Performance Indicators				2023/24 Period ¹	2023	2022	2021
				2023/24 期間 ¹	2023年	2022年	2021年
社會範疇的績效指標		Unit	單位				
Percentage of Employees Trained by Employee Category		按職級組別劃分的受訓員工					
Senior Management	高級管理層	%	%	75.13	78.44	66.67	73.33
Middle Management	中級管理層	%	%	69.73	68.25	71.05	82.76
General Employee	基層員工	%	%	89.22	88.92	90.15	89.24
The Average Training Hours Completed Per Employee by Gender⁸		按性別劃分的平均受訓時數 ⁸					
Male	男性	Hours	小時	9.57	6.51	6.32	6.49
Female	女性	Hours	小時	3.02	1.99	2.09	1.94
The Average Training Hours Completed Per Employee by Employee Category		按職級組別劃分的平均受訓時數					
Senior Management	高級管理層	Hours	小時	6.45	4.50	3.54	4.65
Middle Management	中級管理層	Hours	小時	4.10	2.71	2.96	2.44
General Employee	基層員工	Hours	小時	8.59	5.69	5.69	5.68
Number of Working Days Lost Due to Work-related Injuries		因工傷損失工作日數					
Number of working days lost	損失工作日數	Days	天數	0	0	8	1,149
Number of Suppliers by Region		按地區劃分的供應商數量					
Hong Kong China	中國香港	Number	個	1,250	1,140	273	260
Number of Certified Suppliers by Category		按類別劃分通過認證的供應商數量					
Number of suppliers with Quality Management System certification	通過質量管理體系認證的供應商數量	Number	個	187	174	28	-
Number of suppliers with Environmental Management System certification	通過環境管理體系認證的供應商數量	Number	個	276	263	20	-
Number of suppliers with Occupational Health and Safety Assessment Series 18001 certification	通過職業健康安全 管理體系認證的 供應商數量	Number	個	55	53	8	-

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8. SEHK'S ESG REPORTING GUIDE CONTENT INDEX

8. 香港聯交所之《ESG 報告指引》索引

Mandatory Disclosure 強制披露		
Mandatory Disclosure Requirements	Description	Relevant Chapter(s) of this Report or Other Explanation 本報告有關章節或其他說明
強制披露規定	描述	
Governance structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	3.1
管治架構	由董事會發出的聲明，當中載有下列內容： (i) 披露董事會對環境、社會及管治事宜的監管； (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程；及 (iii) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。	
Reporting Principles	Describe or explain how the following reporting principles were applied in the preparation of the ESG report: materiality, quantitative, consistency.	1
匯報原則	描述或解釋在編備環境、社會及管治報告時如何應用匯報原則：重要性、量化、一致性。	
Reporting Scope	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	1
匯報範圍	解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。	

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“Comply or explain” Provisions 「不遵守就解釋」條文		
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一般披露及關鍵績效指標	描述	本報告有關章節或其他說明
Environmental 環境範疇		
Aspect A1: Emissions 層面A1：排放物		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	4.1, 4.4
一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	
KPIA1.1	The types of emissions and respective emissions data.	4.4, 7
KPIA1.1	排放物種類及相關排放數據	
KPIA1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	7
KPIA1.2	直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	
KPIA1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	7
KPIA1.3	所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	
KPIA1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	7
KPIA1.4	所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	
KPIA1.5	Description of emissions target(s) set and steps taken to achieve them.	4.4
KPIA1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟	
KPIA1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	4.4
KPIA1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟	

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Environmental 環境範疇		
Aspect A2: Use of Resources 層面A2：資源使用		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	4.2, 4.3
一般披露	有效使用資源(包括能源、水及其他原材料)的政策	
KPIA2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	7
KPIA2.1	按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)	
KPIA2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	7
KPIA2.2	總耗水量及密度(如以每產量單位、每項設施計算)	
KPIA2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	4.4
KPIA2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟	
KPIA2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	4.4
KPIA2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟	
KPIA2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Not applicable ⁹
KPIA2.5	製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量	不適用 ⁹

⁹ As the Group's operations do not involve the use of packaging materials for products, this KPI is not applicable.

