



Easy Smart Group Holdings Limited 怡俊集團控股有限公司

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

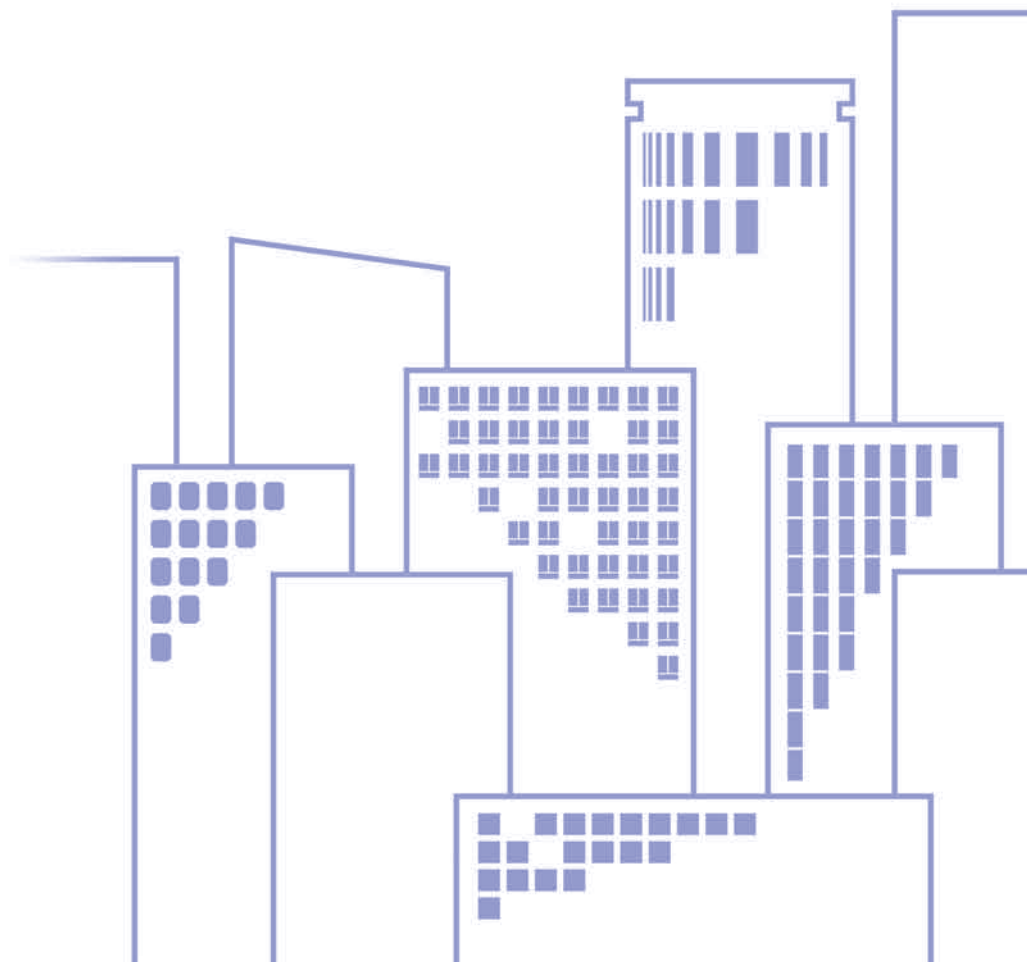
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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告 2023



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ABOUT THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE (“ESG”) REPORT

Easy Smart Group Holdings Limited (the “**Company**”, together with its subsidiaries, collectively as the “**Group**” or “**we**”) is delighted to present its environmental, social and governance report (the “**ESG Report**”) for the financial year ended 30 June 2023. This ESG Report herein focuses on providing an overview of the environmental and social aspects of our Group, and outlines how we seek to continually improve our operational strategy in regard to our environment and society in order to cope with the global standards of sustainability.

The Group believes that prudent management of environmental and social issues is one of the key factors in long-term success in this rapidly changing world. To better understand the risks and opportunities for environmental protection, the Group closely follows the requirements and expectations of regulatory authorities through efficient operation management, well-established policies and procedures. The Group believes that its expertise, capabilities and ownership patterns can be part of the solution to some of the challenges the Group is facing.

In order to carry out the Group’s sustainability strategy from top to bottom, the Board of Directors (the “**Board**”) of the Company has ultimate responsibility for ensuring the effectiveness of the Group’s ESG policies. The Board has established certain dedicated teams to manage the ESG issues within each business division of the Group. The designated staff has been assigned to enforce and supervise the implementation of the relevant policies.

The Group is committed to the implementation of sustainable development and social corporate responsibility. While the Group is actively developing and expanding its business, the Group also takes environmental, social and moral needs into serious consideration so as to strike a balance and unity between the profitability, environmental and social impacts. The Group also pays great attention to stakeholders including but not limited to customers, investors, environment, suppliers, employees and government to establish a good relationship through better understanding and responding to their expectations. As a result, the Group will continue to maintain close contact with the stakeholders to meet the expectations and needs of the stakeholders with an aim to continuously improve its environmental, social and governance strategies to create an efficient and diversified business.

關於環境、社會及管治（「環境、社會及管治」）報告

怡俊集團控股有限公司（「**本公司**」，連同其附屬公司，統稱「**本集團**」或「**我們**」）欣然提呈其截至二零二三年六月三十日止財政年度之環境、社會及管治報告（「**環境、社會及管治報告**」）。本環境、社會及管治報告重點提供本集團環境及社會層面之概覽，並概述我們如何尋求持續改善環境及社會方面的營運策略，以符合全球可持續發展標準。

本集團相信，對環境及社會問題的審慎管理乃在此瞬息萬變的環境下取得長期成功的關鍵因素之一。為更好地了解保護環境的風險及機遇，本集團透過高效的經營管理、完善的政策及程序，嚴格遵循監管機構的要求和期望。本集團相信，其專業知識、能力及所有權模式可助力解決本集團所面臨的若干挑戰。

為自上而下執行本集團的可持續發展策略，本公司董事會（「**董事會**」）對確保本集團環境、社會及管治政策的成效負有最終責任。董事會已成立若干專責團隊，負責管理本集團各業務分部的環境、社會及管治事宜。本集團已指派專責人員負責執行及監督相關政策的實施。

本集團致力實現可持續發展及企業社會責任。本集團在積極發展及拓展業務的同時，亦認真考慮環境、社會及道德需求，力求在盈利、環境及社會影響之間取得平衡與和諧。本集團亦高度關注包括但不限於客戶、投資者、環境、供應商、僱員及政府等在內的各界持份者，致力透過更好地了解及回應彼等的期望建立良好關係。因此，本集團將繼續與持份者保持密切聯繫，以滿足彼等的期望及需求，持續改善其環境、社會及管治策略，打造高效且多元發展的企業。

During the process of the preparation of this ESG Report, the Group has conducted a thorough review and evaluation of the existing Group's policies and practices with the aim of achieving better performance results in the future. Unless otherwise stated, this ESG Report covers the data and information from the business of the passive fire protection works in Hong Kong.

