

WANG ON GROUP LIMITED 宏安集團有限公司

Incorporated in Bermuda with limited liability
於百慕達註冊成立之有限公司
Stock Code 股份代號:1222

連繫生活所需
CONNECTING YOU AND
YOUR DAILY NEEDS



2025

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

DREAM BIG TO BUILD BIG – A PASSION FOR BUILDING A PROSPEROUS FUTURE

The business of Wang On Group symbolises the dreams of Hong Kong people: the dreams of owning one's home, starting a business, enhancing public health, and passing our successes on to our descendants. Our enterprise reflects the spirit of "Dream Big for Big Achievements" – that is, to achieve success by upholding one's vision and being committed to fulfilling it.

Our Vision

Based in Hong Kong, the Group's vision is "A Passion for Building a Prosperous Future". We are determined to work hard for the dreams of Wang On and the people of Hong Kong together to achieve ideal business development.

Our Missions

Prudent management, striving for perfection. Rally the dreams of the public, gather the strength of the Group, be united as one, and further expand the business domain and ambition.

Our Value

Be professional and highly efficient; we achieve progress while maintaining stability. Always stay connected with the public. With love and from the heart, we strive to build homes in Hong Kong.

有夢•始宏大—因夢想凝聚動力•創建宏遠未來

宏安集團的業務涵蓋香港人的置業夢、創業夢、醫者夢，乃至傳承夢，展現「人因夢想而偉大」的精神，集合有志者的夢想與理想，放眼高處，矢志實現宏願，步步建立宏圖。

我們的宏願

扎根香港，本集團本著「因夢想凝聚動力•創建宏遠未來」的願景，矢志與香港人一同逐夢，共建理想宏業。

我們的宏圖

審慎管理，力臻完美。凝聚大眾夢想，滙集本集團上下力量，眾志一心，進一步拓展業務領域與抱負。

我們的宏旨

專業高效、穩中求進，緊緊大眾所需。堅持「用心用愛」，力求於香港建家樂業。

CONTENTS 目錄

About This Report 關於本報告	3
Board Statement & ESG Governance Structure 董事會聲明及環境、社會及管治的治理架構	7
Materiality Assessment 重要性評估	10
Wang On Group's ESG Approach 宏安集團的環境、社會及管治方法	11
Journey to Carbon Net Zero 淨零碳排放之旅	14
Vegetarianism Promotion 素食推廣	24
Creating a Harmonious Working Environment 創造和諧的工作環境	24
Striving for Operational Excellence 追求卓越營運	38
Supporting Our Community 造福社區	46
Major Applicable Laws and Regulations Related to the Group's Business 與本集團業務有關的主要適用法律及法規	48
Environmental, Social and Governance Reporting Guide Content Index 環境、社會及管治報告指引內容索引	50



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ABOUT THIS REPORT

Report Overview

This Environmental, Social and Governance Report (the “**Report**” or the “**ESG Report**”) provides an overview of the initiatives, plans and performance of Wang On Group Limited (“**Wang On**”, the “**Group**”, the “**Company**” or “**We**”) in the areas of Environmental, Social and Governance (“**ESG**”), demonstrating our commitment to sustainable development. The Group has always regarded ESG as an important priority, contributing to the Group’s sustainable growth.

Reporting Period

This Report covers the ESG activities, challenges and measures undertaken by the Group during the year ended 31 March 2025 (the “**Reporting Period**”, the “**Year**” or “**2025**”).

Reporting Framework

This Report has been prepared in accordance with the ESG Reporting Guide set out in Appendix C2 to the Rules Governing the Listing of Securities on Main Board of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

關於本報告

報告概述

此《環境、社會及管治報告》（「**本報告**」或「**環境、社會及管治報告**」）概述宏安集團有限公司（「**宏安**」、「**本集團**」、「**本公司**」或「**我們**」）在環境、社會及管治（「**環境、社會及管治**」）方面的措施、計劃及績效，體現了集團在可持續發展方面的承諾。本集團一向將環境、社會及管治視為重要優先事項，致力推動本集團的可持續增長。

報告期間

本報告涵蓋本集團截至二零二五年三月三十一日止年度（「**報告期間**」、「**本年度**」或「**二零二五年**」）所開展的環境、社會及管治活動、所面對的挑戰及所採取的措施。

報告框架

本報告乃根據香港聯合交易所有限公司（「**聯交所**」）主板證券上市規則附錄C2所載的環境、社會及管治報告指引編製。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ABOUT THIS REPORT (continued)

關於本報告（續）

Reporting Principles

報告原則

During the preparation of this ESG report, the Group has applied the reporting principles stipulated in the ESG Reporting Guide as follows:

於編製本環境、社會及管治報告期間，本集團已遵循環境、社會及管治報告指引規定的報告原則，具體如下：

Materiality:	The materiality assessment was conducted to identify material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of the ESG Report. The materiality of issues was reviewed and confirmed by the ESG Committee. Please refer to the sections headed “Engaging Our Stakeholders” and “Materiality Assessment” for further details.
重要性：	進行重要性評估以識別報告期間的重要議題，從而採納已確認的重要議題作為編製環境、社會及管治報告的重點。環境、社會及管治委員會已審閱及確認議題的重要性。有關進一步詳情，請參閱「持份者參與」及「重要性評估」章節。
Quantitative:	Supplementary notes are added along with quantitative data disclosed in the ESG Report to explain any standards, methodologies, and sources of conversion factors used during the calculation of emissions and energy consumption.
量化：	環境、社會及管治報告所披露的量化數據已加入補充附註，以解釋計算排放及能源消耗時所使用的任何標準、方法及轉換系數的來源。
Consistency:	The preparation approach of this ESG Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.
一致性：	本環境、社會及管治報告的編製方法與上年度基本一致，並就披露範圍及計算方法有變的數據作出解釋。
Balance:	This Report aims to provide a holistic and fair view of the sustainability performance of the Group and has not omitted any information related to material ESG topics.
平衡：	本報告旨在對本集團的可持續發展表現提供全面及公平的看法，並無遺漏任何與重大環境、社會及管治主題相關的信息。

Forward-looking Statements

前瞻性陳述

This ESG Report contains forward-looking statements based on the Group's current expectations, estimates, projections, beliefs, and assumptions about its business and the markets in which it operates. These forward-looking statements are not guarantees of future performance and are subject to market risks, uncertainties, and factors beyond the control of the Group. Therefore, actual results and performance may differ from the assumptions and statements presented in this ESG Report.

本環境、社會及管治報告載有前瞻性陳述，該等陳述乃基於本集團目前對其業務及經營所在市場的預期、估計、預測、信念及假設而作出。該等前瞻性陳述並非對未來表現的保證，並受市場風險、不確定因素及本集團無法控制的因素所影響。因此，實際結果及表現可能與本環境、社會及管治報告呈列的假設及陳述有差異。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

ABOUT THIS REPORT (continued)

關於本報告 (續)

Reporting Scope and Boundary

報告範圍及界限



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ABOUT THIS REPORT (continued)

Reporting Scope and Boundary (continued)

The Group's subsidiaries engaged in property development in Hong Kong, as well as pharmaceutical and agri-products exchange businesses in the PRC, which are also listed in Hong Kong and have published their own ESG reports. This ESG Report primarily focuses on the Group's key operations in the fresh market business, covering the following operation locations:

- Head Office in Kowloon Bay
- 8 Allmart Markets
- 2 Dayday Fresh Markets
- 11 Pork Stalls
- 4 Frozen Stalls

During the Reporting Period, there were several changes to our fresh market operations. Parkside Day Day Fresh closed operations after June 2024, followed by Choi Fook in November 2024, and then Choi Ming and Kai Cheun in December 2024. Despite these changes, ESG data from four markets is still included in this ESG Report.

Confirmation and Approval

This ESG Report has been endorsed by the ESG Committee (the **"ESG Committee"**) and approved by the board of directors (the **"Board"**) of the Company.

Contact and Feedback

Your feedback is valuable to our continuous improvement, and we welcome any comments or suggestions you may have on this report or our future ESG strategy in general. Please share your thoughts on the Group's ESG performance at pr@wangon.com.

關於本報告（續）

報告範圍及界限（續）

本集團涉及位於香港的物業發展、藥業以及位於中國的農產品交易市場業務之附屬公司均於香港上市並已刊發其自身之環境、社會及管治報告。本環境、社會及管治報告主要聚焦本集團街市業務的主要運營，包括以下營運點：

- 九龍灣辦公室
- 8個「萬有」街市
- 2個「日日•食良」街市
- 11個肉類檔位
- 4個冷凍食品檔位

於報告期內，我們的街市業務經歷了多項變動，Parkside日日•食良於二零二四年六月之後結業。隨後彩福於二零二四年十一月停業，彩明及啟鑽則於二零二四年十二月停業。儘管有該等變動，本環境、社會及管治報告仍包括四個街市的環境、社會及管治數據。

確認與批准

本環境、社會及管治報告獲環境、社會及管治委員會（「**環境、社會及管治委員會**」）確認，並經由本公司董事會（「**董事會**」）批准。

聯絡及反饋

閣下的反饋對我們持續進步具有寶貴價值，我們歡迎閣下對本報告或對我們未來整體環境、社會及管治策略提出任何的意見或建議。閣下如對本集團環境、社會及管治表現有任何看法，可聯絡pr@wangon.com。

BOARD STATEMENT & ESG GOVERNANCE STRUCTURE

The Board Statement

The Board is pleased to present this ESG Report which summarises the ESG initiatives, plans, and performance of the Group, demonstrating its commitment to sustainable development. The Group is dedicated to achieving long-term sustainable growth goals and strives to be a responsible corporation. The Board is also responsible for ensuring the effectiveness of the Group's risk management and internal controls. The Group has established an ESG governance framework to ensure that aligns ESG oversight with our strategic growth and promotes the integration of ESG principles into our business operations. The structure of our corporate social responsibility is comprised of two main components, namely, the Board and the ESG Committee, working collaboratively to drive our ESG agenda forward.

董事會聲明及環境、社會及管治的治理架構

董事會聲明

董事會欣然呈報本環境、社會及管治報告，當中概述本集團在環境、社會及管治方面的倡議、計劃及績效，表明其在可持續發展方面的承諾。本集團致力於實現長期可持續發展目標，並力爭成為一間負責任的企業。董事會亦負責確保本集團風險管理及內部監控的成效。本集團已制定環境、社會及管治的治理框架，以確保環境、社會及管治的監督與我們的策略性增長保持一致，同時推動將環境、社會及管治原則融入我們的業務經營。我們的企業社會責任架構包括兩個主要部分，即董事會及環境、社會及管治委員會，協同合作推動環境、社會及管治議程。

ESG Governance Structure

環境、社會及管治的治理架構



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

BOARD STATEMENT & ESG GOVERNANCE STRUCTURE (continued)

董事會聲明及環境、社會及管治的治理架構（續）

Engaging Our Stakeholders

持份者參與

The Group recognises the importance of stakeholder engagement and feedback in driving sustainable development. We actively encourage stakeholders to share their valuable insights on the Group's strategy through various channels. Our commitment lies in understanding and meeting the evolving expectations of stakeholders, aiming to enhance our ESG performance and generate meaningful value for the broader community.