⁹ 由於本集團業務不涉及產品的包裝材料使用，此關鍵績效指標不適用。

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Environmental 環境範疇		
Aspect A3: The Environment and Natural Resources 層面 A3：環境及天然資源		
General Disclosure	Policies on minimising the issuer’s significant impacts on the environment and natural resources.	4.3
一般披露	減低發行人對環境及天然資源造成重大影響的政策	
KPIA3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	4.3, 4.4
KPIA3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	
Aspect A4: Climate Change 層面 A4：氣候變化		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	4.1, 4.4
一般披露	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策	
KPIA4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	4.1, 4.4
KPIA4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動	

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Social		
社會範疇		
Employment and Labour Practices		
僱傭及勞工常規		
Aspect B1: Employment		
層面B1：僱傭		
General Disclosure	Information on: (a) The policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer Relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	5.1
一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	
KPIB1.1	Total workforce by gender, employment type (for example, full- or part- time), age group and geographical region.	7
KPIB1.1	按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數	
KPIB1.2	Employee turnover rate by gender, age group and geographical region.	7
KPIB1.2	按性別、年齡組別及地區劃分的僱員流失比率	

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社會範疇		
Employment and Labour Practices		
僱傭及勞工常規		
Aspect B2: Health and Safety		
層面 B2：健康與安全		
General Disclosure	Information on: (a) The policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer Relating to providing a safe working environment and protecting employees from occupational hazards.	5.1
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	
KPIB2.1	Number and rate of work-related fatalities occurred in each of the past three years including the Reporting Period.	7
KPIB2.1	過去三年(包括匯報年度)因工亡故的人數及比率	
KPIB2.2	Lost days due to work injury.	7
KPIB2.2	因工傷損失工作日數	
KPIB2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	5.1
KPIB2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法	
Aspect B3: Development and Training		
層面 B3：發展及培訓		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	5.1
一般披露	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動	
KPIB3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	7
KPIB3.1	按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比	
KPIB3.2	The average training hours completed per employee by gender and employee category.	7
KPIB3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數	

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社會範疇		
Employment and Labour Practices		
僱傭及勞工常規		
Aspect B4: Labour Standards		
層面 B4：勞工準則		
General Disclosure	Information on: (a) The policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer	5.1
一般披露	Relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	
KPIB4.1	Description of measures to review employment practices to avoid child and forced labour.	5.1
KPIB4.1	描述檢討招聘慣例的措施以避免童工及強制勞工	
KPIB4.2	Description of steps taken to eliminate such practices when discovered.	5.1
KPIB4.2	描述在發現違規情況時消除有關情況所採取的步驟	

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一般披露及關鍵績效指標	描述	
Social 社會範疇 Operating Practices 運營慣例		
Aspect B5: Supply Chain Management 層面 B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策	5.2
KPIB5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目	7
KPIB5.1	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法	5.2
KPIB5.2	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及有關慣例的執行及監察方法	5.2
KPIB5.3	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述有關識別供應商時促使多用環保產品及服務的慣例，以及有關慣例的執行及監察方法	5.2
KPIB5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及有關慣例的執行及監察方法	5.2

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一般披露及關鍵績效指標	描述	
Social 社會範疇 Operating Practices 運營慣例		
Aspect B6: Product Responsibility 層面B6：產品責任		
General Disclosure	Information on: (a) The policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer	5.2
一般披露	Relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods and redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	
KPIB6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	No relevant incident 無相關事件
KPIB6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比	
KPIB6.2	Number of products and service related complaints received and how they are dealt with.	5.2
KPIB6.2	接獲關於產品及服務的投訴數目以及應對方法	
KPIB6.3	Description of practices relating to observing and protecting intellectual property rights.	5.2
KPIB6.3	描述與維護及保障知識產權有關的慣例	
KPIB6.4	Description of quality assurance process and recall procedures.	5.2
KPIB6.4	描述質量檢定過程及產品回收程序	
KPIB6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	5.2
KPIB6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法	

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Social		
社會範疇		
Operating Practices		
運營慣例		
Aspect B7: Anti-corruption		
層面 B7：反貪污		
General Disclosure	Information on: (a) The policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer Relating to bribery, extortion, fraud and money laundering.	3.4
一般披露	有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	
KPIB7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases.	3.4
KPIB7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	
KPIB7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	3.4
KPIB7.2	描述防範措施及舉報程序，以及相關執行及監察方法	
KPIB7.3	Description of anti-corruption training provided to directors and employee.	3.4
KPIB7.3	描述向董事及員工提供的反貪污培訓	
Community		
社區		
Aspect B8: Community Investment		
層面 B8：社區投資		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	4.1, 4.2
一般披露	有關以社區參與來了解運營所在社區需要和確保其業務活動會考慮社區利益的政策	
KPIB8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	4.1, 4.2
KPIB8.1	專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）	
KPIB8.2	Resources contributed (e.g. money or time) to the focus area.	4.1, 4.2
KPIB8.2	在專注範疇所動用資源（如金錢或時間）	



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