Report Scope and Boundary

This ESG Report is prepared in compliance with the Environmental, Social and Governance Reporting Guide (“**ESG Reporting Guide**”) as set out in Appendix 27 of the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) and in accordance to the material ESG issues identified from the Stakeholders' Questionnaire. During the preparation for this ESG Report, the Group has applied the reporting principles in the Reporting Guide as follows:

Materiality: Materiality assessment was conducted to identify material ESG issues, thereby adopting the confirmed material ESG issues as the focus for the preparation of the ESG Report. The materiality of ESG issues was reviewed and confirmed by the Board and senior management. For further details, please refer to the sections headed “Our Stakeholders” and “Materiality Assessment”.

Quantitative: To evaluate and review the effectiveness of ESG policies and management approaches, we have reported our ESG performance quantitatively with clear narration to explain the impacts. The Group has developed environmental targets to reduce particular impacts.

Consistency: The international standards, applicable assumptions and emission factors specified in the guidance materials on ESG issued by the Stock Exchange for computing the relevant key performance indicators (“**KPIs**”) have been adopted in the ESG Report. If there are any changes in the scope of disclosure and calculation methodologies that may affect the comparison, explanations will be provided to the corresponding data. The Group will maintain the consistency of the methodologies and key performance indicators of the Reporting Period and that of the future reporting periods, to allow for meaningful comparisons over time.

Balance: The ESG Report provides an unbiased picture of the Group's performance within the Reporting Period, avoiding selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the reader.

於編製本環境、社會及管治報告過程中，本集團已對其現有政策及常規進行全面檢討及評估，以期日後取得更佳表現。除另有說明外，本環境、社會及管治報告涵蓋香港被動消防工程業務的數據及資料。

報告範圍及界限

本環境、社會及管治報告乃遵照香港聯合交易所有限公司（「**聯交所**」）證券上市規則（「**上市規則**」）附錄二十七所載環境、社會及管治報告指引（「**環境、社會及管治報告指引**」）及根據持份者問卷所識別的重大環境、社會及管治議題而編製。於編製本環境、社會及管治報告期間，本集團已應用報告指引中的以下報告原則：

重要性：本集團已進行環境、社會及管治重要性評估以識別重大議題，並將已確認的重大環境、社會及管治議題作為本環境、社會及管治報告的編製重點。環境、社會及管治議題的重要性已由董事會及高級管理層審閱及確認。進一步詳情請參閱「持份者」及「重要性評估」兩節。

量化：為評估及檢討環境、社會及管治政策及管理方法之成效，我們已量化報告環境、社會及管治表現，並清楚說明其影響。本集團已制定環境目標以減少具體影響。

一致性：本環境、社會及管治報告已就計算相關關鍵績效指標（「**關鍵績效指標**」）採納聯交所頒佈的環境、社會及管治指引資料所指定的國際標準、適用假設及排放係數。如披露範圍及計算方法有任何變化，並可能影響與過往環境、社會及管治報告的比較，將會就相應的數據進行解釋。本集團將保持報告期間與日後報告期間的方法及關鍵績效指標的一致性，以便長時間進行有意義的比較。

平衡：環境、社會及管治報告提供本集團在報告期間內的表現的公正情況，避免可能對報告讀者的決定或判斷產生不當影響的選擇、遺漏或呈現形式。

In order to comply with the disclosure obligations of “comply or explain” provisions, this ESG Report has outlined the overall Group’s performance in environmental protection, human resources, operating practice and community involvement for the financial year, from 1 July 2022 to 30 June 2023 (“Reporting Period”).

This ESG Report was approved by the board of directors (the “Board”) on 27 September 2023. For details on the Group’s corporate governance, please refer to “Corporate Governance Report” on pages 16 to 32 of the Group’s Annual Report.

Information and Feedback

For details in relation to our financial performance and corporate governance, please visit our website on www.easysmart.com.hk and/or see our Annual Report for the year ended 30 June 2023. The Group also treasures your feedback and comments on our sustainability performance, please send your feedback and other sustainability inquiries to our office at ir@easysmart.com.hk.

ESG MANAGEMENT

The Group looks at issues that may have a reputational impact on, or that may pose a risk to, the Group in the short-, medium- or long-term. Issues that are important to the stakeholders, including but not limited to, customers and employees, as well as non-governmental organizations, are also crucial to the Group. All potential issues are covered and evaluated in the annual risk assessment. The Group is positive in developing opportunities with a focus on work ethics to ensure that success in business development is sustainable with the benefits to be passed on to the employees, the customers and the environment.

Integration of sustainability into the business strategies as well as daily operations of the Company is a must to pursue the business model. To deal with ESG issues effectively, understanding, and interacting with, the employees, customers and other stakeholders are of the highest priority. The Group believes that effective management of ESG issues is important to long-term success in the rapidly changing world. With a thorough understanding of the ESG risks and opportunities, the Group will be better positioned in allocating resources to reduce and recycle different kinds of waste, and responding to the increasing demand for higher standards of waste treatment by the regulators.

為遵守「不遵守就解釋」條文之披露責任，本環境、社會及管治報告已概述本集團自二零二二年七月一日至二零二三年六月三十日止財政年度（「報告期間」）於環境保護、人力資源、營運慣例及社區參與方面之整體表現。

本環境、社會及管治報告經董事會（「董事會」）於二零二三年九月二十七日批准。有關本集團企業管治的詳情，請參閱本集團年報第16至32頁之「企業管治報告」。

資訊及反饋

有關我們財務表現及企業管治的詳情，請瀏覽本公司網站www.easysmart.com.hk及／或參閱我們截至二零二三年六月三十日止年度之年報。本集團亦重視閣下對我們可持續性表現之反饋及意見，敬請將閣下的反饋及其他可持續性查詢透過ir@easysmart.com.hk發送予我們的辦事處。

環境、社會及管治管理

本集團關注在中短期或長遠而言對本集團之信譽可能造成影響，或令本集團承擔風險之事宜。本集團亦非常重視對持份者，包括但不限於客戶及僱員，以及非政府組織而言攸關重要之事宜。年度風險評估涵蓋並評估所有潛在事宜。本集團積極開拓發展機會，同時秉持職業道德，確保本集團成功實現業務可持續發展，亦令僱員、客戶及環境受惠。