本集團深知持份者對推動可持續發展的參與及反饋的重要性。我們積極鼓勵持份者通過不同渠道就本集團的策略表達寶貴見解。我們致力了解及滿足持份者不斷變化的期望，旨在改善環境、社會及管治表現，並繼續為廣大社區創造富含意義的價值。

Major Stakeholders 主要持份者	Key Engagement Channels 主要參與渠道
 Government and Regulatory Authorities 政府及監管機構	• Routine reports • Written or electronic correspondence • Visits and government inspections • 例行報告 • 書面或電子通訊 • 視察及政府檢查
 Shareholders and Investors 股東及投資者	• General meetings and other shareholders' meetings • Annual and interim reports • Announcements and circulars • Company website • 股東大會及其他股東大會 • 年度及中期報告 • 公告及通函 • 公司網站
 Employees 僱員	• Training, seminars, and briefings • Employee suggestion boxes • Company internal emails • Regular general meetings • Internal memos • 培訓、研討會及簡報會 • 僱員意見箱 • 公司內部電郵 • 定期全體會議 • 內部備忘錄

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

BOARD STATEMENT & ESG GOVERNANCE STRUCTURE (continued)

董事會聲明及環境、社會及管治的治理
架構（續）

Engaging Our Stakeholders (continued)

持份者參與（續）

Major Stakeholders 主要持份者	Key Engagement Channels 主要參與渠道
 Customers 客戶	• Customer service hotline and emails • Shopping and site visits • Social media • Employee questionnaires • 客戶服務熱線及電郵 • 購物及實地視察 • 社交媒體 • 僱員問卷
 Suppliers 供應商	• Tender selection • Evaluation system • Business meetings and discussions • 投標選擇 • 評估系統 • 商務會議及討論
 Media and the Public 媒體及公眾	• ESG Report • Newsletters on company websites • Reports and announcements • 環境、社會及管治報告 • 公司網站上發佈通訊 • 報告及公告
 Community 社區	• Community activities • Employee voluntary activities • Community welfare subsidies • Charitable donations • 社區活動 • 僱員志願活動 • 社區福利補貼 • 慈善捐贈

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

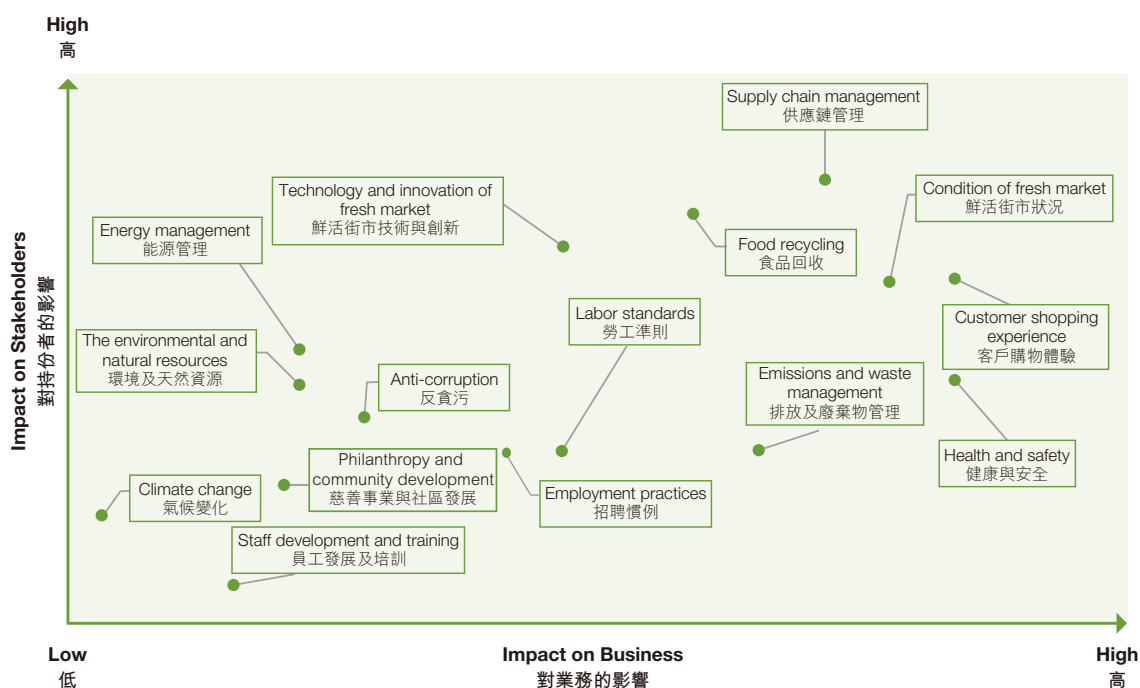
MATERIALITY ASSESSMENT

The ESG Committee played an active role in preparing this Report, aiding the Group in reviewing its operations, identifying relevant ESG issues, and evaluating their significance to the Group's businesses and stakeholders. Material assessments were conducted, considering industry trends and benchmarks to identify these issues. The matrix below provides a concise overview of the Group's material ESG topics featured in this Report. The results of the materiality analysis were thoroughly reviewed and endorsed by the Board.

重要性評估

環境、社會及管治委員會積極參與編製本報告，以協助本集團檢討其營運及識別相關環境、社會及管治事宜，並評估相關事宜對本集團業務及持份者的重要性。重要性評估乃基於行業趨勢及基準進行，以識別有關事宜。以下矩陣概述本報告所載本集團的重大環境、社會及管治議題。重要性分析的結果已經董事會詳細審閱及批核。

Materiality Matrix of the Group
本集團的重要性矩陣



WANG ON GROUP'S ESG APPROACH

宏安集團的環境、社會及管治方法

Our Path to a Sustainable Future

通往可持續未來之道路

At Wang On, we are dedicated to building a business that generates value not just for our shareholders, but also for society and the environment. Sustainability lies at the heart of our decision-making, guiding both our daily operations and long-term vision. Through collaboration and commitment, we strive to make a meaningful and lasting impact on Hong Kong, a place we proudly call home.

在宏安，我們致力於建立一個不僅為股東創造價值，亦為社會及環境創造價值的企業。可持續發展乃我們決策的核心，是我們的日常營運及長期願景的準繩。通過合作和承諾，我們努力為我們自豪的家園－香港帶來有意義及持久的影響。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

WANG ON GROUP'S ESG APPROACH (continued)

宏安集團的環境、社會及管治方法（續）

Targets and Progress

目標及進展

In pursuit of our long-term sustainability goals, the Group has established a series of ESG targets. Through effective implementation and translating our purpose into action, we have made significant progress in meeting our 5-year waste reduction and recycling targets set for 2021 to 2026.

為追求長期可持續發展目標，本集團制定一系列環境、社會及管治目標。通過有效實施相關項目，我們將目標轉化為行動，就二零二一年至二零二六年所設五年減少廢物和循環再用的目標達成重大進展。

Area 範疇	Targets 目標	Status 狀態
 Electricity Consumption 用電	- Reduce 5% in electricity consumption intensity by 2026, using 2023 as base year - 至二零二六年降低用電密度5%(以二零二三年作為基準年份)	In Progress 進展中
 Water Consumption 耗水量	- Reduce 5% in water consumption intensity by 2026, using 2023 as base year - 至二零二六年降低耗水密度5%(以二零二三年作為基準年份)	In Progress 進展中
 Greenhouse Gas ("GHG") Emissions 溫室氣體(「溫室氣體」)排放	- Reduce 5% in GHG emissions intensity by 2026, using 2023 as base year - 至二零二六年降低溫室氣體排放密度5%(以二零二三年作為基準年份)	In Progress 進展中
 Waste Production 廢棄物產生	- Reduce solid waste generated by market operations by 10% from 2021 to 2026 - Recycle a total of 500 fluorescent tubes in operating markets from 2021 to 2026 - 自二零二一年起至二零二六年減少10%街市營運產生的固體廢棄物 - 自二零二一年起至二零二六年回收共500支街市營運所用的熒光燈管	In Progress 進展中 進展中

WANG ON GROUP'S ESG APPROACH (continued)

Community Well-being

As a Hong Kong-based company, we have thrived alongside the city's urban development and vibrant economic growth throughout the past several decades. We consider it both our responsibility and privilege to contribute to the welfare of the community where we originate, as well as the place where our employees live and work.

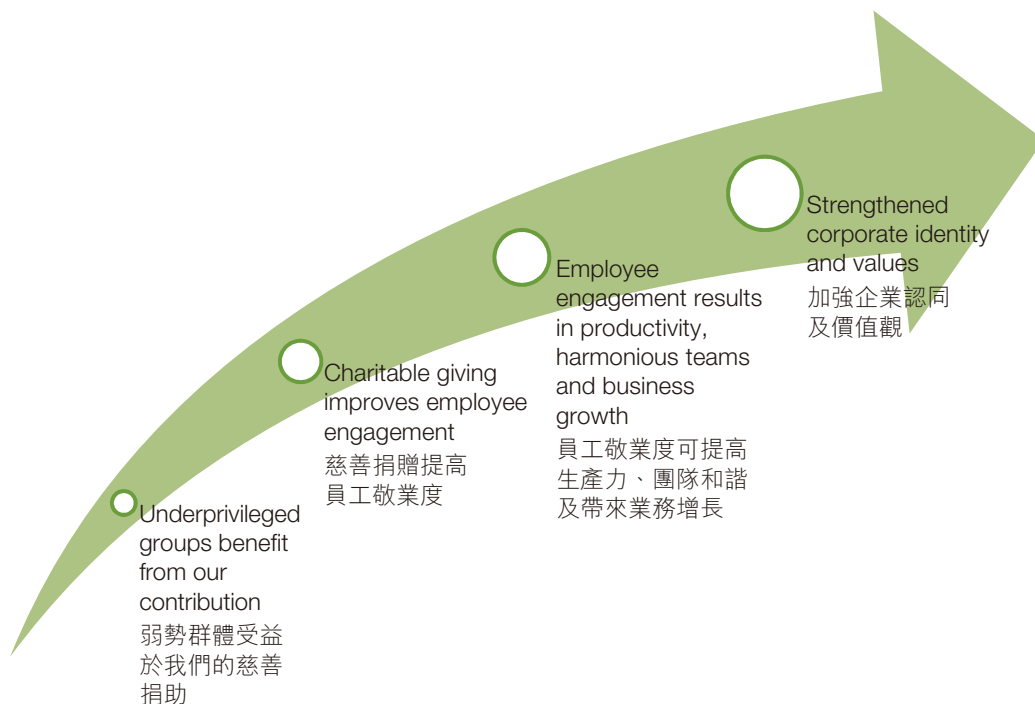
We empower our employees to serve, give back, and forge strong connections with the local community. Throughout the Reporting Period, we have been actively engaged in a diverse array of community activities and charitable events. These endeavours prove mutually rewarding, benefiting both the Group and our dedicated employees.

宏安集團的環境、社會及管治方法（續）

社區福祉

作為一家香港公司，過去數十年，我們因城市發展及強勁經濟增長而蓬勃發展。我們相信，為發源及員工工作生活的社區福祉作出貢獻乃我們的責任和福氣。

我們的員工能為當地社區服務、回饋及加強聯繫。於整個報告期間，我們積極參與廣泛的社區活動及慈善活動。該等活動乃互惠互利，對本集團以及盡忠職守的員工均為有益。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

JOURNEY TO CARBON NET ZERO

In line with the Paris Agreement, the Hong Kong Government introduced the Climate Action Plan 2030+ in 2017, outlining the ambitious goal of reducing Hong Kong's carbon intensity by 70% by 2030 and attaining carbon neutrality by 2050.

The pursuit of carbon neutrality before 2050 presents significant challenges that require collective community engagement. As a responsible corporate entity, the Group is committed to actively participating to these ambitious decarbonisation targets. We integrate sustainability into our business operations and implement a range of mitigation measures to effectively reduce carbon emissions. By doing so, we strive to build a greener and more sustainable future.

Combating Climate Change

The Group is aware of the threat posed by climate change and is actively working to offset its carbon footprint. The Group recognises the importance of the identification and mitigation of significant climate-related issues, therefore closely monitors the potential impacts of climate change on our business and operations. We remain closely committed to managing the potential climate-related risks which may impact the Group's business activities.

Climate-related impacts can be classified into two main categories: physical risks and transition risks. The Group conducts risk assessments to identify and mitigate these climate-related risks, ensuring resilience and sustainability in our business practices.

