



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**



2026

**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

紮根香港，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，匯集本集團上下力量，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。

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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 2026 (the “**Reporting Period**”, the “**Year**” or “**2026**”).

Reporting Framework

This Report has been prepared in accordance with the ESG Reporting Code 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二零二六年三月三十一日止年度(「**報告期間**」、「**本年度**」或「**二零二六年**」) 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、社會及管治報告守則編製。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

ABOUT THIS REPORT *(Continued)*

Reporting Principles

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

關於本報告 (續)

報告原則

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

Materiality 重要性		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. 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 量化		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. 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 一致性		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. 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 平衡		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. 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資訊。

Forward-looking Statements

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.

前瞻性陳述

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)

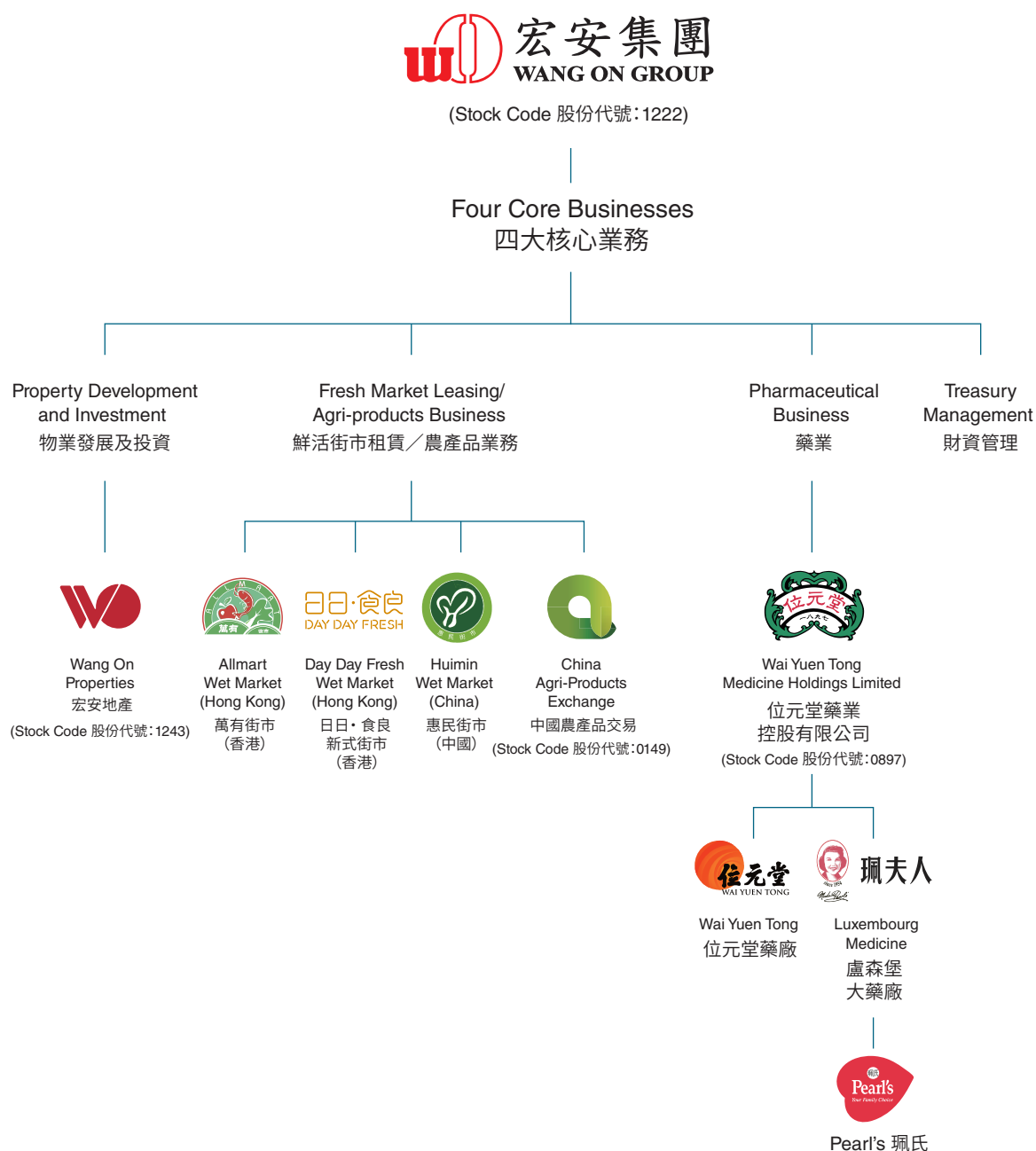
環境、社會及管治報告(續)

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 involved in property development in Hong Kong, 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 emphasises the Group's key operations in the fresh market business, encompassing the following operation locations:

- Head Office in Kowloon Bay
- 5 Allmart Markets
- 2 Day Day Fresh Markets
- 9 Pork Stalls
- 2 Frozen Stalls

All closures of the Group's fresh market operations were completed in the prior Reporting Period: Parkside Day Day Fresh ceased operations after June 2024, followed by Choi Fook in November 2024, and Choi Ming and Kai Cheun in December 2024. These markets had no operational activities during the current Reporting Period. Accordingly, this ESG Report includes ESG data from the 5 Allmart Markets, 2 Day Day Fresh Markets, 9 Pork Stalls and 2 Frozen Stalls that remained in operation during the Year.

Confirmation and Approval

This ESG Report was 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 and suggestions you may have on this report or our future ESG strategy in general. Please share any comments or suggestions regarding the Group's ESG performance at pr@wangan.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著重於本集團街市業務的主要運營，涵蓋以下營運點：

- 九龍灣辦公室
- 5個「萬有」街市
- 2個「日日・食良」街市
- 9個肉類檔位
- 2個冷凍食品檔位

本集團所有街市業務的停業已於上一個報告期內完成：Parkside「日日・食良」於二零二四年六月後終止營運，隨後彩福於二零二四年十一月終止營運，而彩明及啟鑽則於二零二四年十二月終止營運。該等街市於本報告期內並無任何營運活動。因此，本環境、社會及管治報告所載之環境、社會及管治數據，涵蓋於本年度持續營運之5個「萬有」街市、2個「日日・食良」街市、9個肉類檔位及2個冷凍食品檔位。

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及建議。閣下如有任何關於本集團環境、社會及管治表現的意見或建議，可聯絡pr@wangan.com。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

BOARD STATEMENT & ESG GOVERNANCE STRUCTURE

The Board Statement

The Board is pleased to present the Group's ESG Report, which summarises our ESG initiatives, plans and performance, demonstrating our commitment to sustainable development and climate resilience. The Group is dedicated to achieving long-term sustainable growth and strives to be a responsible corporate citizen.

The Board has ultimate responsibility for overseeing the effectiveness of the Group's risk management and internal control systems, including the identification, assessment and management of climate-related risks and opportunities. To embed ESG and climate considerations into our strategy and operations, the Group has established a robust ESG governance framework, comprising two core components: the Board and the ESG Committee. These bodies work collaboratively to drive the Group's ESG and climate-related agenda, ensuring alignment with our strategic objectives and supporting our transition to a low-carbon future.

ESG Governance Structure



- Oversee all climate-related policies, strategies, objectives and performance, and integrate climate considerations into the Group's key decision-making processes
- Assess the potential impacts of climate-related physical risks and transition risks on the Group's business and financial position
- Approve all climate-related disclosures in the ESG Report and financial statements to ensure they are true, accurate and complete
- 監督所有與氣候相關的政策、策略、目標及績效，並將氣候考量納入本集團的關鍵決策流程
- 評估與氣候相關的實體風險及轉型風險對本集團業務及財務狀況的潛在影響
- 批准環境、社會及管治報告以及財務報表中所有與氣候相關的披露內容，以確保其真實、準確且完整



- Formulate the Group's climate-related targets and implementation roadmaps to drive low-carbon transition strategies
- Identify and assess material climate-related issues, risks (physical/transition) and opportunities that may affect the business
- Supervise the implementation of ESG-related management frameworks, practices and internal control processes
- Report the progress, risks and mitigation plans of ESG-related issues to the Board on a regular basis
- 制定本集團的氣候相關目標及實施路線圖，以推動低碳轉型策略
- 識別並評估可能影響業務的重大氣候相關議題、風險（實體風險／轉型風險）及機遇
- 監督環境、社會及管治相關管理框架、實務及內部監控流程的實施
- 定期向董事會匯報環境、社會及管治相關議題的進展、風險及緩解方案

董事會聲明及環境、社會及管治的治理架構

董事會聲明

董事會欣然呈報本集團環境、社會及管治報告，當中概述我們在環境、社會及管治方面的倡議、計劃及績效，表明我們在可持續發展及應對氣候變化的抗禦能力方面的承諾。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。

董事會對監督本集團風險管理及內部監控系統的有效性負有最終責任，包括識別、評估及管理與氣候相關的風險與機遇。為將環境、社會及管治與氣候相關考量融入本集團的策略及營運，本集團已建立一套健全的環境、社會及管治的治理框架，包含兩個核心組成部分：董事會及環境、社會及管治委員會。該等機構通力合作，推動本集團的環境、社會及管治以及氣候相關議程，確保其與本集團的策略目標保持一致，並支持我們邁向低碳未來的轉型。

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 briefing • 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 • Employees questionnaire • 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 discussion • 招標遴選 • 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 website • 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