為實現業務模式，可持續性在本公司之業務策略及日常營運中不可或缺。為有效處理環境、社會及管治事宜，了解僱員、客戶及其他持份者及與彼等互動是首要任務。本集團相信，對環境、社會及管治事宜之有效管理對在瞬息萬變之世界裡取得長遠成功十分重要。透過全面了解環境、社會及管治的風險及機遇，本集團將在分配資源方面具備更佳優勢，以減少及回收不同類別之廢棄物，並可配合監管機關就廢棄物處理推陳出新之更高標準。

The Group acknowledges our responsibilities on environmental protection, social responsibilities and is aware of the climate-related issues that may have an impact on our Group's business operation. We are committed to complying with environmental, social and governance reporting requirements upon the Listing. We have established an ESG policy (the "ESG Policy") in accordance with the standards of Appendix 27 to the Listing Rules, which outline, among others, (i) the appropriate risk governance on ESG matters, including climate-related risks and opportunities; (ii) identification of key stakeholders and the communication channels to engage with them; (iii) ESG strategy formation procedures; (iv) ESG risk management and monitoring; and (v) the identification of key performance indicators, the relevant measurements and mitigating measures.

Our ESG policy also sets out the responsibilities of different parties in managing ESG matters. Our Board takes the leadership in promoting top-down culture, with our Board being the highest governance body of our Group, ensuring that ESG considerations are taken into consideration during the business decision-making process. Our Board has overall responsibility for overseeing and determining our Group's environmental, social, and climate-related risks and opportunities impacting our Group via the annual risk assessment, establishing and adopting the ESG policy and targets of our Group, and reviewing and revising our Group's performance annually against ESG targets as appropriate.

The Group is confident that as part of the business decision-making process, by involving all relevant stakeholders in the ESG management process, the ESG issues will be monitored closely, and the long-term success of the Group will be assured.

The sustainability strategy of the Group in the following aspects applies to all the work streams:

- to promote environmental sustainability;
- to attract, retain and support employees;
- to engage with stakeholders;
- to promote sustainability of local communities;
- to strengthen community relations; and
- to grow suppliers' commitment.

本集團明白我們在環保及社會責任方面之責任，並意識到與氣候有關之問題可能對本集團之業務營運造成影響。我們承諾於上市後遵守環境、社會及管治報告規定。我們已按照上市規則附錄二十七的標準制定環境、社會及管治政策（「**環境、社會及管治政策**」），該政策概述（其中包括）(i)環境、社會及管治事項之適當風險管治，包括與氣候有關之風險及機遇；(ii)識別主要持份者及與彼等溝通之渠道；(iii)環境、社會及管治策略制定程序；(iv)環境、社會及管治風險管理及監測；及(v)識別關鍵績效指標、相關計量指標及緩解措施。

我們的環境、社會及管治政策亦載列各方在管理環境、社會及管治事宜過程中各自之責任。董事會是本集團的最高管治機構，在其領導下宣揚自上而下的文化，確保在業務決策過程中考慮到環境、社會及管治因素。董事會全面負責透過年度風險評估監督及確定影響本集團之環境、社會及氣候相關風險及機會，建立及採納本集團之環境、社會及管治政策及目標，並根據環境、社會及管治目標每年檢討本集團之表現及於適當時作出修訂。

本集團相信，作為業務決策過程之一部份，透過於環境、社會及管治之管理過程中使所有相關持份者參與其中，本集團將能夠密切監控環境、社會及管治事宜，並確保本集團之長遠成功。

本集團於以下各方面之可持續性策略適用於所有業務範疇：

- 促進環境可持續性；
- 吸引、挽留及支持僱員；
- 與持份者溝通；
- 促進當地社區的可持續性；
- 鞏固社區關係；及
- 推動供應商之承諾。

ESG Governance Structure

To facilitate effective management of ESG issues, the Group has established a governance structure. The Board has overall responsibility for overseeing the Group's ESG-related risks and opportunities, establishing and adopting the ESG-related strategies and targets of the Group including setting KPIs for environmental-related issues and setting higher standards of energy efficient measures and waste treatment, reviewing the Group's performance annually against the ESG-related targets, and revising the ESG-related strategies as appropriate if significant variance from the ESG-related target is identified. Our Board has established an ESG working group that comprises general managers, project manager and accounting manager. The ESG working group supports the Board in implementing ESG actions, policies, targets and strategies; conducting materiality assessments of material ESG and climate risks through the ESG data collection and reporting cycle. The ESG working group also investigates deviation from targets and seeks rectification actions for such deviation. The ESG working group has to report to our Board on a semi-annual basis on the ESG performance of our Group, and our Board will review the effectiveness of the systems and controls in place, including business, environment, people, and social interests.

Based on the set goals and targets, the Board will continue to review the Group's progress in relation to ESG issues in order to build a more sustainable business and bring greater benefits to society as a whole.

Governance structure



環境、社會及管治之管治架構

為促進有效管理環境、社會及管治事宜，本集團已建立管治架構。董事會全面負責監督本集團之環境、社會及管治相關風險及機會，制定及採納本集團之環境、社會及管治相關策略及目標（包括就環境相關事宜設定關鍵績效指標及設定節能措施及廢棄物處理的更高標準），按照環境、社會及管治相關目標每年檢討本集團之表現，並於發現與環境、社會及管治相關目標有重大差異時酌情修訂環境、社會及管治相關策略。董事會已成立由總經理、項目經理及會計經理組成之環境、社會及管治工作小組。環境、社會及管治工作小組協助董事會實施環境、社會及管治行動、政策、目標及策略，並透過環境、社會及管治數據收集和報告對重大環境、社會及管治風險和氣候風險進行重要性評估。環境、社會及管治工作小組亦會調查偏離目標之情況，並致力對有關偏離進行糾正。環境、社會及管治工作小組須每半年向董事會彙報本集團之環境、社會及管治表現，而董事會將檢討現有系統及控制之成效，包括業務、環境、人員及社會利益。

根據既定目標及指標，董事會將持續檢討本集團在環境、社會及管治事宜方面之進展，以建立可持續性更強的業務，並為整個社會帶來更大利益。

管治架構

OUR STAKEHOLDERS

The Group values feedback from its stakeholders as it brings invaluable direction for the continuous development of the Group. Internal and external stakeholders have been involved in regular engagement activities to share views regarding the Group's operations and performances. The Group is actively searching for every opportunity to understand and engage its stakeholders to ensure that improvement can be implemented to its products and services.

