



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### MESSAGE FROM THE CHAIRMAN

The Board of Directors remains committed to sustainable development as our core business model, delivering long-term value to investors and the communities we serve while safeguarding stakeholder interests and driving the Group's sustainable growth.

Within our business strategy, the Board oversees climate, environmental, social, and governance (ESG) risks and opportunities. We have established the ESG Committee to manage material ESG and climate-related matters, identifying key risks and opportunities, and implementing targeted measures. The Board reviews ESG performance, initiatives, and targets annually to strengthen our approach to environmental and social priorities.

On behalf of the Board, I extend sincere gratitude to our shareholders, business partners, and customers for their continued support. I also thank our dedicated employees for their invaluable contributions. We are focused on stabilising coal production while advancing the green transformation of our operations through intelligent devices and technologies that enable high-quality output. Together with our stakeholders, we are forging a sustainable path toward a greener, higher-quality future for all.

**Mr. Xu Da**

*Chairman of the Group*

Chairman of the ESG Committee

31 March 2026

### 主席致辭

董事會始終致力於將可持續發展作為我們的核心業務模式，為我們服務的投資者及社區創造長期價值，同時保障持份者利益，推動本集團的可持續增長。

在我們的業務策略中，董事會負責監督氣候、環境、社會及管治(ESG)的風險與機遇。我們已成立環境、社會及管治委員會，以管理重大ESG及氣候相關事宜，識別關鍵風險與機遇，並實施針對性措施。董事會每年審視ESG績效、舉措及目標，以加強我們對環境及社會優先事項的方針。

本人謹代表董事會，對股東、業務合作夥伴及客戶的持續支持致以誠摯感謝。我亦感謝我們敬業的僱員作出的寶貴貢獻。我們專注於穩定煤炭生產，同時通過實現高質量產出的智能設備和技術，推進我們業務的綠色轉型。我們與持份者攜手，正為所有人開創一條通往更綠色、更高質量未來的可持續發展道路。

本集團主席

環境、社會及管治委員會主席

徐達先生

二零二六年三月三十一日



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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### ABOUT THIS REPORT

This Report is China Qinfra Group Limited's (Qinfra or the Company, together with its subsidiaries, the Group or We) (Stock code: 866) 10th Environmental, Social and Governance (ESG) report. This Report presents stakeholders with a clear overview of our ESG management approach, measures and performance of our material sustainability issues, with an aim to strengthen their confidence and understanding of the Group and our ESG efforts. The Report is published in English as well as Chinese. In case of any discrepancy between the two versions, the English version shall prevail. This Report is available on our website and the Hong Kong Stock Exchange Limited (HKEx) website.

### REPORTING SCOPE

In 2025, the operation of Xingtiao Coal Mine and Fengxi Coal Mine mentioned in 2024 ESG Report has been discontinued. Unless otherwise stated, the reporting scope for this report includes the operations at our Guangzhou office, SDE Mine 1 and SDE Mine 2 in Indonesia, which account for approximately 75% of the Group's total revenue for the period from 1 January 2025 to 31 December 2025 (the "Reporting Period"). The reporting scope is determined by the materiality of each entity to our business and operations, as well as its ESG impacts.

### REPORTING PRINCIPLES

This report was prepared in accordance with the latest ESG Reporting Code disclosure obligations as set out in Appendix C2 to the Rules Governing the Listing of Securities issued by the HKEx.

The preparation of this report follows the reporting principles for materiality, quantitative, balance and consistency.

- (i) **Materiality:** The Group has conducted a materiality assessment survey to identify the material concerns of our stakeholders and to determine the factors that have material impacts on our sustainable growth. More on the materiality assessment process and outcomes are set out in the section "Materiality Assessment" of this Report.

### 關於本報告

本報告為中國秦發集團有限公司（「秦發」或「本公司」，連同其附屬公司統稱「本集團」或「我們」）（股份代號：866）的第十份環境、社會及管治（「ESG」）報告。本報告向持份者清晰概述我們的ESG管理方針、措施以及重大可持續發展問題上的表現，旨在加強持份者對本集團及我們於ESG方面所做努力的信心及了解。本報告以英文及中文刊發。如中英文版本有任何歧義，概以英文版本為準。本報告於我們的網站及香港聯合交易所有限公司（「港交所」）網站可供查閱。

### 報告範圍

於二零二五年，二零二四年ESG報告中提及的興陶煤礦及馮西煤礦的營運已終止。除另有說明外，本報告的報告範圍包括我們於廣州辦事處、印尼SDE一號礦及SDE二號礦的業務，佔本集團由二零二五年一月一日至二零二五年十二月三十一日止期間（「報告期間」）總收入約75%。報告範圍根據各實體對我們的業務及營運的重要性及其ESG影響釐定。

### 報告原則

本報告乃根據港交所頒佈的證券上市規則附錄C2所載的最新ESG報告守則披露義務而編製。

本報告乃遵從重要性、量化、平衡及一致性的報告原則而編製。

- (i) **重要性：**本集團已進行重要性評估調查，以識別出持份者的重大關切，並釐定對可持續增長具重大影響的因素。有關重要性評估過程及結果的更多詳情載於本報告「重要性評估」一節。



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- (ii) Quantitative: Key performance indicators (“KPIs”) on our ESG performance are prepared and presented while ensuring that they will be measurable and comparable to historical data. All KPIs are provided with clear definitions and the calculation method is clearly stated, with reference to the HKEX Code (Appendix 2: Reporting Guidance on Environmental KPIs and Appendix 3: Reporting Guidance on Social KPIs) and relevant internationally recognised methodologies.
- (iii) Consistency: Consistent statistical methods have been used in this report to allow meaningful and consistent comparisons of relevant data over time.
- (iv) Balance: The Group reports objectively on its environmental, social, and governance performance during the Reporting Year, disclosing the results achieved, challenges encountered, and areas for development in a responsible manner.
- (ii) 量化：編製及呈列我們ESG績效的關鍵績效指標（「關鍵績效指標」）時，須確保該等指標可計量並可與歷史數據相比較。所有關鍵績效指標均提供明確定義及清楚說明計算方法，並經參考港交所守則（《附錄二：環境關鍵績效指標報告指引》及《附錄三：社會關鍵績效指標報告指引》）及相關國際認可方法。
- (iii) 一致性：本報告採用一致的統計方法，以便對不同時期的相關數據進行有意義且一致的比較。
- (iv) 平衡：本集團客觀報告其於報告年度的環境、社會及管治表現，以負責任的方式披露取得的成果、遇到的挑戰及有待發展的領域。

### FEEDBACK

We highly recognize your valuable opinions on this report. Your feedback is important to help us realize our vision for a sustainable future. We invite you to share your suggestions or comments on the content of this Report using any of the following means:

Address: Room 2201–2208, 22/F,  
South Tower, Poly International Plaza,  
No. 1, Pazhou Avenue East, Haizhu District,  
Guangzhou City

Telephone: 8620-89898239

Email: [ir@qinfagroup.com](mailto:ir@qinfagroup.com)

### 反饋意見

歡迎閣下對本報告提出任何寶貴意見，閣下的反饋意見將有助我們實現對未來可持續發展的願景。閣下可透過以下任何方式就本報告內容提供建議及意見：

地址：廣州市  
海珠區琶洲大道東1號  
保利國際廣場南塔  
22樓2201–2208室

電話：8620–89898239

電郵：[ir@qinfagroup.com](mailto:ir@qinfagroup.com)



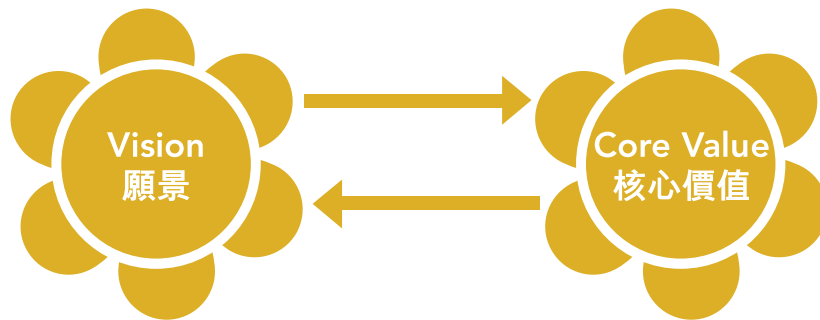
## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

### ABOUT QINFA

Established in 1996 and listed on the Main Board of the HKEX since 2009, Qinfa has grown into a leading non-state owned thermal coal supplier in China. Central to the Group's success is its integrated coal supply chain, which underpins its core businesses, including coal mining, purchases and sales, filtering, storage and blending of coal.

### 關於秦發

秦發於一九九六年成立，並於二零零九年於港交所主板上市，現已發展成為中國領先的非國有動力煤供應商。本集團成功的關鍵在於其一體化的煤炭供應鏈，該供應鏈支撐著本集團核心業務，包括採煤、煤炭購銷、選煤、儲煤及配煤。



Our vision is to evolve into a prominent, fully integrated energy group company engaged in production, transportation, and sales. This transformation will be driven by elevating customer service quality, nurturing sustainable profit growth, establishing a competitive strategic edge, and expanding economies of scale.

我們的願景乃發展成產運銷全面一體化的能源集團公司。此轉型將通過提升客戶服務品質、促進可持續利潤增長、建立具競爭力的策略優勢及擴大規模經濟而推動。

Integrity, Tolerance, Creativity, Brilliance,  
Responsibility, Sharing  
誠信、包容、創新、卓越、責任、共享



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### SUSTAINABILITY MANAGEMENT

As a committed corporate, the Group is dedicated to integrating sustainability into its business operation and fostering a culture of responsibility. Our sustainability strategy is built upon four key pillars, together with our ESG policy, it guide is to create a better and more resilient future for all stakeholders.

### 可持續發展管理

作為一間盡責的企業，本集團致力將可持續發展融入業務營運中，並培養責任文化。我們的可持續發展策略建基於四大支柱，連同ESG政策作指導，為所有持份者創造更美好、更有韌性的未來。

**Goal:** Enhance community investment contributions in line with community needs  
**Approach:** Care for the community to provide harmonious social development

**目標：**根據社區需要，加強社區投資貢獻  
**方針：**關心社區，促進社會和諧發展

**Goal:** Strengthen employee well-being, training and occupational health and safety measures  
**Approach:** Create a safe, inclusive and nurturing working environment for employees to grow

**目標：**加強僱員福利、培訓及職業健康安全措施  
**方針：**為僱員成長創造安全、包容及良好工作環境



**Goal:** Reduce greenhouse gas and waste emissions, while enhancing energy and water efficiency  
**Approach:** Strengthen climate resilience and reduce environmental footprint

**目標：**減少溫室氣體及廢物排放，同時提高能源用水效益  
**方針：**加強氣候抵禦力，減少環境足跡

**Goal:** Enhance product quality and services to increase customer satisfaction  
**Approach:** Provide outstanding coal products and services that meet and exceed customer expectations

**目標：**提升產品及服務質素，提高客戶滿意度  
**方針：**提供卓越煤炭產品及服務，滿足並超越客戶期望



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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### SUSTAINABILITY GOVERNANCE

A robust governance structure is key for driving long-term success and value of the Group. We integrate sustainability management into our governance structure and strategic planning to enhance our ESG performance.

As the highest decision-making and management body, the Board of Directors (the Board) holds ultimate responsibility for overseeing the Group's ESG and climate-related risks and opportunities management approach, strategies, policies and measures. It oversees the identification, assessment, management and disclosure of climate-related matters to ensure that climate considerations are fully integrated into the Group's long-term business strategy and sustainability objectives. The Board believes that considering climate change response in business operations and strategy is essential, as it prepares the ground for managing climate-related risks. The Board also continuously monitors broader ESG issues, ensuring that operations comply with applicable local laws and regulations, safeguard the interests of the Group and its stakeholders, and enhance corporate reputation and brand value. Annual review of corporate governance policies and compliance with the Corporate Governance Code is conducted, adhering to the "comply or explain" principle. The Board will regularly assess the applicability and feasibility of incorporating climate performance indicators into our compensation policies to enhance incentive effectiveness.

Under the delegation of the Board, the ESG Committee, led by board members and consisting of three executive directors, plays a pivotal role in assisting the Board in supervising the Group's ESG management approach and strategy. The Committee evaluates, prioritises and manages climate-related, material ESG-related issues and risks, reporting to the Board annually. Additionally, the ESG Committee leads the ESG Taskforce, authorised by the Board and comprises the heads of all functional departments, to implement our sustainability policies.

### 可持續發展管治

健全的管治架構是推動本集團長期成功及實現價值的關鍵。我們將可持續發展管理融入管治架構及策略規劃中，以提升我們的ESG績效。

董事會（「董事會」）作為最高決策及管理組織，對監督本集團的ESG及氣候相關風險與機遇的管理方針、策略、政策及措施負最終責任。其負責監督氣候相關事宜的識別、評估、管理及披露，確保氣候因素全面融入本集團的長期業務策略及可持續發展目標。董事會認為，在業務營運及策略中考慮應對氣候變化至關重要，因為這為管理氣候相關風險奠定了基礎。董事會亦持續監察更廣泛的ESG議題，確保業務遵守適用的當地法律法規，保障本集團及其持份者的利益，並提升企業聲譽及品牌價值。我們每年對企業管治政策及企業管治守則的合規情況進行審查，並遵循「不遵守就解釋」的原則。董事會將定期評估氣候績效指標納入我們薪酬政策的適用性及可行性，以提升激勵成效。

在董事會授權下，ESG委員會由董事會成員領導，由三名執行董事組成，在協助董事會監督本集團ESG管理方針及策略方面發揮關鍵作用。委員會負責評估、優先處理及管理氣候相關、重大的ESG相關問題及風險，並每年向董事會報告。此外，ESG委員會領導ESG工作小組實施可持續發展政策，該工作小組由董事會授權，由所有職能部門的負責人組成。



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

ESG information are collected through the above committees and working group. These data are then consolidated, analysed and disclosed in the ESG report. At the Board's annual meetings, Directors reviews the performance metrics and climate-related risk and opportunities presented in the ESG report, assess their alignment with the Group's business strategy and regulatory compliance, and identify key sustainability issues material to the Group and its stakeholders, thereby informing appropriate decision-making and advises areas for improvement.