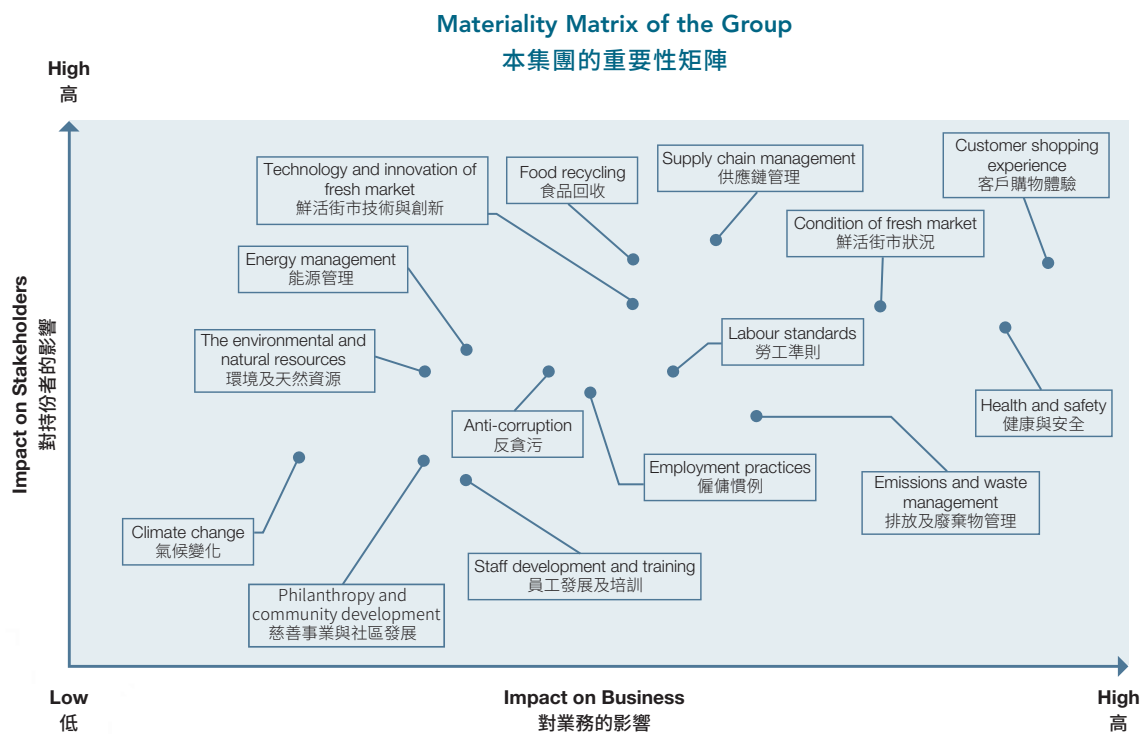
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED) 環境、社會及管治報告 (續)

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。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

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 環境

We aim to reach the ultimate goal of net zero, with a distinct focus on carbon reduction in three core areas: energy, water and waste.

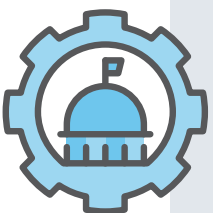
我們以達致「淨零碳排放」為最終目標，尤其專注於減碳的三大核心範疇：能源、用水及廢棄物管理。



Social 社會

We believe in employment equality, consumer rights, responsible sourcing, and a diverse and inclusive workforce.

我們支持平等就業、消費者權益、負責任採購以及多元化及共融的工作團隊。



Governance 管治

We create a culture of integrity and uphold the highest standards in ethical practices.

我們營造誠信文化，秉持最高道德操守標準。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

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)

RESPONDING TO CLIMATE CHANGE

應對氣候變化



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

Climate Governance

The Board bears overall oversight responsibilities for climate-related risks and opportunities, with its authority, roles and accountabilities in relation to ESG and climate governance clearly defined under the Group's corporate governance framework.

The Board considers a broad spectrum of climate-related risks and opportunities in setting the Group's strategic direction, and ensures these factors are fully integrated into its oversight of strategy, major transactions, and policies. ESG considerations and stakeholder expectations are fully embedded in decision making by regularly assessing whether proposed transactions, and controls and mitigation measures align with the Group's climate commitments. The Board balances short-term financial implications with long-term resilience to support informed, forward-looking decisions that enable sustainable performance.

The ESG Committee reports to the Board at least annually on climate-related risks and opportunities. In addition to the annual formal report, the Board receives ad-hoc updates on material climate-related events, regulatory changes and emergency risks as they arise, and holds dedicated climate strategy sessions at least annually. The Board further oversees the development of climate-related targets, ensuring they are grounded in credible data, aligned with strategic priorities, and supported by clear execution plans. It reviews progress against these targets on a regular basis and raises queries where gaps or delays arise. Although climate-related performance indicators have not yet been incorporated into remuneration policies, the Group's commitment to achieving its climate objectives remains fully intact.

The day-to-day management of climate-related risks and opportunities is delegated to the ESG Committee, which is chaired by the an Executive director and comprises representatives from different departments. The ESG Committee reports directly to the Board, and its performance in delivering climate objectives is reviewed annually by the Board.

Internal controls and review mechanisms are integrated into the operations of business units. These include periodic climate-related risks assessments, as well as cross-functional reviews of regulatory and market developments.

應對氣候變化 (續)

氣候治理

董事會對氣候相關風險及機遇承擔整體監督職責，其於環境、社會及管治及氣候管治方面的權力、角色及問責，已於本集團企業管治架構下清晰釐定。

董事會在制定本集團的策略方向時，會全面考量各類與氣候相關的風險與機遇，並確保將該等因素充分納入對策略、重大交易及政策的監督中。透過定期評估建議交易以及監控及緩解措施是否符合本集團的氣候承諾，將環境、社會及管治考量與持份者的期望全面融入決策過程。董事會平衡短期財務影響與長期韌性，以支持知情且具前瞻性的決策，從而實現可持續的績效表現。

環境、社會及管治委員會至少每年向董事會就氣候相關的風險與機遇作出報告。除年度正式報告外，董事會亦會針對重大氣候相關事件、監管變動及突發風險，在事件發生時收到不定期更新，並至少每年舉行一次專門的氣候策略會議。董事會進一步監督氣候相關目標的制定，確保該等目標以可信數據為基礎、與策略優先事項保持一致，並有明確的執行計劃作為後盾。董事會定期檢視該等目標的進度，並在出現落後或延誤時提出質詢。儘管氣候相關績效指標尚未納入薪酬政策，但本集團對實現氣候目標的承諾依然堅定不移。

與氣候相關的風險及機遇之日常管理工作，已委由環境、社會及管治委員會負責，其由一名執行董事擔任主席，成員包括來自各部門的代表。環境、社會及管治委員會直接向董事會匯報，董事會每年審查其在實現氣候目標方面的表現。

內部監控與審查機制已融入各業務單位的營運流程中。該等機制包括定期進行與氣候相關的風險評估，以及針對監管與市場動態進行跨職能審查。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

Climate Governance *(Continued)*

To support the implementation of the Group's climate-related strategies, the skills and competencies of the Board and members in the ESG Committee are regularly assessed against market standards to ensure that they remain sufficient and up-to-date over time. All Directors and members of the ESG Committee are briefed on sustainability matters through updated materials as appropriate. The Board is kept informed of emerging ESG developments, including energy policies, regulatory updates, and evolving market best practices. Relevant ESG materials and insights are made available to support Directors and senior management in updating their related knowledge.

Strategy

The Group continuously monitors global and local policy trends and action progress in addressing climate change. Drawing on internationally mainstream climate scenario analysis frameworks, it identifies, assesses and addresses climate-related risks and opportunities that may affect business operations and the value chain.

We integrate climate-related considerations into corporate strategy and business planning and clearly define the scope of impacts across three time horizons: short-term (1-5 years), medium-term (6-10 years) and long-term (over 10 years). This ensures that climate risk management is aligned with the Group's sustainable development strategy.



We screen and identify climate-related risks and opportunities by comprehensively considering the Group's business model and value chain, industry practices, and outcomes of stakeholder engagement. We clarify the concentration of such risks and opportunities across the Group's own operations and value chain, establish a risk and opportunity inventory, and conduct ongoing monitoring and management efforts.

應對氣候變化 *(續)*

氣候治理 *(續)*

為支持本集團氣候相關策略的實施，我們會定期依據市場標準評估董事會及環境、社會及管治委員會成員的技能與能力，以確保其能力始終充足且與時俱進。全體董事及環境、社會及管治委員會成員會視乎需要，透過最新資料獲取可持續發展事宜的相關資訊。董事會持續掌握環境、社會及管治領域的最新發展動向，包括能源政策、監管最新動態及不斷演進的市場最佳常規。相關環境、社會及管治資料及專業見解可供董事及高級管理層參考，協助其更新相關領域的認知。

策略

本集團持續關注全球及各地應對氣候變化的政策趨勢與行動進展。透過參考國際主流的氣候情境分析框架，本集團識別、評估並應對可能影響業務營運及價值鏈的氣候相關風險與機遇。

我們將氣候相關考量納入企業策略與業務規劃中，並明確界定其影響範圍，涵蓋三個時間維度：短期（1至5年）、中期（6至10年）及長期（10年以上）。此舉確保氣候風險管理與本集團的可持續發展策略保持一致。

我們透過全面考量本集團的商業模式與價值鏈、業界慣例，以及持份者參與的成果，來篩選並識別與氣候相關的風險與機遇。我們釐清此類風險與機遇在本集團自身營運及價值鏈中的集中程度，建立風險與機遇清單，並持續進行監測與管理。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

Strategy *(Continued)*

Managing Climate-related Risks and Opportunities

Climate change presents both risks and opportunities. We take a balanced approach that considers potential positive and negative impacts, enabling us to maximise value while minimising adverse effects on our business.

Physical Risks, Transition Risks and Opportunities

We categorise climate-related impacts into physical risks, transition risks and opportunities that are reasonably expected to affect our cash flows, access to finance, or cost of capital.