持份者

持份者為本集團之持續發展帶來寶貴的方向，因此本集團重視彼等之回饋意見。內部及外部持份者參與定期交流活動，分享有關本集團營運及表現之意見。本集團積極尋求每個與持份者增進了解及交流的機會，以確保持續改進本集團之產品及服務。

Stakeholders 持份者	Probable Points of Concern 可能關注事宜	Communication and Responses 溝通與回應
Stock Exchange 聯交所	Compliance with listing rules, and timely and accurate announcements. 遵守上市規則，及時而準確地刊發公告。	Meetings, training, workshops, programs, website updates, and announcements. 會議、培訓、工作坊、計劃、網站更新及公告。
Government 政府	Compliance with laws and regulations, preventing tax evasion, and social welfare. 遵守法律法規、防偷稅漏稅及促進社會福利。	Interaction and visits, government inspections, tax returns and other information. 互動及訪問、政府視察、報稅表及其他資料。
Investors 投資者	Corporate governance, business strategies and performance, and investment returns. 企業管治、業務策略及表現及投資回報。	Organizing briefing sessions and seminars, interviews, shareholders' meetings, issue of financial reports or operation reports for investors, media and analysis. 為投資者、媒體及分析師組織簡報會、研討會、訪談、股東大會，刊發財務報告或營運報告。
Media & Public 媒體及公眾	Corporate governance, environmental protection, and human rights. 企業管治、環保及人權。	Issue of newsletters on the Company's website. 在本公司網站上發佈通訊。
Customers 客戶	Service quality, service delivery schedule, reasonable prices, service value, and personal data protection. 服務質量、服務交付計劃、合理價格、服務價值及個人資料保護。	After-sales services. 售後服務。
Employees 僱員	Rights and benefits of employees, compensation, training and development, work hours, and working environment. 僱員權利及福利、報酬、培訓與發展、工作時間及工作環境。	Conducting union activities, training, interviews with employees, internal memos, and employee suggestion boxes. 開展工會活動、培訓，與僱員進行面談、內部備忘錄及僱員意見箱。
Community 社區	Community environment, employment opportunities, community development, and social welfare. 社區環境、僱傭機會、社區發展及社會福利。	Developing community activities, employee voluntary activities, and community welfare subsidies and donations. 開展社區活動、僱員義工活動，社區福利補貼及捐贈。

MATERIALITY ASSESSMENT

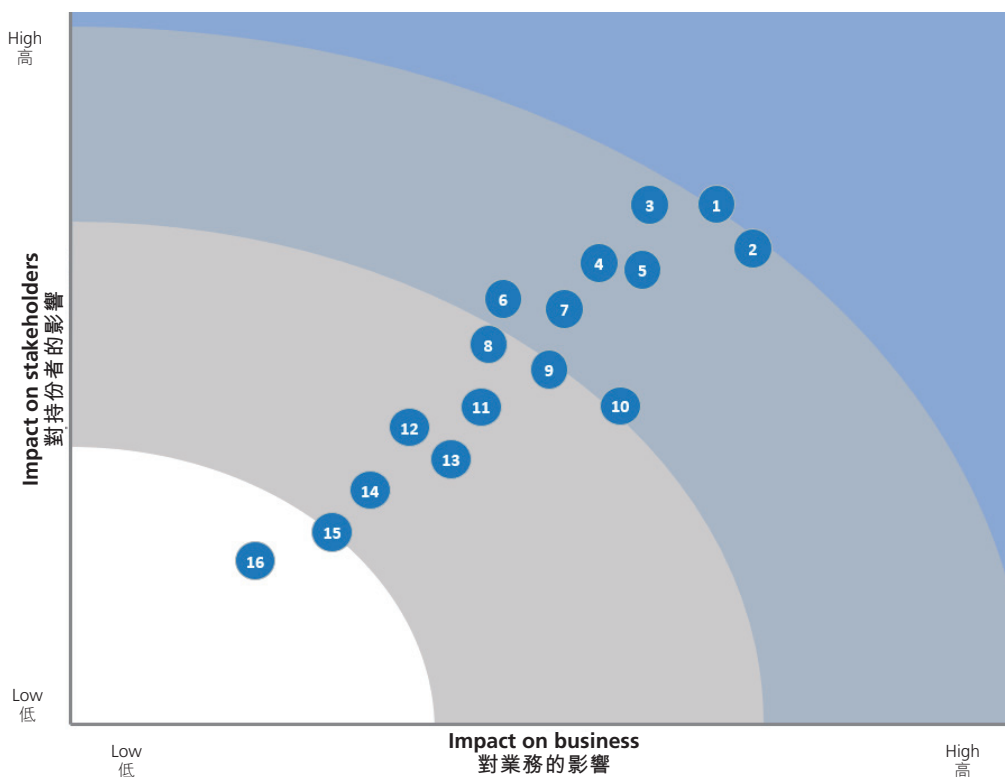
The Group has identified ESG issue that have potential or actual impact on its sustainable development from various sources, such as issues identified in internal policies, industry trends and the Sustainability Accounting Standards Board's Materiality Mapⁱ. The ESG issues have been analyzed with reference to an array of factors, including the Group's overall strategy, development, and goals and targets. The Group has conducted a materiality assessment to rate the identified ESG issues that are pertinent to its business and stakeholders, and their respective levels of impact.

The Group has conducted a materiality assessment to rate the identified ESG issues that are pertinent to its business and stakeholders, and their respective levels of impact. The assessment results are shown below:

重要性評估

本集團已從多種來源確定對其可持續發展具有潛在或實際影響的環境、社會及管治問題，例如內部政策中所確定的問題、行業趨勢及可持續發展會計準則委員會的重要性示意圖ⁱ。已對環境、社會及管治問題進行分析，乃參考一系列因素，包括本集團之整體策略、發展以及目標和指標。本集團已進行重要性評估，以評估已確定與其業務及持份者直接相關之環境、社會及管治議題以及各自的影響程度。

本集團已進行重要性評估，對已識別且與其業務及持份者相關之環境、社會及管治議題以及各自的影響程度進行評級。評估結果如下所示：



ⁱ Sustainability Accounting Standards Board's Materiality Map, <https://materiality.sasb.org/>
可持續發展會計準則委員會的重要性示意圖，<https://materiality.sasb.org/>

Material ESG Issues
重大環境、社會及管治議題

1	Health and Safety 健康及安全	9	Energy Consumption 能源消耗
2	Product and Service Responsibility 產品及服務責任	10	Development and Training 發展及培訓
3	Labour Standards 勞工準則	11	Natural Resources 自然資源
4	Climate Change 氣候變化	12	Water Consumption 水消耗
5	Anti-corruption 反貪污	13	Supply Chain Management 供應鏈管理
6	Community Investment 社區投資	14	Hazardous Waste 有害廢棄物
7	Employment 僱傭	15	Emissions 排放物
8	Greenhouse Gas (“GHG”) Emissions 溫室氣體(「溫室氣體」)排放	16	Non-hazardous Waste 無害廢棄物

ENVIRONMENTAL

Overview

A sustainable environment is a foundation for long-term economic and social prosperity. The Group believes that sustainability represents not just an ethical obligation, but also a gateway to business success. Therefore, the Group prioritizes environmental protection, strives to mitigate any undesirable impact on the environment and continues to contribute to sustainable development.