The Board explicitly identifies and prioritises issues that have a material impact on the Group's financial position, operational resilience, and long-term value, including:

- Climate-related risks: physical risks (such as the impact of extreme weather on supply chains) and transition risks (such as the enhancement of climate reporting requirements);
- Other material ESG risks: occupational safety & health, product quality & responsibility, labour rights, anti-corruption and anti-money laundering, and customer service quality.

ESG 資料通過上述委員會及工作小組收集。該等數據隨後於 ESG 報告中進行整合、分析及披露。在董事會年度會議上，董事審閱 ESG 報告中呈列的績效指標及氣候相關風險與機遇，評估其與本集團業務策略及法規合規性的一致性，並識別對本集團及其持份者而言屬重大的關鍵可持續發展議題，從而為適當決策提供信息並就改進領域提出建議。

董事會明確識別並優先處理對本集團財務狀況、營運韌性及長期價值有重大影響的議題，包括：

- 氣候相關風險：實體風險（如極端天氣對供應鏈的影響）及轉型風險（如氣候報告要求的提高）；
- 其他重大 ESG 風險：職業安全與健康、產品質量與責任、勞工權益、反貪污及反洗黑錢，以及客戶服務品質。



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The Group's governance takes into account climate risks and opportunities into our strategic oversight and risk management processes, and where applicable, the remuneration packages of the Board and senior executives and the Group's transaction decisions also take into account climate factors and indicators to strengthen governance incentives and ensure that each potential transaction related to risks and opportunities can be fully assessed.

本集團的管治將氣候風險與機遇納入我們的策略監督及風險管理程序，且在適用的情況下，董事會及高級管理人員的薪酬待遇以及本集團的交易決策亦會考慮氣候因素及指標，以加強管治激勵，並確保每項與風險及機遇相關的潛在交易均能得到充分評估。





# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### RISK MANAGEMENT

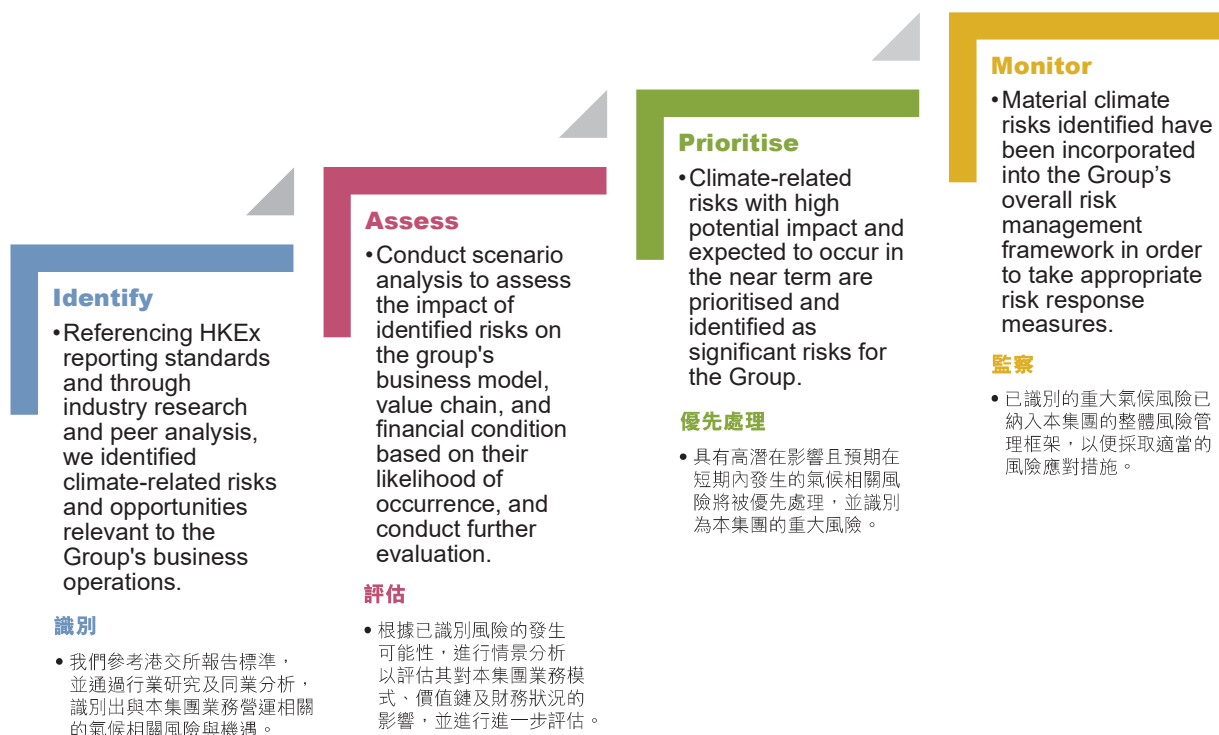
The Group has established a comprehensive risk management framework to regularly monitor, manage, and review ESG and climate-related risks. This analysis is conducted annually, and the results are submitted to the Board for review. The Board has the overall responsibility in the oversight of the Group's ESG risk management. Delegated by the Board, the ESG Committee identifies, evaluates, prioritises, and manages material ESG-related risks, including climate-related risks as well as environmental and social risks of the supply chain. The ESG Committee also establishes and implements ESG-related control measures to mitigate the ESG risks identified.

During the reporting period, we identified physical and transformational risks that have a relatively significant impact on our business. We employ the methods described below to manage climate-related risks. For material risks identified in our scenario analysis, risk control team will be included in risk register, and regular internal audits are conducted on relevant reporting sites to monitor and control risks. ESG committee is also developing specific action plans and regularly review the progress and effectiveness.

### 風險管理

本集團已建立全面的風險管理框架，以定期監察、管理及審查 ESG 及氣候相關風險。此分析每年進行一次，結果將提交董事會審閱。董事會全面負責監督本集團 ESG 風險管理。受董事會委託，ESG 委員會負責識別、評估、優次排列及管理重大 ESG 相關風險，包括氣候相關風險以及供應鏈環境及社會風險。ESG 委員會亦制定並實施 ESG 相關控制措施，以降低已識別 ESG 風險。

於報告期內，我們識別出對業務有較重大影響的實體及轉型風險。我們採用下述方法管理氣候相關風險。對於情景分析中識別的的重大風險，風險控制團隊將其納入風險登記冊，並對相關報告地點進行定期內部審核，以監控及控制風險。ESG 委員會亦正在制定具體行動計劃，並定期審查進度及成效。





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For more details on our corporate governance and risk management approach, please refer to the “Corporate Governance Report” section of the Annual Report.

### ESG POLICY

Our sustainability framework is supported by the comprehensive Environmental, Social and Governance Policy (the ESG Policy), which has consistently guided us to incorporate sustainable development into our business strategies. We prioritise responsible procurement throughout our operations and supply chain, ensuring that our activities do not impact people and the environment. The ESG Committee regularly reviews and updates the ESG Policy, when necessary. The ESG Policy covers various aspects for corporate sustainability performance, including but not limited to:

有關我們的企業管治及風險管理方針的更多詳情，請參閱年報中的「企業管治報告」一節。

### ESG 政策

我們的可持續發展框架由全面的環境、社會及管治政策（「ESG 政策」）支持，該政策持續指導我們將可持續發展納入業務策略。我們於整個營運及供應鏈中優先考慮負責任採購，確保活動不會對人類及環境造成影響。於必要時，ESG 委員會會定期審查並更新 ESG 政策。ESG 政策涵蓋企業可持續發展績效各方面，包括但不限於：





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#### AWARDS AND ACHIEVEMENT

#### 獎項與成就

##### AWARDS AND ACHIEVEMENT

##### 獎項／成就

###### “Best Employers”

###### 「最佳僱主」

– Zhaopin.com in conjunction with the Center for Social Survey Research, Peking University December 2025

— 智聯招聘聯合北京大學社會調查研究中心二零二五年十二月

###### “High-quality development benchmark”

###### 「高質量發展標桿」

– Guangdong Provincial Human Resources Research Association December 2025

— 廣東省人力資源研究會二零二五年十二月

#### STAKEHOLDER ENGAGEMENT

#### 持份者參與

The Group is committed to maintaining close communication with all stakeholders and creating long-term value for them. We have established a range of channels to enable effective communication with our key stakeholders, including investors and shareholders, customers, employees, suppliers and business partners, government authorities and regulators, and communities. By understanding our stakeholders' expectations and needs, we are able to further enhance our sustainability strategies and measures.

本集團致力與所有持份者保持密切溝通，為其創造長期價值。我們建立一系列渠道，與主要持份者進行有效溝通，包括投資者與股東、客戶、僱員、供應商及業務合作夥伴、政府機關及監管機構以及社區。通過了解持份者期望及需求，我們能夠進一步加強可持續發展策略及措施。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### Stakeholder groups

##### 持份者組別

##### Investors and Shareholders

投資者與股東

#### Communication channels

##### 溝通渠道

- Company website
- 公司網站
- Company announcements
- 公司公佈
- Annual general meeting
- 股東週年大會
- Annual and interim reports
- 年報及中期報告

##### Customers

客戶

- Company website
- 公司網站
- Customer direct communication
- 與客戶直接溝通
- Customer feedback and complaints
- 客戶意見及投訴

##### Employees

僱員

- Training and orientation
- 培訓及迎新
- Emails and opinion box
- 電郵及意見箱
- Regular meetings
- 定期會議
- Employee performance evaluation
- 僱員表現評估
- Employee activities
- 僱員活動



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### Stakeholder groups

持份者組別

#### Communication channels

溝通渠道

##### Suppliers and business partners

供應商及業務合作夥伴

- Selection assessment
- 甄選評估
- Procurement process
- 採購流程
- Performance assessment
- 表現評估
- Regular communication with business partners (e.g. emails, meetings, on-site visits etc.)
- 與業務合作夥伴定期溝通 (如透過電郵、會議及實地考察等)

##### Government authorities and regulators

政府機關及監管機構

- Documented information submission
- 提交記錄資料
- Compliance inspections and checks
- 合規巡查及檢查

##### Communities

社區

- Company website
- 公司網站
- Community activities
- 社區活動



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### MATERIALITY ANALYSIS

During the Reporting Period, we engaged an independent third-party consultant in conducting a materiality assessment to identify the most important ESG issues to our business and stakeholders. Results of the assessment and relevant ESG topics are regularly reviewed by the ESG Committee and the Board every year.

### 重要性分析

於報告期間，我們委聘獨立第三方顧問進行重要性評估，以識別就業務及持份者而言最重要的 ESG 事宜。ESG 委員會及董事會每年定期審查評估結果及相關 ESG 議題。



We identified a total of 23 relevant ESG topics based on the HKEX ESG Reporting Guide, industry trends and stakeholder feedback.  
我們根據港交所 ESG 報告指引、行業趨勢及持份者反饋意見，共識別 23 個相關 ESG 議題。

Internal and external stakeholders were invited to participate in a questionnaire, rating the importance of 23 issues to the Group's business and themselves individually.  
邀請內部及外部持份者參與問卷，並根據重要性程度對 23 個對本集團業務及彼等各自的事宜進行評分。

We consolidated and presented the results of the assessment to the Board for discussion and confirmation.  
我們整合併向董事會提交評估結果，以供其討論及確認。

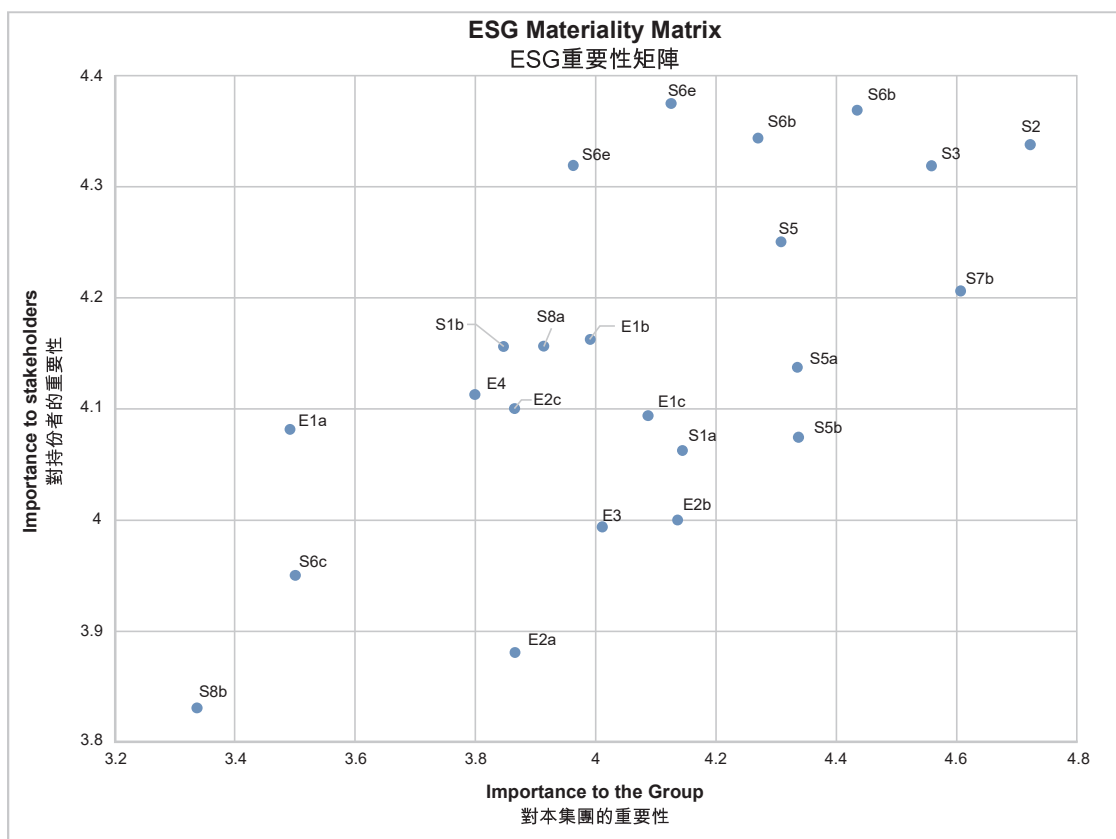


# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The materiality matrix below presents the degree of materiality of the 23 ESG issues to our business and stakeholders. Information relevant to the top 10 material ESG topics (highlighted in **bold text** below) has been addressed in the subsequent sections of this Report.