- **Physical risks:** These include acute events—such as extreme heat, rainfall, storms and other natural disasters—that may disrupt our supply chain and infrastructure, as well as chronic changes like rising sea levels and shifting climate patterns that could affect long term business viability.
- **Transition risks:** They stem from the global shift toward a low carbon economy, including more stringent laws and regulations on environmental protection, carbon emission and waste generation. Technological developments and changing market preferences for green companies may require adjustments to our business model and operations. These changes may lead to increased risks of regulatory non-compliance resulting in legal, technological, market and reputational risks.
- **Opportunities:** The transition to a low-carbon business model may bring us opportunities. Growing ESG awareness among consumers gradually shapes the market as preferences shift toward more responsible businesses. Efforts to improve energy efficiency and reduce waste not only lower operating costs in the short-term but also help streamline and optimise operations over the medium term. Emerging low-carbon markets are expected to mature within the next three to ten years, creating new opportunities for growth and innovation. By actively disclosing ESG performance and taking concrete action, we can enhance our reputation, attracting new capital and customers.

應對氣候變化 *(續)*

策略 *(續)*

管理氣候相關的風險與機遇

氣候變化既帶來風險，亦蘊含機遇。我們採取平衡的策略，全面考量潛在的正負面影響，藉此在創造最大價值的同時，將對業務的不利影響降至最低。

實體風險、過渡風險與機遇

我們將氣候相關影響歸類為實體風險、過渡風險及機遇，該等因素合理預期將影響我們的現金流量、融資管道或資金成本。

- **實體風險：**包括可能中斷供應鏈與基礎設施的突發事件（例如極端高溫、降雨、風暴及其他自然災害），以及可能影響長期業務可行性的慢性變化（例如海平面上升與氣候模式轉變）。
- **過渡風險：**此類風險源於全球向低碳經濟轉型的趨勢，包括針對環境保護、碳排放及廢棄物產生方面更為嚴格的法律與法規。技術發展以及市場對綠色企業偏好的轉變，可能要求我們調整商業模式與營運方式。這些變化可能導致違反法規的風險增加，進而引發法律、技術、市場及聲譽風險。
- **機遇：**過渡至低碳商業模式可能為我們帶來機遇。隨著消費者對環境、社會及管治的意識日益提升，市場正逐步被重塑，消費偏好亦逐漸轉向更具社會責任感的企業。致力於提升能源效率與減少浪費，不僅能在短期內降低營運成本，更能協助在中長期內精簡並優化營運流程。新興的低碳市場預計將在未來三至十年內趨於成熟，為成長與創新創造新的契機。透過積極披露環境、社會及管治表現並採取具體行動，我們能提升企業聲譽，進而吸引新的資本與客戶。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

應對氣候變化 (續)

Strategy *(Continued)*

策略 (續)

Effects on Business Model and Value Chain

對商業模式與價值鏈的影響

The ESG Reporting Code's implementation reliefs have been applied in this section:

本節已適用環境、社會及管治報告守則的實施寬免：

	Reasonable Information Relief 合理資料寬免	Commercial Sensitivity Relief 商業敏感寬免	Financial Effects Relief 財務影響寬免
Current financial effects 當前財務影響	N/A 不適用	N/A 不適用	Yes 是
Anticipated financial effects 預期財務影響	Yes 是	Yes 是	Yes 是
Metrics in cross-industry categories 跨產業類別的指標	Yes 是	N/A 不適用	N/A 不適用

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE (Continued)

應對氣候變化 (續)

Strategy (Continued)

策略 (續)

Effects on Business Model and Value Chain (Continued)

對商業模式與價值鏈的影響 (續)

The Group has identified the following risks and opportunities on its business model and value chain:

本集團已就其商業模式及價值鏈識別出以下風險與機遇：

Risk Type 風險類型	Description 描述	Effects on Business Model 對商業模式的影響	Effects on Value Chain 對價值鏈的影響	Qualitative Financial Impact 定性財務影響
Physical Risks 實體風險				
Acute Risk 急性風險	Increased severity of extreme weather 極端天氣事件的加劇	Damages property and assets in areas affected by extreme weather 損毀受極端天氣影響地區的財產與資產	Interrupts cold chain logistics and raw material supply chains for food operations 中斷食品業的冷鏈物流及原料供應鏈	Financial Impact: Asset value 財務影響：資產價值
Time Horizon: Short to long term 時間範圍： 短至長期	- Extreme heat 極端高溫 - Rainfall/flooding 降雨／洪水	Increases in need for air-conditioning and energy use 增加空調需求及能源消耗	Reduces availability of insurance on assets in risks exposed areas 導致高風險地區的資產難以獲得保險	The impact is low considering our location of operation. 考慮到我們的營運地點，此影響程度較低。
Chronic Risk 慢性風險	Variability in climate and precipitation patterns 熱帶氣旋對氣候與降水模式的影響	- Affects employee health and safety 影響員工健康與安全 - Disrupts utilities supply 中斷公用事業供應 - Increases maintenance costs and insurance premiums 增加維護成本與保險費	Lowers production output and retail sales due to factory shutdowns or delivery delays 因工廠停工或交貨延遲，導致產量及零售額下降	Financial Impact: Revenue 財務影響：收益
Time Horizon: Mid-to-long term 時間範圍： 中至長期	Changing climate patterns 氣候模式的變化	- Reduces short-term revenue 減少短期收入 - Impact asset values 影響資產價值		The impact is low considering our location of operation. 考慮到我們的營運地點，此影響程度較低。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

RESPONDING TO CLIMATE CHANGE (Continued)

應對氣候變化 (續)

Strategy (Continued)

策略 (續)

Effects on Business Model and Value Chain (Continued)

對商業模式與價值鏈的影響 (續)

Risk Type 風險類型	Description 描述	Effects on Business Model 對商業模式的影響	Effects on Value Chain 對價值鏈的影響	Qualitative Financial Impact 定性財務影響
Transition Risks 過渡風險				
Regulatory Risks 監管風險 Time Horizon: Mid-to-long term 時間範圍： 中至長期	- Increased carbon pricing 碳定價上調 - Mandatory reporting obligations 強制性申報義務 - Regulation of existing products and services 現有產品與服務的監管 - Exposure to litigation 面臨訴訟風險	- Increases regulatory requirements on carbon pricing 碳定價的監管要求增加 - Retires existing assets early due to policy changes 因政策變動而提前淘汰現有資產 - Changes in energy efficiency standards 能源效率標準的變更 - Increases costs on adopting new processes for compliance 為合規而採用新流程所增加的成本	- Induces structural changes in compliance throughout the value chain 促使整個價值鏈在合規方面產生結構性變化 - Increases risks from non-compliance of suppliers or partners 增加因供應商或合作夥伴違規而產生的風險 - Reduces demand for high-emissions products and services 降低對高排放產品及服務的需求	Financial Impact: Operating cost (e.g., energy efficiency upgrades, carbon-related levies) 財務影響：營運成本(例如：能源效率升級、碳相關稅費) The impact is low to medium considering our industry. The cost of compliance may grow with time. 考慮到我們的行業，此影響程度屬低至中等。合規成本可能會隨時間增加。
Market Risks 市場風險 Time Horizon: Mid-to-long term 時間範圍： 中至長期	- Changing consumer behaviour 消費者行為的轉變 - Unpredictable market demand 難以預測的市場需求 - Changes in competitive landscape 競爭格局的變化	- Changes input prices (e.g. legal and compliance expenses) 調整投入成本(例如法律及合規費用) - Increases output requirements (e.g. on waste treatment and emission control) 提高產出要求(例如廢棄物處理及排放控制)	Disrupts existing upstream and downstream partnerships as procurement shifts toward greener alternatives 隨著採購轉向更環保的替代方案，現有的上下游合作關係將受到衝擊	Financial Impact: Revenue 財務影響：收益 The impact is low to medium considering our industry. The cost of compliance may grow with time. 考慮到我們的行業，此影響程度屬低至中等。合規成本可能會隨時間增加。
Reputational Risks 聲譽風險 Time Horizon: Mid-to-long term 時間範圍： 中至長期	- Criticism of industry sector 對該行業的批評 - Negative stakeholder feedback 持份者的負面反饋	- Increases the difficulty of talent retention and workforce planning 增加人才留任與人力規劃的難度 - Lowers ability to attract capital 降低吸引資本的能力	Reduces demand of goods and services throughout the value chain 降低整個價值鏈中對商品和服務的需求	Financial Impact: Brand value and revenue risk 財務影響：品牌價值與營收風險 The impact is low considering our industry. 考慮到我們的行業，此影響程度較低。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE (Continued)

應對氣候變化 (續)

Strategy (Continued)

策略 (續)

Effects on Business Model and Value Chain (Continued)

對商業模式與價值鏈的影響 (續)