During the Reporting Period, the Group has fully complied with all applicable environmental requirements as set up by the laws and regulations in Hong Kong including but not limited to the Air Pollution Control Ordinance, Noise Control Ordinance, Water Pollution Control Ordinance and Waste Disposal Ordinance, Public Health and Municipal Services Ordinance. A breach of these ordinances can give rise to civil and/or criminal liability including fine and imprisonment. The Group ensures its compliance with relevant laws and regulations through measures described in the following sections. During the Reporting Period, there were no non-compliance incidents or grievances noted by the Group in relation to environmental issues.

Emissions

During the Group's daily operations, the Group owned 3 vehicles for its business operations. Vehicle usage is the major activity of the Group that generate air pollutant, which includes nitrogen oxides ("NOx"), sulphur oxides ("SOx") and Particulate Matter ("PM"). During the Reporting Period, the air emissions data is as follows:

Year ended 30 June
截至六月三十日止年度

	2023 二零二三年
NOx emission (g) 氮氧化物排放量(以克計算)	3,251.8
SOx emission (g) 硫氧化物排放量(以克計算)	76.8
PM emission (g) 顆粒物排放量(以克計算)	239.4
NOx emission intensity (g/thousand dollars of revenue) 氮氧化物排放密度(克/千元收入)	0.010
SOx emission intensity (g/thousand dollars of revenue) 硫氧化物排放密度(克/千元收入)	0.00024
PM emission intensity (g/thousand dollars of revenue) 顆粒物排放密度(克/千元收入)	0.001

環境

概覽

可持續發展之環境是經濟及社會長期繁榮之基礎。本集團認為，可持續發展不僅是一種道德義務，更是業務成功的途徑。因此，本集團將環境保護置於首位，務求減低對環境造成任何負面影響，並繼續為可持續發展作出貢獻。

於報告期間，本集團已完全遵守香港法例及法規所載的所有適用環境規定，包括但不限於《空氣污染管制條例》、《噪音管制條例》、《水污染管制條例》、《廢物處置條例》及《公眾衛生及市政條例》。違反該等條例可導致民事及/或刑事責任，包括罰款及監禁。本集團透過下節所述措施確保其遵守相關法律法規。於報告期間，本集團並無發現與環境事宜有關之不合規事件或投訴。

排放

於本集團日常營運期間，本集團擁有3輛汽車用於其業務營運。車輛使用乃本集團產生空氣污染物的主要活動，包括氮氧化物(「氮氧化物」)、硫氧化物(「硫氧化物」)及顆粒物(「顆粒物」)。於報告期間，廢氣排放數據如下：

To uphold the principles of sustainable development, the Group is committed to reducing the emissions intensity of NOx, SOx and PM by 5% by the year ending 30 June 2026, against the emissions intensity of the baseline year ended 30 June 2023. For fleet management, regular maintenance checks are performed for all the vehicles to enhance fuel consumption efficiency, ensure road safety and keep emissions at their minimum.

GHG Emissions

GHG generated from human activities is one of the significant drivers of global warming which affect the lives of the present and future generation. Therefore, the Group is highly concerned about the importance of monitoring and mitigating GHG emissions in our operations. As mentioned, vehicle fuel combustion is the major activity that generates direct GHG emissions (Scope 1) from operations. In addition, energy indirect GHG emissions (Scope 2) and other indirect emissions (Scope 3) mainly result from the purchase of electricity and paper consumption within the Group. The GHG emissions generated by the Group are shown as follows:

Year ended 30 June
截至六月三十日止年度

2023
二零二三年

GHG Emissions (tonnes CO₂-e)

溫室氣體排放量 (噸二氧化碳當量)

Scope 1 – Direct Emissions from Mobile Combustion Sources 範圍一 – 來自汽車燃料燃燒的直接排放	13.9
Scope 2 – Energy Indirect Emissions (Electricity consumption) 範圍二 – 能源間接排放 (電力消耗)	18.8
Scope 3 – Other Indirect Emissions (Paper consumption) 範圍三 – 其他間接排放 (紙張消耗)	5.0

Total Amount of GHG Produced during the Reporting Period (tonnes CO₂-e): **37.7**

報告期間產生的溫室氣體總量 (噸二氧化碳當量) :

The intensity of GHG Produced during the Reporting Period

(tonnes CO₂-e/thousand dollars of revenue):

0.00012

報告期間產生的溫室氣體密度 (噸二氧化碳當量 / 千元收入) :

During the Reporting Period, the GHG emissions intensity of the Group is 0.00012 tonnes **CO₂-e/thousand dollars of revenue**. To uphold the principles of sustainable development, the Group is committed to reducing the GHG emissions intensity by 5% by the year ending 30 June 2026, against the GHG emissions intensity of the baseline year ended 30 June 2023.

為堅持可持續發展的原則，本集團承諾在截至二零二六年六月三十日止年度前將氮氧化物、硫氧化物及顆粒物的排放密度相比截至二零二三年六月三十日止基準年度的排放密度降低5%。就車隊管理而言，我們會對所有車輛進行定期保養檢查，以提高燃料消耗效率，確保道路安全，將排放控制在最低水平。

溫室氣體排放

全球暖化影響今世後代的生活，而人類活動產生的溫室氣體為全球暖化的主要原因之一。因此，本集團對監督及減少經營活動中溫室氣體的排放給予高度關注。如前所述，汽車燃料燃燒為經營活動中產生直接溫室氣體排放 (範圍一) 的主要活動。此外，能源間接溫室氣體排放 (範圍二) 及其他間接排放 (範圍三) 主要來源於本集團採購之電力以及紙張消耗。本集團產生的溫室氣體排放如下：

於報告期間，本集團溫室氣體排放密度為 0.00012 噸二氧化碳當量 / 千元收入。為堅持可持續發展之原則，本集團承諾在截至二零二六年六月三十日止年度前將溫室氣體的排放密度相比截至二零二三年六月三十日止基準年度的溫室氣體排放密度降低5%。

Our Group has implemented an array of measures to mitigate air and GHG emissions, including but not limited to the following:

- Require employees to turn off lights, equipment, and other electronic devices when such devices are not in operation and before leaving the premises;
- Replace all lighting with LED lighting products that are more energy-efficient;
- Set and keep air conditioners to a default temperature of around 24 degrees Celsius;
- Provide training and educate our employees on the concept of energy efficiency;
- Promote a paperless environment, encourage the usage of electronic copies instead of hard copies, the use of double-sided printing, and the use of single-sided-printed paper when there is no confidential information on it;
- Procure products for the office that are more energy efficient, such as those with Grade 1 or 2 energy label; and
- Conduct regular inspections and maintenance of vehicles and equipment.