淨零碳排放之旅

為響應《巴黎協定》，政府於二零一七年公佈《香港氣候行動藍圖2030+》，決心於二零三零年前將香港的碳密度減少70%，並於二零五零年前實現碳中和。

在二零五零年前實現碳中和極具挑戰性，需要整個社區的參與。作為負責任的企業實體，本集團致力於積極參與實現這些宏偉的減碳目標。我們在業務營運中融入可持續發展元素，實施一系列緩和措施，以有效減少碳排放。我們就此努力建設更加綠色及可持續未來。

應對氣候變化

本集團意識到氣候變化帶來的威脅，並積極努力抵消其碳足跡。本集團深明識別及緩解重大氣候相關事宜的重要性，因此密切監察氣候變化對我們業務及營運的潛在影響。我們全身心投入，管理可能影響本集團業務活動的潛在氣候相關風險。

氣候相關影響分為實體風險及過渡風險兩個類別。本集團進行風險評估以識別及緩和該等氣候相關風險，確保我們業務實踐的韌性和可持續發展。

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅(續)

Combating Climate Change (continued)

應對氣候變化(續)

Physical Risks

實體風險

- The increased frequency and severity of extreme weather events such as typhoons, storms, heavy rains, and extreme cold or heat pose acute and chronic physical risks to the Group's business. These events can reduce our capacity and productivity, as employee safety may be compromised and operational sites damaged, directly impacting the Group's revenue.
- We have established mitigation plans to minimise potential risks and hazards, including flexible working arrangements and precautionary measures during bad weather conditions such as typhoons, floods, and black rainstorms. The Group will improve emergency plans to reduce the vulnerability of our fresh markets to extreme weather events.
- 颱風、風暴、暴雨及極端寒冷或酷熱等極端天氣事件的頻率及嚴重程度增加，對本集團的業務構成急性及慢性實體風險。這些事件會削弱我們的產能和生產力，因為員工安全可能會受到損害，經營地點受到破壞，直接影響本集團收入。
- 我們已制定緩解計劃，以盡量降低潛在風險及危害，包括靈活的工作安排及於惡劣天氣狀況(如颱風、洪水及黑色暴雨)期間的防範措施。本集團將優化應急計劃，以降低街市在極端天氣事件中的受影響程度。

Transition Risks

過渡風險

- To achieve the global carbon neutrality, the Group anticipates significant changes in the regulatory, technological and market landscape driven by climate change, including the tightening of national policies, the emergence of environmentally related taxes, and the shifting of customer preferences toward more eco-friendly operations.
- In response to transition risks, we have been constantly monitoring the updates of environmental regulations and global trends on climate change to avoid cost increments, non-compliance fines or reputational risks due to the violation of laws. In addition, we have been taking comprehensive environmental protection measures, including GHG reduction, carbon trading and the adoption of clean energy solutions.
- 為實現全球碳中和，本集團預期氣候變化將導致監管、技術及市場格局發生重大變動，包括國家政策收緊、環境相關稅項出台及客戶偏好轉向更環保的業務。
- 為應對過渡風險，我們持續監察環境法規的更新及全球氣候變化的趨勢，以避免因違反法律而導致成本增加、違規罰款或帶來聲譽風險。此外，我們一直採取全面的環境保護措施，包括減少溫室氣體排放、碳交易及採用清潔能源解決方案。

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅（續）

Our Decarbonisation Strategies and Actions

我們的減碳策略及行動

The Group has established an accountability system and actively adopts environmental protection measures to tackle the environmental impacts of our operations. We are committed to promoting a green environment by adopting sustainable business practices, educating employees to enhance their awareness of environmental protection, and complying with the relevant environmental laws and regulations. To combat climate change, the Group has formulated different strategies as below:

本集團已建立問責制度，並積極採取環境保護措施，以應對我們營運中產生的環境影響。我們致力透過採用可持續業務常規、教育員工以提高彼等的環保意識及遵守相關環境法律法規，推廣綠色環境。為應對氣候變化，本集團已制定以下不同策略：



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅（續）

Our Decarbonisation Strategies and Actions (continued)

我們的減碳策略及行動（續）

Greenhouse Gas (“GHG”) Emissions

溫室氣體（「溫室氣體」）排放

The major sources of the Group’s GHG emissions are direct emissions (Scope 1) from petrol combustion used in transportation, and indirect emissions (Scope 2) from purchased electricity.

本集團溫室氣體排放的主要來源為運輸用汽油燃燒產生的直接排放（範圍1）及購買電力產生的間接排放（範圍2）。

Types of GHG Emissions ¹ 溫室氣體排放類型 ¹	Unit 單位	FY 2025 二零二五財年	FY 2024 二零二四財年
Direct Emissions (Scope 1) 直接排放（範圍1）	tCO ₂ e 公噸二氧化碳當量	27.84	27.32
Indirect Emissions (Scope 2) 間接排放（範圍2）	tCO ₂ e 公噸二氧化碳當量	946.85	1,007.44
Other Indirect Emissions (Scope 3) ² 其他間接排放（範圍3） ²	tCO ₂ e 公噸二氧化碳當量	12.57	18.53
Total GHG Emissions 溫室氣體排放總量	tCO ₂ e 公噸二氧化碳當量	987.26	1,053.29
Reduction in GHG from Recycled Food Waste ³ 回收廚餘減少的溫室氣體排放量 ³	tCO ₂ e 公噸二氧化碳當量	0	41.84
Total GHG after Reduction 減少後的溫室氣體排放總量	tCO ₂ e 公噸二氧化碳當量	0	1,011.45
Intensity⁴ 密度⁴	tCO ₂ e/ft ² 公噸二氧化碳當量／平方呎	0.006	0.006

Notes:

附註：

- GHG emissions data are presented in terms of carbon dioxide equivalent and are based on, including but not limited to, “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards” issued by the World Resources Institute and the World Business Council for Sustainable Development, “How to prepare an ESG Report – Appendix II: Reporting Guidance on Environmental KPIs” issued by The Stock Exchange of Hong Kong Limited and the “2024 Sustainability Report” published by HK Electric Investments Limited.
- Scope 3 emissions include other indirect GHG emissions generated from electricity used in freshwater processing, sewage treatment and office paper production.
- Food waste collection data was not recorded for the operating markets during the Reporting Period.
- As of 31 March 2025, the floor area under the Reporting Scope is approximately 157,965 sq. ft. (2024: approximately 185,471 sq. ft.). The data is also used for calculating other intensity data.

- 溫室氣體排放數據乃按二氧化碳當量呈列，並參照包括但不限於世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》、香港聯合交易所有限公司刊發的《如何編備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》及港燈電力投資有限公司刊發的《二零二四年可持續發展報告》。
- 範圍3排放包括用於淡水處理、污水處理及辦公用紙生產的電力所產生的其他間接溫室氣體排放。
- 報告期間內，營運街市未記錄廚餘收集數據。
- 截至二零二五年三月三十一日，報告範圍的建築面積約為157,965平方呎（二零二四年：約185,471平方呎）。該數據亦用於計算其他密度數據。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅（續）

Our Decarbonisation Strategies and Actions (continued)

我們的減碳策略及行動（續）

Greenhouse Gas (“GHG”) Emissions (continued)

溫室氣體（「溫室氣體」）排放（續）

The Group maintains strict adherence to all relevant environmental protection laws and regulations. During the Reporting Period, the Group was not aware of any material non-compliance related to environmental laws and regulations concerning exhaust gas and GHG emissions, water and land discharges, or the generation of hazardous and non-hazardous waste that would have a significant impact on the Group.

本集團嚴格遵守所有相關環保法律法規。於報告期間，本集團並不知悉與廢氣及溫室氣體排放、向水及土地的排放或因有害及無害廢棄物，而導致任何有關重大違反環境法律法規且對本集團產生重大影響的情況。

Exhaust Gas Emissions

廢氣排放

Exhaust gas emissions primarily originate from the Group's fleet of company vehicles. To address and mitigate these emissions, the Group prioritises regular maintenance to ensure the vehicles remain in optimal condition. Additionally, conscientious practices such as turning off engines during idle periods are implemented to minimise air pollution. Furthermore, the Group is actively exploring the adoption of electric vehicles as a sustainable solution to further reduce exhaust emissions. The exhaust gas emissions generated during the Reporting Period are outlined below:

廢氣排放主要來自本集團的公司車隊。為解決及減緩該等排放，本集團優先進行定期保養，確保車輛維持最佳狀態。此外，我們實行在空置期間熄火等的自覺做法，最大限度減少空氣污染。再者，本集團主動探索採用電動汽車作為可持續發展解決方案，進一步減少廢氣排放。於報告期間產生的廢氣排放列示如下：

Types of Exhaust Gas Emissions 廢氣排放類別	Unit 單位	FY 2025 二零二五財年	FY 2024 二零二四財年
Nitrogen Oxides (“NO _x ”) 氮氧化物	kg 千克	4.50	6.33
Sulphur Oxides (“SO _x ”) 硫氧化物	kg 千克	0.15	0.15
Particulate Matter (“PM”) 顆粒物	kg 千克	0.33	0.47

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅(續)

Our Decarbonisation Strategies and Actions
(continued)

我們的減碳策略及行動(續)

Waste Management

廢棄物管理

The Group has implemented an internal waste management guideline to ensure proper collection and handling of waste in accordance with local laws and regulations. To minimise waste generation, several measures have been adopted, including the development and implementation of a waste management system focusing on waste reduction at the source. This system adheres to the “5R” principle, replacing, reducing, reusing, recycling, and repeating. Additionally, the Group regularly reviews the amount of waste generated, establishes recycling practices, and sets targets for reducing waste emissions. The types of waste generated during the Reporting Period are outlined below:

本集團已實行內部廢棄物管理準則，確保根據當地法律法規適當收集及處理廢棄物。為盡量減少產生廢棄物，我們已採取若干措施，包括開發及實行專注於源頭減廢的廢棄物管理系統。該系統遵從「5R」原則，即「替換」、「減少使用」、「重覆再用」、「循環利用」及「重覆使用」。此外，本集團定期檢討廢棄物產量、制定循環使用慣例以及設定減低廢棄物排放的目標。於報告期間產生的廢棄物種類列示如下：

Non-hazardous Waste 無害廢棄物	Unit 單位	FY 2025 二零二五財年	FY 2024 二零二四財年
Total Non-hazardous Waste 無害廢棄物總量	tonnes 公噸	17,616	20,670
Intensity 密度	tonnes/ft ² 公噸／平方呎	0.11	0.11

During the Reporting Period, no material hazardous waste was generated by the Group due to the Group's business nature of fresh food market management. If hazardous waste is generated, the Group will engage qualified waste collectors to handle the hazardous waste in accordance with applicable laws and regulations.

於報告期間，由於本集團生鮮食品市場管理的業務性質，本集團並無產生重大有害廢棄物。若產生有害廢棄物，本集團將聘請合資格廢棄物收集商根據適用法律法規處理有害廢棄物。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅（續）

Our Decarbonisation Strategies and Actions (continued)

我們的減碳策略及行動（續）

Energy Management

能源管理

The Group is strongly committed to implementing energy-saving and emission-reduction practices across all operations. All employees are required to comply with the adopted measures, which include purchasing energy-efficient products and services, as well as taking responsibility for improving the Group's overall energy efficiency. In the event of any unexpected or abnormal increases in electricity consumption, the Group conducts thorough investigations to identify the root causes. Subsequently, appropriate preventive measures are implemented to address the issue effectively. A detailed breakdown of the Group's energy consumption during the Reporting Period is provided below:

本集團堅決承諾於其整個營運中實踐節能減排理念。所有員工必須遵守已採取的措施，包括購買節能產品及服務，並對提升本集團的整體能源效率負責。倘發生任何意外或異常的用電量增加，本集團將透過調查找出根本原因。其後實施適當預防措施以有效解決問題。本集團報告期間的能源消耗詳情如下：

Energy Consumption 能源消耗量	Unit 單位	FY 2025 二零二五財年	FY 2024 二零二四財年
Direct Energy Consumption 直接能源消耗量			
• Petrol	MWh		
• 汽油	兆瓦時	101.42	99.55
Indirect Energy Consumption 間接能源消耗量			
• Purchased Electricity	MWh		
• 購買電力	兆瓦時	2,427.83	2,583.17
Total Energy Consumption 能源總耗量	MWh		
	兆瓦時	2,529.25	2,682.72
Intensity 密度	MWh/ft ² 兆瓦時／平方呎	0.016	0.015

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅（續）

Our Decarbonisation Strategies and Actions
(continued)

我們的減碳策略及行動（續）

Energy Management (continued)

能源管理（續）

The Group actively implements measures to conserve electricity and save energy, aiming to reduce GHG emissions. To achieve these objectives, the Group has established comprehensive rules and regulations to promote electricity savings and efficient energy utilisation.