Opportunity Type 機遇類型	Description 描述	Effects on Business Model 對商業模式的影響	Effects on Value Chain 對價值鏈的影響	Qualitative Financial Impact 定性財務影響
Efficiency Gains 效率提升 Time Horizon: Short to long term 時間範圍： 短至長期	- More efficient and diverse service offerings 更高效且多元化的服務項目 - Savings from optimising resources 透過資源優化所節省的成本 - Energy and water efficiency 能源與用水效率 - Use of new technologies 新技術的應用	- Improves efficiency from flexible work arrangements during extreme weather 透過在極端天氣下實施彈性工作安排，提升工作效率 - Improves profit margins 提高利潤率 - Benefits employee health, satisfaction, and productivity 促進員工健康、滿意度及生產力 - Reduces exposure to fossil fuel price increases 降低受化石燃料價格上漲的影響	- Increases capacity and resource utilisation throughout the value chain 提升整個價值鏈的產能與資源利用率 - Reduces operational costs due to upstream improvements 透過上游流程的優化，降低營運成本	Financial Impact: Operating cost 財務影響：營運成本 The impact is low to medium considering the energy alternative options in HK is limited. 考慮到香港的能源替代方案有限，此影響程度屬低至中等。
Market Opportunities 市場機遇 Time Horizon: Short to long term 時間範圍： 短至長期	- Access to new markets 開拓新市場 - Opportunity to expand geographically 拓展業務版圖的機遇	- Increases revenue source from new markets 開拓新市場以增加收入來源 - Diversifies geographically 實現地域多元化	Fosters maturity of the entire value chain via expanded product and service offerings 透過擴展產品與服務，促進整個價值鏈的成熟發展	Financial Impact: Revenue 財務影響：收益 The impact is low in considering our industry. 考慮到我們的行業，此影響程度較低。
Consumer Preference 消費者偏好 Time Horizon: Short to long term 時間範圍： 短至長期	Changes in consumer behaviour and expectations 消費者行為與期望的轉變	- Opens up new revenue streams 開拓新的收入來源 - Increases market share of green companies 提升綠色企業的市場佔有率	Incentives sustainable innovation throughout the value chain, driven by downstream demands 在下游需求的驅動下，推動整個價值鏈的可持續創新	Financial Impact: Operating cost 財務影響：營運成本 The impact is low in considering our industry. 考慮到我們的行業，此影響程度較低。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

RESPONDING TO CLIMATE CHANGE (Continued)

應對氣候變化 (續)

Strategy (Continued)

策略 (續)

Strategy and Decision-Making

策略與決策

Based on our analysis, we have formulated the below adaptation and mitigation measures to tackle physical risk, transition risks, and opportunities:

根據內部的分析，我們已制定以下適應及減緩措施，以應對實體風險、過渡風險及機遇：

Type 類型	Adaptation and Mitigation Measures 適應及減緩措施
Physical Acute Risks 實體急性風險	- Implement localised disaster mitigation; conduct at least 2 extreme weather drills annually; 實施在地化的災害防範措施；每年進行至少2次極端天氣演習； - Activate flexible work arrangements during extreme weather events; 在極端天氣事件期間啟動彈性工作安排； - Issue timely warnings and precautionary guidance to employees; 及時向員工發佈警告及預防指引； - Upgrade facility ventilation and cooling systems; 升級設施的通風與冷卻系統； - Deploy critical equipment in flood/wind-resistant locations; and 將關鍵設備部署於防洪／防風的地點；及 - Install backup energy systems for business continuity. 安裝備用能源系統以確保業務持續性。
Physical Chronic Risks 實體慢性風險	- Consider flood hazards during office site selection; 在選定辦公室地點時，應考慮洪水風險； - Use water-saving equipment and retrofit existing equipment to improve water efficiency; and 使用節水設備，並對現有設備進行改造以提升用水效率；及 - Establish emergency backup water sources. 建立緊急備用水源。
Transition Risks 過渡風險	- Track policies/market trends; update compliance checklist; 追蹤政策與市場趨勢；更新合規檢查清單； - Maintain transparency by producing high-quality climate disclosure; 透過發佈高品質的氣候披露內容，維持透明度； - Collaborate with suppliers to promote adoption of low-carbon processes and technologies; and 與供應商合作，推動採用低碳製程與技術；及 - Consider climate-related risk in products, services, and value chain to ensure market risks are effectively monitored. 在產品、服務及價值鏈中考慮氣候相關風險，以確保有效監控市場風險。
Opportunities 機遇	- Develop lower-carbon service offerings; 開發低碳服務方案； - Invest in energy-efficient and low-emission technologies to reduce costs; and 投資節能與低排放技術以降低成本；及 - Explore green financing including green bonds. 探索綠色融資管道，包括綠色債券。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

Strategy *(Continued)*

Strategy and Decision-Making *(Continued)*

The Group does not currently have a formal climate-related transition plan or a dedicated budget specifically for climate-related risks and opportunities. Nevertheless, we manage environmental initiatives through our existing operational framework. Resources for energy-saving upgrades and sustainability training are allocated from general operating and capital expenditure budgets on a case-by-case basis. We will continue to monitor the necessity of a formal transition plan and adjust our resource allocation as regulatory requirements and our operational needs evolve.

To actively mitigate climate-related impacts and drive our long-term environmental strategy, during the Reporting Period, the Group achieved a 25% reduction in electricity consumption, and a 52% reduction in non-hazardous waste compared to the 2025 baseline.

Current and Anticipated Financial Effect

The Group has not disclosed the quantified current and anticipated financial effects of climate-related risks and opportunities and internal carbon prices are currently not applied in our internal analysis or decision-making. Given its scale, both current and anticipated financial effects of climate-related risks and opportunities are not considered material to the Group's overall financial position. Furthermore, where effects may exist, the level of measurement uncertainty is high and isolating specific impacts is difficult. The Group is also developing internal capabilities for preparing disclosures on current and anticipated financial effects. Accordingly, the Group has applied the financial effects relief and the capabilities relief (where applicable) as provided under the ESG Reporting Code for disclosure requirements about the current and anticipated financial effects of climate-related risks and opportunities. The Group has also assessed and determined that the combined financial effects of climate-related risks and opportunities would not be useful at this stage.

應對氣候變化 *(續)*

策略 *(續)*

策略與決策 *(續)*

本集團目前並未制定正式的氣候相關過渡計劃，亦未針對氣候相關風險與機遇設立專項預算。儘管如此，我們仍透過現有的營運框架來管理各項環保措施。用於節能升級及可持續發展培訓的資源，均依據個案情況從一般營運及資本開支預算中撥付。我們將持續評估制定正式過渡計劃的必要性，並隨著監管要求及營運需求的變化，適時調整資源分配。

為積極減緩與氣候相關的影響及推動我們的長期環境策略，報告期間內，本集團的用電量較二零二五年基準值減少25%，非有害廢棄物則減少52%。

當前及預期的財務影響

本集團尚未披露與氣候相關風險及機遇所產生的量化當前及預期財務影響，且目前在內部分析或決策過程中並未採用內部碳定價。鑒於其規模，與氣候相關風險及機遇的當前及預期財務影響均不被視為對本集團整體財務狀況屬重大。此外，即使可能存在相關影響，其測量不確定性程度較高，且難以孤立分析具體影響。本集團亦正建立內部能力，以編製有關當前及預期財務影響的披露資料。據此，本集團已就氣候相關風險與機遇的當前及預期財務影響之披露要求，應用環境、社會及管治報告守則所規定的財務影響寬免及能力寬免（如適用）。本集團亦已評估並釐定，現階段披露氣候相關風險與機遇的綜合財務影響並無實質意義。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

Strategy *(Continued)*

Climate Resilience and Scenario Analysis

The Group has not conducted a formal climate-related scenario analysis and, accordingly, has not provided a detailed assessment of its climate resilience at this stage. As a local enterprise with focused operations, the Group currently lacks the specialised internal skills, technical capabilities, and localized data required to perform meaningful quantitative scenario modeling without incurring undue cost or effort. Instead, we manage climate resilience through our existing risk management framework and disaster recovery protocols, particularly regarding physical risks such as extreme weather. The Group will periodically review its capacity and the availability of simplified industry tools to determine when a proportionate scenario analysis can be effectively integrated into our reporting.

Climate Risk Management

The Group has in place a comprehensive risk management framework. Climate-related risk and opportunity identification, assessment, prioritisation, and management are fully integrated into the Group's overall risk management processes. The relevant policy and processes are reviewed annually and updated when necessary.

Climate-related risks and opportunities are examined across the Group's operations and value chain using both internal and external data through a coordinated, multi-level process. Strategic direction is set at the top, with the Board providing oversight and regularly reviewing the most significant climate-related issues. At the same time, operational teams contribute detailed, ground-level insights by assessing their own exposures on an annual basis. When a potential risk is identified, the relevant department will design and carry out mitigation actions, followed by ongoing reviews to ensure that the controls remain robust and effective over time.

應對氣候變化 *(續)*

策略 *(續)*

氣候抗禦力與情境分析

本集團尚未進行正式的氣候相關情境分析，因此現階段亦未就其氣候抗禦力提供詳細評估。作為一家業務範圍專注的本地企業，本集團目前缺乏進行具實質意義的定量情境建模所需的內部專業技能、技術能力及在地化數據，且無法在不產生過多成本或工作量的情況下完成此類分析。取而代之，我們透過現有的風險管理框架及災難復原程序來管理氣候抗禦力，特別是針對極端天氣等實體風險。本集團將定期檢視自身能力及簡化版產業工具的可用性，以決定何時能將適當的情境分析有效整合至我們的報告中。

氣候風險管理

本集團已建立一套全面的風險管理框架。與氣候相關的風險及機遇之識別、評估、優先排序及管理，均已全面納入本集團的整體風險管理流程中。相關政策及流程每年進行檢討，並在必要時予以更新。

本集團透過協調一致、多層級的流程，結合內部與外部數據，全面檢視本集團營運及價值鏈中的氣候相關風險與機遇。策略方向由高層制定，董事會負責監督並定期審查最重要的氣候相關議題。與此同時，營運團隊透過每年評估自身面臨的風險，提供詳細且貼近實務的見解。一旦識別出潛在風險，相關部門將設計並執行緩解措施，隨後進行持續檢討，以確保相關監控措施能長期保持穩健且有效。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

應對氣候變化 (續)

Climate Risk Management *(Continued)*

氣候風險管理 (續)

The Group does not currently incorporate climate-related scenario analysis into its risk identification process. At present, climate-related risks are identified and assessed through qualitative risk management methodologies, leveraging internal operational experience and historical weather data. The Group will continue to monitor the availability of simplified tools and industry data to evaluate the feasibility of integrating scenario analysis into its risk identification framework in the future.

