



IN CONSTRUCTION HOLDINGS LIMITED

現恆建築控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock code 股份代號 : 1500)

2025/2026

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

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Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

THE BOARD STATEMENT

The Board of Directors of In Construction Holdings Limited (the “Company”) and its subsidiaries (the “Group”) recognises that climate change presents both significant challenges and opportunities for our business. As a Hong Kong-based registered specialist contractor in foundation, demolition, site formation and ground investigation field work, we are exposed to physical risks from extreme weather events and transition risks from evolving regulatory requirements.

During the financial year ended 31 March 2026 (“Financial Year 2025/2026”), the Board has maintained ultimate responsibility for overseeing the Group’s ESG and climate change risk management framework. The Board has reviewed and approved this ESG report, including the enhanced climate-related disclosures aligned with the Hong Kong Exchanges and Clearing Limited’s new climate requirements under Appendix C2 of the Listing Rules.

We are pleased to report that we have now achieved full compliance with the new climate disclosure requirements, including the measurement and reporting of our Scope 3 greenhouse gas emissions. This represents a significant milestone in our sustainability journey.

As part of our commitment to combating climate change, we have continued our use of Used Cooking Oil Methyl Ester (UCOME) B100 Biodiesel to generate electricity for plants and machinery at our project site, demonstrating our ability to turn waste into energy while reducing GHG emissions.

Lau Pak Man
Chairman of the Board of Directors

Hong Kong, 26 June 2026

董事會的話

現恆建築控股有限公司「本公司」及其子公司「本集團」的董事會認識到氣候變化對我們的業務來說既是重大挑戰，也是機遇。作為一家於香港從事地基工程、拆卸、地盤平整和現場土地勘測工程的註冊專業承建商，我們面臨極端天氣事件的實體風險和不斷變化的監管要求帶來的轉型風險。

截至2026年3月31日止財政年度「2025/2026財政年度」，董事會始終負有監督集團ESG和氣候變化風險管理框架的最終責任。董事會已審閱並批准本ESG報告，包括根據香港交易及結算有限公司根據「上市規則」附錄C2的新氣候要求，加強氣候相關披露。

我們很高興地報告，我們現在已經完全遵守了新的氣候披露要求，包括測量和報告我們的範圍3溫室氣體排放量。這是我們可持續發展之旅的一個重要里程碑。

作為我們應對氣候變化的一部分，我們繼續使用「食用油甲基酯」「B100生物柴油」為項目現場的廠房設備發電，展示了我們能夠將廢物轉化為能源，同時減少溫室氣體排放的能力。

董事會主席
劉伯文

香港，二零二六年六月二十六日

Environmental, Social and Governance Report (continued) 環境、社會及管治報告 (續)

1. INTRODUCTION

The Environmental, Social and Governance (“ESG”) Report presents the Group’s sustainability performance, initiatives, and achievements for the Financial Year 2025/2026.

About this Report

1.1 Reporting Principles

The compilation of this report follows the reporting principles set out in the HKEX ESG Reporting Code:

- **Materiality:** We have conducted a materiality assessment to identify ESG issues of highest importance to our business and stakeholders.
- **Quantitative:** All ESG performance data is measurable and quantified, with methodologies disclosed.
- **Balance:** This report presents both achievements and challenges in our sustainability journey.
- **Consistency:** Data collection and presentation methodologies are consistent with prior years to ensure comparability.

1.2 Reporting Scope

The ESG Report covers the business and project sites operated by the Group in Hong Kong for the period from 1 April 2025 to 31 March 2026 (“the Year”). The scope includes:

- Head office operations.
- All active construction sites for foundation, demolition, site formation and ground investigation field works.
- Direct employees and subcontractor workforce under our operational control.

1. 緒言

本「環境、社會及管治」「ESG」報告介紹集團2025/2026財政年度的可持續發展表現、舉措及成就。

關於本報告

1.1 匯報原則

本報告的編製遵循聯交所ESG匯報守則中規定的建議的匯報原則：

- **重要性：**我們已進行了重要性評估，以確定對我們的業務及持份者最重要的ESG議題。
- **量化：**所有ESG績效為可衡量及量化，並披露了方法。
- **平衡：**本報告展示了我們可持續發展之旅的成就及挑戰。
- **一致性：**數據的收集和呈列形式與往年一致，以確保可比性。

1.2 匯報範圍

ESG報告涵蓋本集團於2025年4月1日至2026年3月31日期間「年內」在香港經營的業務及項目工地。範圍包括：

- 總部經營。
- 所有正在進行的建築工地，用於地基、拆卸、場地平整和現場地面勘察工程。
- 直接員工和分包商勞動力在我們的運營控制之下。

Environmental, Social and Governance Report (continued)
環境、社會及管治報告(續)**1. INTRODUCTION (continued)**
About this Report (continued)**1.3 Confirmation and Approval**

This ESG report has been reviewed and approved by the Board of the Group.

1.4 Access of the Report

This report has been prepared in traditional Chinese and English versions. The electronic version of this report is available for downloading on the Group's website or the Stock Exchange's website (www.hkexnews.hk).

Contact us

If you have any comment or suggestion on this report, please contact us via below:

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2. SUSTAINABILITY GOVERNANCE**2.1 ESG Governance Structure**

The Group has developed a core governance framework to ensure the alignment of ESG governance with its strategic growth. The structure of ESG governance is divided into two components, the Board and the ESG Taskforce. The Board maintains ultimate responsibility for overseeing the Group's ESG and climate change risk management framework, ensuring its effective operation and integration with our internal control systems. The Board exercises final review and approval authority over our annual ESG reporting.

Key Board responsibilities include:

- Approving ESG and climate-related policies and strategies.
- Overseeing climate-related risk management.
- Approving the annual ESG report.

1. 緒言(續)
關於本報告(續)**1.3 確認及批准**

本ESG報告已獲董事會審閱及批准。

1.4 報告獲取方式

本報告備有繁體中文和英文版本。本報告的電子版可於本集團網站或聯交所網站(www.hkexnews.hk)下載。

聯絡我們

如閣下對本報告有任何意見或建議，歡迎通過以下方式與我們聯絡：

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2. 可持續發展治理**2.1 ESG治理結構**

集團制定了核心治理框架，以確保ESG治理與其戰略增長保持一致。ESG治理的結構分為兩部分：董事會和ESG工作小組。董事會最終負責監督集團的ESG和氣候變化風險管理框架，確保其有效運作並融入我們的內部控制系統。董事會對我們的年度ESG報告行使最終審查和批准權。

董事會主要職責包括：

- 批准ESG和氣候相關政策和戰略。
- 監督與氣候相關的風險管理。
- 批准年度ESG報告。

Environmental, Social and Governance Report (continued) 環境、社會及管治報告 (續)

2. SUSTAINABILITY GOVERNANCE (continued)

2.2 Sustainability Committee

The Board formally established the Sustainability Committee on 18 March 2025 with written terms of reference that fully comply with Appendix C2 to the Listing Rules (Paragraph 19 of the Code). The Committee serves as the focal point for our sustainability efforts.

Primary Duties of the Sustainability Committee:

- Provide ongoing oversight of ESG and climate change matters.
- Monitor the implementation and progress of the Group's ESG initiatives.
- Evaluate ESG and climate-related risks and opportunities.
- Review and approve ESG performance metrics and targets.
- Oversee the preparation and publication of ESG reports.
- Ensure compliance with relevant laws, regulations and industry standards.
- Engage with management and stakeholders on ESG matters.

The Committee meets at least twice annually. During Financial Year 2025/2026, the Committee held two meetings to review sustainability performance, assess emerging climate risks, and guide continuous improvement of our ESG programs.

2. 可持續發展治理 (續)

2.2 可持續發展委員會

董事會於2025年3月18日正式成立可持續發展委員會，其書面職權範圍完全符合上市規則附錄C2（守則第19段）。該委員會是我們可持續發展工作的焦點。

可持續發展委員會的主要職責：

- 持續監督ESG和氣候變化事務。
- 監控集團ESG舉措的實施和進展。
- 評估ESG和氣候相關風險和機會。
- 審查和批准ESG績效指標和目標。
- 監督ESG報告的準備和發佈。
- 確保遵守相關法律、法規和行業標準。
- 與管理層和持份者就ESG事務進行接觸。

委員會每年至少召開兩次會議。在2025/2026財政年度，委員會舉行了兩次會議，以審查可持續發展績效，評估新出現的氣候風險，並指導我們持續改進我們的ESG計劃。

Environmental, Social and Governance Report (continued)
環境、社會及管治報告(續)**2. SUSTAINABILITY GOVERNANCE**
(continued)**2.3 Sustainability Management Policy**

Our Sustainability Management Policy commits us to:

- Proactively integrate ESG factors into daily operations.
- Implement carbon management to reduce GHG emissions from project activities.
- Combat climate change through sustainable practices.
- Incorporate environmental and social considerations through green, healthy and sustainable construction technologies.