以下重要性矩陣中呈列23個ESG事宜對業務及持份者的重要性程度。與10個最重要ESG議題（於下文以**粗體文字**突出顯示）相關資訊已於本報告後續章節中論述。





# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ESG Topics ESG 議題

Environmental 環境	Social 社會
E1a Management of Air Pollutants & Greenhouse Gas Emission 管理空氣污染物及溫室氣體排放	S1a Employment & Labour System 僱傭及勞工制度
E1b Wastewater Management 污水管理	S1b Anti-Discrimination, Equal & Diversified Employment Environment 反歧視、平等及多元化僱傭環境
E1c Waste Management 廢棄物管理	S2 Occupational Safety & Health 職業安全及健康
E2a Energy Conservation 節約能源	S3 Employee Development & Training 僱員發展及培訓
E2b Water Conservation 節約用水	S4a Labour Practices 勞工準則
E2c Efficiency in the Use of Other Resources 其他資源的使用效益	S4b Prevention of Child & Forced Labour 禁止童工及強制勞工
E3 Impact of Management Operation on the Environment & Natural Resources 管理營運對環境及天然資源造成的影響	S5 Environmental & Social Risks of the Supply Chain 供應鏈的環境及社會風險
E4 Strengthening Climate Adaptability & Resilience 增強氣候適應及抵禦力	S6a Quality Control of Production Material 生產物料品質控制
	S6b Customers' Health & Safety 客戶的健康與安全
	S6c Product-Recall Mechanism 產品召回機制
	S6d Customer Complaint Handling Mechanism 客戶投訴應對機制
	S6e Protecting the Interests of Customers & Business Partners 保障客戶及業務合作夥伴的利益
	S7 Prevention of Bribery, Extortion, Fraud & Money Laundering 防止賄賂、勒索、欺詐及洗黑錢
	S8a Needs & Interests of the Community 社區需要及利益
	S8b Community Investment 社區投資



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### ENVIRONMENTAL

The Group recognise the environmental impact of the mining business. We prioritise environmental stewardship and employ cleaner mining techniques to contribute to a greener future. We formulated policies and internal guidelines to guide our employees in strengthening climate resilience, mitigating pollution, ensuring responsible resource utilisation, and minimising environmental footprints, in accordance with relevant environmental laws and regulations.

Under the oversight of the CEO, the environmental team manages the Environmental Management System (EMS) and monitors environmental Key Performance Indicators (KPIs). Regular risk and impact assessments inform the organisation's stewardship approach, addressing issues including air pollutants, greenhouse gases (GHG), water quality, waste management, noise pollution, and soil quality.

#### 環境

本集團認識到採礦業務對環境的影響。我們將環境管理作為優先事項，並採用更清潔的採礦技術，為更加綠色的未來作出貢獻。我們制定政策及內部指引，以指導僱員根據相關環境法律法規加強氣候抵禦力、減少污染、確保負責任利用資源，以及最大限度減少環境足跡。

於行政總裁監督下，環境團隊負責管理環境管理系統（「EMS」）並監控環境關鍵績效指標（「關鍵績效指標」）。定期進行風險及影響評估為組織的管理方法提供依據，以解決包括空氣污染物、溫室氣體（「溫室氣體」）、水源質素、廢棄物管理、噪音污染及土壤質素等問題。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

To enhance our resilience to climate change and promote sustainability, we have established the follow green targets:

為加強我們對氣候變化的抵禦力並促進可持續性，我們已制定以下綠色目標：

Green Targets 綠色目標	Target Description 目標描述	Target Progress 目標進度
<b>Emission</b> 排放	Improve energy efficiency and incorporate energy-saving measures to reduce air and GHG emissions 改善能源效益及納入節能措施以減少廢氣及溫室氣體排放	Ongoing 進行中
<b>Waste</b> 廢棄物	Apply 3R principles (Reduce, Reuse, Recycle) to avoid unnecessary consumption and reduce waster generation 採用3R原則(減少使用、再利用及循環再用)以避免不必要消耗及減少廢棄物產生	Ongoing 進行中
<b>Energy</b> 能源	Enhance equipment energy efficiency to reduce energy consumption 增強設備的能源效益以減少能源消耗	Ongoing 進行中
<b>Water</b> 用水	Implement water conservation measures to improve water efficiency 實施節水措施以提高用水效益	Ongoing 進行中

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

於報告期間，本集團並不知悉任何嚴重違反廢氣及溫室氣體排放、向水及土地的排污以及有害及無害廢棄物的產生相關法律法規的情況。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### EMISSIONS

**Relevant ESG Topics:** E1a Management of air pollutants and greenhouse gas emission  
E1c Waste Management

The Group incorporates emissions management into our daily operations and evaluates emission reduction progress annually. Our primary sources of air emissions, GHG emissions and energy consumption originate from purchased electricity and fuel consumption in boilers and product transportation. We committed to reducing our air emissions and GHG emissions without compromising our production capacity. Below are the green measures we have implemented:

- Transition to lower emission equipment
- Implement centralised vehicle use management and utilise modern communication tools

Summary of our air, GHG emissions is listed below.

		2025 二零二五年	2024 二零二四年
NO <sub>x</sub> (kg)	氮氧化物 (千克)	19,625.68	2,630.83
SO <sub>x</sub> (kg)	硫氧化物 (千克)	53.30	7.27
PM (kg)	顆粒物 (千克)	1,554.72	182.57

### Waste Management

The Group is committed to responsible waste management practices, including prioritising waste segregation and recycling to minimise environmental impact. Hazardous waste, such as waste mineral oil and waste oil drums, is collected for treatment by qualified third parties, while non-hazardous waste, like domestic waste, boiler slag, and gangue from the washing process, is either reused in road repairs or further gangue power generation or handled by environmental officials for treatment.

### 排放

**相關 ESG 議題:** E1a 管理空氣污染物及溫室氣體排放  
E1c 廢棄物管理

本集團將排放管理納入日常營運，並每年評估減排進展。我們的廢氣排放、溫室氣體排放及能源消耗主要來自外購電力以及鍋爐及產品運輸燃料消耗。在不影響產能情況下，我們致力減少廢氣排放及溫室氣體排放。以下為我們已實施的綠色措施：

- 過渡至排放較低的設備
- 對車輛使用實行集中管理，並利用現代通訊工具

廢氣及溫室氣體排放量總結如下。

### 廢棄物管理

本集團致力進行負責任的廢棄物管理實踐，包括優先考慮廢物分類及回收，以最大限度減少對環境的影響。廢礦物油及廢油桶等有害廢棄物由合資格第三方收集處理，而家居垃圾、清洗過程中產生的鍋爐渣及脈石等無害廢棄物則重新用於道路維修或進一步脈石發電或由環境保護局人員處理。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

To minimise waste and optimise resource efficiency, we have implemented the following waste management measures:

為最大限度減少廢棄物及優化資源利用效率，我們已實施多項廢棄物管理措施：

- Simplifying operational process to reduce unnecessary waste generation
  - Opt for raw materials that produce minimal waste during the manufacturing process
  - Replacing traditional boilers that produce less waste with more efficient and environmentally friendly alternatives
  - Optimise warehouse management systems to improve material turnover
  - Monitor consumption closely to avoid over-purchasing and reduce unnecessary waste
  - Promote 3R (Reduce, Reuse, Recycle) principles throughout operations
  - Diligently monitoring and managing resource use for enhancing operational efficiency and sustainability
  - Encourage paperless office practices and electronic administrative processes to reduce paper waste
- 簡化操作流程，減少不必要廢棄物產生
  - 選擇於製造過程中產生最少廢棄物的原材料
  - 以產生較少廢棄物並更具效益及環保的鍋爐取代傳統鍋爐
  - 優化倉庫管理系統，提高材料週轉率
  - 密切監控消耗量，避免過度採購及減少不必要廢棄物
  - 於整個營運過程中倡導3R（減少使用、再利用、循環再用）原則
  - 嚴格監控及管理資源使用，提高營運效率及可持續性
  - 鼓勵無紙化辦公室實踐及電子化行政程序，減少浪費紙張
- ✓ Encourage usage of online OA system
  - ✓ Encourage double-sided printing and strictly limiting single-side copying of non-important documents
  - ✓ Encourage the reuse of single-sided used non-important document paper for draft purposes.
- ✓ 鼓勵使用線上OA系統
  - ✓ 鼓勵雙面影印，嚴格限制非重要文件的單面複印
  - ✓ 鼓勵重用已使用非重要文件單面紙作草擬用途。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

		2025 二零二五年	2024 二零二四年
<b>Total hazardous waste (Tonnes)</b>	有害廢棄物總量 (噸)	<b>822.76</b>	797.60
Total hazardous waste intensity (Tonnes/employee)	有害廢棄物總密度 (噸/僱員)	<b>0.20</b>	0.22
<b>Total non-hazardous waste (Tonnes)</b>	無害廢棄物總量 (噸)	<b>N/A<sup>1</sup></b>	N/A <sup>2</sup>
		不適用 <sup>1</sup>	不適用 <sup>2</sup>
Total non-hazardous waste intensity (Tonnes/employee)	無害廢棄物總密度 (噸/僱員)	<b>N/A</b>	N/A
		不適用	不適用

### USE OF RESOURCES

### 資源使用

**Relevant Material Topics:** E1b Wastewater Management  
E2a Energy Conservation  
E2b Water Conservation

**相關重大議題:** E1b 污水管理  
E2a 節約能源  
E2b 節約用水

The Group is committed to resource conservation, as it contributes to ecosystem preservation and enhances competitiveness by lowering operational costs and optimising resource efficiency. The Group demonstrates a strong commitment to sustainable practices by implementing green policies to reduce energy and resource consumption. Given the business nature, no packaging material is consumed and thus the relevant data is unavailable.

本集團致力於節約資源，乃由於此有助保護生態系統，並可通過降低營運成本及優化資源效益提升競爭力。本集團通過實施綠色政策減少能源及資源消耗，表明其對可持續發展實踐的堅定承諾。鑒於業務性質，並無消耗包裝材料，因此概無相關數據提供。

- Gradually transitioning to modern mining equipment to improve energy efficiency
  - ✓ Replacing conveyor motors with inverter-integrated motors: The inverter motor can avoid a larger starting current when startup than a traditional motor, thus reducing energy loss during startup and extending equipment service life. When used with conveyor motors, energy consumption can be reduced by 25%

- 逐步過渡至現代化採礦設備，提高能源效益
  - ✓ 以變頻器集成發動機取代傳送發動機：相較傳統發動機，變頻器發動機於啟動時可避免較大的啟動電流，因而減少能源啟動時的損失，並延長設備的使用壽命。與傳送發動機互相使用時，能源消耗更可減少25%

<sup>1</sup> Since the two Indonesian mine sites are newly added to the reporting scope, no data collection system has been established for this KPI. Relevant information will be disclosed once available.

<sup>1</sup> 由於兩個印尼礦場為新納入報告範圍，故尚未就此關鍵績效指標建立數據收集系統。相關資料將於可獲得時披露。

<sup>2</sup> The non-hazardous waste data, including gangue produced during washing, boiler slag and other general waste, were collected by the relevant department for further waste rock power generation, road repairs or harmless treatment.

<sup>2</sup> 無害廢棄物數據（包括於清洗中產生的脈石、鍋爐渣及其他一般廢棄物）由相關部門收集作進一步廢石發電、道路維修或無害處理。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

- ✓ High-power electrical equipment, including the main inclined shaft belt conveyor, main ventilation fan, and auxiliary shaft hoist, is driven by variable frequency motors (VFDs), which can optimise speed and power usage based on real-time demand, significantly reducing overall energy consumption while enhancing operational efficiency
- Promote energy and resources conservation awareness among employees
  - ✓ Regularly organise environmental awareness campaigns to promote environmental protection initiatives
  - ✓ Encourage coal mine workers to initiate changes starting with small actions in their surroundings by distribution of promotional leaflets, displaying posters promoting plastic reduction and collection, and providing on-site explanations
- Adopt energy-efficient equipment and technologies to reduce energy consumption
  - ✓ Phasing out traditional lighting with energy-saving LEDs
  - ✓ Using solar water heaters during summer months to reduce the reliance on traditional heating method
- Prioritise equipment with energy efficiency labels during procurement
- Promote green office practices, including switching off idle lights, and electronic devices to minimise unnecessary energy consumption
- ✓ 主斜井皮帶輸送機、主通風機、副井提升機等大功率電氣設備均採用變頻電機(VFD)驅動，可根據實時需求優化速度和功率使用，在提高營運效率的同時，顯著降低整體能源消耗
- 提高僱員節約能源與資源的意識
  - ✓ 定期舉辦環保意識活動，推廣環保措施
  - ✓ 通過派發宣傳單張、張貼宣傳減少及收集塑料的海報以及現場解說等方式，鼓勵煤礦工人從四圍的微小舉動開始主動作出改變
- 採用節能設備及技術，減少能源消耗
  - ✓ 以節能LED逐步淘汰傳統照明設備
  - ✓ 於夏季月份使用太陽能熱水器，減少對傳統加熱方法的依賴
- 在採購時優先考慮有能源效率標籤的設備
- 推廣綠色辦公室實踐，包括關閉閒置電燈及電子設備，最大限度減少不必要能源消耗



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

Details on energy consumption is provided in the following section. 能源消耗詳情於以下一節提供。

		2025 二零二五年	2024 二零二四年
<b>Total energy consumption (MWh)</b>	能源總消耗量 (兆瓦時)	<b>631,966.36</b>	150,287.21
<b>Indirect energy consumption</b>	間接能源消耗量		
Purchased electricity (MWh)	外購電力 (兆瓦時)	<b>67.40</b>	67,127.53
<b>Direct energy consumption</b>	直接能源消耗量		
Unleaded Petrol (MWh)	無鉛汽油 (兆瓦時)	<b>325.42</b>	2,504.71
Diesel Oil (MWh)	柴油 (兆瓦時)	<b>611,673.40</b>	11,031.72
Natural Gas (MWh)	天然氣 (兆瓦時)	<b>0</b>	69,765.56
<b>Total energy consumption intensity (MWh/employee)</b>	能源消耗量總密度 (兆瓦時/僱員)	<b>154.55</b>	41.61

### Water Conservation and Wastewater Management

### 節約用水及廢水管理

The Group sources water from local water suppliers in the regions where we conduct our operations. During the Reporting Period, the Group did not encounter any difficulties in sourcing water.