本集團目前尚未將氣候相關情境分析納入其風險識別流程。現階段，本集團是透過定性風險管理方法，結合內部營運經驗及歷史氣象數據，來識別及評估氣候相關風險。本集團將持續關注簡化工具及產業數據的可用性，以評估未來將情境分析整合至其風險識別框架的可行性。

1	2	3	4
Assess the risks from the Group Risk Management Framework and their interactions with climate 根據本集團風險管理框架評估風險及其與氣候的相互作用	Identify climate risk drivers and impact on the Group 識別氣候風險驅動因素及其對本集團的影響	Assess risk materiality by scoring drivers on likelihood and impact severity 透過對驅動因素的發生可能性與影響嚴重程度進行評分，以評估風險重要性	Select priority risks for to evaluate climate resilience 選擇優先風險，以評估氣候抗禦力

All identified climate-related risks and opportunities play a role in shaping our strategic direction, operational priorities, and internal policies. We evaluate each item based on its potential impact and the likelihood of occurrence using the Group's risk assessment methodologies, creating a clear profile that supports informed decision-making. Risks that score highly on both impact and likelihood are elevated in priority and addressed ahead of lower-rated issues to ensure our resources are focused where they matter most.

所有已識別的氣候相關風險與機遇，皆對塑造我們的策略方向、營運優先事項及內部政策發揮著作用。我們運用本集團的風險評估方法，根據各項因素的潛在影響及發生可能性進行評估，從而建立清晰的概況，以支持知情決策。在影響程度與發生可能性兩方面均評分較高的風險，將被列為優先處理事項，並優先於評級較低的問題加以處理，以確保我們的資源能集中投入於最關鍵的領域。

Identified climate-related risks are monitored quarterly by the ESG Committee, which tracks the effectiveness of mitigation measures and updates risk assessments as new information becomes available. Material changes in risk profiles are reported to the Board immediately. There were no material changes to the Group's climate-related risk identification, assessment, prioritisation and monitoring processes during the reporting period compared to the previous year. Climate-related opportunities are identified through annual strategic planning reviews and stakeholder engagement processes.

環境、社會及管治委員會每季監控已識別的氣候相關風險，追蹤緩解措施的成效，並在獲得新資訊時更新風險評估。若風險狀況出現重大變化，將立即向董事會報告。與去年相比，本集團於報告期間的氣候相關風險識別、評估、優先排序及監控流程並無重大變動。本集團透過年度策略規劃檢討及持份者參與流程，識別與氣候相關的機遇。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

應對氣候變化 (續)

Climate and Nature-related Targets

氣候與自然相關目標

We are setting long-term climate-related targets across our operations and value chain supported by short-, medium-, and long-term milestones, all measured against a 2025 base year to ensure consistent comparison over time. These targets have taken reference from Hong Kong's long-term decarbonisation pathway and its goal of achieving carbon neutrality, as well as the Paris Agreement, ensuring that our efforts contribute meaningfully to the city's broader climate ambitions.

我們正於營運及價值鏈各環節制定長期氣候相關目標，並輔以短期、中期及長期里程碑，所有指標均以二零二五年為基準年進行衡量，以確保跨時段的比較一致性。該等目標參考了香港的長期減碳路徑及其實現碳中和的目標，以及巴黎協議，確保我們的努力能為香港更廣泛的氣候願景作出實質貢獻。

All quantitative targets are intensity targets, which are appropriate for the Group's service-based business model. The Group develops and regularly reviews its target internally based on its strategic planning and did not apply the Science Based Targets initiative's Sectoral Decarbonisation Approach. The use of carbon credits to achieve any net targets is currently not considered. Below sets forth the phased targets over our time horizon:

所有量化目標均為密度目標，此類目標符合本集團以服務為基礎的商業模式。本集團根據其策略規劃在內部制定並定期檢討目標，且未採用科學碳目標倡議之行業脫碳方法。目前並未考慮使用碳信用額來達成任何淨目標。以下載列我們在時間範圍內的分階段目標：

Targets 目標	Descriptions 描述
Energy Consumption Intensity 能源消耗密度	• Short-term: 3% reduction when compared to 2025 短期：相較於二零二五年減少3% • Medium-term: 6% reduction when compared to 2025 中期：相較於二零二五年減少6% • Long-term: 16% reduction when compared to 2025 長期：相較於二零二五年減少16%
Non-hazardous Waste Intensity 無害廢棄物密度	• Short-term: 3% reduction when compared to 2025 短期：相較於二零二五年減少3% • Medium-term: 6% reduction when compared to 2025 中期：相較於二零二五年減少6% • Long-term: 16% reduction when compared to 2025 長期：相較於二零二五年減少16%

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE (Continued)

應對氣候變化 (續)

Climate and Nature-related Targets (Continued)

氣候與自然相關目標 (續)

Targets 目標	Descriptions 描述
Greenhouse Gas Emission ("GHG") Intensity* (Scope 1 & 2) 溫室氣體 (「溫室氣體」) 排放密度* (範圍1及2)	- Short-term: 3% reduction when compared to 2025 短期：相較於二零二五年減少3% - Medium-term: 6% reduction when compared to 2025 中期：相較於二零二五年減少6% - Long-term: 16% reduction when compared to 2025 長期：相較於二零二五年減少16%
Water Consumption Intensity 水消耗密度	- Short-term: 3% reduction when compared to 2025 短期：相較於二零二五年減少3% - Medium-term: 6% reduction when compared to 2025 中期：相較於二零二五年減少6% - Long-term: 16% reduction when compared to 2025 長期：相較於二零二五年減少16%

* The GHG emission target is a gross target.

* 溫室氣體排放目標為總量目標。

The Group's GHG emission targets currently cover Scope 1 and Scope 2 emissions. Scope 3 targets will be developed as the Group improves its Scope 3 data collection capabilities.

本集團的溫室氣體排放目標目前涵蓋範圍1及範圍2排放量。隨著本集團提升範圍3數據收集能力，將逐步制定範圍3目標。

The Group's climate-related targets and the methodologies used for their setting have not been verified by an independent third party. At present, these targets are reviewed and monitored through the Group's internal management and reporting processes to ensure data consistency and accuracy. The Group will periodically evaluate the necessity of seeking external assurance for its sustainability disclosures as its reporting framework matures. The targets are reviewed annually by the ESG Committee and approved by the Board. Any material revisions to the targets require Board approval. Target progress is monitored annually using the indicators specified above. There have been no revisions to the Group's climate-related targets during the Reporting Period.

本集團的氣候相關目標及其設定所採用的方法尚未經獨立第三方驗證。目前，該等目標乃透過本集團的內部管理及報告流程進行審查與監控，以確保數據的一致性與準確性。隨著報告框架日趨成熟，本集團將定期評估是否需要就其可持續發展披露尋求外部保證。該等目標由環境、社會及管治委員會每年進行檢討，並經董事會批准。任何對目標的重大修訂均須經董事會批准。本集團每年均會根據上述指標監測目標的進度。於報告期間，本集團的氣候相關目標並無任何修訂。

During the Reporting Period, the Group's environmental performance maintained a positive trend with continuous reductions in various intensity indicators. Key metrics, including GHG emission (Scope1&2) intensity, non-hazardous waste intensity, as well as energy consumption intensity, showed a year-on-year downwards trend in 2026 from 2025. The Group will strengthen ongoing monitoring of environmental indicators to sustain progress.

於報告期間，本集團的環境表現保持積極趨勢，各項密度指標持續下降。關鍵指標，包括溫室氣體排放 (範圍1及2) 密度、無害廢棄物密度，以及能源密度，顯示二零二六年相較於二零二五年呈現年同比下降趨勢。本集團將加強對環境指標的持續監測，以維持進展。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

RESPONDING TO CLIMATE CHANGE (Continued)

應對氣候變化 (續)

Climate and Nature-related Targets (Continued)

氣候與自然相關目標 (續)

The use of carbon credits to achieve any net targets is currently not considered. Internal carbon price are currently not applied in our internal analysis. The Group has not allocated capital expenditure, financing or investment towards climate-related risks and opportunities. By applying reasonable information relief of the ESG Reporting Code, the Group does not disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks, transition risks and aligned with climate-related opportunities.

目前並未考慮使用碳信用額來達成任何淨目標。在我們的內部分析中，目前並未採用內部碳定價。本集團尚未針對氣候相關風險與機遇分配資本開支、融資或投資。基於環境、社會及管治報告守則的合理資料寬免，本集團未披露易受氣候相關實體風險及過渡風險影響，以及與氣候相關機遇相符之資產或業務活動的金額及比例。

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 GHG emissions (Scope 1) from petrol combustion for transportation, and energy indirect GHG emissions (Scope 2) from purchased electricity and other indirect GHG emissions (Scope 3) generated from electricity used in freshwater processing, sewage treatment, general waste treatment, and office paper production.