本集團積極採取節電及節能措施，以減少溫室氣體排放。為達成該等目標，本集團已制定全面規則及規例，推動實現節約用電及高效用能。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅（續）

Our Decarbonisation Strategies and Actions (continued)

我們的減碳策略及行動（續）

Water Management

水資源管理

Wang On primarily utilises water in its fresh markets for cleaning and sanitisation purposes. During the Reporting Period, the Group has no difficulties in sourcing water suitable for our geographical location. In line with our commitment to water conservation, we implement several practices to manage and reduce water consumption. Wang On consistently monitors our water consumption, conducts inspections of water usage in fresh markets, promptly identifies and addresses any abnormal consumption, and adheres to the following measures:

宏安的耗水量主要來自街市清潔及消毒。於報告期間，由於本集團業務所在的地理位置，我們在求取適合用途的水源上並無任何問題。為兌現我們的節水承諾，我們已採取多項措施，管理及減少用水。宏安持續監察自身的用水情況，監察街市的用水，並及時識別和解決任何異常耗水以及執行下列措施：

WATER CONSERVATION MEASURES 節水措施

- Improve water efficiency by installing water-saving equipment;
- Standardise wastewater treatment methods by developing a wastewater discharge management system;
- Regularly inspect the quality of water pipe;
- Educate employees about the importance of reducing water consumption; and
- Research and introduce more advanced wastewater reuse facilities to increase reuse rates.
- 安裝節水設備，提高用水效率；
- 通過開發廢水排放管理系統，標準化廢水處理方法；
- 定期檢查水管質量；
- 教育員工減少用水的重要性；及
- 研究引進更先進的廢水重用設施，提高重用率。

Water Consumption

耗水量

Unit

單位

FY 2025⁵

二零二五財年⁵

FY 2024

二零二四財年

Total Water Consumption

總耗水量

m³

立方米

11,093

18,637.2

Intensity

密度

m³/ft²

立方米／平方呎

0.07

0.10

Note:

附註：

5. As mentioned previously, the reporting scope has changed and as a result, water consumption has decreased significantly during the Reporting Period.

5. 如前所述，報告範圍有所變更，因此在報告期間內，耗水量顯著減少。

JOURNEY TO CARBON NET ZERO (continued)

淨零碳排放之旅（續）

Conservation of Natural Resources

保護自然資源

Natural resources are vital to human survival. Unfortunately, rapid economic growth, population expansion and urbanisation have significantly depleted these resources over the years. In response to this pressing issue, the Group has implemented a range of strategies to mitigate such environmental impacts and promote sustainable resource management and preservation. These measures include:

自然資源對人類的生存至關重要。然而，多年來，經濟快速增長、人口增長及城鎮化導致該等資源已嚴重枯竭。為應對此緊急問題，本集團已採取一系列措施，旨在盡量減低對環境的影響及促進可持續資源管理及保護。該等措施包括：

- In the tenant selection process, prioritisation is given to those who use locally-sourced food materials, aiming to reduce carbon emissions from long-distance transportation and minimise the need for additional packaging;
- Promote the consumption of sustainable food, specifically those free from genetic modification, preservatives, and chemicals;
- Purchase environmentally friendly office supplies as far as possible, such as paper certified by the Forest Stewardship Council (FSC); and
- Ensure thorough monitoring of the packaging materials utilised, including shopping bags, containers, cans, and cardboard boxes.
- 於選擇租戶過程中，將優先考慮使用本地食材的租戶，就此減少因長途運輸而產生的碳排放及盡可能減少所需的額外包裝；
- 推動食用可持續食物，尤其是並無基因改造、防腐劑及化學物的食物；
- 盡可能採購環保的辦公用品，如經森林管理委員會(FSC)認證的紙張；及
- 確保密切監控所使用的包裝材料，包括購物袋、容器、罐及紙板箱。

Packaging Materials

包裝材料

During the Reporting Period, Wang On did not record data on packaging materials, as these costs were independently managed by the tenant.

於報告期間，宏安並無記錄有關包裝材料的數據，原因是該等成本由租戶獨立管理。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

VEGETARIANISM PROMOTION

In line with our commitment to combat climate change, the management of the Group acknowledges the numerous benefits that vegetarianism offers for both the environment and human well-being. The production of livestock significantly contributes to GHG emissions and can result in water pollution in our rivers, streams and oceans due to the discharge of livestock waste. Such pollution poses a threat to aquatic ecosystems, degrades topsoil and contaminates the air, leading to habitat destruction and the loss of biodiversity. By reducing livestock production and promoting lower meat consumption, we can effectively decrease GHG emissions, slow the pace of climate change, and help preserve wildlife habitats.

Mr. Tang Ching Ho (the chairman of Wang On) has advocated the idea of adopting a “less meat and more vegetables” approach through internal communications to employees. Employees are encouraged to embrace a plant-based diet and consider transitioning to vegetarianism, promoting both healthier living and environmental sustainability.

CREATING A HARMONIOUS WORKING ENVIRONMENT

Employee Practices

Wang On recognises that human resources are its most valuable asset and a fundamental source of competitive advantage, forming the foundation for its sustainable development. As a result, the Group is dedicated to enhancing its employment policies to attract, nurture, and retain talented individuals. We uphold a people-oriented approach, valuing and safeguarding the legitimate rights and interests of all employees, while implementing effective labour management practices to protect their occupational health and safety, ensuring a supportive and harmonious working environment.

素食推廣

為符合我們對抗氣候變化的承諾，本集團管理層認識到素食可以為環境和人類帶來多項裨益。牲畜生產是溫室氣體排放的主要來源，牲畜糞便的排放可導致河流、溪流及海洋的水質污染。這種污染損害水生生態系統，破壞表土，污染空氣，導致棲息地受破壞和生物多樣性的損失。通過減少牲畜生產和推廣減少食用肉類有助於減少溫室氣體排放，減緩氣候變化的速度，從而保護野生動物的棲息地。

鄧清河先生（宏安主席）透過內部通訊向僱員宣揚「少肉多菜」的理念，鼓勵員工實踐植物性飲食，轉向素食主義，以促進更為健康的生活及環境的可持續發展。

創造和諧的工作環境

僱員慣例

宏安意識到人力資源乃其最寶貴的資產及競爭優勢的基本來源，形成本集團可持續發展的基礎。因此，本集團致力完善其僱傭政策，以吸引、發展及挽留人才。我們堅持以人為本的原則，尊重及保障所有員工的合法權利及權益，施行有效勞工管理常規，保障職業健康與安全，確保同心協力的和諧工作環境。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

Employee Practices (continued)

僱員慣例（續）

During the Reporting Period, Wang On was not aware of any material non-compliance with employment-related laws and regulations that would have had a significant impact on the Group. The breakdown of the employee structure of the Group is as follows:

於報告期間，宏安並不知悉任何嚴重違反僱傭相關法律法規而對本集團造成重大影響的情況。本集團員工架構明細如下：

Breakdown of Employees 員工明細	FY 2025 二零二五財年	FY 2024 二零二四財年
Total 總計	97	107
By Gender 按性別劃分		
Male 男性	56	61
Female 女性	41	46
By Age 按年齡劃分		
Below 30 30歲以下	6	6
30–50 30至50歲	49	51
Above 50 50歲以上	42	50
By Geographical Location 按地區劃分		
PRC 中國	0	3
Hong Kong 香港	97	104
By Employment Category 按僱傭類別劃分		
Full-time 全職	95	106
Part-time 兼職	2	1

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

Employee Turnover

員工流失率

Wang On's overall employee turnover rate during the Reporting Period was approximately 56.7%. The breakdown of employees according to gender group and age group is as follows:

於報告期間，宏安的整體員工流失率約為56.7%。按性別及年齡劃分的員工組別明細如下：

Employee Turnover Rate (%) ⁶ 員工流失率(%) ⁶	FY 2025 二零二五財年	FY 2024 二零二四財年
Total 總計	56.7%	60.8%
By Gender 按性別劃分		
Male 男性	33.9%	54.0%
Female 女性	87.8%	70.0%
By Age 按年齡劃分		
Below 30 30歲以下	50.0%	133.0%
30–50 30至50歲	46.9%	59.0%
Above 50 50歲以上	69.0%	54.0%

Note:

附註：

6. The employee turnover rate by category is calculated as the number of employees in that specific category who left employment during the Reporting Period divided by the total number of employees in that specific category at the end of the Reporting Period.

6. 按類別劃分的員工流失率乃根據報告期間離職的特定類別員工人數除以報告期末特定類別員工總數計算。

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

RECRUITMENT, PROMOTION AND DISMISSAL

招聘、晉升及解僱

Wang On upholds a transparent and fair recruitment process, ensuring that all candidates are selected through open and merit-based recruitment. Transparency and fairness serve as guiding principles throughout the robust recruitment procedures. The Group is committed to provide all candidates with equal access to information and resources, fostering an environment where recruitment decisions are based on capabilities, academic qualifications, practical work requirements, functional knowledge, and language proficiency.

宏安堅持透明及公平招聘程序，確保所有候選人透過公開、擇優錄取招聘獲選。透明及公平為健全招聘程序全面的指導原則。本集團承諾為所有候選人平等提供資訊及資源，促進一個以能力、學歷、實際工作要求、職能知識及語言能力為招聘決定因素的環境。

Wang On conducts annual performance evaluations using objective performance indicators to ensure fairness and transparency. Through constructive discussions between supervisors and employees, effective two-way communication is fostered to facilitate growth and progression. Based on the evaluation outcomes, the Group offers rewards and recognition to encourage continuous improvement.

宏安每年使用客觀績效指標進行績效評估，確保公平透明。透過主管與員工之間的建設性交談，促進有效雙向溝通，推動成長及進步。本集團根據評估結果給予獎勵並進行表彰，以鼓勵持續進步。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

REMUNERATION AND BENEFITS

薪酬及福利

The Group places a strong emphasis on providing competitive remuneration, while also recognising the performance and experience of its employees. Our remuneration packages are designed to encompass various benefits and incentives. These include holidays, annual leave, a comprehensive medical scheme, mandatory provident fund contributions, and discretionary bonuses. We are committed to upholding the rights and welfare of our employees, as we believe this is crucial in attracting and retaining top talent. To ensure equal opportunity, and promote diversity within our workforce, we have established appropriate policies, regulations, and guidelines.

本集團十分強調提供具競爭力的薪酬，並認可其員工的表現及經驗。我們的薪酬待遇包括各種福利及獎勵。當中包括假期、年假、全面醫療計劃、強制性公積金供款以及酌情花紅。我們承諾維護員工的權利及福利，因我們相信其對吸引及挽留頂尖人才至關重要。我們已建立適當政策、法規及指引，以確保員工之間的公平機會及推動多元化。

In line with the Employment Ordinance, the Group has implemented an attendance management system that effectively manages working hours and rest days. We adhere to these guidelines to maintain a healthy work-life balance for our employees. The well-being of our employees is of utmost importance to us, which is why we provide an extensive range of medical benefits. This includes in-patient medical insurance, outpatient medical benefits, and dental care. Furthermore, our employees can enjoy shopping discounts, preferential prices for participating in physical examinations, and access to the family outpatient medical concession scheme.