本集團於開展業務地區向當地供水商採購水源。於報告期間，本集團於獲取水源方面未遇到任何困難。

We emphasise water conservation and wastewater management proactively. Various measures have been implemented, including:

我們積極強調節約用水及廢水管理，並採取多項措施，包括：

- Posting conspicuous signs to remind employees of water conservation
- Promptly maintaining dripping faucets
- Treat wastewater before releasing into the environment
- Implement a water recycling and reuse system in our operation to utilise water from the on-site source for coal preparation and road-dust suppression
- ✓ Setup mine water treatment plant and domestic water treatment plant to ensure proper management of water resources and wastewater
- ✓ After undergoing treatment at the sewage treatment station and meeting the required standards, all wastewater is reused for underground dust removal, yellow mud grouting, ground greening, water sprinkling for dust reduction, and production water for the coal washing plant
- 於當眼位置張貼標誌，提醒僱員節約用水
- 及時維修滴水水龍頭
- 對廢水進行處理後再排放到環境中
- 於營運中實施水循環及再利用系統，將現場水源用於煤炭製備及道路粉塵抑制工作
- ✓ 設立礦井水處理廠及生活用水處理廠，確保妥善管理水資源及廢水
- ✓ 廢水經污水處理站處理達標後，全部重用於井下除塵、黃泥灌漿、地面綠化、降塵灑水及洗煤廠生產用水



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

		2025 二零二五年	2024 二零二四年
Total water consumption (m <sup>3</sup> )	用水總量 (立方米)	106,284.00	66,672.00
Total water consumption intensity (m <sup>3</sup> /employee)	用水總密度 (立方米/僱員)	25.99	18.46

### THE ENVIRONMENT AND NATURAL RESOURCES

### 環境及天然資源

**Relevant Material Topics:** E3 Impact of management operation on the environment and natural resources

**相關重大議題:** E3管理營運對環境及天然資源造成的影響

As a socially responsible enterprise, we acknowledge the potential environmental impact of our mining operations. We prioritise implementing initiatives that minimise natural resource consumption and environmental impacts, balancing profitability with protecting the ecosystems and biodiversity. Our commitment to long-term sustainability includes:

作為一間對社會負責的企業，我們意識到採礦業務對環境造成的潛在影響。我們優先考慮減少自然資源消耗及環境影響的措施，於保護地球生態系統及生物多樣性的同時確保盈利能力。我們對長期可持續發展的承諾包括：

- Integrating environmental preservation and resource conservation into our operational strategies and development planning
- Regularly conduct risk assessment and environmental impact assessment on the production facilities to monitor emissions of air pollutants, GHG, water, sewage, hazardous and non-hazardous waste, noise pollution and soil quality
  - ✓ No exceedances of regulatory standards have been detected, and all reported indicators are within acceptable limits
  - ✓ If detected exceedances, will implement control measures
- Monitoring air quality and noise levels during mining operations
- 將環境保護及資源保護納入營運策略及發展規劃中
- 定期對生產設施進行風險評估及環境影響評估，監測空氣污染物、溫室氣體、水、污水、有害及無害廢棄物的排放情況、噪音污染及土壤質素
  - ✓ 並無發現任何超出監管標準的情況，所有報告的指標均在可接受的範圍內
  - ✓ 倘發現超標，將實施控制措施
- 監測採礦作業期間的空氣質素及噪音水平



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- Conduct toxicity tests to identify and address potential water quality issues that may adversely affect local farming
- Maintaining close relationships with the local community near the mining site for fostering mutual understanding, addressing concerns, and promoting sustainable development initiatives
- 進行毒性測試，以識別及處理可能對當地農業造成不利影響的潛在水質問題
- 與礦區附近的當地社區保持密切聯繫，以促進互相理解，處理關注問題，並推動可持續發展措施

### EMPLOYMENT AND LABOUR PRACTICES

#### EMPLOYMENT

**Relevant ESG Topics:** S1a Employment & Labour System  
S1b Anti-Discrimination, Equal & Diversified  
Employment Environment

The group values its employees as its most valuable assets and is dedicated to fostering a harmonious work environment that prioritises safety, health, fairness, and impartiality without discrimination. We adhere strictly to employment-related laws and regulations in all areas of operation. A comprehensive human resources management strategy has been established, encompassing policies and standards that clearly define compensation and dismissal procedures, recruitment and promotion practices, working hours, rest periods, equal opportunity, diversity, anti-discrimination measures, performance management, training and development initiatives, as well as other benefits and welfare programs. During the Reporting Period, we were not aware of any material non-compliance of relevant employment-related laws and regulations.

### 僱傭及勞工常規

#### 僱傭

**相關 ESG 議題:** S1a 僱傭及勞工制度  
S1b 反歧視、平等及  
多元化僱傭環境

本集團重視僱員，視其為最寶貴的資產，並致力促進以安全健康、公平公正、不存在歧視為首位的和諧工作環境。我們嚴格遵守業務領域內與僱傭相關法律法規，並已建立全面人力資源管理策略，包括制定政策及標準，明確概述薪酬及解僱程序、招聘及晉升制度、工作時數、假期、平等機會、多元化、反歧視措施、績效管理、培訓及發展計劃以及其他待遇及福利計劃。於報告期間，我們並不知悉任何嚴重違反相關僱傭法律法規的情況。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

		Number of people		Turnover rate <sup>4</sup>	
		人數		流失率 <sup>4</sup>	
		2025	2024	2025	2024
		二零二五年	二零二四年	二零二五年	二零二四年
<b>Total</b>	總計	<b>4,089</b>	3,612	<b>34.8%</b>	24.1%
<b>By gender</b>	按性別劃分				
Male	男性	<b>3,795</b>	3,432	<b>35.8%</b>	24.7%
Female	女性	<b>294</b>	180	<b>21.8%</b>	13.9%
<b>By age group</b>	按年齡組別劃分				
16–24	16–24	<b>1,268</b>	565	<b>44.5%</b>	35.8%
25–40	25–40	<b>1,930</b>	1,718	<b>33.7%</b>	22.0%
41–59	41–59	<b>888</b>	1,308	<b>22.9%</b>	21.6%
> 60	>60	<b>3</b>	21	<b>133.3%</b>	42.9%
<b>By geographical region</b>	按地區劃分				
The PRC (Including Hong Kong)	中國 (包括香港)	<b>1,451</b>	1,793	<b>2.1%</b>	16.3%
Indonesia	印尼	<b>2,638</b>	1,819	<b>52.8%</b>	31.8%
<b>By employee level</b>	按僱員級別劃分				
Senior Management	高級管理層	<b>15</b>	7	<b>0%</b>	0%
Functional Departments	職能部門	<b>235</b>	586	<b>17.0%</b>	10.1%
Frontline Departments (Including local teams and groups)	前線部門(包括地區 團隊及小組)	<b>3,839</b>	3,019	<b>36.0%</b>	26.9%
<b>By employment type</b>	按僱傭類別劃分				
Full-time	全職	<b>4,089</b>	3,612	<b>34.8%</b>	24.1%
Part-time	兼職	<b>0</b>	0	<b>0%</b>	0%

<sup>4</sup> Turnover rate = Number of employees resigned in sub-category / total number of employees in sub-category x 100%

<sup>4</sup> 流失率 = 分類別中辭職的僱員人數 / 分類別中僱員總數 x 100%



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

### Employee benefits and compensation

The Group prioritises fair and competitive remuneration to attract and retain talented employees. In addition to a base wage, the remuneration package includes social security insurance and other fringe benefits. Year-end bonuses may be offered to staff members with outstanding performance. Regular evaluations are conducted to ensure the package remains competitive in the labour market and aligns with the Group's performance standards. The Company also subject to central pension scheme operated by the local municipal government. In accordance with the relevant national and local labour and social welfare laws and regulations, subsidiaries of the Company established in the PRC are required to pay on behalf of their employees a monthly social insurance premium covering pension insurance, medical insurance, unemployment insurance and other relevant insurance.

Besides, we provide a wide range of benefits to employees to promote healthy lifestyles and foster a strong sense of belonging within the Group. We regularly organise medical check-ups, and fringe benefits such as housing provident fund, meal allowance and supplementary medical insurance are offered to improve employees' pension plans, medical coverage, and overall quality of life. Additional benefits, including maternity and paternity leave, are also provided to meet the diverse needs of employees.

### Anti-discrimination and equal opportunity

The company is dedicated to maintaining a fair work environment free from workplace discrimination. Measures are in place to prevent discrimination based on factors like gender, age, race, family status, religious belief, and disability. An Equal Opportunity Policy has been implemented along with recruitment and human resources procedures to ensure that recruitment and promotion decisions are merit-based, considering qualifications, experience, and performance of applicants and employees. We believe in fostering a work environment where individuals are judged based on their skills and contributions rather than external factors. We hope to motivate employees to excel and promote a culture of fairness and transparency within the organisation. Regular employee performance assessments are conducted to ensure that hard work and dedication are recognised and rewarded appropriately.

### 僱員福利及待遇

本集團為吸引及挽留優秀僱員而將公平且具競爭力的薪酬置於首位。除基本工資外，薪酬待遇包括社會保險及其他附帶福利。表現優秀的員工可獲年終花紅。我們定期對薪酬福利進行評估，以確保其於勞動力市場上的競爭力，並與本集團業績保持一致。本公司亦須參與當地市政府所運作的中央退休金計劃。根據相關國家及地方勞動及社會福利法律及法規，本公司於中國成立的附屬公司須每月為僱員支付社會保險金，包括養老保險、醫療保險、失業保險及其他相關保險。

此外，我們亦為僱員提供各種福利，提倡健康生活方式，培養其對本集團的強烈歸屬感。我們為僱員定期組織體檢，並提供房屋公積金、膳食津貼及補充醫療保險等附帶福利，以提高僱員的養老金、醫療保險及整體生活質素。我們亦為僱員提供額外福利，包括產假及陪產假等，以滿足僱員不同需要。

### 反歧視與平等機會

本公司致力於維持一個無職場歧視的公平工作環境，根據性別、年齡、種族、家庭狀況、宗教信仰及殘疾等因素採取措施，防止歧視。我們已制定平等機會政策以及招聘及人力資源程序，以確保招聘及晉升決定乃以擇優作出，經考慮應徵者及僱員的資格、經驗及表現。我們認為可促進一個根據個人的技能及貢獻而非外部因素去判斷的工作環境。我們希望鼓勵僱員發揮所長，並於組織內推廣公平透明的文化。定期進行僱員績效評估以確保勤勉及貢獻精神得到認同，並適當給予獎勵。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### HEALTH AND SAFETY

#### Relevant ESG Topics: S2 Occupational Safety & Health

The Group places paramount importance on the health and safety of its employees, particularly those working in the coal mining business where substantial occupational health and safety risks exist. Adherence to health and safety laws and regulations, including industry-specific guidelines, is strictly enforced across all operational areas.

Comprehensive OHS procedures and rules have been established with safety as the top priority and the prevention of work-related injuries as the primary goal. A robust risk assessment and occupational health management system is in place, incorporating procedures for risk identification, analysis, evaluation, treatment, monitoring, and review. We regularly conduct hazard identification, review, and monitoring of OHS objectives and policy to ensure a safe working environment. Clear safety policies and guidelines outline working procedures and measures that employees are expected to strictly adhere to. Prompt rectification is undertaken if any non-compliance is identified.

To maintain a safe workplace, procedures and regulations are established for operations with identified hazards. Regular safety inspections and maintenance are carried out on daily operations and machines to ensure a safe working environment. Dedicated staff from the HR department are assigned OHS responsibilities. Given the substantial OHS risks associated with coal mining operations, a specialised coal mine safety supervision department has been established to oversee safety protocols and respond to sudden safety accidents in coal mines. In the event of an incident, the coal mine safety supervision department takes immediate action to address the situation and implement necessary follow-up measures to mitigate risks and ensure the safety of employees working in coal mines. Employees are also equipped with protective gear, and safety protection measures are implemented for machines posing safety risks.

### 健康及安全

#### 相關 ESG 議題：S2 職業安全及健康

本集團視其僱員的健康及安全為至關重要，尤其是對於存在重大職業健康與安全風險的礦區工作的僱員。我們於所有營運地區嚴格執行符合健康及安全相關的法律法規，包括行業特定指引。

已建立全面的職健安程序及規則，以安全為首要任務，以預防工傷作為首要目標。我們建立健全的風險評估及職業健康管理系統，載入風險識別、分析、評估、處理、監控及檢討等程序。我們定期對職健安目標及政策進行危害識別、檢討及監控，確保工作環境的安全。安全政策及指導方針清楚概述預期僱員將嚴格遵守的工作程序及措施。倘發現任何不合規情況，將立即進行整改。

為維持安全的工作場所，已就於營運中識別的危險情況制定程序及規定。對日常操作及機器進行定期安全檢查及維護，確保安全的工作環境。人力資源部的指派員工獲指派負責職健安事宜。鑒於與採礦業務有關的重大職健安風險，專門負責採礦安全監管部已告成立，以監察對突發煤礦安全意外的安全規定及應對。一旦發生意外，採礦監管部立即採取行動處理情況，並採取必要的跟進措施，降低風險及確保於煤礦工作的僱員安全。僱員亦會配備防護裝備，並對存有安全風險的機器採取安全保護措施。



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Recognizing the possibility of workplace accidents despite stringent safety measures, the Group has developed emergency preparedness plans to guide employees in reporting, responding, and investigating various emergencies. Regular drills are conducted to enhance employees' awareness of safety protocols and the evacuation route. In the event of an accident, employees promptly receive necessary medical care and compensation under social insurance. The Group has established a medical service agreement with nearby hospitals to facilitate effective rescue operations in coal mines, ensuring that employees receive timely and appropriate medical attention in emergencies.