本集團溫室氣體排放的主要來源包括運輸用汽油燃燒產生的直接溫室氣體排放 (範圍1)、購買電力產生的能源間接溫室氣體排放 (範圍2)，以及淡水處理、污水處理、一般廢棄物處理及辦公室用紙生產過程中所消耗電力所產生的其他間接溫室氣體排放 (範圍3)。

Types of GHG Emissions ¹ 溫室氣體排放類型 ¹	Unit 單位	FY 2026 二零二六財年	FY 2025 二零二五財年
Direct GHG Emissions (Scope 1) 直接溫室氣體排放 (範圍1)	tCO ₂ e 公噸二氧化碳當量	22.52	27.84
Indirect GHG Emissions (Scope 2) – location based 間接溫室氣體排放 (範圍2) – 按地點劃分	tCO ₂ e 公噸二氧化碳當量	620.03	946.85
Total GHG Emissions (Scope 1&2) 溫室氣體排放總量 (範圍1及2)	tCO ₂ e 公噸二氧化碳當量	642.56	974.69
Total GHG Emissions (Scope 1&2) Intensity³ 溫室氣體排放總量 (範圍1及2) 密度³	tCO ₂ e/ft ² 公噸二氧化碳當量 ／平方呎	0.005	0.006
Other Indirect GHG Emissions (Scope 3) ² 其他間接溫室氣體排放 (範圍3) ²	tCO ₂ e 公噸二氧化碳當量	12,629.44	12.57
Total GHG Emissions (Scope 1&2&3) 溫室氣體排放總量 (範圍1及2及3)	tCO ₂ e 公噸二氧化碳當量	13,271.99	987.26
Reduction in GHG from Recycled Food Waste ⁵ 回收廚餘減少的溫室氣體排放量 ⁵	tCO ₂ e 公噸二氧化碳當量	0	0
Total GHG (Scope 1&2&3) after Reduction 減少後的溫室氣體 (範圍1及2及3) 排放總量	tCO ₂ e 公噸二氧化碳當量	13,271.99	987.26
Total GHG (Scope 1&2&3) Intensity³ 溫室氣體排放總量 (範圍1及2及3) 密度³	tCO ₂ e/ft ² 公噸二氧化碳當量 ／平方呎	0.097	0.006

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE (Continued)

應對氣候變化 (續)

Climate and Nature-related Targets (Continued)

氣候與自然相關目標 (續)

Greenhouse Gas ("GHG") Emissions (Continued)

溫室氣體 (「溫室氣體」) 排放 (續)

Scope 3 GHG Emissions Details:

範圍3溫室氣體排放詳情：

Scope 3 Other Indirect GHG Emissions 範圍3其他間接溫室氣體排放	Units 單位	FY2026 二零二六財年	FY2025 二零二五財年
Category 1: Purchased Goods and Services ⁶ -fresh water supply 第1類：採購的商品及服務 ⁶ —淡水供應	tCO ₂ e 公噸二氧化碳當量	6.54	4.83
Category 5: Waste Generated in Operations ⁷ 第5類：營運過程中產生的廢棄物 ⁷	tCO ₂ e 公噸二氧化碳當量		
– Paper waste treatment 廢紙處理		5.16	4.79
– General waste treatment 一般廢棄物處理		12,613.80	1.63
– sewage treatment 污水處理		3.94	1.63
Category 6: Business Travel ⁸ 第6類：商務差旅 ⁸	tCO ₂ e 公噸二氧化碳當量	–	1.32

Notes:

附註：

- The Group's GHG emissions include CO₂, CH₄ and N₂O and are converted to reflect the tonnes of CO₂ equivalent. GHG emissions data is based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" and "Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the "CLP 2024 Sustainability Report" published by CLP Holdings Ltd and the latest released average carbon dioxide emission factor for national electricity in China, published by the Ministry of Ecology and Environment on December 2025. Scope 3 emissions data is calculated with reference, but not limited to, the International Civil Aviation Organisation ("ICAO") and the Department for Energy Security & Net Zero ("DESNZ") of the United Kingdom.
- Scope 2 emissions are calculated using a location-based approach, which considers the average emission intensity of the local electricity grid where the energy is consumed.
- As of 31 March 2026, the floor area under the Reporting Scope is approximately 137,523 sq. ft. (2025: approximately 157,965 sq. ft.). The data is also used for calculating other intensity data.
- 本集團的溫室氣體排放包括二氧化碳、甲烷及一氧化二氮，並已換算為公噸二氧化碳當量。溫室氣體排放數據乃基於(但不限於)世界資源研究所與世界企業永續發展協會刊發的《溫室氣體議定書：企業會計及報告標準》以及《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準》、聯交所刊發的《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》、中電控股有限公司刊發的《中電2024可持續發展報告》，以及生態環境部於二零二五年十二月最新公佈的中國全國電力二氧化碳平均排放因子。範圍3排放數據的計算參考(但不限於)國際民航組織(「ICAO」)及英國能源安全與淨零排放部(「DESNZ」)。
- 範圍2排放的計算採用按地點劃分方法，該方法考量能源消耗地當地電力網的平均排放密度。
- 截至二零二六年三月三十一日，報告範圍的建築面積約為137,523平方呎(二零二五年：約157,965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)

RESPONDING TO CLIMATE CHANGE (Continued)

應對氣候變化 (續)

Climate and Nature-related Targets (Continued)

氣候與自然相關目標 (續)

Greenhouse Gas ("GHG") Emissions (Continued)

溫室氣體 (「溫室氣體」) 排放 (續)

Notes: (Continued)

附註：(續)

- There were no changes to the Group's GHG emission measurement methodologies, input data or assumptions during the reporting period compared to the previous year.
- Food waste collection data was not recorded for the operating markets during the Reporting Period.
- GHG Scope 3 Category 1 emissions: The Group utilises a supplier specific method, using emission factor from Water Service Department (WSD).
- GHG Scope 3 Category 5 emissions: The Group uses waste-specific data multiplied by applicable emission factors such as data from Environmental Protection Department ("EPD").
- GHG Scope 3 Category 6 emissions: The Group uses ICAO calculator for air travel GHG calculation

- 與去年相比，本集團於報告期間的溫室氣體排放測量方法、輸入數據或假設均無任何變動。
- 報告期間內，營運街市未記錄廚餘收集數據。
- 溫室氣體範圍3第1類排放：本集團採用供應商特定方法，使用水務署(WSD)的排放因子。
- 溫室氣體範圍3第5類排放：本集團採用具體廢棄物數據，並乘以適用的排放因子(例如來自環境保護署(「EPD」)的數據)
- 溫室氣體範圍3第6類排放：本集團使用ICAO計算工具來計算航空旅行產生的溫室氣體排放

During the Reporting Period, due to lower vehicle utilisation and the closure of part of wet market and stalls wet markets, which reduced overall electricity consumption, both Scope 1 (vehicle gasoline) and Scope 2 (purchased electricity) GHG emissions decreased year-on-year. Meanwhile, Scope 3 emissions saw a significant increase as the Group expanded its reporting boundary to include general waste disposal for the first time. Looking ahead, the Group will continue to refine its carbon accounting boundaries and establish a comprehensive GHG inventory system.

報告期間內，由於車輛使用率下降及部分街市及檔位關閉，導致整體用電量減少，範圍1(車輛汽油)及範圍2(外購電力)之溫室氣體排放均按年下降。同時，由於本集團首次將一般廢棄物處理納入報告範圍，範圍3排放錄得顯著增加。展望未來，本集團將持續優化其碳核算範圍，並建立全面之溫室氣體排放清單系統。

The Group plans to implement a series of GHG emission reduction measures in the future to advance low-carbon transformation, targeting its key emission sources. The Group intends to reduce fuel consumption through route optimisation and electric vehicle replacement planning. As for the use of electricity in the office, the Group will improve energy efficiency via energy-saving lighting, optimised equipment operations and consumption monitoring. For Scope 3 emissions related to water/sewage treatment, business travel and office paper use, the Group will promote paperless practices, prioritise virtual meetings, optimise water treatment processes and improve food waste recycling systems.

本集團計劃未來針對主要排放源，實施一系列溫室氣體減排措施，以推動低碳轉型。本集團擬透過路線優化及電動車替換規劃，降低燃料消耗。至於辦公室的用電方面，本集團將透過節能照明、優化設備運作及消耗監控來提升能源效率。就與水／污水處理、商務差旅及辦公室用紙使用相關的範圍3排放，本集團將推廣無紙化作業、優先採用線上會議、優化水處理流程，並改善食物廢棄物回收系統。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

RESPONDING TO CLIMATE CHANGE *(Continued)*

Climate and Nature-related Targets *(Continued)*

Greenhouse Gas ("GHG") Emissions *(Continued)*

Moreover, 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.

OUR ENVIRONMENT

Emissions

The Group attaches great importance to good environmental management and strives to protect the environment so to fulfill social responsibilities of the Group. The Group strives to protect the environment through the implementation of control activities and monitoring measures in its business activities and workplace. We are committed to taking clear actions to achieve a low-carbon future. The strategic environmental measures of the Group aim to respect the environment and protect biodiversity, and we proactively promote the circular economy to control and minimise our impact on nature. The Group is aware that successful net zero transition depends on bold actions and economic and social transformation, so that it will continue to become an exemplary leader of environment management in the industry and communities.

During the Reporting Period, the Group was not aware of any non-compliance with relevant laws and regulations on exhaust gas and GHG emissions, discharges into water and land and generation of hazardous and non-hazardous waste, etc. that would have a significant impact on the Group.

應對氣候變化 *(續)*

氣候與自然相關目標 *(續)*

溫室氣體 (「溫室氣體」) 排放 *(續)*

此外，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。透過減少牲畜生產和推廣減少食用肉類，我們可有效減少溫室氣體排放，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。

我們的環境

排放

本集團高度重視良好的環境管理，並致力於保護環境，以履行本集團的社會責任。本集團透過在業務活動及工作場所實施控制行動與監控措施，致力於保護環境。我們致力採取明確行動，以實現低碳未來。本集團的策略性環保措施旨在尊重環境並保護生物多樣性，同時我們積極推動循環經濟，以控制並將對自然環境的影響降至最低。本集團深知，成功的淨零轉型取決於大膽的行動以及經濟與社會的轉型，因此其將持續成為業界及社區中環境管理的典範領導者。

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，以及產生有害及無害廢棄物，而導致任何違反相關法律法規且對本集團產生重大影響的情況。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR ENVIRONMENT (Continued)

Emissions (Continued)

Air Emission

Exhaust gas emissions primarily originate from the Group's fleet of company vehicles. The Group strictly complied in all material respects with and did not violate the Environmental Protection Law of the PRC, Water Pollution Prevention and Control Law of the PRC, Prevention and Control of Atmospheric Pollution Law of the PRC, Prevention and Control of Pollution from Environmental Noise Law of the PRC, Prevention and Control of Environmental Pollution by Solid Wastes Law of the PRC and other laws and regulations related to environmental protection in the PRC during the Reporting Period.