We have also adopted green procurement practices to manage scope 3 other indirect GHG emissions from the upstream supply chain with preference is given to suppliers with relevant ISO certifications such as ISO 14001 Environmental Management System and ISO 20400 Sustainable Procurement, or products that obtained certifications such as Construction Industry Council Green Product Certification if their products meet the project requirements. As suppliers certified with relevant ISO certifications indicate that the suppliers have an environmental management system in place or integrated sustainability within their procurement to manage and minimise their business's environmental impacts, such as GHG emissions, energy and water usage, and waste production, our preference given to suppliers with ISO 14001 Environmental Management System and ISO 20400 Sustainable Procurement is consistent with our green procurement practices, which involves purchasing products and services that cause minimal adverse environmental impacts. We believe that such GHG emissions could be minimised via a prudent selection of suppliers and low carbon construction materials.

本集團已實施一系列措施以減少廢氣及溫室氣體排放，包括但不限於下列各項：

- 要求僱員於燈具、設備及其他電子設備在非工作狀態時以及離開前關閉該等設備；
- 以更節能的LED照明產品取代所有照明設施；
- 將空調設定並保持在攝氏24度左右的預設溫度；
- 為僱員提供有關節能理念的培訓及教育；
- 促進無紙化環境，鼓勵使用電子版本取代紙質版本，使用雙面打印，並在沒有機密資料的情況下使用已單面列印的紙張；
- 為辦公室採購更節能的產品，如標有一級或二級能源標籤的產品；及
- 定期檢查和保養車輛及設備。

我們亦已採取綠色採購慣例，以管理來自上游供應鏈的範圍三其他間接溫室氣體排放，我們優先考慮獲得ISO 14001環境管理體系及ISO 20400可持續採購等相關ISO認證的供應商，或獲得建造業議會綠色產品認證等認證的產品（倘其產品符合項目要求）。由於獲得相關ISO認證的供應商意味著該等供應商擁有環境管理體系或已將可持續發展融入其採購，以管理及盡量減低其業務對環境之影響，如溫室氣體排放、能源和水的使用以及廢棄物產生，而我們優先考慮獲得ISO 14001環境管理體系和ISO 20400可持續採購的供應商，符合我們的綠色採購慣例，即採購對環境造成最小不利影響之產品及服務。我們相信，透過審慎選擇供應商及低碳建築材料，可將該等溫室氣體排放降至最低。

Waste Management

During the Reporting Period, the Group has fully complied with all applicable requirements as set up by the laws and regulations in Hong Kong regarding the generation of hazardous waste and non-hazardous waste including but not limited to the Waste Disposal (Charges for Disposal of Construction Waste) Regulation and the Waste Disposal (Chemical Waste) (General) Regulation. No confirmed material non-compliance incidents or grievances in relation to hazardous and non-hazardous waste management were noted by the Group.

Non-hazardous construction wastes and residual materials will be sorted and separated into inert and non-inert portions. Recyclable or reusable materials such as metals and concrete will be handled by recyclers, and the remaining sorted inert and non-inert portions will be handled by the waste collector engaged by the main contractors to dispose of at the relevant government waste disposal facilities (public fill reception facilities, sorting facilities or landfills) in accordance with the Waste Disposal (Charges for Disposal of Construction Waste) Regulation, while any hazardous or toxic waste will be collected in a designated waste location with cautionary warning signs, and further handled by a licensed waste collector engaged by the main contractors.

The following shows the statistics of non-hazardous waste generated and recorded during the Reporting Period:

Year ended 30 June
截至六月三十日止年度

2023
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Total Non-hazardous Waste Generated (kg) 所產生無害廢棄物總量(以千克計算)	1,038
Intensity of Non-hazardous Waste Generated (kg/thousand dollars of revenue): 所產生無害廢棄物密度(千克/千元收入) :	0.003

The major non-hazardous waste produced by our business activities is paper consumed for administrative purposes. We encourage our employees to reduce paper consumption whenever possible, and work towards a paperless environment.

During the Reporting Period, the intensity of the non-hazardous waste generated by the Group is 0.003 kg per thousand dollars of revenue. To uphold the principles of sustainable development, the Group is committed to reducing the intensity of the non-hazardous waste generated by 5% by the year ending 30 June 2026, against the non-hazardous waste intensity of the baseline year ended 30 June 2023.

廢棄物管理

於報告期間，本集團已完全遵守香港法律及法規有關產生有害廢棄物及無害廢棄物之所有適用規定，包括但不限於《廢物處置(建築廢物處置收費)規例》及《廢物處置(化學廢物)(一般)規例》。本集團並無發現與有害及無害廢棄物管理有關之已確認重大不合規事件或投訴。

我們將對無害建築廢棄物及剩餘材料分類，分為惰性及非惰性兩部分。金屬及混凝土等可回收或可重複利用的材料將由回收商處置，而餘下已分類的惰性及非惰性材料將由總承建商委聘的廢物收集商處置，並根據《廢物處置(建築廢物處置收費)規例》在相關政府的廢物處置設施(公眾填埋接收設施、分類設施或堆填區)處置，而任何有害或有毒廢棄物則在指定廢物地點收集，並設置警示標誌，再由總承建商委聘的持牌廢物收集商作進一步處理。

下表載列於報告期間所產生及記錄的無害廢棄物統計數據：

我們業務活動所產生之主要無害廢棄物為行政用紙。我們鼓勵員工盡可能減少紙張消耗，並致力實現無紙化環境。

於報告期間，本集團所產生之無害廢棄物密度為0.003千克/千元收入。為堅持可持續發展之原則，本集團承諾在截至二零二六年六月三十日止年度前將無害廢棄物的密度相比截至二零二三年六月三十日止基準年度的無害廢棄物密度降低5%。

Packaging

As the Group's core business activities do not involve the use of packaging materials, and thus, no relevant data and measures in this respect are available.

Energy Efficiency

The Group treasures the use of energy. As mentioned, the Group has implemented an array of measures to reduce energy consumption. For details of the energy consumption reduction measures, please refer to the section headed "GHG Emissions" in this ESG Report.