During the Reporting Period, we were not aware of any material non-compliance of relevant health and safety-related laws and regulations. There have been no work-related fatalities in each of the past three years including the Reporting Period, and there were 0 lost days due to work injury (2024: 0 lost days), underscoring the Group's steadfast commitment to health and safety.

### DEVELOPMENT AND TRAINING

#### Relevant ESG Topics: S3 Employee Development & Training

The Group is committed to fostering the growth and success of its employees while driving business growth collectively. Investing in employees and promoting personal development and job-related training courses are key aspects of our approach. We have established an employee training policy to outline management's responsibilities in identifying and addressing the training needs of each department.

In our daily operations, we provide onboarding training for new employees, with experienced staff members serving as mentors to guide and support new team members. These mentorship programs promote collaboration and teamwork and enhance employees' technical skills and managerial capabilities. The Group actively encourages employees to seek continuous learning and development opportunities, consistently improving our training systems to align with operational requirements.

儘管已採取嚴格的安全措施，仍深明工作場所意外事故有可能發生，故本集團已制定應急準備計劃，指導僱員於各種緊急情況下進行報告、應對及調查。定期進行演習，提高僱員對安全規定及逃生路線的意識。一旦發生意外，僱員可根據社會保險即時獲得必要的醫療服務及補償。本集團已與鄰近醫院簽訂醫療服務協議，以確保有效的煤礦救援工作，確保僱員於緊急情況下獲得及時及適當的醫療照顧。

於報告期間，我們並不知悉任何嚴重違反相關健康及安全法律法規的情況。於過去三年各年（包括報告期間），概無因工死亡事故，亦無因工傷損失工作日（二零二四年：0日），凸顯本集團對健康及安全的堅定承諾。

### 發展及培訓

#### 相關 ESG 議題：S3 僱員發展及培訓

本集團致力於促進僱員成長及成功，同時共同推動業務增長。我們的主要方針乃投資於僱員、促進個人發展以及與工作相關的培訓課程。我們已制定僱員培訓政策，概述管理層於釐定及處理各部門培訓需求方面的職責。

日常營運中，我們為新僱員提供入職培訓，並指派經驗豐富的員工擔任導師，指導及支援新的團隊成員。該等導師計劃可促進協作及團隊精神，並加強僱員技術技能及管理能力。本集團積極鼓勵僱員探索持續進修發展的機會，並不斷強化培訓體系，以與營運需求保持一致。



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During the Reporting Period, we have invited third party consultant to provide climate change training to our ESG taskforce to enhance their understanding on the new climate disclosure requirement. Furthermore, training programs were organised for directors and the finance team to deepen their understanding of corporate governance principles.

於報告期間，我們已邀請第三方顧問為我們的 ESG 工作小組提供氣候變化培訓，以加強彼等對新氣候披露規定的理解。此外，亦為董事及財務團隊提供培訓，加強其對企業管治原則的了解。

		Percentage of employees trained <sup>5</sup>		Average training hours of employees <sup>6</sup>	
		受訓僱員百分比 <sup>5</sup>		僱員受訓的平均時數 <sup>6</sup>	
		2025	2024	2025	2024
		二零二五年	二零二四年	二零二五年	二零二四年
<b>Total</b>	總計	<b>100%</b>	100%	<b>4.21 hrs</b> 小時	4.64 hrs 小時
<b>By gender</b>	按性別劃分				
Male	男性	<b>92.9%</b>	95.2%	<b>4.43 hrs</b> 小時	4.82 hrs
Female	女性	<b>7.1%</b>	4.8%	<b>1.36 hrs</b> 小時	1 hr 小時
<b>By employee category</b>	按僱員類別劃分				
Senior Management	高級管理層	<b>0.4%</b>	0.2%	<b>1 hr</b> 小時	1 hr 小時
Functional Departments	職能部門	<b>5.9%</b>	16%	<b>1.82 hrs</b> 小時	1.74 hrs 小時
Frontline Departments (Including local teams and groups)	前線部門 (包括地區團隊及小組)	<b>93.8%</b>	83.8%	<b>4.37 hrs</b> 小時	5.20 hrs 小時

### LABOUR STANDARDS

**Relevant ESG Topics:** S4a Labour Practices  
S4b Prevention of Child & Forced Labour

The Group is dedicated to upholding human rights and ethical employment practices in its business operations, adhering strictly to all laws and regulations related to labour standards in its operation. A zero-tolerance policy is in place regarding child labour, forced labour, slavery, debt-induced labour, and coercion in the workplace. Robust recruitment and selection measures have been implemented, ensuring that all candidates meet the required age and possess valid identification documents verified by the Human Resources Department during recruitment and employment.

### 勞工準則

**相關 ESG 議題:** S4a 勞工準則  
S4b 禁止童工及強制勞工

本集團於業務營運中致力維護人權及道德僱傭慣例，並於其營運中嚴格遵守所有與勞工標準相關的法律法規，對童工、強迫勞動、奴役、債務誘導勞動和工作場所脅迫行為實施零容忍政策，並已實施穩健的招聘與篩選措施，確保所有應徵者符合規定年齡，並由人力資源部於招聘與僱傭期間核實所持有的有效身份證明文件。

<sup>5</sup> Number of trained employees in sub-category / Total number of trained employees x 100%

<sup>6</sup> Total training hours of employees in sub-category / Total number of trained employees in sub-category

<sup>5</sup> 分類別中受訓僱員的數目 / 受訓僱員總數 x 100%

<sup>6</sup> 分類別僱員培訓總時數 / 分類別受訓僱員總人數



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In cases where child or forced labour is identified during identity checks, immediate remedial actions are taken, including termination of work, reporting to relevant authorities, and reviewing management approaches to address any loopholes. Employees are required to enter into labour contracts voluntarily and have the freedom to resign with proper notice. Additionally, a whistle-blowing procedure has been established to encourage employees to report any suspected instances of child or forced labour. The Human Resources Department regularly conduct reviews of recruitment practices to evaluate the effectiveness of existing measures against child and forced labour. During the Reporting Period, no significant non-compliance with relevant labour-related laws and regulations was reported.

倘於身份檢查中發現童工或強迫勞動的情況，會立即採取補救措施，包括終止工作、向有關當局報告，以及檢討管理方法以堵塞漏洞。僱員須自願訂立勞動合約，並可於適當通知情況下自由辭職。此外，我們亦制定舉報程序，鼓勵僱員舉報任何懷疑童工或強迫勞動的情況。人力資源部定期檢討招聘慣例，以評估現行針對童工及強迫勞動措施的成效。於報告期間，並無嚴重違反相關勞動法律法規的報告。

## OPERATING PRACTICES

## 營運常規

### SUPPLY CHAIN MANAGEMENT

### 供應鏈管理

**Relevant ESG Topics:** S5 Environmental & Social Risks of The Supply Chain

**相關 ESG 議題：** S5 供應鏈的環境及社會風險

Effective supply chain management is crucial for maintaining product quality and safety. We adhere to the national safety regulations, including Minister of Energy and Mineral Resources Regulation Number 25 of 2018 as last amended by Regulation of the Minister of Energy and Mineral Resources No. 17 of 2020 concerning Mineral and Coal Mining Operations. We have implemented comprehensive internal guidelines for supplier management. Suppliers are required to comply with applicable laws and regulations related to supply chain practices.

有效的供應鏈管理對維持產品質量與安全至關重要。我們堅持採用國家安全指引，包括能源及礦產資源部長關於礦產及煤炭開採業務的二零一八年第25號規例（經能源及礦產資源部長二零二零年第17號規例最後修訂）。我們已實施全面的供應商管理內部指引。供應商須遵守與供應鏈常規相關的適用法律法規。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### Supplier Selection

##### 供應商選擇

- Suppliers that meet our internal criteria are prioritised:
- 優先考慮符合內部條件的供應商：
  - Less environmental impact
  - 對環境造成較少影響
  - High quality
  - 高質素
  - Compliance to regulatory requirements
  - 遵守監管規定
- Suppliers have to provide document evidence for evaluation:
- 供應商須提供文件證據作評估：
  - Product quality inspection certificate
  - 產品質素檢驗證書
  - National environmental product certificate
  - 國家環保產品證書
  - Management system certificate
  - 管理體系證書
- The procurement team will conduct site inspection to assess potential risks associated with new suppliers when necessary.
- 採購團隊將進行實地視察以於需要時評估與新供應商有關的潛在風險。

#### Supplier Chain Risk Management

##### 供應鏈風險管理

- Regularly monitor our major suppliers and service providers to identify potential environmental and social risks along the supply chain.
- 定期監控主要供應商及服務供應商，以識別供應鏈的潛在環境及社會風險。
- In case of any significant risks identified, the procurement department will promptly report to the Group's management and update our internal policy and strategies.
- 若發現任何重大風險，採購部門會立即向本集團管理層報告，並更新內部政策及策略。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### Supplier Performance Monitoring

##### 監督供應商表現

- We conduct regular performance evaluation for current and potential suppliers to ensure their compliance to our requirements:
- 我們對現有及潛在供應商進行定期績效評估，以確保其符合要求：
  - Product quality
  - 產品質素
  - Environmental responsibilities
  - 環境責任
  - Pricing
  - 價格
  - Overall capabilities
  - 整體能力
  - Asset position
  - 資產狀況
  - Business nature
  - 業務性質
  - Industry reputation
  - 行業聲譽
  - Goods delivery
  - 貨物交付
  - Compliance with law and regulations
  - 遵守法律法規
- We conduct annual reviews of our major suppliers and service providers to monitor and assess their performance. Unsatisfactory vendors will be disqualified.
- 我們對主要供應商及服務提供商進行年度審核，以監控和評估其績效，並將取消不合格供應商的資格。

As of 31 December 2025, we have engaged 1,532 suppliers from Mainland China and 433 overseas suppliers. We have implement supplier engagement practices within the Group's core businesses.

截至二零二五年十二月三十一日，我們已自中國內地聘用1,532名供應商及433名海外供應商。我們已對本集團核心業務內的供應商實施選擇供應商慣例。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

		2025 二零二五年	2024 二零二四年
<b>Total</b>	<b>總計</b>	<b>1,965</b>	1,688
<b>Geographic region</b>	<b>按地區劃分</b>		
Mainland China	中國內地	1,532	1,464
Overseas	海外	433	224

The Group places a strong emphasis on green procurement practices and advocates for the use of environmentally preferable products and services. By prioritising environmental considerations throughout the procurement process, the Group demonstrates a strong commitment to sustainability. We prioritise local suppliers to minimise environmental impacts associated with transportation. Besides, we have upgraded our centralised inventory management system to optimise stock management, ensuring timely tracking and avoiding over-procurement. During procurement, we consider the energy and water consumption and efficiency of the item, and avoid using disposable or single-use items to reduce waste.

本集團非常重視綠色採購慣例，並提倡多用環保產品及服務。通過在整個採購過程中優先考慮環境因素，本集團展示對可持續發展的堅定承諾。我們優先考慮本地供應商，以最大限度減少與運輸有關的環境影響。此外，我們升級中央庫存管理系統，優化庫貨管理，確保及時追蹤並避免過度採購。於採購過程中，我們會考慮能源及水源的消耗及物品使用效率，並避免使用一次性或單次使用的物品，減少浪費。

### PRODUCT RESPONSIBILITY

### 產品責任

**Relevant ESG Topics:** S6a Quality Control of Production Material  
S6b Customers' Health & Safety  
S6c Product-Recall Mechanism  
S6d Customer Complaint Handling Mechanism  
S6e Protecting the Interests of Customers & Business Partners

**相關 ESG 議題：** S6a 生產物料的品質控制  
S6b 客戶的健康與安全  
S6c 產品召回機制  
S6d 客戶投訴應對機制  
S6e 保障客戶及業務合作夥伴的利益

The Group is committed to offering the highest quality and safest coal products. We have established strict policies and procedures related to the health and safety of our products. Our internal procedures are established based on national regulations to ensure our commitment to excellence and adherence to safety standards:

本集團致力提供最高質素及安全的煤炭產品。我們已就有關產品的健康與安全制定嚴格的政策及程序。我們的內部程序乃根據國家法規而制定，確保追求卓越的承諾及嚴守安全標準：

- Store coal products in designated or indoor areas to maintain product quality
- Conduct timely product inspection in nationally qualified laboratories to ensure adherence to industry standards and sustainability requirements
- 於指定或室內區域儲存煤炭產品，以保持質素
- 適時於國家級合格實驗室進行產品檢驗，確保符合行業標準及可持續發展要求



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

- Establish quality assurance policy to ensure products meet health and safety standards
- Develop contingency plans to address unexpected disruptions in product supply and service delivery
- Conduct regular audits and inspections to identify potential health and safety hazards within facilities
- Sampling and testing coal upon its arrival at customer sites to ensure quality control and compliance
- Regularly evaluate and inspect product quality for assessing the supplier's performance effectively
- Deliver responsive customer service and support through communication channels to promptly address issues or concerns
- 制定品質保證政策，確保產品符合健康及安全標準
- 制定應急計劃，以應對產品供應或服務交付中的意外中斷
- 進行定期審核及檢查，以發現設施內的健康及安全隱患
- 煤炭運抵客戶現場時進行取樣及測試，確保品質控制及合規性
- 定期評估及檢查產品質量，以有效評估供應商的表現
- 通過溝通渠道提供快速回應的客戶服務及支援，及時處理問題或疑慮

In the rare event warranting product recalls, we generally provide customers with appropriate remedial solutions, including compensation packages if necessary, as well as proactive dialogue and negotiation, to maintain our commitment to customer satisfaction and quality. During the Reporting Period, we did not receive any complaints from customers regarding our products and service, and no products were subject to recall due to safety and health concerns.