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:

Types of Air Emissions 氣體排放類別	Unit 單位	FY 2026 二零二六財年	FY 2025 二零二五財年
Nitrogen Oxides ("NO _x ") 氮氧化物	kg 千克	4.02	4.50
Sulphur Oxides ("SO _x ") 硫氧化物	kg 千克	0.12	0.15
Particulate Matter ("PM") 顆粒物	kg 千克	0.30	0.33

During the Reporting Period, the Group recorded a decrease across all air emission indicators, which was primarily driven by a lower utilisation rate and reduced mileage of the Group's vehicles.

我們的環境 (續)

排放 (續)

氣體排放

廢氣排放主要源自本集團的企業車隊。本集團在所有重大方面均嚴格遵守並未違反《中華人民共和國環境保護法》、《中華人民共和國水污染防治法》、《中華人民共和國大氣污染防治法》、《中華人民共和國環境噪聲污染防治法》、《中華人民共和國固體廢物污染環境防治法》及其他有關中國環境保護的法律法規。

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：

報告期間內，本集團各項空氣排放指標均錄得下降，主要由於本集團車輛之使用率降低及行駛里數減少所致。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

OUR ENVIRONMENT (Continued)

Emissions (Continued)

Waste Management

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:

Non-hazardous Waste 無害廢棄物	Unit 單位	FY 2026 二零二六財年	FY 2025 二零二五財年
Non-hazardous Waste 無害廢棄物	tonnes 公噸	8,409	17,616
Intensity ³ 密度 ³	tonnes/ft ² 公噸／平方呎	0.06	0.11

Due to the closure of part of wet markets and stalls during the Year, the total amount of non-hazardous waste generated by the Group decreased accordingly.

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.

我們的環境 (續)

排放 (續)

廢棄物管理

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：

由於本年度關閉部分街市及檔位，本集團所產生之無害廢棄物總量相應減少。

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)

OUR ENVIRONMENT (Continued)

Use of Resources

Energy Management

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:

我們的環境 (續)

能源使用

能源管理

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 2026 二零二六財年	FY 2025 二零二五財年
Direct Energy Consumption 直接能源消耗量			
• Petrol 汽油	MWh 兆瓦時	82.06	101.42
Indirect Energy Consumption 間接能源消耗量			
• Purchased Electricity 購買電力	MWh 兆瓦時	1,823.63	2,427.83
Total Energy Consumption 能源總耗量	MWh 兆瓦時	1,905.69	2,529.25
Intensity³ 密度 ³	MWh/ft ² 兆瓦時／平方呎	0.014	0.016

During the Reporting Period, the Group's overall energy consumption decreased year-on-year, primarily driven by a reduction in gasoline usage for corporate vehicles, coupled with a significant decline in electricity consumption following the closure of part of wet markets and stalls.

報告期間內，本集團之整體能源消耗按年減少，主要由於企業車輛汽油使用量減少及部分街市及檔位關閉導致用電量顯著減少所致。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

OUR ENVIRONMENT *(Continued)*

Use of Resources *(Continued)*

Energy Management *(Continued)*

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.

- Install energy-efficient lighting systems, such as LED lamps.
安裝節能照明系統，例如LED燈泡。
- Introduce electric vehicles, online conference settings and other high-efficiency equipment.
引入電動汽車、線上會議設置等高效設備。
- Introduce motion-sensor devices to reduce electricity usage in unmanned areas.
引入運動傳感器設備以減少無人區域的用電量。
- Promote energy-saving practices through improved communication with tenants.
與租戶更好地溝通，推廣節能措施。
- Set up regular energy-efficiency analyses and set interim goals.
進行定期能源效率分析並設定中期目標。

我們的環境 (續)

能源使用 (續)

能源管理 (續)

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)

OUR ENVIRONMENT (Continued)

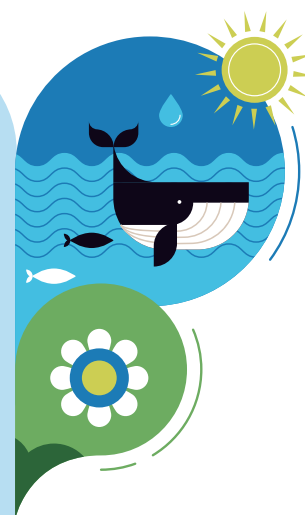
Use of Resources (Continued)

Water Management

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:

WATER CONSERVATION MEASURES 節水措施

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



我們的環境 (續)

能源使用 (續)

水資源管理

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 Consumption 耗水量	Unit 單位	FY 2026 二零二六財年	FY 2025 二零二五財年
Total Water Consumption 總耗水量	m ³ 立方米	25,549	11,093
Intensity ³ 密度 ³	m ³ /ft ² 立方米／平方呎	0.19	0.07

During the Reporting Period, the Group's water consumption data showed a significant increase, mainly due to a change in how water usage was tracked and paid. Last year, tenants at the wet markets paid most of their water bills directly, so the Group only recorded a small portion. This year, the Group took over the payment and tracking for most of the water bills. Therefore, this increase reflects a more complete data collection by the Group, rather than a drop in actual water efficiency.

報告期間內，本集團之用水數據錄得顯著增加，主要由於用水計量及付款方式出現變動所致。於去年，街市租戶直接支付其大部分的水費，故本集團僅記錄一小部分。於本年度，本集團接管大部分水費之付款及計量工作。因此，該增幅反映本集團的全面數據收集，而非實際用水效率有所下降。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

OUR ENVIRONMENT *(Continued)*

Use of Resources *(Continued)*

Packaging Materials

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

The Environment and Natural Resources

Natural resources play a crucial role in the survival of humanity. Unfortunately, factors (such as 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. These approaches include the following measures aimed at sustainable resource management and preservation:

- 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 are free from genetic modification, preservatives, and chemicals;
- Purchase environmentally friendly office supplies as far as possible, such as paper that has been certified by the Forest Stewardship Council (FSC); and
- Ensure thorough monitoring of the packaging materials utilised, including shopping bags, containers, cans, and cardboard boxes.

我們的環境 (續)

能源使用 (續)

包裝材料

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。

環境與自然資源

自然資源對人類的生存至關重要。然而，多年來，各種因素（例如經濟快速增長、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。該等方法包含以下旨在實現可持續資源管理及保護的措施：

- 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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION

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.

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:

我們的營運

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。

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 2026 二零二六財年	FY 2025 二零二五財年
Total 總計	73	97
By Gender 按性別劃分		
Male 男性	46	56
Female 女性	27	41
By Age 按年齡劃分		
Below 30 30歲以下	1	6
30-50 30至50歲	43	49
Above 50 50歲以上	29	42

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

OUR OPERATION *(Continued)*

我們的營運 (續)

Employee Practices *(Continued)*

僱員慣例 (續)

Breakdown of Employees 員工明細	FY 2026 二零二六財年	FY 2025 二零二五財年
By Geographical Location 按地區劃分		
PRC 中國	0	0
Hong Kong 香港	73	97
By Employment Category 按僱傭類別劃分		
Full-time 全職	71	95
Part-time 兼職	2	2

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION (Continued)

我們的營運 (續)

Employee Turnover

員工流失率

Wang On's overall employee turnover rate during the Reporting Period was approximately 72.6%. 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72.6%。按性別及年齡劃分的員工組別明細如下：

Employee Turnover Rate (%) ⁹ 員工流失率 (%)	FY 2026 二零二六財年	FY 2025 二零二五財年
Total 總計	72.6%	56.7%
By Gender 按性別劃分		
Male 男性	60.9%	33.9%
Female 女性	92.6%	87.8%
By Age 按年齡劃分		
Below 30 30歲以下	400.0%	50.0%
30-50 30至50歲	60.5%	46.9%
Above 50 50歲以上	79.3%	69.0%

Note:

附註：

9. Employee turnover rate by category is calculated by the number of employees in that specific category who had left employment during the Reporting Period by the total number of employees in that specific category at the end of the Reporting Period.

9. 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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

OUR OPERATION *(Continued)*

我們的營運 (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)

OUR OPERATION (Continued)

我們的營運 (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 worklife 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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

OUR OPERATION *(Continued)*

我們的營運 (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。

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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION *(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.

我們的營運 (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。

僱員參與

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)

OUR OPERATION *(Continued)*

Labour Standards

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 individuals involved. 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.

PROHIBITION OF CHILD LABOUR

禁止童工

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.

我們的營運 (續)

勞工準則

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。

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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION *(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.

我們的營運 (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)

OUR OPERATION (Continued)

Health and Safety (Continued)

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.

我們的營運 (續)

健康與安全 (續)

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 2026 二零二六財年	FY 2025 二零二五財年	FY 2024 二零二四財年
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	18	175	0
Work-related Injury 因工受傷	Cases 宗	1	1	0

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. Driven by our steadfast priority on employee safety and well-being, the number of work-related injury days decreased significantly during the year. Moving forward, the Group remains committed to continuously enhancing training, supervision, and occupational health and safety measures to ensure a safe working environment for all.

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。由於我們堅定將僱員安全及福祉放在首位，本年度因工受傷日數顯著下降。展望未來，本集團將繼續致力加強培訓、監督及職業健康與安全措施，以確保為全體員工提供安全之工作環境。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION *(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.