為符合僱傭條例，本集團已實行考勤管理系統，從而有效管理工作時數及休息日。我們遵從該等指引以維持員工健康的工作生活平衡。員工的福祉對我們而言最為重要，就此我們提供廣泛醫療福利，包括住院醫療保險、門診醫療福利以及牙科保健。此外，我們的僱員可享有購物優惠、以優惠價參與體檢以及家屬門診醫療優惠計劃。

We also recognise the importance of professional development and growth. Therefore, the Group offers an annual membership fee subsidy and training subsidy scheme for professional institutes. This allows our employees to enhance their skills and knowledge, ultimately benefiting both their personal growth and the Group's overall success.

我們亦深知專業發展及成長的重要性。因此，本集團就專業院校提供年度會員費補貼及培訓補貼計劃。這可令員工提高技巧及知識，最終有利於個人成長及本集團的整體成功。

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

WORKING HOURS AND REST PERIOD

工作時間及休息日

As annual tradition, Wang On organises a Chinese New Year's lunch party for our employees to celebrate the arrival of the New Year. This event serves as a wonderful opportunity to strengthen camaraderie among our workforce and enhance overall engagement in an enjoyable and festive manner.

宏安按照每年傳統均會組織員工開年飯，慶祝農曆新年。該活動為加強員工關係提供一個絕佳機會，並以愉快及喜慶方式提高員工整體參與度。

The Group is committed to ensuring fair and ethical employment practices, prioritising the well-being and rights of our employees. To eliminate any possibility of forced labour, we clearly stipulate the working days and rest periods in their employment contracts. When overtime work is necessary, Wang On strives to comply with legal requirements and provide appropriate compensation for overtime hours worked. Also, employees are entitled to different paid leaves, including annual leave, maternity leave, paternity leave, marriage leave, compassionate leave, examination leave, birthday leave, and statutory holidays.

本集團致力於確保公平及合乎道德的僱傭實踐，並將員工的福祉及權利視為優先事項。為消除任何強迫勞工的可能性，我們於僱傭合約清楚訂明工作天數及休息日。當需要加班時，宏安全力遵守法律規定，並就超時工作時數提供適當補償。同時，員工有權享有各項有薪假期，包括年假、產假、侍產假、婚假、恩恤假、考試假、生日假及法定假期。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

EQUAL OPPORTUNITY AND DIVERSITY

平等機會及多元化

As stated in the “Employee Handbook”, Wang On is committed to provide equal opportunities to all employees throughout different stages of employment, including recruitment, onboarding, training, promotion and resignation. The Group strictly prohibits any form of discrimination, harassment, or unfair treatment based on gender, disability, pregnancy, family status, race, skin color, religion, age, sexual orientation or employee’s participation in trade unions. Wang On aims to cultivate a sense of inclusivity, while simultaneously recognising outstanding performance, hence we are guided by the principle of “horse for courses” in recruitment. This means that whenever a job vacancy arises, prioritised consideration is given to internal promotion, providing existing employees with opportunities for career advancement with the Group.

誠如《員工手冊》載列，宏安致力於在招聘、入職、培訓、晉升及離職等各個不同聘用階段為所有員工提供平等機會。本集團嚴禁因性別、殘疾、懷孕、家庭狀況、種族、膚色、宗教、年齡、性取向或工會會籍而受到任何形式的歧視、騷擾行為或不公平待遇。宏安旨在培養包容意識及表彰傑出表現，故我們於招聘時遵從知人善用原則。當出現職位空缺時將優先考慮內部晉升，為現職員工提供在本集團職業晉升的機會。

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

Promoting a Healthy Lifestyle, Caring for the Community

Wang On places strong emphasis on the well-being of its employees, by actively organising diverse sports and wellness events to encourage them a healthy work-life balance. Also, being a staunch supporter of a family-friendly work environment, we extend invitations to family members of our employees to join company events, fostering a greater sense of inclusion and belonging for all.

Employee Engagement

Effective communication with employees is a cornerstone of our commitment to creating a positive work environment. This approach promotes the physical and mental well-being of our employees and enabling them to unleash their full potential. To foster open communication, we encourage employees to express their opinions or raise concerns through various channels, including internal mailboxes, emails, and employee surveys. We regularly evaluate these communication mechanisms to ensure their efficiency and effectiveness. If employees are dissatisfied with their work, they are encouraged to raise complaints with their supervisors or the Human Resources Department. The management team is dedicated to handling these complaints fairly and justly, conducting thorough investigations, and taking appropriate actions as necessary.

創造和諧的工作環境（續）

提倡健康生活方式、關愛社區

宏安重視員工福祉，並積極舉辦各類體育及健康活動，鼓勵員工追求健康的工作與生活平衡。此外，作為家庭友善工作環境的堅定支持者，我們邀請員工家屬參與公司活動，為所有人加強相互包容和歸屬感。

僱傭參與

與員工的有效溝通乃實現我們營造積極工作環境承諾的基石。這一方針促進員工身心健康並發揮彼等的全部潛力。為了培養開放式溝通，我們鼓勵員工透過多種渠道表達其意見或提出疑慮，其包括內部信箱、電郵及員工調查。我們定期評估該等溝通機制以確保其效率和效果。倘員工對其工作感到不滿，鼓勵員工向主管或人力資源部門提出投訴。管理層團隊致力於公平公正處理有關投訴，進行徹底調查並在必要情況下採取適當行動。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

Labour Standards

勞工準則

The Group has zero tolerance and strictly prohibits the use of child labour and forced labour in all its operations. In case of any illegal labour practices discovered, the Group will immediately terminate the involved individuals. An investigation will be carried out subsequently and the case will be reported to the relevant authorities. The measures below have been taken to avoid the aforementioned illegal employment practices.

本集團對於整個營運過程中使用童工及強迫勞工採取零容忍態度，並嚴格禁止此類行為。一旦發現任何非法勞工事件，本集團將立即停止僱傭相關人員。隨後將進行調查，並向相關當局報告案件。已採取以下措施以避免上述非法僱傭行為。

PREVENTION OF CHILD LABOUR

防止童工

During the recruitment process, the Human Resources Department verifies the applicant's identity documents to ensure they have reached the minimum legal age for employment.

在招聘過程中，人力資源部會核實應聘者的身份證明文件，確保其達到最低法定就業年齡。

PROHIBITION OF FORCED LABOUR

禁止強制勞工

The Group specifies overtime compensation provisions in the Employee Handbook. The Group carefully monitors the employees' working hours and working schedules to ensure they work voluntarily and freely.

本集團在《員工手冊》中列明加班補償規定。本集團嚴格地監控員工的工作時間及工作時間表，以確保彼等可自願自由工作。

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations that would have a significant impact on the Group.

於報告期間，本集團並不知悉任何有關重大違反童工及強制勞工相關法律法規且對本集團產生重大影響的情況。

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

Health and Safety

The Group regards the management of fresh markets as a core business and places great importance on providing a safe, efficient, and pleasant working environment for its employees. To uphold workplace safety, the Group has implemented specific policies and procedures aimed at preventing accidents within fresh market operations. Employees are informed about health and safety management systems through the Group's Human Resources Administration Manual and Employee Handbook. By prioritising safety and equipping staff with the necessary knowledge and resources, the Group strives to maintain a secure and supportive work environment.

Wang On complies with occupational health and safety guidelines recommended by the Labour Department and actively encourages employee participation in relevant workshops and training sessions. Within the fresh market division, all employees must adhere to the internal *Fresh Market Staff Policy*, which outlines job responsibilities, prohibited behaviours, and emergency protocols. The Group also distributes monthly occupational health and safety emails to enhance staff awareness and reinforce safe practices.

As part of its training efforts, the Group provides guidelines on manual handling to minimise the risk of injury when lifting heavy objects or using hand tools. This practical information supports safer day-to-day operations across all roles. In the event of a workplace injury, employees are required to document the incident using a designated form and report it promptly to both the Human Resources Department and management. This ensures timely support and the implementation of appropriate corrective measures.

創造和諧的工作環境（續）

健康與安全

本集團視管理街市為核心業務，非常重視為僱員提供安全、高效及愉快的工作環境。為維護工作場所安全，本集團已實施特定政策及程序，旨在防止街市營運發生意外。員工通過本集團《人力資源管理手冊》及《員工手冊》獲得有關健康與安全管理體系的資訊。本集團將安全放在首位，並為員工提供必要知識及資源，努力維持安全及人性化的工作環境。

宏安遵守勞工處推薦的職業健康與安全指引，並積極鼓勵僱員參加相關工作坊及培訓課程。就街市分部，所有僱員必須遵守我們的內部*街市職員政策*，當中訂明工作職責、禁止行為及緊急規程。本集團亦每月派發職業健康及安全電郵，以提高員工的意識及加強安全常規。

作為其培訓工作的一部分，本集團提供有關手動搬運的指引，以將舉起重物或使用手動工具時受傷的風險降至最低。這些實用資訊支持所有崗位更安全的日常操作。倘發生工傷，僱員須使用指定表格記錄事故，並及時向人力資源部及管理層報告。這確保及時的支持及實施適當的糾正措施。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)
環境、社會及管治報告 (續)

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境(續)

Health and Safety (continued)

健康與安全(續)

During the Reporting Period, the Group was not aware of any material non-compliance with health and safety-related laws and regulations that would have a significant impact on the Group.

於報告期間，本集團並不知悉任何有關重大違反健康及安全法律法規且對本集團產生重大影響的情況。

Health & Safety Indicators 健康與安全指標	Units 單位	FY 2025 二零二五財年	FY 2024 二零二四財年	FY 2023 二零二三財年
Work-related Fatalities 因工死亡	Numbers 數目	0	0	0
Fatality Rate 死亡率	%	0.0%	0.0%	0.0%
Lost Days Due to Work Injury 因工傷損失工作日數	Days 天	175	0	24
Work-related Injury 因工受傷	Cases 宗	1	0	1

The Group is proud to have zero work-related fatalities for three consecutive years. During the Reporting Period, one of our employees was injured while performing maintenance work and was given immediate medical attention. We prioritise the safety and well-being of our employees and are committed to continuously enhancing training and supervision to maintain a safe working environment.

本集團已連續三年實現零因工死亡事故，對此深感自豪。於報告期間，我們的一名員工在進行維護工作時受傷，並立即送醫治療。我們將員工的安全及福祉放在首位，並致力於不斷加強培訓和監督，以保持安全的工作環境。

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

Training and Development

The Group provides a range of training opportunities tailored to meet the specific knowledge and skill requirements of employees and the business. Our training policies, as outlined in the Manual on Human Resources Management, establish a comprehensive framework for managing training initiatives. This manual provides clear guidelines on defining training objectives, principles, content, delivery methods, processes, implementation, evaluation, cost considerations, and data management.

The Training Department is responsible for overseeing the design, implementation, monitoring, and evaluation of training activities. By understanding the unique training and development needs of each department and aligning them with the overall business strategies of the Group, the department ensures that training efforts are targeted and effective.

Ensuring Workplace Safety and Excellence at Wang On Group

Wang On Group is dedicated to safeguarding the well-being and efficiency of our fresh market staff through Standard Operating Procedures (SOP) training. This program covers essential workplace protocols, including best practices for handling fresh produce, maintaining hygiene standards, and responding effectively to emergencies.

As part of the training, employees will also learn preventive measures to address workplace challenges, such as staying safe during extreme weather conditions. Additionally, SOP training reinforces swift response actions across different scenarios, equipping employees with the knowledge and confidence to handle challenges professionally. By prioritising both operational excellence and employee well-being, we cultivate a safe and productive work environment.