於極少數需要召回產品的情況下，我們一般為客戶提供適當補救方案，包括必要賠償方案（如必要），以及積極對話及磋商，以保持對客戶滿意度及質量的承諾。於報告期間，我們並無收到與產品及服務相關客戶投訴，亦無產品因安全及健康問題而召回。

		2025 二零二五年	2024 二零二四年
Percentage of total products sold subject to recalls for safety and health reasons	因安全及健康原因而召回的產品佔總銷售量的百分比	0%	0%



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

The features of coals produced by the Group are as follows:

本集團生產的煤炭具有以下特點：

Coal Features	煤炭特徵	Sumber Daya	Trisula Sumber
		Energi— SDE Coal	Energi— TSE Coal
		Sumber Daya	Trisula Sumber
		Energi— SDE 煤業	Energi— TSE 煤業
Coal seam	煤層	B	B, EV, EL
Moisture (%)	水分 (%)	6.8–7.7	3.1–3.71
Ash (%)	灰分 (%)	33.7–35.1	17.47–28.58
Sulphur (%)	含硫量 (%)	0.6–1	0.73–1.51
Calorific value (average, kcal/kg, net, ar)	高發熱值 (平均、千卡/ 千克、淨值、ar)	4,450–4,500	4,990–6,056

#### Protecting Customer Data, Privacy and Intellectual Property Rights

#### 保護客戶資料、隱私及知識產權

We place paramount importance on customer data privacy. We provide data privacy training to employees to ensure a clear understanding of our policies and internal guidelines.

我們高度重視客戶數據私隱。我們向僱員提供數據私隱的培訓，確保彼等清楚明白有關政策及內部指引。

- All customer orders are exclusively processed and stored by authorised personnel only, unauthorised employees do not have access rights
- All employees are required to sign an agreement to guarantee the confidentiality of Company data when joining the Company
- If any violation or divulgence of information is identified, we will take legal action and terminate their employment contracts immediately
- Installing firewalls and intrusion detection system to strengthen the defence of the network against unauthorised access and cyberattacks
- 僅由授權人員處理及儲存所有客戶訂單，未經授權僱員並無存取權
- 所有僱員於加入本公司時須簽署協議，保證對本公司數據保持機密
- 倘發現任何違規或泄露資料行為，我們將採取法律行動，並立即終止僱傭合約
- 安裝防火牆及入侵檢測系統，加強網絡防禦能力，防止未經授權訪問及網絡攻擊



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

- Regular updates and tips on information security and cybersecurity are shared to increase awareness and preparedness among employees

- 定期分享有關資訊安全及網絡安全的最新資訊及提示，以提高僱員的防範意識及能力

To safeguard intellectual property rights, we strictly adhere to relevant laws and regulations regarding the protection of intellectual property.

為保護知識產權，我們嚴格遵守有關知識產權保護的法律法規。

- We only source products from legitimate manufacturers and suppliers
- We do not participate in activities that infringe intellectual property rights
- Due diligence is conducted prior to purchasing intellectual property rights from third parties to ensure legality
- Encourage reporting suspected cases of infringement
- Any suspected intellectual property infringement cases will be investigated promptly
- Regularly reminding staff to uphold intellectual property rights of both external parties and within the organisation

- 我們僅從合法製造商或供應商採購產品
- 我們不參與侵犯知識產權的活動
- 從第三方購買知識產權之前進行盡職調查，以確保合法性
- 鼓勵舉報可疑侵權案件
- 及時調查任何涉嫌侵犯知識產權的案件
- 定期提醒員工對外部人士及於組織內均須維護知識產權

During the Reporting Period, we were not aware of any material non-compliance with relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to our products and services provided and methods of redress.

於報告期間，我們並不知悉任何嚴重違反與所提供的產品及服務相關健康與安全、廣告、標籤及私隱事宜以及補救方法相關法律法規的行為。

### ANTI-CORRUPTION

### 反貪污

**Relevant ESG Topics:** S7 Prevention of Bribery, Extortion, Fraud & Money Laundering

**相關 ESG 議題:** S7 防止賄賂、勒索、欺詐及洗黑錢

We place strong emphasis on maintaining the integrity of our employees and promoting fair competition in our business operations. We uphold a zero-tolerance against bribery, extortion, fraud, and money laundering. Our governance structure is built upon the highest ethical standards, the Board having overall responsibility and the Audit Committee overseeing the implementation of the system. Relevant policy will be reviewed regularly.

我們非常重視維持僱員的廉潔操守，致力促進於業務營運過程中公平競爭。我們對賄賂、勒索、欺詐及洗黑錢秉持零容忍的態度。我們的管治架構以最高道德標準建構，董事會負有整體責任，而審核委員會則負責監督制度的執行。相關政策將定期檢討。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

The anti-corruption policy and code of conduct are included in our employee handbook to ensure awareness among employees. Clear guidance is provided on the provision and acceptance of interests, such as gifts and souvenirs, and ways to address conflicts of interest. The Company encourage employees, suppliers and customers to report any suspected malpractice or misconduct through whistleblowing channels. Confidentiality of the whistleblower's identity is maintained, and retaliatory actions are prohibited.

In addition, we have established an independent internal audit committee, comprising three independent non-executive Directors, to oversee the investigation of reported suspected malpractice or misconduct. The committee ensures that investigations are conducted fairly and impartially. In the event of confirmed misconduct, the committee ensures that appropriate disciplinary action and corrective measures are promptly implemented, with reports made to relevant authorities as required. Furthermore, employees are mandated to declare any conflicts of interest to maintain transparency and uphold ethical standards within the organisation.

Besides, we offer regular anti-corruption training for Directors and employees. Information from the Independent Commission Against Corruption (ICAC) is shared to educate employees on how to handle situations related to corruption effectively.

During the Reporting Period, no concluded legal cases regarding corrupt practices brought against the Group or our employees. We adhere to compliance with all relevant laws and regulations concerning anti-corruption, ensuring integrity and accountability in all our endeavours.

## COMMUNITY

### COMMUNITY INVESTMENT

**Relevant ESG Topics:** S8a Needs & Interests of The Community  
S8b Community Investment

員工手冊中載有反貪污政策及操守守則，以確保僱員清楚明白。就提供及收受利益（如禮物及紀念品）以及如何處理利益衝突亦提供清晰指引。本公司鼓勵僱員、供應商及客戶通過舉報渠道舉報任何可疑不當行為或不端行為。對舉報者的身份保持保密，並禁止報復行為。

此外，我們已成立由三名獨立非執行董事組成的獨立內部審核委員會，以監督舉報的懷疑舞弊或不當行為調查。該委員會確保調查公平公正進行。倘證實存在不當行為，該委員會當確保即時採取適當紀律處分及糾正措施，並須向有關當局報告。此外，強制僱員須申報任何利益衝突，以維持透明度及秉持組織的道德標準。

此外，我們定期為董事及僱員提供反貪污培訓，分享廉政公署 (ICAC) 的資料以教育僱員如何有效處理與貪污相關的情況。

於報告期間，概無針對本集團或其僱員提出並已審結的貪污訴訟案件。我們嚴格遵守所有與反貪污相關的法律法規，確保所有工作的誠信及責任標準。

## 社區

### 社區投資

**相關 ESG 議題:** S8a 社區需要及利益  
S8b 社區投資



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

To bring value for the communities where we operate, the Group promotes social responsibility among our employees. Aligned with our dedication to making a positive impact on communities, we actively participated in a range of initiatives during the Reporting Period. These efforts encompassed charitable contributions and employee involvement in volunteer programs, with a focus on enhancing community welfare and supporting education initiatives. During the Reporting Year, we have donated more than RMB145,967 in cash and resources to the needs:

- **Education:** assistance with educational facilities and equipment
- **Health and Well-being:** medical services
- **Culture:** religious holiday celebration
- **Community:** supporting local community, national day celebration, community development
- **Labour needs:** support

In the future, the Group will persist in regularly reviewing our goals and strategies regarding community investments, sponsorships, and donation activities. We are steadfast in assessing how well our social performance aligns with our community investment policy and objectives. Additionally, we are dedicated to enhancing our team's skills to facilitate the efficient execution of our community investment policies, thereby amplifying our positive influence on the communities we support.

### CLIMATE

#### CLIMATE STRATEGY

The Group regards climate change as a critical issue with potential short-term, medium-term, and long-term impacts on business operations, value chains, strategic decision-making, and financial performance. We are therefore committed to conducting scenario analyses across different time horizons to identify and assess climate-related physical risks, monitor and evaluate their potential effects on the Group, and develop and implement specific mitigation, adaptation measures, and strategies to minimise adverse impacts.

為於營運所在社區帶來價值，本集團向僱員推廣社會責任。貫徹我們致力為社區帶來正面積極的影響，我們於報告期間積極參與一系列活動。該等努力包括慈善捐款及僱員參與義工活動，重點關注改善社區福利及支援教育活動。於報告年度，我們向有需要人士捐出超過人民幣145,967元的現金及物資：

- **教育：**教育設施與設備的協助
- **健康與福利：**醫療服務
- **文化：**宗教節日慶祝活動
- **社區：**支持當地社區、國慶慶祝活動、社區發展
- **勞工需求：**支援

未來，本集團將堅持定期審查於社區投資、贊助及捐贈活動方面的目標及方向。我們於評估社會績效如何更好與社區投資政策及目標保持一致方面寸步不讓。此外，我們致力於提升團隊的技能，以促進社區投資政策有效執行，從而增強我們對所支援社區的正面積極影響。

### 氣候

#### 氣候策略

本集團將氣候變化視為一個關鍵問題，其可能對業務營運、價值鏈、戰略決策及財務表現產生短期、中期及長期影響。因此，我們致力於在不同時間範圍內進行情景分析，以識別和評估與氣候相關的實體風險，監測和評估其對本集團的潛在影響，並制定和實施具體的緩解、適應措施和戰略，以盡量減少不利影響。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

The Group has undertaken climate-related scenario analyses based on two scenarios and three time horizons to determine physical risks, and transition risks. Physical risks encompass acute risks, which arise immediately from extreme weather events, and chronic risks, which manifest over time due to gradual climate shifts affecting our operations. Transition risks stem from stringent climate policies and regulations, encompassing regulatory, technological, market, and reputational challenges.

#### Time Horizon

Time horizons have been selected based on the industry's inherent characteristics and the Group's climate objectives. These horizons are used to assess climate-related risks, set targets, and inform strategic decision-making, ensuring alignment with our comprehensive climate adaptation measures and direction. The time horizons are defined as follows:

本集團已根據兩種情景及三個時間範圍進行氣候相關情景分析，以確定實體風險及轉型風險。實體風險包括因極端天氣事件而立即產生的急性風險，以及因氣候逐漸變化影響我們業務而隨時間顯現的慢性風險。轉型風險源於嚴格的氣候政策及法規，包括監管、技術、市場及聲譽方面的挑戰。

#### 時間範圍

時間範圍乃根據行業的固有特點及本集團的氣候目標而選定。該等範圍用於評估氣候相關風險、設定目標及為戰略決策提供信息，確保與我們的綜合氣候適應措施及方向保持一致。時間範圍定義如下：



- Time Period: Current to 2030
- 時間段：當前至二零三零年
- Based on current asset lifespans and policy change cycles
- 基於當前資產壽命及政策變更週期

- Time Period: 2030–2050
- 時間段：二零三零年至二零五零年
- Incorporates government net-zero policy targets
- 納入政府淨零政策目標

- Time Period: 2050–2100
- 時間段：二零五零年至二二零零年
- Aligns with long-term trends in climate physical risks
- 與氣候實體風險的長期趨勢保持一致



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Climate Scenario Analysis

The Group has conducted climate scenario analysis in accordance with the reporting framework of the HKEx, in order to assess potential impacts on its value chain, business model, financial performance, and cash flows over the short, medium, and long term. Drawing on international standards and extensive peer benchmarking, we carried out scenario analysis under two climate scenarios and three time horizons to evaluate both physical and transition risks. Building on this foundation, we assessed the implications of each risk type, taking into account the Group's business profile and development strategy, as well as the priorities of internal and external stakeholders.

The Group follows the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report on Shared Socio-Economic Pathways (SSP), and the International Energy Agency's (IEA) Global Energy and Climate Model (GEC Model) to perform physical risk and transition risk analyses, respectively, to assess the Group's climate resilience. Scenario analyses assess the Group's climate adaptability and help understand how climate change could alter the Group's financial condition and business, enabling us to identify our climate vulnerabilities and develop contingency measures and strategies to enhance the resilience of our business model and value chain.

### 氣候情景分析

本集團已根據港交所的報告框架進行氣候情景分析，以評估其價值鏈、業務模式、財務表現及現金流量在短期、中期及長期的潛在影響。參考國際標準及廣泛的同業基準比較，我們在兩種氣候情景及三個時間範圍下進行情景分析，以評估實體及轉型風險。在此基礎上，我們評估了各類風險的影響，同時考慮到本集團的業務概況及發展策略，以及內部及外部持份者的優先事項。

本集團遵循政府間氣候變化專門委員會 (IPCC) 第六次評估報告共享社會經濟路徑 (SSP) 及國際能源署 (IEA) 全球能源與氣候模型 (GEC 模型)，分別進行實體風險及轉型風險分析，以評估本集團的氣候變化韌性。情景分析評估本集團的氣候適應能力，並有助於了解氣候變化如何可能改變本集團的財務狀況及業務，使我們能夠識別我們的氣候脆弱性，並制定應急措施及策略，以增強我們業務模式及價值鏈的韌性。

#### Conduct Climate Scenario Analysis 進行氣候情景分析

- Define two climate scenarios — low emissions and high emissions
- 界定兩種氣候情景 — 低排放及高排放
- Conduct analysis using publicly available scenario models
- 使用公開可用的情景模型進行分析
- Obtain quantitative/qualitative parameters for both scenarios
- 獲取兩種情景的定量／定性參數

#### Assess the Timing and Extent of Climate Change Impact on Company's Operations 評估氣候變化對本公司業務影響的時間及程度

- Based on the scenario analysis results, and considering the business characteristics and geographical locations of the group, assess the short-, medium-, and long-term impacts of climate-related risks and opportunities
- 根據情景分析結果，並考慮本集團的業務特點及地理位置，評估氣候相關風險及機遇的短期、中期及長期影響



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### Scenario Analysis Principles

To accurately assess climate-related physical and transitional risks, the Group employs a multi-scenario analysis framework to prospectively assess potential risks in its main operating areas under global warming scenario of 1.5°C and 3°C, covering the short-term (2030), medium-term (2050), and long-term (2100) horizons.

Regarding physical risk assessment, we selected representative IPCC Shared Socio-Economic Paths (SSPs):

- **SSP1-2.6:** Represents a sustainable development path with active emission reductions, highly consistent with the Paris Agreement's 1.5°C temperature control target;
- **SSP3-7.0:** Represents scenarios of intensified regional competition and high greenhouse gas emissions, corresponding to severe physical risks under higher temperature rise (approaching 3°C or above).