2.4 ESG Working Group

The Safety Officers of the Group acts as ESG Working Group to be responsible for:

- Formulating the annual ESG schedule and action plan.
- Implementing ESG initiatives across operations.
- Collecting and verifying ESG data.
- Reporting regularly to the Sustainability Committee.
- Notifying the Sustainability Committee promptly of any ESG-related compliance incidents.

2. 可持續發展治理(續)**2.3 可持續發展政策**

我們的可持續發展管理政策承諾：

- 積極將ESG因素融入日常營運中。
- 實施碳管理，以減少項目活動產生的溫室氣體排放。
- 以可持續的做法應對氣候變化。
- 通過綠色、健康和可持續的建築技術，融入環境和社會因素。

2.4 ESG工作小組

本集團的安全主任作為ESG工作小組，負責：

- 制定年度ESG時間表和行動計劃。
- 跨運營實施ESG舉措。
- 收集和驗證ESG數據。
- 定期向可持續發展委員會報告。
- 及時通知可持續發展委員會，任何與ESG相關的合規事件。

Environmental, Social and Governance Report (continued) 環境、社會及管治報告 (續)

3. MATERIALITY ASSESSMENT

With the assistance of the Group's management and the ESG Taskforce, the Group identified the list of material ESG issues with consideration of its business operations and industry standards. We have conducted a materiality assessment basis on various analyses and communications with stakeholders in 2025/2026. We identify and compile the list under three categories shown in the below table.

The assessment results were reviewed and validated by the ESG Taskforce, and then approved by the Board. The following matrix summarizes the results of the materiality assessment survey:

3. 重要性評估

在集團管理層和ESG工作小組的協助下，集團根據其業務運營和行業標準，確定了ESG重大問題清單。我們在2025/2026年根據各種分析和持份者的溝通進行了重要性評估。我們識別並編製下表所示的三類。

評估結果由ESG工作小組審查和驗證，然後由董事會批准。以下短陣總結了重要性評估調查的結果：

Materiality 重要性	Key Issues 關鍵議題	Actions 行動
Environmental 環境		
1. Climate Change 氣候變化	Impacts of climate change (including opportunities and risks) on the site projects 氣候變化對工地項目的影響（包括機遇及風險）	Identify and manage the impacts, take actions to mitigate or address climate change 識別及管理影響，採取行動以緩解或應對氣候變化
2. Energy efficiency and renewable energy 能源效率及再生能源	Energy Consumption of the office and site projects 辦公室及工地項目的能源消耗	Reduce energy consumption and improve energy efficiency of foundation and construction projects and operations 減少能源消耗並提高地基及建築項目及營運的能源效益
3. Greenhouse gas emissions 溫室氣體排放	Air pollutants and carbon emissions of the site projects 工地項目的空氣污染物及碳排放	Reduce direct air pollutants and indirect carbon emissions from foundation and construction projects and operations 減少地基及建築項目及營運產生的直接空氣污染物及間接碳排放

Environmental, Social and Governance Report (continued) 環境、社會及管治報告(續)

3. MATERIALITY ASSESSMENT (continued)

3. 重要性評估(續)

Materiality 重要性	Key Issues 關鍵議題	Actions 行動
Social 社會		
4. Employee benefits 僱員福利	- Compensation and benefits 薪酬和福利 - Job satisfaction 工作滿意度	Regular review of compensation and benefits of staff employment scheme to improve employee job satisfaction 定期審查僱員就業計劃的薪酬和待遇以提高僱員的工作滿意度
5. Training and development 培訓及發展	Training on skills and knowledge 技能和知識培訓	Provide employees with training on skills and knowledge required for their job performance and development 為僱員提供有關其工作績效及發展所需的技能和知識培訓
6. Occupational health and safety 職業健康和安全管理	Health and safety workplace 健康與安全工作場所	Occupational health and safety management 職業健康與安全管理
Governance 管治		
7. Corporate and supply code of conduct 公司和供應商行為守則	- Ethics 道德規範 - Anti-Corruption 反貪污	Establish code of conduct 建立行為守則
8. Green and sustainable supply chain 綠色和可持續供應鏈	- Supply of materials 材料供應 - Sub-contract out services 外判分包服務	Incorporate environmental and social performance requirements and criteria into the supplier and sub-contractor selection process 將環境及社會績效要求及標準納入供應商及分包商的挑選程序內

Environmental, Social and Governance Report (continued) 環境、社會及管治報告(續)

3. MATERIALITY ASSESSMENT (continued)

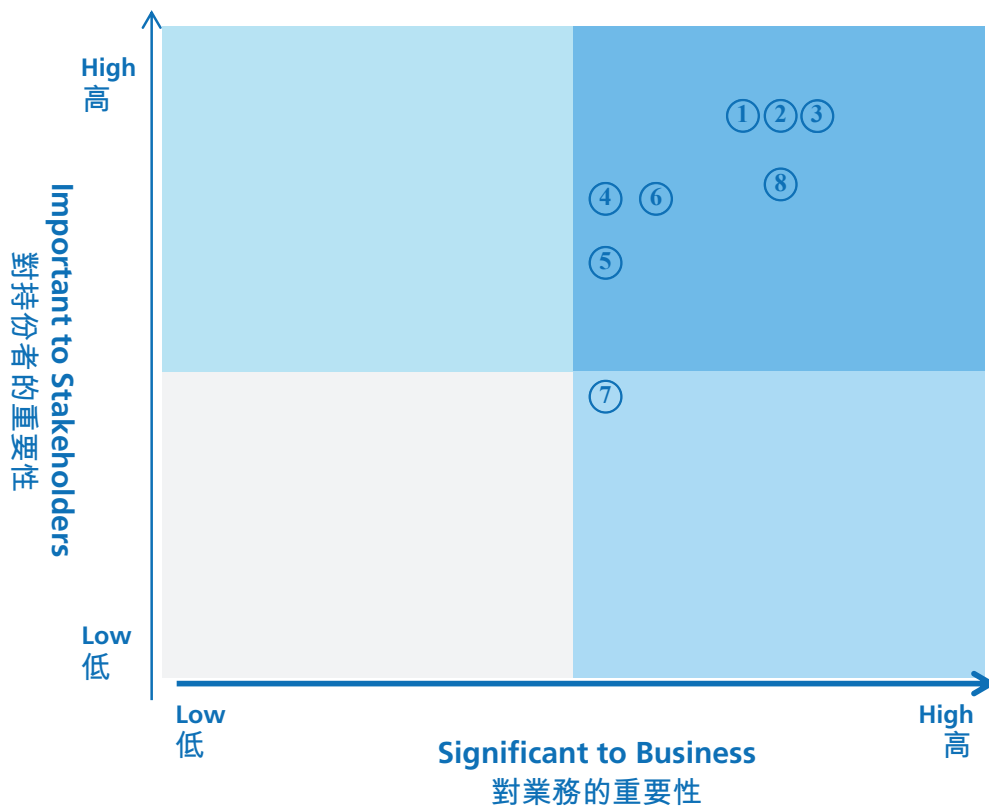
Materiality Matrix

The identified materiality as shown in the below table is prioritised in the following matrix:

3. 重要性評估(續)

重要性矩陣

下表所示的已識別重要性已於下列矩陣按優先次序呈列：



Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

4. STAKEHOLDER ENGAGEMENT

The Group recognizes that understanding stakeholders' needs, expectations and concerns enhances our ability to achieve sustainable development. We maintain effective communication channels with key stakeholders.

The table below summarised the communication channels with our key stakeholders.