During the Reporting Period, the energy consumption of the Group is shown as follows:

Year ended 30 June
截至六月三十日止年度

Electricity (kWh)
電力(以千瓦時計算)
Petrol (kWh)
汽油(以千瓦時計算)

2023
二零二三年

48,300.00

50,645.33

Total Energy Consumption (kWh):

能源消耗總量(以千瓦時計算):

98,945.33

Energy Consumption Intensity (kWh/thousand dollars of revenue):

能源消耗密度(千瓦時/千元收入):

0.31

During the Reporting Period, the energy consumption intensity of the Group is 0.31 kWh per thousand dollars of revenue. To uphold the principles of sustainable development, the Group is committed to reducing the intensity of the energy consumption by 5% by the year ending 30 June 2026, against the energy consumption intensity of the baseline year ended 30 June 2023.

包裝

由於本集團的核心業務活動並不涉及包裝材料的使用，因此並無相關數據及計量。

能源效益

本集團珍惜能源的使用。如上所述，本集團已實施一系列措施以減少能源消耗。有關減少能源消耗措施之詳情，請參閱本環境、社會及管治報告「溫室氣體排放」一節。

於報告期間，本集團的能源消耗量如下：

於報告期間，本集團之能源消耗密度為0.31千瓦時/千元收入。為堅持可持續發展之原則，本集團承諾在截至二零二六年六月三十日止年度前將能源消耗密度相比截至二零二三年六月三十日止基準年度的能源消耗密度降低5%。

Water Management

The Group has complied with the Hong Kong's Water Pollution Control Ordinance with an aim to prevent and control water pollution, protect and improve the environment. During the Reporting Period, we have no issue in sourcing water that is fit for purpose.

The Group treasures the preciousness of water resources. Through the implementation of a variety of measures, the Group is committed to achieving water conservation and adopted various measures to lessen the use of water under the principles of saving and recycling:

- Any water wastage phenomenon is prohibited;
- Regular checking on water taps and pipes to avoid unnecessary leakage;
- Meter reading is checked constantly for revealing any hidden leakage phenomena; and
- Water-saving education and ideas of water-saving and water scarcity are continuously promoted among our employees.

The Group believes that carrying out the measures stated above, will be effective in raising the awareness of employees' water conservation initiatives and reduce water consumption in the long run.

During the Reporting Period, the water consumption of the Group is shown as follows:

Year ended 30 June
截至六月三十日止年度

2023
二零二三年

Water Consumption (m^3)
用水量(以立方米計算)

53.2

Water Consumption Intensity (m^3 /thousand dollars of revenue):
用水密度(立方米/千元收入):

0.00017

用水管理

本集團遵守香港《水污染管制條例》，致力防止和控制水污染、保護及改善環境。於報告期間，我們在求取適用水源方面並無困難。

本集團珍惜寶貴的水資源。本集團秉持節約及回收的原則，透過實施多項措施推行節約用水，並採納多項措施減少用水：

- 禁止一切浪費用水的行為及情況；
- 定期檢查水龍頭及水管，避免不必要之滲漏；
- 時常檢查儀錶讀數以發現隱藏的漏水現象；及
- 持續向僱員宣傳節水教育及節水和水資源稀缺的觀念。

本集團認為，透過實施上述措施，將能有效提升僱員節約用水的意識及長遠減少用水。

於報告期間，本集團的用水量如下所示：

During the Reporting Period, the water consumption intensity of the Group is 0.00017 m³ per thousand dollars of revenue. The Group targets to reduce the water consumption intensity by 5% by the year ending 30 June 2026, against the water consumption intensity of the baseline year ended 30 June 2023. Our Group will make continuous efforts to work towards the set target of water consumption through the established water usage management and the implemented measures to avoid unnecessary leakage.

Environmental Protection

As a passive fire protection works service provider, there is no significant consumption of natural resources and therefore the Group's activities do not have any significant impact on the environment. However, the Group is concerned about the natural resources consumed along the supply chain and it endeavours to select vendors that are environmentally and socially conscious. Details of vendor selection criteria are set out in the section headed "Supply Chain Management" below.

Climate Change

The Group has considered the potential climate-related risks and opportunities in respect of the recommendations of the Task Force on Climate-related Financial Disclosures, in which potential physical risks and transition risks from climate change may pose adverse financial impacts on the Group's businesses. Acute physical risk can arise from extreme weather conditions such as flooding and storms and chronic physical risk can arise from sustained high temperature, while transition risk may result from a change in climate-related regulations or emerging technology. The Group defines time horizons as Short-term: 1-5 years, Medium-term: 6-10 years, Long-term: ≥ 11 years.

於報告期間，本集團的用水密度為0.00017立方米／千元收入。本集團之目標是於截至二零二六年六月三十日止年度前將用水密度相比截至二零二三年六月三十日止基準年度之用水密度減少5%。本集團將持續努力，透過完善的用水管理及實施措施以避免不必要之滲漏，達致設定的用水目標。

環境保護

作為被動消防工程服務供應商，我們並無重大的天然資源消耗，因此本集團活動並未對環境造成任何重大影響。然而，本集團十分關注供應鏈的天然資源消耗，並傾向選擇與具備環保及社會責任意識的供應商合作。有關供應商甄選標準的詳情載於下文「供應鏈管理」一節。

氣候變化

本集團已就氣候相關財務披露工作小組的建議考慮潛在氣候相關風險及機會，其中氣候變化帶來的潛在實體風險及過渡風險可能對本集團的業務造成不利財務影響。嚴重實體風險可能來自洪水及暴風雨等極端天氣情況，長期實體風險可能來自持續高溫，而過渡風險則可能來自氣候相關法規變動或新興科技。本集團將時間範圍定義為短期：一至五年，中期：六至十年，長期：十一年及以上。

The potential climate-related risks in respect of the recommendations of the Task Force on Climate-related Financial Disclosures are summarized below:

氣候相關財務披露工作小組的建議有關之潛在氣候相關風險概述如下：

Risk Type 風險類型	Risks 風險	Potential Financial Impact 潛在財務影響	Short (1-5 years) 短期 (一至 五年)	Medium (6-10 years) 中期 (六至 十年)	Long (≥11 years) 長期 (十一年 及以上)	Mitigation Strategy 減緩策略	
Physical Risks 實體風險	<ul style="list-style-type: none"> Extreme weather conditions such as flooding and storms 極端天氣狀況，例如洪災及颱風 	<ul style="list-style-type: none"> Reduced revenue from business due to business and supply chain disruptions 業務及供應鏈中斷導致業務收益減少 	√	√		<ul style="list-style-type: none"> Establish adverse weather condition policy 制訂惡劣天氣狀況政策 	
	<ul style="list-style-type: none"> Sustained elevated temperature 持續高溫 	<ul style="list-style-type: none"> Increased in business operating costs 業務營運成本增加 			√	√	<ul style="list-style-type: none"> Adopt energy conservation measures to avoid overconsumption of natural resources 採納節能措施，避免過度消耗自然資源
Transition Risks 過渡風險	<ul style="list-style-type: none"> Changes in climate-related regulations 氣候相關法規變化 	<ul style="list-style-type: none"> Higher operating costs to comply with more stringent regulations 營運成本增高，以遵守更嚴格之法規 			√	√	<ul style="list-style-type: none"> Adopt energy conservation measures to reduce emissions 採納節能措施，減少排放 Adopted green procurement 採納綠色採購 Continue to monitor the regulatory environment to ensure that the Group complied with the climate-related laws and regulations 繼續監察監管環境，確保本集團遵守氣候相關法律及法規
	<ul style="list-style-type: none"> Emerging technology 新興科技 	<ul style="list-style-type: none"> Higher operating costs to adopt new practices or technologies 營運成本增加，以採納新常規或科技 				√	√

SOCIAL

Employment

The Group has strictly complied with a series of labour laws in Hong Kong including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong). To ensure that the Group's key policies are clearly and consistently communicated to the employees, the Group has established an "Employees' Handbook", which details the rights of the employees, such as working hours, leave entitlements and other benefits and welfare. "Employees' Handbook" is available to all employees upon request.

The Group believes that employees are the key asset and important component to business success, so the Group pays attention to the personal growth of every employee and has set up various channels of communication with employees to enhance employees' sense of belonging to the Group.

The Group also embraces diversity and is committed to promoting the diversity of our employees to enhance the effectiveness of our corporate governance. We strive to achieve diversity not only in terms of gender, but also age, culture, educational background, professional qualifications, skills and industry experience. We ensure that our employees are recruited strictly based on their abilities through an impartial and transparent recruitment system. We support diversity, equity and inclusion in the workplace and believe that by providing all individuals with equal opportunities, we can make the most of their capabilities as part of our social responsibility.

The Group has established a set of rules in our "Employee Handbook" to ensure that no employee is mistreated, harassed, discriminated against, or deprived of any opportunities including but not limited to recruitment, promotion, training, and company welfare because of their nationality, religion, beliefs, disability, gender, age, birthplace, sexual orientation, values, workstyles and family status. These important values within the Group are well communicated to all of our employees. The Group strives to provide equal opportunities to disabled individuals by recruiting employees strictly based on their abilities through an impartial and transparent recruitment system. The Group acknowledges the value of diversity and will ensure gender equality in our board composition by having at least one female board member. The Group is committed to improving human resources policies and workplace facilities so as to guarantee employees' health and safety at all times.

社會

僱傭

本集團嚴格遵守香港的一系列勞動法律，包括但不限於《僱傭條例》(香港法例第57章)。為確保本集團之主要政策清晰地傳達給僱員，本集團已制定《僱員手冊》，詳細列明僱員之權利，如工作時間、假期權利及其他利益和福利。所有僱員均可索取《僱員手冊》。

本集團認為，僱員乃企業之重要資產及企業成功之重要組成部分，本集團關注每一位僱員的個人成長，並已建立與僱員的多種溝通渠道，以增強僱員對本集團之歸屬感。

本集團亦提倡多元化，並致力促進僱員多元化，以提高企業管治的有效性。我們力求在性別，以及年齡、文化及教育背景、專業資格、技能及行業經驗方面實現多元化。我們確保透過公正透明的招聘系統嚴格根據僱員能力招聘員工。我們支持工作場所的多元化、公平性及包容性，並相信透過為眾人提供平等機會，我們可以充分利用他們的能力作為我們履行社會責任的一部分。

本集團已在《僱員手冊》中制定規則，以確保並無僱員因其國籍、宗教信仰、信仰、殘疾、性別、年齡、出生地、性取向、價值觀、工作方式及家庭狀況而遭受虐待、騷擾、歧視或剝奪任何機會(包括但不限於招聘、晉升、培訓及公司福利)。本集團內的重要價值觀已妥為傳達予所有僱員。本集團透過公正透明的招聘系統嚴格根據僱員能力招聘員工，努力為殘疾人士提供平等機會。本集團秉承多元化之價值觀，並透過至少有一名女性董事會成員來確保董事會組成中的性別平等。本集團致力改善人力資源政策及工作場所設施，以始終保障僱員的健康及安全。

Employees

The Group believes that a diversified and cohesive team is indispensable to the success of the business. The Group strives to ensure that the recruitment process is fair and without any discrimination.

As at 30 June 2023, the Group had a total of 61 employees.

The breakdowns of the Group's workforce by gender, age group and region are as follows:

僱員

本集團相信，多元化且有凝聚力之團隊對於業務成功不可或缺。本集團力求確保招聘過程公平及無歧視。

於二零二三年六月三十日，本集團合共有61名僱員。

本集團之員工按性別、年齡組別及地區劃分之明細如下：

As at 30 June 於六月三十日	2023 二零二三年
Total workforce 員工總數	61
By gender 按性別	
Male 男性	42
Female 女性	19
By age group 按年齡組別	
Below 30 30歲以下	11
30 – 50 30歲至50歲	35
Above 50 50歲以上	15
By region 按地區	
Hong Kong 香港	61
By employment type 按僱傭類別	
Full time 全職	61

During the Reporting Period, the employee turnover across the Group was 41%ⁱⁱ, the details are as follows:

於報告期間，本集團的僱員流失率為41%ⁱⁱ，詳述如下：

KPI B1.2 關鍵績效指標B1.2	
Employee turnover rates 僱員流失率	
Overall turnover rate 整體流失率	41%
By gender 按性別	
Male 男性	40%
Female 女性	42%
By age group 按年齡組別	
Below 30 30歲以下	73%
30 – 50 30歲至50歲	37%
Above 50 50歲以上	27%
By region 按地區	
Hong Kong 香港	41%

ⁱⁱ The overall turnover rate is disclosed in accordance “Appendix 3: Reporting Guidance on Social KPIs” published by HKEX, which is the total employees leaving employment divided by the number of total employees as at 30 June 2023.
整體流失率乃根據香港聯交所發佈之《附錄三：社會關鍵績效指標報告指引》披露，即於二零二三年六月三十日離職僱員總數除以僱員總數。

以上内容仅为本文档的试下载部分，为可阅读页数的一半内容。如要下载或阅读全文，请访问：<https://d.book118.com/575220340244012003>