In assessing transition risks, we primarily refer to two core scenarios in the International Energy Agency's (IEA) Global Energy and Climate Outlook:

- **Net Zero Emissions by 2050 Scenario (NZE):** This scenario outlines the possible pathways to achieving net-zero emissions globally by 2050 and its profound impacts on energy, finance, and industry, aligning closely with the Group's climate transition plan and carbon reduction commitments;
- **Stated Policies Scenario (STEPS):** This scenario reflects the actual implementation results of currently implemented and announced policies, used to examine the potential exposure to transition risks under the Group's existing policy environment and business conditions.

The selection of the above scenarios ensures that the risk assessment results are highly consistent with the Group's business plans, strategic direction, climate transition plan, and publicly announced medium- and long-term carbon reduction targets, providing a scientific and robust analytical basis for the subsequent development of targeted climate adaptation and mitigation strategies.

### 情景分析原則

為準確評估氣候相關的實體及轉型風險，本集團採用多情景分析框架，前瞻性地評估其主要營運地區在全球升溫1.5°C及3°C情景下的潛在風險，涵蓋短期（二零三零年）、中期（二零五零年）及長期（二一零零年）範圍。

就實體風險評估而言，我們選取了具代表性的IPCC共享社會經濟路徑(SSP)：

- **SSP1-2.6**：代表一條積極減排的可持續發展路徑，與《巴黎協定》的1.5°C溫控目標高度一致；
- **SSP3-7.0**：代表區域競爭加劇及高溫室氣體排放的情景，對應於更高溫升（接近3°C或以上）下的嚴重實體風險。

在評估轉型風險方面，我們主要參考國際能源署(IEA)的《全球能源與氣候展望》中的兩個核心情景：

- **二零五零年淨零排放情景(NZE)**：該情景概述了到二零五零年實現全球淨零排放的可能路徑及其對能源、金融及工業的深遠影響，與本集團的氣候轉型計劃及減碳承諾緊密契合；
- **既定政策情景(STEPS)**：該情景反映了當前已執行及已公告政策的實際執行結果，用於審視本集團在現有政策環境及業務條件下的潛在轉型風險敞口。

上述情景的選擇確保了風險評估結果與本集團的業務計劃、戰略方向、氣候轉型計劃及公開公告的中長期減碳目標高度一致，為後續制定針對性的氣候適應及緩解策略提供了科學穩健的分析基礎。



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	<b>Low Emission Scenario</b> 低排放情景	<b>High Emission Scenario</b> 高排放情景
<b>Scenario Definition</b> 情景定義	<p>Ambitious climate action limits global warming to 1.5°C or well below 2°C, achieving carbon neutrality (net-zero emissions) by 2050.</p> <p>目標宏大的氣候行動將全球暖化限制在1.5°C或遠低於2°C，並在二零五零年前實現碳中和（淨零排放）。</p>	<p>Global climate policy nearly stalled, economies are heavily reliant on fossil fuels, clean technology development lags far behind, greenhouse gas emissions remain high, and warming is projected to exceed 3°C by the end of this century.</p> <p>全球氣候政策近乎停滯，經濟嚴重依賴化石燃料，清潔技術發展遠遠落後，溫室氣體排放量居高不下，預計到本世紀末升溫將超過3°C。</p>
<b>Scenario Description</b> 情景描述	<p>The world has recognised the severity of climate change, and countries are intensifying their climate action efforts, immediately implementing stringent policies to reduce emissions in an effort to limit global warming to 1.5°C or well below 2°C by the end of this century. Technological advancements and increased awareness are driving a transition to low-carbon, low-energy consumption, while markets are shifting towards more climate-friendly production and consumption. Pressure from society and consumers on businesses' climate action is also increasing.</p> <p>全球已認識到氣候變化的嚴重性，各國正在加強氣候行動，立即實施嚴格的減排政策，力求在本世紀末將全球暖化限制在1.5°C或遠低於2°C。技術進步及意識提高正推動向低碳、低能源消耗轉型，而市場亦正轉向更具氣候友好性的生產及消耗。來自社會及消費者的對企業氣候行動的壓力亦在增加。</p>	<p>The international climate agreement has expired, leading to the resumption of coal, oil and gas extraction in various countries, and the repeal of carbon pricing and emission reduction policies. Technological innovation has deviated from the low-carbon path, while population and resource demands have surged. Frequent extreme weather events, sea-level rise, and ecological collapse pose significant physical risks to the Group's operations.</p> <p>國際氣候協議已到期，導致各國恢復煤炭、石油及天然氣開採，並廢除碳定價及減排政策。技術創新偏離了低碳路徑，而人口及資源需求則急劇增加。頻繁的極端天氣事件、海平面上升及生態崩潰對本集團的業務構成重大實體風險。</p>



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	<b>Low Emission Scenario</b> 低排放情景	<b>High Emission Scenario</b> 高排放情景
<b>Selection Reason</b> 選擇理由	<p>Achieving net-zero greenhouse gas emissions by 2050 and limiting global warming to well below 1.5°C above pre-industrial levels by 2100.</p> <p>到二零五零年實現溫室氣體淨零排放，並到二一零零年將全球暖化限制在工業化前水平以上1.5°C以內。</p> <p>This scenario was chosen to assess the impact of ambitious climate actions aimed at achieving the Paris Agreement's 1.5°C or well below 2°C target, where we will focus more on transition risks.</p> <p>選擇此情景是為了評估旨在實現《巴黎協定》1.5°C或遠低於2°C目標的宏大氣候行動的影響，其中我們將更關注轉型風險。</p>	<p>Maintain stable greenhouse gas emissions levels by 2050, reduce emissions by 2100, and limit temperature rise to more than 3°C.</p> <p>到二零五零年維持穩定的溫室氣體排放水平，到二一零零年減少排放，並將溫升限制在3°C以上。</p> <p>As a worst-case stress test, this assesses the maximum impact of extreme physical risks on the supply chain, and operating locations should international cooperation collapse or transformation stall, ensuring the Group remains resilient under the most challenging conditions.</p> <p>作為最壞情況的壓力測試，此舉評估了在國際合作崩潰或轉型停滯的情況下，極端實體風險對供應鏈及營運地點的最大影響，確保本集團在最嚴峻的條件下仍保持韌性。</p>



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	Low Emission Scenario 低排放情景	High Emission Scenario 高排放情景
<b>Main Reference</b> 主要參照	<p><b>IPCC SSP1-2.6:</b></p> <p>Achieve global temperature targets of 1.5°C or well below 2°C through strong climate policies and technological innovation, primarily driven by clean energy. 通過強有力的氣候政策及技術創新，實現全球1.5°C或遠低於2°C的溫控目標，主要由清潔能源驅動。</p> <p><b>IEA NZE:</b></p> <p>Rapid decarbonisation of energy systems, relying on renewable energy, electrification, and technological breakthroughs, and requiring strong international policy support. Global carbon neutrality to be achieved by 2050. 能源系統快速脫碳，依賴可再生能源、電氣化及技術突破，並需要強有力的國際政策支持。到二零五零年實現全球碳中和。</p>	<p><b>IPCC SSP3-7.0:</b></p> <p>Climate policy is nearly stagnant. The economy is highly dependent on fossil fuels, greenhouse gas emissions remain high, and warming is expected to exceed 3°C by the end of this century. The risks of extreme weather events, sea-level rise, and ecosystem collapse are extremely high. 氣候政策近乎停滯。經濟高度依賴化石燃料，溫室氣體排放量居高不下，預計到本世紀末升溫將超過3°C。極端天氣事件、海平面上升及生態系統崩潰的風險極高。</p> <p><b>IEA STEPS:</b></p> <p>New climate policies are introduced, with emissions levels maintained or slightly reduced by 2050, but far from the net-zero target. Global warming is trending towards 3°C or higher, exacerbating physical risks. 推出新的氣候政策，到二零五零年排放水平得以維持或略有減低，但遠未達到淨零目標。全球暖化趨向3°C或更高，加劇了實體風險。</p>



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### Risk and Opportunity Identification

### 風險與機遇識別

Climate-related risks are categorised into two principal types: those associated with the transition to a low-carbon economy, and those stemming from the physical impacts of climate change, as outlined below:

氣候相關風險分為兩大類：與向低碳經濟轉型相關的風險，以及源於氣候變化實體影響的風險，概述如下：

Transition Risks 轉型風險	Physical Risks 實體風險
<ul style="list-style-type: none"> <li>• Regulatory • 監管</li> <li>• Technological • 技術</li> <li>• Market • 市場</li> <li>• Reputational • 聲譽</li> </ul>	<ul style="list-style-type: none"> <li>• Acute • 急性</li> <li>• Chronic • 慢性</li> </ul>

Transition risks arise from the implementation of stringent climate regulations and market shifts towards net-zero development, encompassing policy, technological, market, and reputational challenges. Physical risks include acute risks, which immediately impact the Group's operations from extreme weather events, and chronic risks, which exert long-term effects due to gradual climate changes.

轉型風險源於嚴格氣候法規的執行及市場向淨零發展的轉變，包括政策、技術、市場及聲譽方面的挑戰。實體風險包括因極端天氣事件而立即影響本集團業務的急性風險，以及因氣候逐漸變化而產生長期影響的慢性風險。

Overall, there are material technology and market transition risk identified as having potentially significant impact on our business, but no material physical risk was identified. For details of the scenario analysis outcomes, please refer to the table show in the next section.

總體而言，已識別出對我們的業務具有潛在重大影響的重大技術及市場轉型風險，但未識別出重大實體風險。有關情景分析結果的詳情，請參閱下一節所示的表格。



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### Resilience to Climate Change

To enhance the Group's resilience to climate change, we focus our climate adaptation strategy on minimising the adverse impacts of climate-related risks and maximising climate-related opportunities.

The Group's management identifies and prioritises climate-related risks through questionnaire-based assessments under selected scenario analyses, evaluating their potential impacts across short (1–3 years), medium (3–5 years), and long-term (5–10 years) horizons. Regular climate scenario analysis helps assess major risks and their effects on operations, enabling us to design and implement targeted adaptation and mitigation measures that reduce potential impacts to the greatest extent possible. This process also allows timely adjustments to our strategies and business model. The table below summarises the climate scenario analysis findings with specific risk adaptation and mitigation measures. The discrepancies in survey results may stem from differing levels of climate awareness and professional judgment standards among management personnel. To address this issue, the Group will continue strengthening climate awareness for management and employees.

We ensure that existing financial resources remain flexible to address scenario-identified impacts, including deploying, repurposing, upgrading, or retiring existing assets as needed. In addition, we actively invest in climate mitigation and adaptation initiatives to strengthen resilience. These efforts not only safeguard current operations but also position the Group to capture opportunities in the transition to a low-carbon economy.

### 氣候變化韌性

為增強本集團抵禦氣候變化的韌性，我們的氣候適應策略專注於將氣候相關風險的不利影響降至最低，並將氣候相關機遇最大化。

本集團管理層通過在選定情景分析下的問卷評估，識別並優先處理氣候相關風險，評估其在短期（1–3年）、中期（3–5年）及長期（5–10年）範圍內的潛在影響。定期的氣候情景分析有助於評估主要風險及其對業務的影響，使我們能夠設計及執行有針對性的適應及緩解措施，從而最大程度地減少潛在影響。該過程亦允許我們及時調整策略及業務模式。下表總結了氣候情景分析的結果以及具體的風險適應及緩解措施。調查結果的差異可能源於管理人員之間氣候意識水平及專業判斷標準的不同。為解決此問題，本集團將繼續加強管理層及僱員的氣候意識。

我們確保現有財務資源保持靈活性，以應對情景識別的影響，包括根據需要部署、重新利用、升級或報廢現有資產。此外，我們積極投資於氣候緩解及適應舉措，以增強韌性。該等努力不僅保障了當前的業務，亦使本集團能夠在向低碳經濟轉型中抓住機遇。



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Risk Type 風險類型	Risk 風險	Scenario 情景	Time Horizons 時間範圍			Potential Financial Impact 潛在財務影響	Measures already taken/planned 已採取/計劃的措施
			Short 短期	Medium 中期	Long 長期		
<b>Transition Risks</b>							
<b>轉型風險</b>							
Policy and Legal 政策及法律	Enhanced emission-reporting obligations 增強的排放報告責任	1.5°C	Moderate 中等	Moderate 中等	Moderate 中等	Increasing regulatory and industry requirements for GHG emissions accounting across the value chain, coupled with stricter energy management standards, have elevated compliance and operating costs through necessary investments in green energy and technologies. Additionally, carbon pricing adjustments have further contributed to higher overall production and operating expenses.  整個價值鏈對溫室氣體排放核算的監管及行業要求日益增加，加上更嚴格的能源管理標準，通過對綠色能源及技術的必要投資，提高了合規及營運成本。此外，碳定價調整進一步導致整體生產及營運開支增加。	<ul style="list-style-type: none"> <li>Budget allocated to facilities enhancement for reducing GHG emissions and pollution.</li> <li>為減少溫室氣體排放及污染而分配預算以改善設施。</li> <li>Our Indonesian SDE mine sites leverage self-owned piers to enable the shortest possible shipping routes for delivering coal directly to the China market, enhancing market flexibility and efficiency, minimise transportation distances to significantly reduce fuel consumption and associated high-carbon emissions compared to longer, indirect routes via third-party ports.</li> <li>我們在印尼的SDE礦場利用自有碼頭，以盡可能最短的航運路線將煤炭直接運往中國市場，從而提高市場靈活性及效率，與經由第三方港口的較長間接路線相比，可最大限度地縮短運輸距離，從而大幅減少燃料消耗及相關的高碳排放。</li> </ul>
		3°C	Low 低	Low 低	Low 低		
Mandates on existing products and services 對現有產品及服務的強制規定及監管	Mandates on existing products and services 對現有產品及服務的強制規定及監管	1.5°C	Moderate 中等	Moderate 中等	Moderate 中等	Due to policy changes, mandatory requirements and regulations for existing products and services have become more stringent, potentially necessitating deregistration, asset impairment, or early disposal of non-compliant assets. These transition pressures elevate financing costs for replacements and increase insurance premiums as heightened regulatory scrutiny raises perceived risk profiles for underwriters.  由於政策變動，對現有產品及服務的強制性規定及法規變得更加嚴格，可能需要對不合規資產進行註銷、資產減值或提早處置。該等轉型壓力提高了更換的融資成本並增加了保險費，因為加強的監管審查提高了承銷商的感知風險狀況。	<ul style="list-style-type: none"> <li>Group leaders frequently participate in forums. This year, they participated in the "2025 Taiyuan Energy Low-Carbon Development Forum" to discuss the potential of low-carbon energy development with industry professionals, which helps the Group anticipate regulatory shifts, align strategies with national carbon policies, and mitigate compliance risks proactively.</li> <li>本集團領導經常參加論壇。年內，彼等參加了「二零二五年太原能源低碳發展論壇」，與行業專業人士探討低碳能源發展的潛力，這有助於本集團預測監管轉變，使戰略與國家碳政策保持一致，並主動降低合規風險。</li> <li>Conduct a comprehensive climate risk and vulnerability assessment of operations, supply chain and geographic location.</li> <li>對業務、供應鏈及地理位置進行全面的氣候風險及脆弱性評估。</li> </ul>
		3°C	Low 低	Low 低	Low 低		