4. 持份者參與

本集團認識到，了解持份者的需求、期望及專注可以增強我們實現可持續發展的能力。我們與主要持份者保持有效的溝通渠道。

下表概述與我們的關鍵持份者的溝通渠道。

Stakeholders 持份者	Needs, expectations and focus 需求、期望及專注	Main Communication Channels 主要溝通渠道
Employees 僱員	- Equal Opportunity 平等機會 - Welfare protection 福利保障 - Occupational health and safety 職業健康和安全 - Career development 事業發展 - Employee communication 員工溝通	- Job performance appraisal 工作績效評估 - Department regular meetings 部門例會 - Company gathering 公司聚會
Customers 客戶	- Product and service quality 產品和服務質量 - Handling of feedbacks and complaints 處理反饋及投訴	- Customer satisfaction surveys 客戶滿意度調查 - Customer visits 客戶拜訪
Business partners 業務夥伴	Performance of contracts with integrity and mutual benefits 履行具有誠信和互惠互利的合約	- Letter of Intent 意向書 - Agreement 協議
Sub-contractors 分包商	- Effective project management 有效的項目管理 - Occupational health and safety 職業健康和安全 - Ethical business practices 道德商業慣例 - Vendor assessment criteria 供應商評估標準	- Letter of Intent 意向書 - Agreement 協議 - Regular sub-contractors assessment 定期分包商評估
Suppliers 供應商	- Product and quality 產品與質量 - Long term relationship 長遠關係 - Ethical business practices 道德商業慣例 - Vendor assessment criteria 供應商評估標準	- Purchase procedure 購買程序 - Regular vendor assessment 定期供應商評估

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

4. STAKEHOLDER ENGAGEMENT (continued)

4. 持份者參與 (續)

Stakeholders 持份者	Needs, expectations and focus 需求、期望及專注	Main Communication Channels 主要溝通渠道
Stakeholders/ Investors 持份者／投資者	- Investment return 投資回報 - Corporate strategy and governance 企業戰略及管治	- Company website 公司網站 - Interim and annual reports 中期和年度報告 - AGM, notices of meetings 股東週年大會，大會通告 - Announcements, circulars 公告，通函
Community and public 社區及公眾	- Environmental issues 環境問題 - Community contribution 社區貢獻	- Corporate news 企業新聞 - Volunteer work 義工工作 - Sponsorships and donations 贊助和捐贈
Government 政府	Compliance with the law and regulations 遵守法例及法規	- Project site visits 項目實地考察 - emails 電子郵件

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

5. RESPONDING TO CLIMATE CHANGE

5.1 Overview

Climate change represents a significant global challenge, marked by increasing extreme weather events and rising mean temperatures. As a specialist contractor operating outdoors across multiple project sites in Hong Kong, we recognize the acute vulnerability of our operations to climate-related disruptions. We proactively assess climate-related risks and opportunities, implementing management measures to ensure the company's long-term sustainability.

5.2 Climate-Related Governance

The Board oversees climate-related risks and opportunities through the Sustainability Committee. The Committee reports to the Board on climate matters twice a year and makes recommendations on climate strategy, risk tolerance, and performance targets. Management implements climate-related policies and procedures through the ESG Working Group, which coordinates with project sites to ensure consistent application of climate risk mitigation measures.

5.3 Climate Risk Management Framework

We have adopted a climate risk management framework aligned with the Task Force on Climate-related Financial Disclosures recommendations. Our approach includes systematic identification of climate-related risks across our operations and value chain, evaluation of the likelihood and potential impact of identified risks, implementation of measures to reduce exposure to climate risks, and regular review of risk exposure and mitigation effectiveness.

5.4 Climate-Related Risks and Opportunities

We have identified the following material climate-related risks and opportunities specific to our foundation, demolition, site formation and ground investigation operations.

5. 應對氣候變化

5.1 概述

氣候變化是全球的重大挑戰，其特點是極端天氣事件增加，平均氣溫上升。作為在香港多個項目地點進行戶外運營的專業承包商，我們認識到我們的運營極易受到氣候相關干擾的影響。我們主動評估與氣候相關的風險和機會，實施管理措施，以確保公司的長期可持續發展。

5.2 氣候相關治理

董事會通過可持續發展委員會監督與氣候相關的風險和機會。委員會每年兩次向董事會報告氣候事宜，並就氣候戰略、風險承受能力和績效目標提出建議。管理層通過ESG工作小組實施與氣候相關的政策和程序，該工作小組與項目現場協調，以確保始終如一地應用氣候風險緩解措施。

5.3 氣候風險管理框架

我們採用了氣候風險管理框架，與氣候相關財務披露工作小組的建議一致。我們的方法包括系統地識別我們運營和價值鏈中的氣候相關風險，評估已識別風險的可能性和潛在影響，實施減少氣候風險暴露的措施，以及定期審查風險暴露和緩解效果。

5.4 氣候氣候相關的風險與機遇

我們已經確定了以下與氣候相關的重大風險和機會，具體涉及我們的地基、拆卸、場地平整及地面勘察操作。

Environmental, Social and Governance Report (continued) 環境、社會及管治報告 (續)

5. RESPONDING TO CLIMATE CHANGE (continued)

5.4 Climate-Related Risks and Opportunities (continued)

Physical risks include acute events such as increased frequency and severity of typhoons, floods, and storms disrupting site operations, which can cause project delays, liquidated and ascertained damages, idle labour and equipment costs, and extended site supervision costs. Damage to plants and machinery including piling rigs, excavators, and generators from extreme weather can result in repair or replacement costs, increased insurance premiums, and project delays. To mitigate these risks, we maintain a diversified supplier list, implement equipment relocation protocols, maintain emergency response plans and early warning systems, and include buffers in project scheduling.

Chronic physical risks include rising mean temperatures affecting worker productivity and safety, leading to increased heat stress risks, reduced productivity, and higher cooling costs for site facilities. Changing rainfall patterns affecting ground conditions for foundation works can cause soil instability, increased dewatering requirements, and schedule delays. We address these through heat stress prevention programs, adjusted working hours, rest breaks, hydration stations, enhanced site drainage, and weather monitoring.

Transition risks include policy and legal risks from stricter environmental regulations, enhanced climate disclosure requirements, and potential carbon pricing, which may increase compliance costs, result in potential penalties for non-compliance, and increase fuel costs. We manage these through enhanced compliance systems, early adoption of The Stock Exchange of Hong Kong Limited climate requirements, dedicated sustainability governance, and biodiesel adoption.

5. 應對氣候變化 (續)

5.4 氣候氣候相關的風險與機遇 (續)

實體風險包括颱風、洪水和暴風雨的頻繁和嚴重程度增加，擾亂現場運營，從而導致工程延誤、協定及確定損害賠償金、閒置勞動力和設備成本以及延長現場監督費用。極端天氣損壞打樁機、挖掘機和發電機等廠房和設備可能會導致維修或更換費用、保險費增加和工程延誤。為了減輕這些風險，我們保持多樣化的供應商名單，實施設備遷移安排，維護應急計劃和預警系統，並在項目進度中加入緩沖。

慢性實體風險包括平均溫度升高影響工人的生產力和安全，導致熱應激風險增加，生產力下降，現場設施的冷卻成本增加。降雨方式的變化影響了基礎工程的地面條件，會導致土壤不穩定，排水要求增加，進度延誤。我們通過預防熱應激計劃、調整工作時間、休息時間、補水站、加強場地排水和天氣監測來解決這些問題。

轉型風險包括環境法規更嚴格、氣候披露要求加強以及潛在碳定價帶來的政策和法律風險，這些風險可能會增加合規成本，導致違者可能受到處罰，並增加燃料成本。我們通過加強合規制度、及早採用香港交易所氣候要求、專門的可持續發展治理和採用生物柴油來管理這些。

Environmental, Social and Governance Report (continued)
環境、社會及管治報告(續)**5. RESPONDING TO CLIMATE CHANGE (continued)****5.4 Climate-Related Risks and Opportunities (continued)**

Market and technology risks arise from client demand for low-carbon construction methods and materials, which could result in loss of tenders to competitors with lower carbon footprint and require new skills and equipment. Rising costs of high-emission materials such as steel and concrete due to carbon pricing may increase project costs and margin pressure. We address these through investment in low-carbon technologies including biodiesel, staff training, supplier engagement, sourcing from suppliers with lower carbon intensity, material efficiency, and alternative materials.