我們的營運 *(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)

OUR OPERATION (Continued)

Training and Development (Continued)

Advancing Learning with AI-Driven Training Resources

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 everchanging business environment.

During the Reporting Period, Wang On provided 120 hours of training with 60 attendances recorded. On average each employee completed approximately 1.64 hours of training.

我們的營運 (續)

培訓與發展 (續)

利用人工智能驅動的培訓資源推進學習

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。

於報告期間，宏安提供120小時的培訓，涵蓋60人次的員工。每名員工完成的平均培訓時數為約1.64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	69.57%	1.39
Female 女性	103.70%	2.07
By Employee Category 按僱員類別劃分		
Senior Management 高級管理層	21.15%	0.42
Middle Management 中級管理層	100.00%	2.00
General Staff 一般員工	354.55%	7.09

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION *(Continued)*

我們的營運 (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, anticorruption 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)

OUR OPERATION *(Continued)*

Supply Chain Management

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.

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.

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.

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.

我們的營運 *(續)*

供應鏈管理

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。

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。

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。

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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION *(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 2026, the Group collaborated with over 261 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.

我們的營運 (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。於二零二六年，本集團與超過261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)

OUR OPERATION *(Continued)*

Service Responsibility

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.

我們的營運 (續)

服務責任

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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION (Continued)

我們的營運 (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 THREAT AND ASSET PROTECTION 保障安全、防止威脅及保護資產

- To enhance market security and deter theft, the Group has implemented 24/7 CCTV surveillance. Regular inspections ensure 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。本集團定期檢查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 the dust filter.
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)

OUR OPERATION (Continued)

我們的營運 (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。
- Separate the high-risk foods (e.g. raw meat products) from ready-to-eat foods in stalls.
在檔位上將高風險食品（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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION *(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.

我們的營運 *(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)

OUR OPERATION *(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. During the Reporting Period, the Group was not aware of any material non-compliance with related laws and regulations of 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.

我們的營運 *(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。於報告期間，本集團並不知悉任何對本集團有重大影響的重大賄賂、勒索、欺詐及洗黑錢等違法違規行為。年內，本集團或其員工並沒有發生任何涉及貪污行為的已審結法律案件。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

OUR OPERATION *(Continued)*

Anti-Corruption *(Continued)*

Whistle-blowing Mechanism

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.

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.

Anti-corruption Training

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.

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.

我們的營運 *(續)*

反貪污 *(續)*

舉報政策

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。

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。

反貪污培訓

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。

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。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

SUPPORTING OUR COMMUNITY *(Continued)*

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 HKD4.25 million to support community development. The Group actively fulfilled its corporate social responsibility, extensively participating in and sponsoring a variety of community charity and cultural activities. In terms of social care and emergency relief, the Company collaborated with the Hong Kong Volunteers Federation and multiple district association federations, and through the Po Leung Kuk Fragile Families Relief Fund, specially sponsored the relief work for affected residents of the Tai Po Wang Fuk Court fire, while also donating charity rice during festivals to care for the grassroots. In terms of local cultural heritage and community cohesion, the Company strongly supported traditional folk grand events, sponsoring activities including the Tai Hang Mid-Autumn Tai Hang Fire Dragon Dance, the Western Monastery Thousand Monks Blessing Dharma Assembly, the Ap Lei Chau Hung Shing Festival, and the Chinese New Year Poon Choi Carnival. In addition, the Company continuously sponsored the Guangxi-Hong Kong-Macau-Taiwan Youth Exchange Programme to promote youth development, and provided long-term fixed donations and corporate affairs support to the Po Leung Kuk and various disciplined services welfare funds, taking practical actions to promote the harmony and diverse development of the local community.

造福社區 (續)

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4.25百萬港元以支持社區發展。本集團積極履行企業社會責任，廣泛參與並資助了多項社區慈善與文化活動。在社會關懷與緊急援助方面，公司聯合香港義工聯盟及多家社團總會，並透過保良局扶弱基金，專項資助了大埔宏福苑火災受災居民的援助工作，同時在節日期間捐贈慈善米關懷基層。在本地文化傳承與社區凝聚方面，公司大力支持民間傳統盛事，贊助了包括大坑中秋舞火龍、西方寺祈福法會、鴨脷洲洪聖寶誕及新春盆菜嘉年華等活動。此外，公司持續資助桂港澳台青少年交流計劃以促進青年發展，並長期向保良局及各紀律部隊福利基金提供定額捐款與會務支持，以實際行動促進本地社區的和諧與多元發展。

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 - Protection of Consumer Rights and Interests of the People's Republic of China 《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 CODE CONTENT INDEX 環境、社會及管治報告守則內容索引

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。	Our Environment 我們的環境
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。	Emissions – Air Emissions 排放—氣體排放
KPI A1.2 關鍵績效指標A1.2	Replaced by Responding to Climate Change 已由「應對氣候變化」替代	Climate and Nature-related Targets – Greenhouse Gas Emissions 氣候與自然相關目標—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 CODE CONTENT INDEX (Continued)

環境、社會及管治報告守則內容索引 (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。	Emissions – Waste Management 排放－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。	Emissions – Waste Management 排放－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。	Emissions– Waste Management 排放－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。	Emissions – Waste Management 排放－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。	Our Environment 我們的環境
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。	Use of Resources – Energy Management 資源使用－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。	Use of Resources – Water Management 資源使用－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。	Use of Resources – Energy Management 資源使用－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 CODE CONTENT INDEX (Continued)

環境、社會及管治報告守則內容索引 (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。	Use of Resources – Water Management 資源使用－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)及每生產單位佔量。	Use of Resources – Packaging Materials 資源使用－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。	Our Environment – The Environment and Natural Resources 我們的環境－環境與自然資源
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。	Our Environment – The Environment and Natural Resources 我們的環境－環境與自然資源
Aspect A4: Climate Change 層面A4：氣候變化		
General Disclosure 一般披露	Replaced by Responding to Climate Change 已由「應對氣候變化」替代	Responding to Climate Change 應對氣候變化

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告 (續)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE CONTENT INDEX (Continued)

環境、社會及管治報告守則內容索引 (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。	Our Operation – Employee Practices 我們的營運－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。	Our Operation – Employee Practices 我們的營運－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。	Our Operation – Employee Turnover 我們的營運－僱員流失率

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE CONTENT INDEX (Continued)

環境、社會及管治報告守則內容索引 (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。	Our Operation – Health and Safety 我們的營運－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。	Our Operation – Health and Safety 我們的營運－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。	Our Operation – Health and Safety 我們的營運－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。	Our Operation – Health and Safety 我們的營運－健康與安全

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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。	Our Operation – Training and Development 我們的營運－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。	Our Operation – Training and Development 我們的營運－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。	Our Operation – Training and Development 我們的營運－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。	Our Operation – Labour Standards 我們的營運－勞工準則

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KPI B4.1 關鍵績效指標B4.1	Description of measures to review employee 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。	Our Operation – Labour Standards 我們的營運－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。	Our Operation – Labour Standards 我們的營運－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。	Our Operation – Supply Chain Management 我們的營運－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。	Our Operation – Supply Chain Management 我們的營運－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。	Our Operation – Supply Chain Management 我們的營運－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。	Our Operation – Green Procurement 我們的營運－綠色採購
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。	Our Operation – Green Procurement 我們的營運－綠色採購

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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。	Our Operation – Safeguarding Intellectual Property Rights 我們的營運－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。	Our Operation – Customer Satisfaction 我們的營運－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。	Our Operation – Customer Satisfaction 我們的營運－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。	Our Operation – Safeguarding Intellectual Property Rights 我們的營運－維護知識產權
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。	Our Operation – Customer Satisfaction 我們的營運－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。	Our Operation – Customer Satisfaction 我們的營運－客戶滿意度

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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。	Our Operation – Anti-corruption 我們的營運－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。	Our Operation – Anti-corruption 我們的營運－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。	Our Operation – Whistle-blowing Mechanism 我們的營運－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。	Our Operation – Anti-corruption Training 我們的營運－反貪污培訓

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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。	Our Operation – Supporting Our Community 我們的營運—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, sport). 專注貢獻範疇 (如教育、環境事宜、勞工需求、健康、文化、體育)。	Our Operation – Supporting Our Community 我們的營運—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 area. 在專注範疇所動用資源 (如金錢或時間)。	Our Operation – Supporting Our Community 我們的營運—造福社區

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Climate-related Disclosures 氣候相關披露	Description 描述	Section/Statement 章節／聲明
Governance 管治	Governance 管治	Climate Governance 氣候管治
Strategy 策略	Strategy 策略	Strategy 策略
Risk Management 風險管理	Risk Management 風險管理	Climate Risk Management 氣候風險管理
Metrics and Targets 指標及目標	GHG Emissions 溫室氣體排放	Climate and Nature-related Targets 氣候及自然相關目標
	Cross-industry Metrics 跨行業指標 – Climate-related Physical Risks, Transition Risks and Opportunities 氣候相關實體風險，轉型風險及機遇	Strategy 策略
	Cross-industry Metrics 跨行業指標 – Capital Deployment 資本配置	Strategy 策略
	Internal Carbon Prices 內部碳價	Strategy – Current and Anticipated Financial Effect 策略—當前及預期財務影響
	Remuneration 薪酬	Climate Governance 氣候管治
	Industry-based Metrics 行業指標	The Group has not applied industry based metrics under the industry based Guidance for IFRS S2. 本集團並無應用國際財務報告準則第S2 號行業指引下的行業指標。
	Climate-related Targets 氣候相關目標	Climate and Nature-related Targets 氣候及自然相關目標



WANG ON GROUP LIMITED
宏安集團有限公司