創造和諧的工作環境 (續)

培訓與發展

本集團根據僱員及業務需求提供一系列培訓機會以符合特定知識及技巧要求。本集團的培訓政策根據《人力資源管理手冊》訂明乃為建立管理培訓舉措的綜合框架。該手冊列明規範培訓目標、原則、內容、交付方法、流程、實施、評估、成本考量及數據管理的指引。

培訓部門負責監督培訓活動的設計、實施、監察及評估。該部門透過了解各部門的獨特培訓及發展需要以及符合本集團的整體業務策略，從而確保培訓切合需求及有效。

確保宏安集團的工作場所安全及卓越

宏安集團致力透過標準作業程序培訓保障街市員工的福祉及效率。該計劃涵蓋基本的工作場所規程，包括處理新鮮農產品、保持衛生標準和有效應對緊急情況的最佳實踐。

作為培訓的一部分，員工還將學習應對工作場所挑戰的預防措施，例如在極端天氣條件下保持安全。此外，標準作業程序培訓加強在不同情況下的迅速應對行動，使員工具備知識和信心，專業地應對挑戰。通過優先考慮卓越運營和員工福祉，我們營造了一個安全高效的工作環境。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

Training and Development (continued)

培訓與發展（續）

Advancing Learning with AI-Driven Training Resources

利用人工智能驅動的培訓資源推進學習

As part of our commitment to continuous learning and development, Wang On Group offers a Self-Learning Zone, an AI-powered training platform designed to support employee growth and success. It provides a wide range of resources, from mastering Microsoft Office applications to enhancing team management skills and developing data analysis capabilities. By leveraging the latest in AI-driven learning technologies, we empower our teams to stay competitive and adaptable in an ever-changing business environment.

作為持續學習與發展承諾的一部分，宏安集團推出「自學區」，這是一個由人工智能驅動的培訓平台，旨在支持員工的成長與成功。該平台提供多元化的資源，涵蓋從精通微軟辦公應用程式，到提升團隊管理技能，再到發展數據分析能力。透過運用最先進的人工智能驅動學習技術，協助團隊在不斷變化的商業環境中保持競爭力和適應能力。

During the Reporting Period, Wang On provided 593 hours of training with 2,202 attendances recorded. On average each employee completed approximately 6.35 hours of training.

於報告期間，宏安提供593小時的培訓，涵蓋2,202人次的員工。每名員工完成的平均培訓時數為約6.35小時。

Training Performance 培訓表現	Percentage of Employee Trained 受訓僱員百分比	Average Training Hours (Hours) 平均培訓時數(小時)
By Gender 按性別劃分		
Male 男性	100%	8.73
Female 女性	100%	4.60
By Employee Category 按僱員類別劃分		
Senior Management 高級管理層	100%	5.38
Middle Management 中級管理層	100%	8.02
General Staff 一般員工	100%	6.18

CREATING A HARMONIOUS WORKING ENVIRONMENT (continued)

創造和諧的工作環境（續）

Training and Development (continued)

培訓與發展（續）

TRAINING PROGRAMME

培訓計劃

During the Reporting Period, Wang On provided internal and external training, including induction training, anti-corruption training, occupational health and safety training delivered either online or face-to-face.

於報告期間，宏安提供了內外部培訓，包括入職培訓、反貪污培訓、線上或面對面提供的職業健康與安全培訓。

PERFORMANCE REVIEW

績效評估

The Group regularly evaluated employees' work performance and capabilities to support their professional growth and enhance team competitiveness, which sets the basis for future promotions and training opportunities.

本集團定期評估員工的工作表現及能力，以支持其專業發展及增強團隊競爭力，為員工的未來晉升及培訓機會奠定基礎。

CAREER DEVELOPMENT

職業發展

Employees are encouraged to pursue continuous education, and the Group facilitates their efforts by subsidising approved continuing education and training courses accredited by the Education Bureau. Through the Human Resources Department, employees may apply for reimbursements, examination leave, or study leave. Furthermore, the Group extends financial assistance to employees' membership fees in professional institutes.

我們鼓勵員工繼續進修，本集團透過資助教育局認可批准的持續進修及培訓課程協助員工。員工可透過人力資源部申請報銷、考試假或進修假。此外，本集團亦向員工提供專業學會會籍費的經濟資助。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

STRIVING FOR OPERATIONAL EXCELLENCE

追求卓越營運

Supply Chain Management

供應鏈管理

The Group recognises that fostering long-term, cooperative relationships with diverse suppliers is essential for success. Suppliers are expected to uphold high standards of business ethics and fulfill their corporate social responsibilities. To ensure quality and compliance, the Group has established clear procurement policies, defined standards, and an annual supplier performance evaluation process.

本集團深知與不同供應商建立長期合作關係對成功至關重要。供應商須維持高水平商業道德，履行企業社會責任。為確保質量及合規，本集團已制定清晰的採購政策、明晰的標準及年度供應商表現評估程序。

By maintaining close collaboration with suppliers, the Group actively monitors the quality of goods and services, as well as overall supplier performance. Regular communication with business partners ensures adherence to the Group's quality, environmental, and safety standards.

透過維持與供應商緊密合作，本集團積極監察貨品及服務質量以及供應商的整體表現。我們與業務夥伴的恆常溝通確保其遵守本集團的質量、環境及安全標準。

Suppliers must maintain a fair-trading and competitive environment by refraining from offering or accepting bribes or improper benefits. During the tendering stage, suppliers undergo a selection and rating process based on various criteria, including product price, quality, delivery time, payment terms, and compliance with food safety standards.

供應商必須避免提供或接受賄賂或不當利益，並維持公平貿易環境及競爭環境。在招標階段，我們根據多項標準評選及評級供應商，包括產品價格、質量、交付時間、付款條款及符合食品安全準則。

Throughout the contract period, background checks verify suppliers' permits, licenses, and certificates, ensuring compliance with food safety policies. Products sourced from suppliers are subjected to rigorous testing to meet national food safety standards. Any non-conformities arise, suppliers must promptly address them. Violations of laws, failure to meet tender requirements, or misconduct during the contract period may result in contract termination or penalties. Supplier performance is assessed using a marking scheme outlined in the supplier management policy.

於整個合約期內，我們對供應商進行背景調查（包括查驗其許可、牌照及證書），以確保遵守食品安全政策。來自供應商的產品須經過嚴格測試，以符合國家食品安全標準。供應商必須立即處理任何不合規方面。供應商違反法律、未能符合投標要求或合約期內的不當行為可能導致合約終止或處罰。供應商的表現將根據供應商管理政策中概述的評分標準進行評估。

STRIVING FOR OPERATIONAL EXCELLENCE (continued)

Green Procurement

As part of the Group's ongoing commitment to enhancing supplier management and procurement policies, ESG considerations and performance indicators have been integrated into supplier evaluations. Throughout the procurement process, the Group prioritises local suppliers and environmentally friendly products and services, aiming to minimise the carbon footprint associated with procurement activities.

By supporting local suppliers, the Group contributes to economic development and job creation within the community. In 2025, the Group collaborated with over 269 suppliers, with the majority of whom are based in Hong Kong. This localisation of suppliers helped to significantly reduce GHG emissions from material transportation.

To ensure ethical and responsible business practices, all suppliers must comply with relevant labor laws and regulations, safeguarding the legitimate rights and interests of their employees. Supplier evaluations consider key environmental credentials, including environmental assessment reports, pollution discharge permits, environmental system certifications, and work safety permits.

追求卓越營運（續）

綠色採購

作為本集團持續改善供應商管理常規及採購政策的一部分，環境、社會及管治考量及績效指標已納入供應商評估。在採購過程中，本集團優先選用本地供應商及環保產品及服務。該優先考量旨在盡可能減少採購活動相關的碳足跡。

透過支持本地供應商，本集團為本地經濟發展作出貢獻並創造區內的就業機會。於二零二五年，本集團與超過269名供應商合作，其中大部分供應商位於香港。供應商本地化有助於顯著減少材料運輸過程中的溫室氣體排放。

為確保符合道德及負責任的商業慣例，所有供應商必須遵守相關勞工法律及法規，保障僱員的合法權益。評估供應商會考慮關鍵的環境證書，包括環境評估報告、排污許可證、環境體系認證和安全生產許可證。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

STRIVING FOR OPERATIONAL EXCELLENCE (continued)

追求卓越營運（續）

Service Responsibility

服務責任

At Wang On, we are dedicated to delivering an outstanding customer experience at our fresh markets. Our utmost priority is to provide a safe, clean, tidy, and pleasant environment for all shoppers. To ensure this, we have established comprehensive guidelines and procedures for managing our fresh markets.

在宏安，我們致力為客戶提供卓越的街市購物體驗。我們的首要任務乃為所有購物者提供一個安全、潔淨、整潔及舒適的環境。為此，我們已制定管理街市的全面指引及程序。

REMOVING OBSTACLES FROM WALKWAYS AND SHOPPING AISLES 消除行人路及購物通道的障礙

- Keeping aisles clear prevents tripping hazards for customers and employees. During business hours, trolleys and stocking materials are kept off the floor to ensure a safe environment.
- 保持通道暢通防止顧客和僱員絆倒。於營業時間內，手推車及庫存材料不得放置在地板上，以確保安全的環境。
- Fresh market employees always stay alert, swiftly addressing risks to keep customers and staff safe.
- 街市僱員始終保持警惕，迅速解決風險，以確保顧客和員工的安全。

KEEPING THE FLOOR CLEAN AND DRY 保持地板清潔及乾燥

- Maintaining clean and dry floors in our fresh markets is important to prevent slipping hazards and ensure the safety of our employees and customers.
- 防止滑倒危險的關鍵乃為透過維持街市清潔乾燥地板，同時確保僱員及顧客安全。
- Frontline employees follow a daily cleaning schedule and wear slip-resistant shoes to minimise dirt, water, and oil buildup on floors. They receive proper training and have the necessary materials to quickly manage the spills.
- 前線員工按照每日清潔計劃，並穿著防滑鞋，以盡量減少污垢、水及地板積聚的油脂。員工接受適當的培訓，並配備快速處理洩漏的必要材料。

STRIVING FOR OPERATIONAL EXCELLENCE (continued)

追求卓越營運（續）

Service Responsibility (continued)

服務責任（續）

CONDUCTING FIRE DRILLS REGULARLY

定期進行火警演習

- Regular fire drills help employees familiarise themselves with evacuation procedures and identify potential weaknesses. Testing alarms and practicing drills improve safety for both employees and customers.
- 定期舉辦火警演習有助於僱員熟悉疏散程序並識別潛在盲點。測試警鐘和練習演習提高僱員及顧客的安全。

ENSURING SECURITY, PREVENTION OF THEFT AND ASSET PROTECTION

保障安全、防止盜竊及保護資產

- To enhance market security and deter theft, the Group has implemented 24/7 CCTV surveillance. Regular monitoring ensures licensed cleaning and security companies uphold safety standards.
- 為加強街市安全及防盜，本集團已實施全天候閉路電視監控。本集團定期監控確保持牌清潔公司及保安公司遵守安全標準。

MONITORING INDOOR AIR QUALITY AND PROVIDING AIR-CONDITIONING

監控室內空氣質素及提供空調

- Regularly monitoring and improving indoor air quality by regularly checking the air conditioning system and cleaning dust filters.
- 透過定期檢查空調系統及清潔隔塵網，定期監控及改善室內空氣質素。
- Air conditioning in our fresh food markets creates a comfortable workspace for employees and enhances the shopping experience for customers.
- 街市的空調系統為員工創造了舒適的工作空間，並提升了顧客的購物體驗。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

STRIVING FOR OPERATIONAL EXCELLENCE (continued)

追求卓越營運（續）

Service Responsibility (continued)

服務責任（續）

ENSURING FOOD SAFETY AND HYGIENE

確保食品安全及衛生

- Relevant guidelines have been established to regulate the temperature, storage, and handling of products during transportation, ensuring proper hygiene is maintained. Controlled storage temperatures are applied to preserve freshness and quality, while cooling measures help prevent bacterial growth and maintain product integrity.
- 設立相關指引以規範運輸過程中產品的溫度、儲存和處理，確保保持適當的衛生。採用受控的儲存溫度以保持新鮮度和質量，而冷卻措施有助於防止細菌滋生並保持產品完整性。
- High-risk foods (e.g. raw meat products) must be separated from ready-to-eat foods in stalls.
- 在檔位上必須將高風險食品（如生肉產品）與即食食品分開。
- Staff who are ill or experiencing illness symptoms must refrain from handling food or materials until they have fully recovered.
- 任何患病或出現病徵的員工不得處理食品或材料，直至完全康復為止。

Protection of Customer Privacy

保護客戶私隱

Respecting the personal data of our valued customers and tenants is a fundamental policy of the Group. We prioritise the proper protection of customer and tenant data by collecting, storing, using, and processing information in a lawful, secure and cautious manner. The Marketing Department and Human Resources Department are responsible for managing the personal data of customers, tenants, and employees. Our staff handle file management with strict confidentiality, while we continuously assess the effectiveness of our data protection measures and implement improvement plans as necessary. To ensure compliance with relevant regulations, employees receive comprehensive guidance and training. It is strictly prohibited for any employee to disclose customer information, including names, contact numbers, and addresses to third parties without explicit approval.