Reputation risks stem from increasing client and community expectations for sustainable construction, which could lead to loss of market share to competitors with stronger ESG credentials. We manage these through adoption of renewable energy using UCOME biodiesel, transparent ESG reporting, and community engagement.

Opportunities arising from climate action include resource efficiency through reduced energy and fuel consumption, leading to lower operating costs and improved margins on fixed-price contracts. Energy source opportunities through adoption of renewable energy such as UCOME biodiesel for site generators and equipment provide lower fuel costs through waste-to-energy, reduced carbon exposure, and marketing advantage. Product and service opportunities through development of low-carbon foundation and demolition capabilities enable access to green building market, premium pricing, and preferred contractor status. Market opportunities through access to environmentally conscious developers and main contractors create new revenue streams, enhanced market positioning, and repeat business. Resilience opportunities through diversified supply chain reduce disruption risk from climate events, resulting in reduced project delays and lower financial losses from extreme weather.

5. 應對氣候變化(續)**5.4 氣候氣候相關的風險與機遇(續)**

市場和技術風險源於客戶對低碳建築方法和材料的需求，這可能導致招標較碳足跡較低的競爭對手遜色，並需要新的技能和設備。由於碳價、鋼材和混凝土等高排放材料的成本上漲，可能會增加工程成本和利潤壓力。我們通過投資生物柴油等低碳技術、員工培訓、供應商參與、從碳強度較低的供應商採購、材料效率和替代材料來解決這些問題。

聲譽風險源於客戶和社會對可持續建築的期望不斷提高，這可能導致市場份額被 ESG 資質更強的競爭對手奪走。我們通過採用食用油甲基酯生物柴油的可再生能源、透明的ESG報告和社區參與來管理這些。

氣候行動帶來的機會包括通過減少能源和燃料消耗來節省資源，從而降低運營成本，並提高固定價格合同的利潤。通過採用可再生能源（例如用於現場發電機和設備的食用油甲基酯生物柴油）獲得能源機會，通過廢物發電、減少碳暴露和營銷優勢來降低燃料成本。通過開發低碳地基和拆卸能力提供產品和服務機會，可以進入綠色建築市場、溢價和首選承包商地位。通過接觸具有環保意識的開發商和總承包商來獲得市場機會，可以創造新的收入來源，增強市場定位，並增加回頭客。通過多元化供應鏈獲得韌性機會，可以減少氣候事件造成的破壞風險，從而減少項目延誤，減少極端天氣造成的財務損失。

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

5. RESPONDING TO CLIMATE CHANGE (continued)

5.5 Risk Mitigation Strategies

During the project design and tender stage, we collaborate with main contractors and developers to integrate renewable energy solutions, assess and forecast inclement weather impacts early in the tendering process, include climate risk contingencies in project planning and budgeting, and evaluate client's green building requirements to position our low-carbon capabilities.

During the construction stage, we maintain a diversified supplier list for steel, concrete and diesel to ensure consistent material availability and project continuity. We relocate plants, machinery including piling rigs and excavators, and equipment to secure locations when extreme weather is forecasted. We activate internal alerts for early staff dismissal during typhoons or rainstorms. We implement water recycling systems for site operations to manage water scarcity risks. We use UCOME biodiesel for generators and eligible plant to reduce carbon footprint.

For transition risk management, we strengthen compliance systems to address evolving regulatory requirements, invest in low-carbon technologies including UCOME biodiesel and electric equipment where feasible, provide climate-related training to staff and subcontractors, and engage steel, concrete and diesel suppliers on carbon data and reduction targets.

5.6 Opportunities from Climate Action

By adopting renewable energy through UCOME biodiesel, paperless operations, and engaging with local material suppliers, we position ourselves to attract environmentally conscious main contractors and developers and access green building projects. Our use of UCOME B100 Biodiesel to generate electricity for site plants and machinery demonstrates our commitment to turning waste into energy, reducing GHG emissions while achieving cost-effective green mobile electricity. According to environmental research, biodiesel emits eleven percent less carbon monoxide and ten percent less particulate matter than conventional diesel.

5. 應對氣候變化 (續)

5.5 風險緩解策略

在項目設計和招標階段，我們與主承包商和開發商合作，整合可再生能源解決方案，在招標過程的早期，評估和預測惡劣天氣的影響，將氣候風險突發事件納入項目規劃和預算，並評估客戶的綠色建築要求，以定位我們的低碳能力。

在施工階段，我們維護鋼鐵、混凝土和柴油的多元化供應商名單，以確保材料的穩定可用性和項目的連續性。我們搬遷廠房、打樁機和挖掘機等廠房及設備，以便在預報極端天氣時放到安全位置。我們啟動內部預警，以便在颱風或暴雨期間提前讓員工提早下班。我們為現場運營實施水循環系統以管理水資源短缺的風險。我們使用食用油甲基酯生物柴油作為發電和符合條件廠房，以減少碳足跡。

在轉型風險管理方面，我們加強合規制度以應對不斷變化的監管要求，在可行的情況下投資低碳技術，包括食用油甲基酯生物柴油和電氣設備，為員工和分包商提供與氣候相關的培訓，並與鋼鐵、混凝土和柴油供應商就碳數據和減排目標進行接觸。

5.6 氣候行動的機遇

通過食用油甲基酯生物柴油、無紙化運營以及與當地材料供應商合作採用可再生能源，我們能夠吸引具有環保意識的主承包商和開發商，並獲得綠色建築項目。我們使用食用油甲酯B100生物柴油為現場廠房和設備發電，表明我們致力於化廢為能，減少溫室氣體排放，同時實現經濟高效的綠色移動電力。根據環境研究，生物柴油的一氧化碳排放量比普通柴油少百分之十一，顆粒物少百分之十。

Environmental, Social and Governance Report (continued)
環境、社會及管治報告(續)**6. ENVIRONMENTAL PROTECTION**

The Group maintains ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 certifications. We are committed to environmental protection through consistent and effective system approaches across our foundation, demolition, site formation and ground investigation operations.

The Group proactively implemented different environmental measures, endeavoring to reduce the environmental impacts resulting from its operations. Different control measures have also been imposed on activities that are likely to have an impact on the environment.

In general, the Group's resources consumption and GHG emissions depend largely on the types of foundation projects and the stage of foundation projects it undertook during the year. As a result, it is a norm in our industry to have the total amount of resources consumed and GHG emissions emitted vary from year to year.

6.1 Greenhouse Gas Emissions

During the Financial Year 2025/2026, the Group's carbon emissions from construction sites are reported in the following tables.

Scope 1 and Scope 2 GHG Emissions

Emission	Item	Unit	Intensity (per HK\$' million project turnover payment) 密度 (每百萬港元項目 營業額付款)	
排放物	項目	單位		
GHG Emissions 溫室氣體排放	Scope 1 (Direct Emission) 範圍1(直接排放)	Tonnes CO ₂ e 噸二氧化碳當量	758	2
	Scope 2 (Energy Indirect Emission) 範圍2(能源間接排放)	Tonnes CO ₂ e 噸二氧化碳當量	370	1
	Total (Scope 1 & 2) 總計(範圍1及2)	Tonnes CO ₂ e 噸二氧化碳當量	1,128	3

6. 環境保護

本集團擁有ISO 9001:2015、ISO 14001:2015和ISO 45001:2018認證。我們致力於通過地基、拆卸、場地平整和地面勘察操作中始中如一的有效系統方法來保護環境。

本集團積極實施不同的環保措施，努力減少其運營對環境的影響。對於可能影響環境的活動，也採取了不同的控制措施。

一般而言，本集團的資源消耗量及溫室氣體排放量主要取決於年內承接的地基項目類別及地基工程所進行的階段。因此，每年的資源消耗及溫室氣體排放總量可能有所不同，實屬行業慣例。

6.1 溫室氣體排放

於2025/2026財政年度，本集團主要來自本集團建築工地的碳排放總量如下表所示。

範圍1及範圍2溫室氣體排放

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

6. ENVIRONMENTAL PROTECTION (continued)

6.1 Greenhouse Gas Emissions (continued)

Total Greenhouse Gas Emissions in last Year

Emission	Item	Unit	Intensity (per HK\$ million project turnover payment) 密度 (每百萬港元項目營業額付款)	
排放物	項目	單位		
GHG Emissions 溫室氣體排放	Scope 1 (Direct Emission) 範圍1 (直接排放)	Tonnes CO ₂ e 噸二氧化碳當量	2,607	10
	Scope 2 (Energy Indirect Emission) 範圍2 (能源間接排放)	Tonnes CO ₂ e 噸二氧化碳當量	328	1
	Total (Scope 1 & 2) 總計 (範圍1及2)	Tonnes CO ₂ e 噸二氧化碳當量	2,935	11

The calculation were based on the Reporting Guidance on Environmental key performance indicators ("KPIs") issued by the Stock Exchange.

Reference guide on each of carbon emission factors

Mobile combustion (Hong Kong): Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong.

6. 環境保護 (續)

6.1 溫室氣體排放 (續)

去年溫室氣體排放總量

該計算基於聯交所發佈的《環境關鍵績效指標報告指南》。

各碳排放系數參考指南

移動燃燒 (香港) : 香港建築物 (商業、住宅或機構用途) 溫室氣體排放和清除的會計和報告準則。

Environmental, Social and Governance Report (continued)
環境、社會及管治報告(續)

6. ENVIRONMENTAL PROTECTION
(continued)

6.1 Greenhouse Gas Emissions (continued)

For the first time, we are pleased to report our Scope 3 GHG emissions for Financial Year 2025/2026, fulfilling the commitment made in our previous report. As a specialist contractor, our most material Scope 3 categories are purchased goods and services including steel, concrete, and diesel, and waste generated in operations.

Scope 3 GHG emissions by Category

Category 類別	Description 說明	Unit 單位		Methodology 方法
Category 1: Purchased Goods and Services 類別1：購買之商品 及勞務	Emissions from production of materials (concrete) 生產原材料所產生之排放 (混凝土)	Tonnes kg CO ₂ e 噸二氧化碳當量	7,454	spend-based method using emission factors 以排放系數之支出法
Category 3: Fuel and Energy-Related Activities 類別3：與燃料及能 源相關活動	Upstream emissions from diesel production 來自上游生產柴油之排放	Tonnes CO ₂ e 噸二氧化碳當量	1,270	Fuel consumption × emission factors 燃料消耗法 x 排放系 數
Category 4: Upstream Transportation 類別4：上游運輸	Emissions from transport of materials to sites 運輸原材料至工地之排放	Tonnes CO ₂ e 噸二氧化碳當量	10	Distance-based method 距離法

6. 環境保護(續)

6.1 溫室氣體排放(續)

我們欣然首次報告2025/2026財政年度範圍3溫室氣體排放量，履行了我們之前報告中的承諾。作為專業承包商，我們最重要的範圍3類別是外購商品和服務，包括鋼鐵、混凝土和柴油、以及運營中產生的廢物。

範圍3溫室氣體排放類別

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

6. ENVIRONMENTAL PROTECTION (continued)

6.2 Waste

As a specialist contractor, our operations generate construction and demolition waste from foundation works, demolition projects and site formation activities.

Total Waste Produced in the Year

Waste	Item	Unit	Intensity (per HK\$' million project turnover payment) 密度 (每百萬港元項目營業額付款)	
排放物	項目	單位		
Non-hazardous (Inert Waste)	Solid Waste	Tonnes	50	0.1
無害廢棄物 (惰性廢物)	固體廢棄物	噸		
Non-hazardous (Non-inert waste)	Solid Waste	Tonnes	0	0
無害廢棄物 (非惰性廢物)	固體廢棄物	噸		
	Total	Tonnes	50	0.1
	總計	噸		

All waste is non-hazardous and has been properly disposed by licensed collectors:

- **Inert waste** (e.g., plastic bottles, litters) is disposed to public fill or other project sites for reuse
- **Non-inert waste** (e.g., wood, packaging) is reused and recycled by qualified waste collectors

6. 環境保護 (續)

6.2 廢棄物

作為專業承包商, 我們的業務地基工程、拆卸工程和場地平整活動中產生建築和拆卸廢物。

年內所產生廢棄物總量

Intensity (per HK\$' million project turnover payment) 密度 (每百萬港元項目營業額付款)	
50	0.1
0	0
50	0.1

所有廢物都是無害的，並已由合資格的收集商妥善處理：

- **惰性廢物** (如膠樽、垃圾) 棄置公共填土或其他工程項目再使用
- **非惰性廢物** (例如木材、包裝) 由合資格的廢物收集商再使用和回收

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

6. ENVIRONMENTAL PROTECTION (continued)

6.2 Waste (continued)

Total Waste Produced in last Year

Waste	Item	Unit	Intensity (per HK\$' million project turnover payment) 密度 (每百萬港元項目營業額付款)	
排放物	項目	單位		
Non-hazardous Waste (Inert Waste) 無害廢棄物 (惰性廢物)	Solid Waste 固體廢棄物	Tonnes 噸	64	0.2
Non-hazardous (Non-inert waste) 無害廢棄物 (非惰性廢物)	Solid Waste 固體廢棄物	Tonnes 噸	0	0
Total 總計		Tonnes 噸	64	0.2

6.3 Use of Resources

The Group regulates and conducts training to our office employees, construction and sub-contractors' workers of our project sites to implement resources management to maximise the benefits in environmental protection and energy efficiency.

Total Resource Consumption in the Year 2025/2026

Resource Category	Unit	Intensity (per HK\$' million project turnover payment) 密度 (每百萬港元項目營業額付款)	
資源類別	單位		
Electricity 電力	KWh 千瓦時	199,882	586
Diesel 柴油	Litres 升	97,433	286
UCOME Biodiesel 食用油甲基酯生物柴油	Litres 升	192,417	564
Water 水	m ³ 立方米	18,260	54

6. 環境保護(續)

6.2 廢棄物(續)

去年所產生廢棄物總量

6.3 資源使用

本集團對辦公室僱員、項目工地的建築和分包商的工人進行規範和培訓，以實施資源管理，以最大程度地提高環保和能源效益。

2025/2026年內資源消耗總量

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

6. ENVIRONMENTAL PROTECTION (continued)

6.3 Use of Resources (continued)

Total Resource Consumption in last Year

Resource Category	Unit	Intensity (per HK\$' million project turnover payment) 密度 (每百萬港元項目 營業額付款)	
資源類別	單位		
Electricity 電力	KWh 千瓦時	185,246	677
Diesel 柴油	Litres 升	853,345	3,119
UCOME Biodiesel 食用油甲基酯生物柴油	Litres 升	144,157	527
Water 水	m ³ 立方米	29,412	108

6. 環境保護 (續)

6.3 資源使用 (續)

去年資源消耗總量

6.4 The Environment and Natural Resources

The Group implements various measures to minimise environmental impact across our specialist contracting operations:

- **Water Conservation:** Water used for generator cooling and dust suppression is collected and recycled. Wastewater treatment plants treat water on-site for reuse within sites.
- **Waste Reduction:** Close monitoring of material use to minimise waste at source. Procedures established for recording and checking waste collection.
- **Dust Suppression:** Regular water spraying on demolition and site formation sites to minimise air pollution.
- **Noise Management:** Use of quieter equipment, acoustic barriers, and monitoring to comply with Noise Control Ordinance.

6.4 環境及天然資源

集團在專業承包業務中實施各種措施，以盡量減少對環境的影響：

- **節水：**用於發電機冷卻和抑塵的水被收集並循環再用。污水處理廠就地處理水，在場內再使用。
- **減少浪費：**密切監控材料使用，從源頭盡量減少浪費。制定記錄和檢查廢物收集的程序。
- **抑塵：**定期在拆卸和場地平地噴水，以盡量減少空氣污染。
- **噪音管理：**使用更安靜的設備、隔音屏障和監控，以遵守《噪音控制條例》。

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

6. ENVIRONMENTAL PROTECTION (continued)

6.4 The Environment and Natural Resources (continued)

- **Paper Reduction:** Electronic records reduce paper usage; used paper is collected for recycling.
- **Compliance Monitoring:** Regular air monitoring for Total Suspended Particulates and noise monitoring to ensure compliance with prescribed standards.

During the year, the Group had no major environmental pollution or administrative penalty incidents and did not violate any emissions-related laws or regulations.