本集團的基本政策為尊重客戶及租戶的個人資料。我們優先考慮客戶及租戶資料獲適當保護，以合法、安全及審慎的方式收集、存儲、使用及處理。市場部及人力資源部負責管理客戶、租戶及僱員的個人資料。我們員工處理檔案管理，嚴格保密，且我們持續評估數據保護措施的成效，並於需要時實行改善計劃。僱員得到全面指引及培訓，以確保符合相關法規。未經明確核准，嚴禁任何員工將客戶資料（包括姓名、聯絡電話及地址）洩露予第三方。

STRIVING FOR OPERATIONAL EXCELLENCE (continued)

Service Responsibility (continued)

Engaging with Tenants and Customers

We maintain open and effective communication with tenants and customers through emails, hotlines, and social media, ensuring accessible feedback and support. Dedicated personnel handle complaints with confidentiality and fairness, safeguarding the interests of all parties involved. To enhance customer satisfaction, the Group conducts regular surveys to better understand customers' needs. In all promotional materials, we prioritise providing accurate and sufficient information to safeguard customer interests. Additionally, we continuously review relevant laws and regulations to improve product advertising and label management.

Customer Satisfaction

As the owner of the wet market, we exercise strict oversight over all businesses operating within it to ensure that all products meet the highest standards of quality and safety. To date, no goods sold in our market have been subject to recalls for health or safety reasons – reflecting the effectiveness of our rigorous quality control measures.

We are also pleased to report that no complaints have been received regarding the products or services offered by our vendors. However, should a complaint arise, we respond promptly and thoroughly. Our process includes immediate acknowledgment, a comprehensive investigation to identify the root cause, and transparent communication with the customer throughout.

We strive to resolve every issue effectively – whether through facilitating refunds or taking other necessary corrective actions. Each complaint is treated as an opportunity for improvement, with insights into our operations to enhance the customer experience. After resolution, we follow up with the customer to ensure satisfaction, reinforcing our commitment to quality service and fostering strong relationships within the wet market community we serve.

追求卓越營運（續）

服務責任（續）

與租戶及客戶互動

我們透過電郵、熱線及社交媒體與租戶和客戶維持開放有效的溝通，確保便捷的反饋或協助。專責人員將會保密、公正處理投訴，保障各方的利益。為提高客戶滿意度，本集團定期進行調查，以更好地了解客戶的需求。在所有宣傳材料中，我們優先提供準確充分的資料，以保障客戶利益。此外，我們持續檢視相關法律法規，以改善產品廣告及標籤管理。

客戶滿意度

作為街市擁有人，我們嚴格監管街市內的所有業務，以確保所有產品符合最高的質量和安全標準。迄今為止，我們街市銷售的產品從未因健康或安全原因而被要求回收，反映出我們嚴格品質控制措施見效。

我們亦欣然報告，並無收到有關我們供應商提供的產品或服務的投訴。然而，出現投訴時，我們會迅速徹底地作出回應。我們的流程包括立即確認問題、全面調查以確定根本原因，以及全程與客戶透明地溝通。

不論透過退款，或採取其他必要糾正措施，我們致力有效解決各項問題。我們視每一宗投訴為進步的機會，我們會深刻反省我們的業務，以提升客戶體驗。在解決問題後，我們會跟進客戶以確保客戶滿意，重申我們對優質服務的承諾，並與我們服務的街市社區建立牢固關係。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

STRIVING FOR OPERATIONAL EXCELLENCE (continued)

Service Responsibility (continued)

Safeguarding Intellectual Property Rights

Training is provided for information management personnel on the use of genuine software, so that all operations are conducted using genuine software. When cooperating with an external institution, a contract clause should stipulate that there is no infringement on the products and services provided. We are committed to protecting the intellectual property rights of our partners and abide by the confidentiality agreement and licensing system (if applicable) that the relevant parties have previously agreed to.

During the Reporting Period, the Group was not aware of any incidents of non-compliance with laws and regulations concerning health and safety, advertising, labelling, and privacy matters relating to products and services provided or methods of redress that would have a significant impact on the Group.

Anti-Corruption

The Group maintains a zero-tolerance policy towards all forms of corruption, including bribery, extortion, fraud, and money laundering. To ensure compliance, employees are provided with clear and comprehensive guidelines through the Employee Handbook, which governs their daily conduct.

The Employee Handbook explicitly prohibits engaging in activities that present conflicts of interest or the acceptance of any benefits. To further mitigate potential conflicts, employees are required to complete a Declaration of Interest Form, helping to safeguard against any misalignment between personal interests and company responsibilities.

The Group regularly reviews and updates its anti-corruption policy to ensure its continued relevance and effectiveness. In cases where employees receive gifts from individuals or entities conducting business with the Group, they must submit an Application Form for Receiving Gifts to the Human Resources Department for verification and approval.

追求卓越營運（續）

服務責任（續）

維護知識產權

本集團向資訊管理人員提供有關使用正版軟件的培訓，以便所有操作均使用正版軟件進行。與外部機構合作時，合約條款應規定不得侵犯所提供的產品及服務。我們致力於保護業務夥伴的知識產權，並遵守相關訂約方先前已協定的保密協議及許可制度（如適用）。

於報告期間，本集團並不知悉有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜或補救方法違反法例法規且對本集團有重大影響的任何情況。

反貪污

本集團對一切形式的貪污，包括賄賂、勒索、欺詐及洗黑錢，採取一貫零容忍的政策。為確保合規，本集團透過《員工手冊》向僱員提供清晰及全面的指引，規管彼等的日常行為。

該《員工手冊》明確禁止參與存在利益衝突的活動或收受任何利益。為進一步減少潛在衝突，僱員須填寫利益申報表，以協助防止個人利益與公司責任之間的任何不一致。

本集團定期檢討及更新其反貪污政策，以確保其持續相關及有效。倘僱員接受與本集團有業務往來的個人或實體的饋贈，該僱員須填寫《接受饋贈申請表》，並交予人力資源部作核實及批准。

STRIVING FOR OPERATIONAL EXCELLENCE (continued)

追求卓越營運(續)

Anti-Corruption (continued)

反貪污(續)

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations rated to bribery, extortion, fraud and money laundering that would have a significant impact on the Group. No concluded legal cases regarding corrupt practices have been brought against the Group or its employees during the Year.

報告期間內，本集團並不知悉任何嚴重違反有關防止賄賂、勒索、欺詐及洗黑錢的法律法規且對本集團產生重大影響的情況。於本年度，本集團或其員工並沒有發生任何就貪腐行為被起訴已結案的法律案件。

Whistle-blowing Mechanism

舉報政策

The Group encourages its employees and other stakeholders, including customers and suppliers, to raise concerns about any suspected improprieties, misconduct, or malpractice. A confidential channel is in place for employees and stakeholders to report any suspected incidents.

本集團鼓勵其員工及其他持份者(包括顧客及供應商)提高關注任何可疑的不當行為、不端行為或瀆職行為。本集團已設立保密渠道供員工及持份者舉報任何可疑事件。

In accordance with the guidelines outlined in the Whistleblowing Policy, the Group treats every reported incident with utmost confidentiality and ensures that whistleblowers are protected from unfair dismissal, victimisation, or unwarranted disciplinary action. All incidents related to fraud and corruption will be thoroughly investigated to uphold integrity and transparency.

根據舉報政策列明的規例，本集團對每項舉報事項嚴格保密，確保舉報人免受不公平解僱、傷害或無理紀律處分。本集團將會徹底調查一切有關欺詐及賄賂的事件，維護廉潔透明的環境。

Anti-corruption Training

反貪污培訓

Anti-corruption training programs are provided to directors, management, and employees to strengthen awareness and prevent unethical behavior, including bribery, extortion, fraud, and money laundering. During the Reporting Period, directors and employees participated in 18 hours of anti-corruption training. The program covered essential topics, including anti-corruption laws, business ethics, conflict of interest, preventive measures, and reporting channels.

我們為董事、管理層及僱員提供反貪污培訓計劃，以加強有關認識及防止賄賂、勒索、欺詐及洗黑錢等不道德行為。報告期內，董事及僱員參與18個小時的反貪污培訓。培訓課程涵蓋反貪污法律、商業道德、利益衝突、防範措施，以及舉報渠道等關鍵議題。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

SUPPORTING OUR COMMUNITY

While pursuing business development, Wang On is committed to making contributions to society as a demonstration of responsible corporate citizenship. We dedicate ourselves to fulfilling the Group's corporate social responsibility by promoting community building and supporting the underprivileged. The Group also strives to cultivate employees' sense of social responsibility, so it has always encouraged employees to participate in social welfare activities during work hours and personal time to make greater contributions to society. Our focus remains steadfast on addressing and contributing to the needs of the communities we serve.

Over the past few years, Wang On has actively fostered strong relationships with the community and demonstrated a deep commitment to social responsibility by making meaningful donations and offering support to different organisations. Guided by our ESG policy, we have developed a comprehensive community investment strategy that prioritises contributions to essential infrastructure, healthcare services, and public welfare initiatives. Through these efforts, we aim to create lasting positive impacts and promote the sustainable development of the communities we serve.

During the Reporting Period, our Group donated approximately HKD 1.67 million to support community development.

造福社區

宏安在追求業務發展的同時，將致力回饋社會，展現負責任企業公民意識。我們致力透過推動社區建設及支援弱勢社群，履行本集團的企業社會責任。本集團亦努力培養員工的社會責任感，因此一直鼓勵員工在工作期間及個人時間參與社會公益活動，為社會作出更大貢獻。我們秉持堅定承諾，專注於滿足我們所服務社區的需求，造福社群。

過去數年，宏安透過向不同機構提供有意義的捐款及支持，積極促進與社區的密切聯繫，並展現對社會責任的堅定承擔。透過環境、社會及管治政策，我們制定全面的社區投資策略，優先投資於基本基礎設施、健康服務及公共福利。通過該等努力，我們旨在創造持久的積極影響，並促進我們所服務社區的可持續發展。

於報告期內，本集團捐款約1,670,000港元以支持社區發展。

SUPPORTING OUR COMMUNITY (continued)

造福社區（續）

Mid-Autumn Festival Celebration

中秋節慶典

Wang On collaborated with the Hong Kong New Arrivals Services Foundation Limited to celebrate the Mid-Autumn Festival, bringing warmth and joy to the community. This meaningful partnership reflects our shared commitment to promoting social harmony and inclusiveness, especially among new arrivals and underprivileged families in Hong Kong. The celebration featured a variety of engaging activities, including lantern-making workshops, traditional mooncake sharing, and cultural performances that highlighted the rich heritage of the festival. Volunteers from Wang On enthusiastically participated in the event, helping to distribute gift packs and share festive blessings with over 10 families. Children were especially delighted by storytelling sessions centered around the legend of Chang'e, as well as interactive games designed to educate and entertain. The event created a heartwarming atmosphere where families from diverse backgrounds gathered to enjoy food, music, and laughter under the glow of colorful lanterns.