6. 環境保護(續)

6.4 環境及天然資源(續)

- **減少紙張：**電子記錄減少紙張使用；用過的紙被收集起來循環使用。
- **合規監測：**定期監測空氣總懸浮顆粒物和噪音監測，以確保符合規定標準。

年內，本集團無重大環境污染及行政外罰事件，並無違反排放相關法律法規。

7. SOCIAL MANAGEMENT

7.1 Employment and Labour Practices

We consider employees as our valuable assets, in order to attract, develop and retain qualified employees; the Group is committed to offering equal opportunity employment and professional development to all employees and onsite staff.

As at 31 March 2026, the Group had 36 direct employees and approximately 205 sub-contractors employees. Below is a table of the Group's workforce by employment type, gender and age group.

7. 社會管理

7.1 僱傭及勞工常規

我們將員工視為我們的寶貴資產，以吸引、發展和挽留合資格僱員；本集團致力為全體僱員及工地員工提供平等的就業機會和職業發展。

於2026年3月31日，本集團擁有36名直屬僱員和約205名分包商僱員。下表為本集團按僱傭類別、性別和年齡組別劃分的僱員。

Workforce by employment type, gender and age group 按僱傭類型、性別和年齡組別劃分的僱員					
	Direct Employees 直屬僱員		Sub-contractors' Employees 分包商僱員		Total 總計
	Male 男性	Female 女性	Male 男性	Female 女性	
Age 30 or Below 30歲或以下	0	0	14	2	16
Age 31-50 31歲-50歲	11	3	113	2	129
Age 51 or Above 51歲或以上	12	10	68	6	96
Total 總計	23	13	195	10	241

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

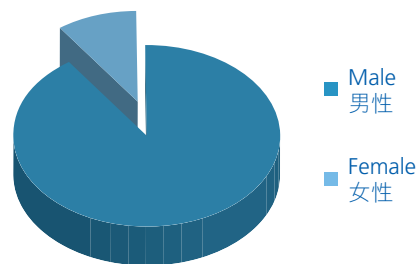
7. SOCIAL MANAGEMENT (continued)

7.1 Employment and Labour Practices (continued)

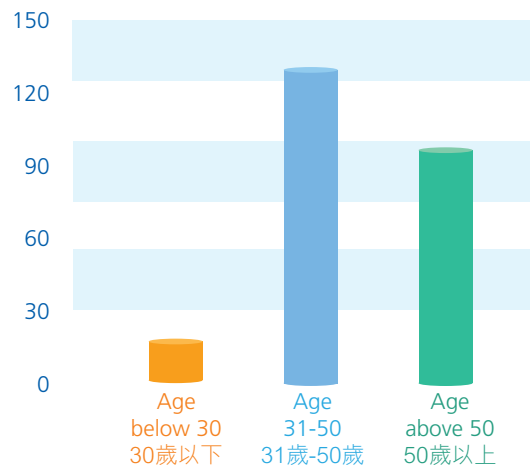
7. 社會管理 (續)

7.1 僱傭及勞工常規 (續)

Employment by Gender
按性別劃分的僱員



Employment by Age
按年齡劃分的僱員



7.2 Employment and Labour Standards

The Group is committed to equal opportunity employment, however, gender diversity remains challenging in the specialist contracting sector. During the year, approximately 90% of employer were male; with over 90% in the age category of 31-50 or above age categories.

The Group does not employ child or forced labour and requires our suppliers and sub-contractors to comply with the same standards. No violations were recorded during the year.

7.2 僱傭及勞工準則

集團致力於機會均等的就業，然而，專業承包部門的性別多樣性仍然具有挑戰性。年內，僱主中男性約佔90%；31-50歲或以上年齡段的佔90%以上。

本集團不僱用童工或強迫勞動，並要求我們的供應商和分包商遵守相同的標準。年內沒有違規。

Environmental, Social and Governance Report (continued)
環境、社會及管治報告(續)

7. SOCIAL MANAGEMENT (continued)
7.3 Compensation and Benefits

The Company Management reviews employment schemes regularly to ensure competitiveness in attracting and retaining qualified personnel, including site supervisors, engineers, and skilled operators. Annual job appraisals are conducted, and compensation and benefits packages are reviewed, including:

- Annual leave
- Sick leave
- Maternity leave
- Overtime allowance
- Mandatory Provident Fund
- Discretionary bonus
- Site allowance

7.4 Health and Safety

Given the nature of our specialist contracting operations (foundation works, demolition), health and safety is our highest priority. The Group is committed to providing a safe and healthy working environment for all employees and onsite staff.

7. 社會管理(續)
7.3 薪酬福利

公司管理層定期審查就業計劃，以確保在吸引和挽留合資格人員方面具有競爭力，包括地盤主管、工程師和熟練操作員。每年例行工作評估，並審查薪酬和福利待遇，包括：

- 年假
- 病假
- 產假
- 加班津貼
- 強制性公積金
- 酌情花紅
- 工地津貼

7.4 健康與安全

鑒於我們專業承包業務(地基工程、拆卸)的性質，健康和安全是我們的首要任務。集團致力於為所有員工和現場員工提供安全健康的工作環境。

Occupational Health and Safety
職業健康與安全

In the past three years (including Financial Year 2025/26), work related fatalities	1 case	4.15 cases per 1,000 workers
過去三年(包括二零二五／二六年財政年度)，每年工作相關死亡	1宗	每1,000名員工有4.15宗
In the past three years (including Financial Year 2025/26), lost days due to work injury	1 case	N/A
過去三年(包括二零二五／二六年財政年度)，每年因工傷損失工作日數	1宗	不適用

Disclosure on Work-Related Fatality

During Financial Year 2025/2026, the Group regrettably recorded one work-related fatality involving a subcontractor worker at one of our project sites. The incident was immediately reported to the relevant authorities, including the Labour Department and the Police.

The Group expresses its deepest condolences to the family of the deceased.

披露因工死亡

在2025/2026財政年度，本集團遺憾地錄得一宗工傷死亡事故，涉及分包商工人。此事立即向有關部門報告，包括勞工署和警署。

集團向死者家屬表示深切的哀悼。

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

7. SOCIAL MANAGEMENT (continued)

7.4 Health and Safety (continued)

Investigation and Corrective Actions

A full internal investigation was conducted, hope to identify the root cause immediately following the incident.

Despite this tragic incident, the Group remains committed to achieving **zero harm** across all our operations. We have since:

- Conducted a temporary stand-down to the incident site to reinforce safety protocols
- Reviewed and strengthened our site safety management systems
- Provided additional safety training to all site staff

The Group continuously monitors its health and safety performance and will report on progress in future ESG reports.

7.5 Development and Training

The Safety Officer conducts regular onsite inspections to ensure all safety measures and controls are effectively implemented. Safety and health care training is provided to newcomers and relevant personnel at all construction sites.

All construction site workers attend:

- One-hour induction training on safety information
- Half-hour monthly safety training on machinery and equipment operation
- Specific training for piling rigs, excavators, and demolition equipment

The Group arranges for employees to attend appropriate technical training to improve job performance and enhance development of potential talents and skills, including:

- Foundation design and construction techniques
- Demolition methodologies
- Ground investigation techniques
- Environmental management
- Site supervision

7. 社會管理 (續)

7.4 健康與安全 (續)

調查和糾正措施

事發後，進行了全面的內部調查，希望盡快確定了根本原因。

儘管發生了這一悲慘事件，集團仍然致力於在所有業務中實現**零傷亡**。我們此後：

- 在發生事故的工地暫停施工，以加強安全規程
- 審查和加強我們的現場安全管理制度
- 為所有現場工作人員提供額外的安全培訓

本集團持續監控其健康與安全績效，並將在未來的ESG報告中報告進展情況。

7.5 發展與培訓

安全主任定期進行現場檢查，以確保所有安全措施和控制措施得到有效實施。所有建築工地都為新來者和相關人員提供安全和保健培訓。

所有建築工地工人都參加：

- 一小時安全信息入職培訓
- 每月半小時機器設備操作安全培訓
- 打樁機、挖掘機和拆卸設備的專門培訓

本集團安排員工參加適當的技術培訓，以提高工作績效並促進潛在才能和技能的發展，包括：

- 地基設計與施工技术
- 拆卸方法
- 地面勘察技術
- 環境管理
- 現場監督

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

8. SUPPLY CHAIN MANAGEMENT

8.1 Supply Chain Profile

As a specialist contractor, our supply chain comprises two main categories. Works and services are provided by subcontractors for specialized trades including piling, demolition, and site formation, which are critical to our core operations. Materials include steel reinforcement, ready-mix concrete, and diesel fuel, which are essential for operations.

8.2 Supplier Engagement

The Group evaluates and selects qualified suppliers and subcontractors to provide materials, works and services that meet our clients' standards and requirements. Annual reviews assess performance in areas including quality, safety, environmental compliance, and timely delivery.

During Financial Year 2025/26, the Group cooperated with approximately 6 major suppliers and 4 major subcontractors. These engagement practices were implemented for 100% of major suppliers and subcontractors.

Our engagement process includes formal agreements incorporating ESG requirements, regular site meetings and performance reviews, quarterly performance monitoring, annual formal assessments with feedback, and corrective action plans for non-compliance.

8. 供應鏈管理

8.1 供應鏈概況

作為專業承包商，我們的供應鏈主要有兩類。工程和服務由分包商提供用於打樁、拆卸和場地平整等專業行業，這些行業對我們的核心業務至關重要。材料包括鋼筋、預拌混凝土和柴油，這些都是運營所必需的。

8.2 供應商參與

本集團評估和選擇合資格的供應商和分包商，以提供符合客戶標準和要求的材料、工程和服務。年度審查評估品質、安全、環境合規性和及時交付等方面的績效。

在2025/2026財政年度，本集團與大約6家主要供應商和4家主要分包商合作。這些參與做法適用於100%的主要供應商和分包商。

我們的參與流程包括包含ESG要求的正式協議、定期現場會議和績效評估、季度績效監控、年度正式評估和回饋以及不合規糾正行動計劃。

Environmental, Social and Governance Report (continued) 環境、社會及管治報告 (續)

8. SUPPLY CHAIN MANAGEMENT (continued)

8.3 Supplier Geographical Distribution

Geographical Region 地理區域	Number of Suppliers 供應商數量	Percentage of Total 佔總數的百分比
Hong Kong 香港	6	100%
Mainland China 中國內地	0	0%
Other Regions 其他地區	0	0%
Total 合計	6	100%

8. 供應鏈管理 (續)

8.3 供應商地理分佈

8.4 Identifying Environmental and Social Risks

The Group identifies environmental and social risks across its supply chain through a comprehensive risk management process. Pre-qualification screening involves due diligence on business registration, safety records, environmental licenses, and labour practices conducted by the Procurement Team. Risk categorisation involves suppliers categorised by risk level based on material type including steel, concrete, and diesel, and geographical origin conducted by the ESG Working Group. Ongoing monitoring includes site inspections, safety audits, and environmental compliance checks conducted by Safety Officers. Incident reporting involves investigation and tracking of any non-compliance incidents conducted by the ESG Working Group.

Key risks monitored include environmental aspects such as carbon emissions, waste management, and pollution control; social aspects such as labour standards including no child or forced labour, worker safety, and fair wages; and governance aspects such as business ethics and anti-corruption compliance.

These practices are implemented for all major suppliers and subcontractors, with monitoring frequency adjusted based on risk level. Findings are reported to the Sustainability Committee annually.

8.4 識別環境和社會風險

集團通過全面的風險管理流程識別其供應鏈中的環境和社會風險。資格預審包括採購團隊對商業登記、安全記錄、環境許可證和勞動實踐進行盡職調查。風險分類涉及供應商，根據鋼鐵、混凝土、柴油等材料類型和地理來源，由ESG工作小組進行。持續監控包括安全主任進行的現場檢查、安全審計和環境合規性檢查。事件報告涉及調查和跟蹤ESG工作小組進行的任何不合規事件。

監測的主要風險包括環境方面，如碳排放、廢物管理和污染控制；社會方面，如勞動標準，包括無童工或強迫勞動、工人安全和公平工資；以及商業道德和反貪污合規等治理方面。

這些做法適用於所有主要供應商和分包商，並根據風險等級調整監控頻率。調查結果每年報告可持續發展委員會。

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

8. SUPPLY CHAIN MANAGEMENT (continued)

8.5 Promoting Environmentally Preferable Products

The Group actively promotes environmentally preferable products and services through its procurement practices. For low-carbon materials, we give preference to steel with recycled content and concrete with slag or fly ash replacement, monitored through supplier declarations and Environmental Product Declarations where available. For biodiesel sourcing, we give priority to suppliers offering UCOME B100 biodiesel, monitored through fuel purchase records. For environmental certifications, we give preference to ISO 14001 certified suppliers, monitored through certificate verification. For local sourcing, we give priority to Hong Kong suppliers to reduce transport emissions, monitored through supplier location data. For subcontractor requirements, we include environmental guidelines in all contracts, monitored through site inspections.

These practices are implemented through our procurement policies and tender evaluation criteria. During Financial Year 2025/2026, these green procurement criteria were applied to all major procurement decisions.

8.6 Supply Chain Risk Mitigation

To address climate-related supply chain risks, we maintain a diversified supplier list across multiple regions, ensuring material availability during extreme weather events.

For steel, risks include supply disruption and carbon transition risk. We mitigate these through maintaining multiple suppliers, early procurement, and ESG screening.

For concrete, risks include local supply dependency and just-in-time delivery vulnerability. We mitigate these through maintaining multiple batching plants and engagement on low-carbon mixes.

For diesel, risks include price volatility and carbon tax risk. We mitigate these through UCOME biodiesel substitution and diversified suppliers.

8. 供應鏈管理(續)

8.5 推廣環保產品

本集團通過採購方式積極推廣環保產品和服務。對於低碳材料，我們優先選擇具有回收成分的鋼材和帶有爐渣或粉煤灰的混凝土，並通過供應商聲明和環境產品聲明(如果有)進行監控。對於生物柴油的採購，我們優先選擇提供食用油甲基酯B100生物柴油的供應商，並通過燃料購買記錄進行監控。對於環境認證，我們優先選擇ISO 14001認證的供應商，並通過證書驗證進行監控。在本地採購方面，我們優先選擇香港供應商，以減少運輸排放，並通過供應商位置資料進行監控。對於分包商的要求，我們在所有合同中都包含環境準則，並通過現場檢查進行監控。

這些做法通過我們的採購政策和招標評估標準來實施。在2025/2026財政年度，這些綠色採購標準適用於所有重大採購決策。

8.6 供應鏈風險緩解

為了應對與氣候相關的供應鏈風險，我們在多個地區保持多元化的供應商名單，以確保在極端天氣事件中獲得材料。

對於鋼鐵來說，風險包括供應中斷和碳轉型風險。我們通過保持多個供應商、早期採購和ESG篩選來緩解這些問題。

具體而言，風險包括當地供應依賴性和準時交付的脆弱性。我們通過維護多個配料廠和從事低碳混合物來緩解這些問題。

柴油的風險包括價格波動和碳稅風險。我們通過食用油甲基酯生物柴油替代品和多樣化供應商來緩解這些問題。

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

9. PRODUCT RESPONSIBILITY

The Group considers client satisfaction a key factor in successful project management. As a specialist contractor, we strive to understand and integrate main contractors' and developers' needs into our foundation, demolition, site formation and ground investigation works.

Key practices include continuous communication with clients throughout all project stages, client satisfaction surveys upon project completion, interdepartmental collaboration to ensure quality delivery, and active response to client feedback.

We are committed to delivering work that ensures safety, quality and environmental responsibility throughout the construction process.

The Group complies with confidentiality rules and regulations. Client information and project data are not used without prior consent.

During the Financial Year 2025/2026, the Group was not aware of any material non-compliance with laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress that would have a significant impact on the Group.

10. INTELLECTUAL PROPERTY RIGHTS

To ensure cyber safety and computer security of company networks, the Group prohibits staff from downloading and using illegal software. All software used in project design and site operations is properly licensed.

9. 產品責任

集團認為客戶滿意度是專案管理成功的關鍵因素。作為專業承包商，我們努力瞭解主承包商和開發商的需求，並將其融入我們的地基、拆除、場地平整和地面勘测工作中。

主要做法包括在所有項目階段與客戶保持持續溝通，項目完成後進行客戶滿意度調查，部門間協作以確保交付品質，以及積極回應客戶回饋。

我們致力於在整個施工過程中提供確保安全、品質和環境責任的工作。

本集團遵守保密規則和條例。未經事先同意，不得使用客戶資訊和項目資料。

於2025/2026財政年度期內，本集團未獲悉任何重大不遵守有關健康與安全、廣告、標籤和與所提供產品和服務有關的隱私事宜以及補救方法的重大違規行為，而對本集團有重大影響。

10. 知識產權

為確保網絡安全及公司網絡的電腦安全，本集團禁止員工下載及使用非法軟件。所有用於工地設計與運作的軟件均已取得適當授權。

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

11. ANTI-CORRUPTION

The Group has established corporate governance policies and a code of conduct addressing anti-corruption and bribery, business gifts and entertainment, conflict of interest, and data protection and confidentiality.