宏安攜手香港新來港人士服務基金有限公司共慶中秋佳節，為社區帶來溫暖和歡樂。這一有意義的夥伴關係反映出我們對促進社會和諧共融的共同承諾，尤其是對香港新來港定居人士及弱勢家庭。慶典以各種引人入勝的活動為特色，包括燈籠製作工作坊、傳統月餅分享及突出節日豐富遺產的文化表演。宏安義工踴躍參與，協助派發禮包，與超過10個家庭分享節日祝福。孩子們尤其喜歡主講嫦娥奔月的講故事環節，以及寓教於樂的互動遊戲。是次活動營造一種溫暖人心的氛圍，背景各異的家庭共聚一堂，在五光十色的燈籠下享受美食、音樂及歡樂。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

MAJOR APPLICABLE LAWS AND REGULATIONS RELATED TO THE GROUP'S BUSINESS

與本集團業務有關的主要適用法律及法規

Aspect 層面	Main Applicable Laws and Regulations 主要適用法律及法規
Emissions 排放	• Air Pollution Control Ordinance • Water Pollution Control Ordinance • Waste Disposal Ordinance • Environmental Protection Law of the People's Republic of China • Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution • Law of the People's Republic of China on Prevention and Control of Water Pollution • Law of the People's Republic of China on Prevention and Control of Solid Waste Pollution • 《空氣污染管制條例》 • 《水污染管制條例》 • 《廢物處置條例》 • 《中華人民共和國環境保護法》 • 《中華人民共和國大氣污染防治法》 • 《中華人民共和國水污染防治法》 • 《中華人民共和國固體廢棄物污染防治法》
Employment and Labour Standards 僱傭及勞工準則	• Employment Ordinance • Employees' Compensation Ordinance • Sex Discrimination Ordinance • Disability Discrimination Ordinance • Family Status Discrimination Ordinance • Personal Data (Privacy) Ordinance • Labour Law of the People's Republic of China • Labour Contract Law of the People's Republic of China • Social Insurance Law of the People's Republic of China • Law of the People's Republic of China on the Protection of Minors • 《僱傭條例》 • 《僱員補償條例》 • 《性別歧視條例》 • 《殘疾歧視條例》 • 《家庭崗位歧視條例》 • 《個人資料(私隱)條例》 • 《中華人民共和國勞動法》 • 《中華人民共和國勞動合同法》 • 《中華人民共和國社會保險法》 • 《中華人民共和國未成年人保護法》

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

MAJOR APPLICABLE LAWS AND REGULATIONS RELATED TO THE GROUP'S BUSINESS (continued)

與本集團業務有關的主要適用法律及
法規（續）

Aspect 層面	Main Applicable Laws and Regulations 主要適用法律及法規
Health and Safety 健康與安全	• Occupational Safety and Health Ordinance • Fire Safety Ordinance • Production Safety Law of the People's Republic of China • Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases • Regulation on Work-Related Injury Insurances of the People's Republic of China • 《職業安全及健康條例》 • 《消防安全條例》 • 《中華人民共和國安全生產法》 • 《中華人民共和國職業病防治法》 • 《中華人民共和國工傷保險條例》
Product Responsibility 產品責任	• Trade Descriptions Ordinance • Personal Data (Privacy) Ordinance • Advertising Law of the People's Republic of China • Trademark Law of the People's Republic of China • Laws of the People's Republic of China on the Protection of Consumer Rights and Interests • 《商品說明條例》 • 《個人資料(私隱)條例》 • 《中華人民共和國廣告法》 • 《中華人民共和國商標法》 • 《中華人民共和國消費者權益保護法》
Anti-corruption 反貪污	• Prevention of Bribery Ordinance • Anti-Money Laundering and Counter-Terrorist Financing Ordinance • Criminal Law of the People's Republic of China • Anti-Money Laundering Law of the People's Republic of China • Anti-Unfair Competition Law of the People's Republic of China • Tendering and Bidding Law of the People's Republic of China • 《防止賄賂條例》 • 《打擊洗錢及恐怖分子資金籌集條例》 • 《中華人民共和國刑法》 • 《中華人民共和國反洗錢法》 • 《中華人民共和國反不正當競爭法》 • 《中華人民共和國招標投標法》

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX 環境、社會及管治報告指引內容索引

Mandatory Disclosure Requirements 強制披露規定		Section/Declaration 章節／聲明
Governance Structure 管治架構		Introduction, Board Statement 緒言、董事會聲明
Reporting Principles 報告原則		Reporting Framework 報告框架
Reporting Boundary 報告界限		Scope of Reporting 報告範圍

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、 一般披露及關鍵績效指 標	Description 描述	Section/Declaration 章節／聲明
Aspect A1: Emissions 層面A1：排放物		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to Exhaust Gas and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 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。	Journey To Carbon Net Zero 淨零碳排放之旅
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Journey To Carbon Net Zero – Exhaust Gas Emissions 淨零碳排放之旅－廢氣排放
KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity. 直接(範圍1)及間接能源(範圍2)溫室氣體排放(以噸計算)及(如適用)密度。	Journey To Carbon Net Zero – Greenhouse Gas Emissions 淨零碳排放之旅－溫室氣體排放

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and intensity. 所產生有害廢棄物總量(以噸計算)及密度。	Journey To Carbon Net Zero – Waste Management 淨零碳排放之旅－廢棄物管理
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and intensity. 所產生無害廢棄物總量(以噸計算)及密度。	Journey To Carbon Net Zero – Waste Management 淨零碳排放之旅－廢棄物管理
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放目標及為達致該等目標所採取的步驟。	Journey To Carbon Net Zero – Waste Management 淨零碳排放之旅－廢棄物管理
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，以及描述所訂立的減廢目標及為達致該等目標所採取的步驟。	Journey To Carbon Net Zero – Waste Management 淨零碳排放之旅－廢棄物管理
Aspect A2: Use of Resources 層面A2：資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Journey To Carbon Net Zero 淨零碳排放之旅
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能源總耗量及密度。	Journey To Carbon Net Zero – Energy Management 淨零碳排放之旅－能源管理
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity. 總耗水量及密度。	Journey To Carbon Net Zero – Water Management 淨零碳排放之旅－水資源管理
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達致該等目標所採取的步驟。	Journey To Carbon Net Zero – Energy Management 淨零碳排放之旅－能源管理

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題、所訂立的用水效益目標及為達致該等目標所採取的步驟。	Journey To Carbon Net Zero – Water Management 淨零碳排放之旅－水資源管理
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及每生產單位估量。	Journey To Carbon Net Zero – Packaging Materials 淨零碳排放之旅－包裝材料
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Journey to Carbon Net Zero – Our Decarbonisation Strategies and Actions 淨零碳排放之旅－我們的減碳策略及行動
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 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。	Journey to Carbon Net Zero – Our Decarbonisation Strategies and Actions 淨零碳排放之旅－我們的減碳策略及行動
Aspect A4: Climate Change 層面A4：氣候變化		
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及減輕已經影響及可能會影響發行人的重大氣候相關問題的政策。	Journey To Carbon Net Zero – Combating Climate Change 淨零碳排放之旅－應對氣候變化
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經影響及可能會影響發行人的重大氣候相關問題，以及管理有關問題所採取的行動。	Journey To Carbon Net Zero – Physical risks, Transition risks 淨零碳排放之旅－實體風險、過渡風險

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引 （續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、 一般披露及關鍵績效指 標	Description 描述	Section/Declaration 章節／聲明
Aspect B1: Employment 層面B1：僱傭		
General Disclosure 一般披露	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. 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法規的資料。	Creating A Harmonious Working Environment – Employee Practices 創造和諧的工作環境－僱員慣例
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region. 按性別、招聘類型（例如全職或兼職）、年齡組別及地區劃分的僱員總數。	Creating A Harmonious Working Environment – Employee Practices 創造和諧的工作環境－僱員慣例
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失率。	Creating A Harmonious Working Environment – Employee Practices 創造和諧的工作環境－僱員慣例

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引 （續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、 一般披露及關鍵績效指 標	Description 描述	Section/Declaration 章節／聲明
Aspect B2: Health and Safety 層面B2：健康與安全		
General Disclosure 一般披露	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. 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法規的資料。	Creating A Harmonious Working Environment – Health and Safety 創造和諧的工作環境－健康與安全
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the Reporting Period. 於過往三年（包括報告期間）因工死亡的人數及比率。	Creating A Harmonious Working Environment – Health and Safety 創造和諧的工作環境－健康與安全
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Creating A Harmonious Working Environment – Health and Safety 創造和諧的工作環境－健康與安全
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 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。	Creating A Harmonious Working Environment – Health and Safety 創造和諧的工作環境－健康與安全

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		
	Description 描述	Section/Declaration 章節／聲明
Aspect B3: Development and Training 層面B3：發展與培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 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。	Creating A Harmonious Working Environment – Training and Development 創造和諧的工作環境－培訓與發展
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Creating A Harmonious Working Environment – Training and Development 創造和諧的工作環境－培訓與發展
KPI B3.2 關鍵績效指標B3.2	The average training hours are completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Creating A Harmonious Working Environment – Training and Development 創造和諧的工作環境－培訓與發展
Aspect B4: Labour Standards 層面B4：勞工標準		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工及強制性勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Creating A Harmonious Working Environment – Labour Standards 創造和諧的工作環境－勞工準則

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、 一般披露及關鍵績效指 標	Description 描述	Section/Declaration 章節／聲明
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討僱傭慣例的措施以避免童工及強制性勞工。	Creating A Harmonious Working Environment – Labour Standards 創造和諧的工作環境－勞工準則
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Creating A Harmonious Working Environment – Labour Standards 創造和諧的工作環境－勞工準則
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。	Striving for Operational Excellence – Supply Chain Management 追求卓越營運－供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Striving for Operational Excellence – Supply Chain Management 追求卓越營運－供應鏈管理
KPI B5.2 關鍵績效指標B5.2	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，以及相關執行及監察方法。	Striving for Operational Excellence – Supply Chain Management 追求卓越營運－供應鏈管理
KPI B5.3 關鍵績效指標B5.3	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，以及相關執行及監察方法。	Striving for Operational Excellence – Green Procurement 追求卓越營運－綠色採購

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、 一般披露及關鍵績效指 標	Description 描述	Section/Declaration 章節／聲明
KPI B5.4 關鍵績效指標B5.4	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，以及相關執行及監察方法。	Striving for Operational Excellence – Green Procurement 追求卓越營運－綠色採購
Aspect B6: Product Responsibility 層面B6：產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 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法規的資料。	Striving for Operational Excellence – Safeguarding Intellectual Property Rights 追求卓越營運－維護知識產權
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 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。	Striving for Operational Excellence – Customer Satisfaction 追求卓越營運－客戶滿意度
KPI B6.2 關鍵績效指標B6.2	Number of products and service-related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Striving for Operational Excellence – Customer Satisfaction 追求卓越營運－客戶滿意度
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Striving for Operational Excellence – Safeguarding Intellectual Property Rights 追求卓越營運－維護知識產權

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、 一般披露及關鍵績效指 標	Description 描述	Section/Declaration 章節／聲明
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及回收程序。	Striving for Operational Excellence – Customer Satisfaction 追求卓越營運－客戶滿意度
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 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。	Striving for Operational Excellence – Customer Satisfaction 追求卓越營運－客戶滿意度
Aspect B7: Anti-corruption 層面B7：反貪污		
General Disclosure 一般披露	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. 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法規的資料。	Striving for Operational Excellence – Anti-corruption 追求卓越營運－反貪污
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases. 於報告期間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。	Striving for Operational Excellence – Anti-corruption 追求卓越營運－反貪污
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Striving for Operational Excellence – Whistle-blowing Mechanism 追求卓越營運－舉報政策
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Striving for Operational Excellence – Anti-corruption Training 追求卓越營運－反貪污培訓

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告（續）

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

環境、社會及管治報告指引內容索引（續）

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、 一般披露及關鍵績效指 標	Description 描述	Section/Declaration 章節／聲明
Aspect B8: Community Investment 層面B8：社區投資		
General Disclosure 一般披露	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. 有關以社區參與來了解發行人營運所在社區的需要和確保其業務活動會考慮社區利益的政策。	Supporting Our Community 造福社區
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture and sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Supporting Our Community 造福社區
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus areas. 在專注範疇所動用資源(如金錢或時間)。	Supporting Our Community 造福社區



WANG ON GROUP LIMITED
宏安集團有限公司