A whistle-blowing procedure provides a channel for employees and subcontractors to raise concerns or report suspected breaches. All reports are handled confidentially by management to protect individuals from retaliation.

During the Financial Year 2025/2026, no corruption cases were reported within the Group.

Anti-corruption training is provided regularly to all staff and Directors, covering corruption scenarios relevant to construction contracting, areas of corruption risk including tendering, procurement, and subcontractor selection, and skills for handling conflicts of interest.

12. COMMUNITY INVESTMENT

The Group is committed to corporate social responsibility and giving back to the community. We strive to serve the community through active participation in community services, charitable sponsorships, education programs related to construction and engineering, environmental protection initiatives, and corporate volunteer activities.

Our Contributions to the Community

During the year, we encouraged staff to participate in charitable events and volunteer work serving the elderly, children and disabled members of the community.

11. 反貪污

本集團制定了公司治理政策和行為準則，以解決反貪污和賄賂、商業禮物和娛樂、利益衝突以及資料保護和保密。

告密程式為員工和分包商提供了提出疑慮或舉報可疑違規行為的管道。所有舉報均由管理層保密處理，以保護個人免受報復。

於2025/2026財政年度期內，集團內部沒有報告任何貪污案件。

定期為所有員工和董事提供反貪培訓，內容包括與建築承包相關的貪污情況、招標、採購和分包商選擇等貪污風險領域，以及處理利益衝突的技能。

12. 社區投資

本集團致力履行企業社會責任，並以回饋社區為己任。我們透過積極參與社區服務、慈善贊助、教育計劃及環保倡議和企業義工活動，致力為社區服務。

我們對社區的貢獻

年內，本集團鼓勵員工參與各種慈善活動和義工活動，為社會上的長者、兒童和殘疾人士等有需要人士提供服務。

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

REFERENCE – THE STOCK EXCHANGE ESG REPORTING CODE REQUIREMENTS

參考－聯交所環境、社會及管治報告守則要求

KPIs	The Stock Exchange ESG Reporting Code Requirements	Page No.
關鍵績效指標	聯交所ESG報告守則要求	頁碼
A. Environmental 環境		
A1	Emissions 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 air and greenhouse gas 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、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料	p.16
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emission data 排放物種類及相關排放數據	p.16
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility) 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	N/A 不適用
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility) 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	p.19
KPI A1.5 關鍵績效指標A1.5	Description of measures to mitigate emissions and results achieved 描述減低排放量的措施及所得成果	p.16 & p.21
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiative and results achieved 描述處理有害及無害廢棄物的方法、減廢計劃及所得成果	p.19 & p.21

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

REFERENCE – THE STOCK EXCHANGE ESG REPORTING CODE REQUIREMENTS (continued)

參考－聯交所環境、社會及管治報告守則要求(續)

KPIs	The Stock Exchange ESG Reporting Code Requirements	Page No.
關鍵績效指標	聯交所ESG報告守則要求	頁碼
A2	Use of Resources 資源使用	
General disclosure 一般披露	Policies on 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	p.20
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil in total kWh in '000s) and intensity (e.g. per unit of production volume, per facility) 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量)以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)	p.20
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility) 總耗水量及密度(如以每產量單位、每項設施計算)	p.20
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency initiatives and results achieved 描述能源使用效益計劃及所得成果	p.20
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 initiatives and results achieved 描述求取適用水源上可有任何問題、以及提升用水效益計劃及所得成果	p.20 & p.21
KPI A2.5 關鍵績效指標A2.5	Total packing material used for finished products (in tonnes) and, if applicable, with reference to per unit produced 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量	N/A 不適用
A3	The Environment and natural resources 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 and the actions taken to manage them 減低發行人對環境及天然資源造成重大影響的政策及已採取的管理措施	p.21
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 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	p.21

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

REFERENCE – THE STOCK EXCHANGE ESG REPORTING CODE REQUIREMENTS (continued)

參考－聯交所環境、社會及管治報告守則要求 (續)

KPIs	The Stock Exchange ESG Reporting Code Requirements	Page No.
關鍵績效指標	聯交所ESG報告守則要求	頁碼
Social Aspects 社會層面		
B1	Employment 僱傭	
General disclosure 一般披露	Information on: the policies, and 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 and 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政策；及遵守對發行人有重大影響的相關法律及規例的資料	p.22-23
KPI B1.1 關鍵績效指標B1.1	Total workers by gender, employment type, age group and geographical region 按性別、僱傭類型、年齡組別及地區劃分的僱員總數	p.22-23
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比率	The Group's turnover rate is low and insignificant 本集團之流失比率低及不重大
B2	Health and Safety 健康與安全	
General disclosure 一般披露	Information on: the policies, and 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政策；及遵守對發行人有重大影響的相關法律及規例的資料	p.24
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 Financial Year 2025/26) 過去三年(包括二零二五／二六年財政年度)，每年因工亡故的人數及比率	p.24
KPI B2.2 關鍵績效指標B2.2	Lost day due to work injury 因工傷損失工作日數	p.24
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted; 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	p.25

Environmental, Social and Governance Report (continued)

環境、社會及管治報告(續)

REFERENCE – THE STOCK EXCHANGE ESG REPORTING CODE REQUIREMENTS (continued)

參考－聯交所環境、社會及管治報告守則要求(續)

KPIs 關鍵績效指標	The Stock Exchange ESG Reporting Code Requirements 聯交所ESG報告守則要求	Page No. 頁碼
B3	Development and Training 發展及培訓	
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	p.25
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	The Group focus on on-the-job training 本集團著重於在職培訓
KPI B3.2 關鍵績效指標B3.2	The average training hours 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	The Group focus on on-the-job training 本集團著重於在職培訓
B4	Labour Standards 勞工準則	
General disclosure 一般披露	Information on: the policies, and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour 有關： 防止童工或強制勞工的政策；及遵守對發行人有重大影響的相關法律及規例的資料	p.23
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討招聘慣例的措施以避免童工及強制勞工	p.23
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	There was no case of violation during the Financial Year 2025/26 二零二五／二六年財政年度內未有違規情況

Environmental, Social and Governance Report (continued)

環境、社會及管治報告 (續)

REFERENCE – THE STOCK EXCHANGE ESG REPORTING CODE REQUIREMENTS (continued)

參考－聯交所環境、社會及管治報告守則要求 (續)

KPIs	The Stock Exchange ESG Reporting Code Requirements	Page No.
關鍵績效指標	聯交所ESG報告守則要求	頁碼
B5	Supply Chain Management 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	p.26-28
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	p.27
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, 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	p.26-28
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	p.26-28
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	p.26-28
B6	Product Responsibility 產品責任	
General disclosure 一般披露	Information on: The policies, and 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政策；及遵守對發行人有重大影響的相關法律及規例的資料	p.29
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls to 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	N/A 不適用
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	p.29
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	p.29
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedure 描述質量檢定過程及產品回收程序	p.29
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, 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	p.29

Environmental, Social and Governance Report (continued)**環境、社會及管治報告(續)****REFERENCE – THE STOCK EXCHANGE ESG REPORTING CODE REQUIREMENTS (continued)****參考－聯交所環境、社會及管治報告守則要求(續)**

KPIs	The Stock Exchange ESG Reporting Code Requirements	Page No.
關鍵績效指標	聯交所ESG報告守則要求	頁碼
B7	Anti-corruption 反貪污	
General disclosure 一般披露	Information on: The policies, and 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、欺詐及洗黑錢的政策；及遵守對發行人有重大影響的相關法律及規例的資料	p.30
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 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	p.30
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, 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	p.30
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培訓	p.30
B8	Community Investment 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營運所在社區需要和確保其業務活動會考慮社區利益的政策	p.30
KPI B8.1 關鍵績效指標B8.1	Focus 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)	p.30
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)	p.30