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			Short 短期	Medium 中期	Long 長期		
	Exposure to litigation 面臨訴訟風險	1.5°C	Moderate 中等	Moderate 中等	Moderate 中等	Stricter legal and regulatory requirements, along with more rigorous industry reviews, have heightened compliance risks. For instance, exceeding carbon emission limits or violating regulations may incur fines, while implementing corrective or preventive measures further increases operational costs.	<ul style="list-style-type: none"> <li>Establish a complete emissions database, optimise climate-related reporting processes and ensure accuracy by outsourcing to professional consultants</li> <li>建立完整的排放數據庫，優化氣候相關報告流程，並通過外包給專業顧問確保準確性。</li> <li>Arrange relevant functional staff (such as risk management, finance, operations and ESG teams) to participate in climate disclosure-related training to improve their understanding and implementation of new climate disclosure requirements and continuously improve relevant processes and internal controls and meet HKEx requirements in advance to avoid fines and rework.</li> <li>安排相關職能部門員工（如風險管理、財務、業務及環境、社會及管治團隊）參加氣候相關披露培訓，以加深彼等對新氣候披露規定的理解及執行，持續改善相關流程及內部監控，並提前滿足港交所要求，以避免罰款及返工。</li> </ul>
		3°C	Low 低	Low 低	Low 低	更嚴格的法律及監管規定以及更嚴格的行業審查，增加了合規風險。例如，超出碳排放限額或違反法規可能會導致罰款，而實施糾正或預防措施則進一步增加營運成本。	



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Risk Type 風險類型	Risk 風險	Scenario 情景	Time Horizons 時間範圍			Potential Financial Impact 潛在財務影響	Measures already taken/planned 已採取/計劃的措施
			Short 短期	Medium 中期	Long 長期		
Technology 技術	Substitution of existing products and services with lower emissions options/ Transition to low emissions technology 以較低排放的選項替代現有產品及服務/轉向低排放技術	1.5°C	Moderate 中等	High 高	High 高	Emerging low-emission technologies are maturing rapidly, supporting the transition to a low-carbon economy by enabling replacements for existing products and services with lower-emission alternatives. This shift presents opportunities to enhance our sustainability profile. 新興的低排放技術正迅速成熟，通過使用較低排放的替代品來取代現有產品及服務，支持向低碳經濟轉型。這一轉變為提升我們的可持續性形象帶來了機遇。  However, procuring green electricity and new technologies involves higher upfront costs, while investments in innovative solutions carry risks of uncertain outcomes. The transition may also elevate operational expenses, alongside increased research and development (R&D) expenditures for alternative technologies. 然而，採購綠色電力及新技術涉及較高的前期成本，而對创新型解決方案的投資則帶有結果不確定的風險。轉型亦可能增加營運開支，以及替代技術的研發開支增加。	<ul style="list-style-type: none"> <li>The Group is actively inviting industry peers to visit and exchange ideas with us. During the year, Huawei Technologies Co., Ltd. introduced advanced mining technologies to our group, such as unmanned operation, unmanned driving, smart mining trucks, photovoltaic energy storage collaboration, and smart underground mining solutions, providing us with a brand-new direction for the intelligent construction of coal mines. We will actively consider all sorts of feasible solutions.</li> <li>本集團積極邀請行業同儕到訪並與我們交流。年內，華為技術有限公司向本集團介紹了先進的採礦技術，如無人操作、無人駕駛、智能礦車、光伏儲能協同及智能井下開採解決方案，為我們煤礦的智能化建設提供了全新的方向。我們將積極考慮各種可行的解決方案。</li> <li>Actively consider upskilling technical staff to adapt climate-driven technological changes and emerging low-carbon innovations (e.g. cleaner extraction methods, carbon capture systems), to ensure operational continuity, accelerate adoption of new technologies, and minimise the financial risks of failed investment or prolonged downtime during the shift to sustainable practices.</li> <li>積極考慮提升技術人員的技能，以適應氣候驅動的技術變革及新興的低碳創新（如更清潔的開採方法、碳捕獲系統），以確保營運的連續性，加速新技術的採用，並在向可持續發展實踐轉型期間，將投資失敗或長時間停工的財務風險降至最低。</li> </ul>
		3°C	Low 低	Low 低	Low 低		



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			Short 短期	Medium 中期	Long 長期		
Market 市場	Customer behaviour changes 客戶行為改變	1.5°C	Low 低	Moderate 中等	Moderate 中等	The limited availability of green products and services fails to meet growing consumer preferences for low-climate-impact alternatives (e.g., sustainable options avoiding fossil fuels), potentially eroding brand value, reducing demand for traditional coal-related goods and services, and thereby lowering Group profitability. 綠色產品及服務的供應有限，未能滿足消費者對低氣候影響替代品（如避免使用化石燃料的可持續選項）日益增長的偏好，可能削弱品牌價值，減少對傳統煤炭相關商品及服務的需求，從而降低本集團的盈利能力。	<ul style="list-style-type: none"> <li>Promote sustainable and environmental friendly practices in operations, communicate climate action regularly with investors and customers to enhance ESG brand appeal and effectively reduce customer churn.</li> <li>在業務中推廣可持續及環保的做法，定期與投資者及客戶溝通氣候行動，以提升環境、社會及管治品牌吸引力，並有效減少客戶流失。</li> <li>Avoid high carbon emission transportation</li> <li>避免高碳排放運輸</li> </ul>
		3°C	Low 低	Low 低	Low 低		
	Uncertainty in market signals 市場信號的 不確定性	1.5°C	High 高	High 高	High 高	Market signal uncertainties, such as volatile coal demand forecasts, fluctuating raw material prices (e.g. extraction inputs or energy feedstocks), could trigger abrupt shifts in energy expenses. These disruptions may constrain production volumes, leading to reduced revenues, elevated costs throughout supply chain and operational instability for the coal mining operations. 市場信號的不確定性，如煤炭需求預測的波動、原材料價格（如開採投入或能源原料）的波動，可能引發能源開支的突然轉變。該等中斷可能限制產量，導致採煤作業的收入減少，整個供應鏈成本上升及營運不穩定。	
		3°C	Low 低	Moderate 中等	Moderate 中等		
						<ul style="list-style-type: none"> <li>Identifying multiple key raw material suppliers to securing alternative sources for critical inputs, reduces vulnerability to supply disruptions or price volatility during the shift away from coal demand, enabling greater flexibility to pivot toward low-carbon alternatives, avoid production halts, and protect against revenue declines from stranded assets or underutilised capacity.</li> <li>識別多個關鍵原材料供應商以確保關鍵投入的替代來源，可減少在煤炭需求轉移期間對供應中斷或價格波動的脆弱性，從而能夠更靈活地轉向低碳替代品，避免生產中斷，並防止因擱淺資產或產能利用不足而導致的收益下降。</li> <li>Implement comprehensive clearance and warehouse management system to optimise inventory management</li> <li>實施全面的清倉及倉儲管理系統，優化庫存管理</li> </ul>	



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			Short 短期	Medium 中期	Long 長期		
Reputation 聲譽	Shifts in consumer preferences 消費者偏好的轉變	1.5°C	Low 低	Moderate 中等	Moderate 中等	Decreased demand for coal and related services arises as traditional business models fail to align with the transition to a low-carbon economy, potentially leading to revenue declines, stranded assets, underutilised capacity, and diminished long-term profitability for mining operations. 由於傳統業務模式未能與向低碳經濟的轉型保持一致，導致對煤炭及相關服務的需求下降，可能引致採礦作業的收入下降、資產擱淺、產能利用不足及長期盈利能力下降。	<ul style="list-style-type: none"> <li>Conduct market research and gather consumer insights to understand changing preferences and demand patterns.</li> <li>進行市場研究並收集消費者見解，以了解不斷變化的偏好及需求模式。</li> <li>Optimise reporting processes and outsource professional consultants to ensure accuracy, communicate regularly with stakeholders, and enhance the company's climate change mitigation efforts to improve ESG performance and avoid divestment pressures.</li> <li>優化報告流程並外包專業顧問以確保準確性，定期與持份者溝通，並加強公司的氣候變化緩解工作，以改善ESG績效及避免撤資壓力。</li> </ul>
		3°C	Low 低	Low 低	Low 低		



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			Short 短期	Medium 中期	Long 長期		
<b>Physical Risks</b>							
<b>實體風險</b>							
Acute 急性	Extreme weather events (e.g. typhoons, floods, heat wave) 極端天氣事件 (如：颱風、 洪水、熱浪)	1.5°C	Low 低	Medium 中期	Medium 中期	Damage to property and equipment leads to increased operating costs and equipment depreciation. The interruptions to the supply chain/operations could lead to lost sales opportunities. 財產及設備損壞導致營運成本增加及設備折舊。供應鏈/業務中斷可能導致銷售機會損失。	<ul style="list-style-type: none"> <li>Developed protocols to ensure employee safety and minimise operational impact during extreme weather events. These protocols strictly adhere to government-issued extreme weather guidelines and necessitate adjustments to mining activities.</li> <li>制定規定，確保僱員安全，並最大限度減少極端天氣事件對營運的影響。該等規定嚴格遵守政府發佈的極端天氣指引，並對採礦活動進行必要調整。</li> <li>Through employee training to enhance awareness to the impact of natural disasters on operations, and build knowledge of emergency response guidelines, strengthening overall operational resilience.</li> <li>通過員工培訓，提高有關自然災害對業務影響的認識，並建立應急響應指引的知識，從而加強整體營運彈性。</li> <li>Set up robust contingency plan, conduct regular evacuation drills, diversify supplier networks, and agile operational protocols.</li> <li>建立健全的應急計劃，定期進行疏散演習，使供應商網絡多元化，並制定靈活的營運規程。</li> <li>Conduct vulnerability assessments of geographical locations. Avoid operating in areas with high exposure to extreme weather.</li> <li>對地理位置進行脆弱性評估。避免在極端天氣高風險地區營運。</li> </ul>
		3°C	Low 低	Low 低	Low 低		



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			Short 短期	Medium 中期	Long 長期		
							<ul style="list-style-type: none"> <li>Integrate climate risks into financial planning, stress testing and scenario analysis.</li> <li>將氣候風險納入財務規劃、壓力測試及情景分析。</li> <li>Actively consider implementing sustainable natural resource management/rehabilitation measures for areas affected by mining activities to protect ecosystems, water resources and biodiversity.</li> <li>積極考慮對受採礦活動影響的地區實施可持續的自然資源管理/復原措施，以保護生態系統、水資源及生物多樣性。</li> </ul>
Chronic 慢性	Rise in mean temperatures 平均氣溫上升	1.5°C  3°C	Low 低  Low 低	Low 低  Low 低	Low 低  Low 低	<p>Rising mean temperatures, heatwaves, and an increase in extreme hot days elevate the operational and energy costs while heightening the risk of supply chain disruptions.</p> <p>平均氣溫上升、熱浪及極端高溫天氣增多，增加了營運及能源成本，同時加劇了供應鏈中斷的風險。</p>	<ul style="list-style-type: none"> <li>Implement energy efficiency practice throughout operations.</li> <li>在整個業務中實施能源效益措施。</li> <li>Provide hydration stations, cooling rest areas to prevent heat stress for workers.</li> <li>提供補水站、清涼休息區，以防止工人中暑。</li> <li>Conduct regular training on heat illness prevention, emergency responses, and adaptive practices to build workforce resilience.</li> <li>定期進行有關熱疾病預防、應急響應及適應性做法的培訓，以建立員工的應變能力。</li> </ul>



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

### Limitation

In the 2025 financial year, the Group developed its climate disclosure framework by referencing the HKEx ESG Code requirements, while integrating industry best practices, and the latest scientific research. However, scenario analyses have inherent limitations and cannot fully encompass all potential climate risks and opportunities, with results influenced by data quality, assumption accuracy, and technical constraints. We will continue monitoring emerging risks, refining our analytical processes, and welcoming valuable stakeholder feedback to enhance the precision and reliability of future disclosures.

In conducting scenario analysis, we carefully consider various sources of uncertainty, including the complexity of climate systems, future climate policies, the effectiveness of planned adaptation measures, economic conditions, and potential regulatory changes. Recognising these uncertainties, we adopt a flexible and adaptive approach to strengthen our assessment and response capabilities to potential climate-related impacts.

### Future improvements

The Group is in the early stages of climate-related disclosures, and this report does not yet provide quantitative assessments of the financial impacts from climate risks (such as typhoon disruptions or carbon tax burdens) and opportunities (such as solar industry expansion) across short-term, medium-term, and long-term horizons. Looking ahead, we will enhance our scenario analysis capabilities by progressively introducing quantitative models to evaluate the scale and probability of potential financial impacts. Additionally, we will assess the flexibility of our financial resources and develop targeted response strategies for key impacts identified through these analyses. On this foundation, we will formulate a comprehensive climate transition plan to bolster the Group's climate adaptation and resilience, ensuring sustainable business continuity.

### 局限性

於二零二五財政年度，本集團參考港交所 ESG 守則的要求，同時結合行業最佳實踐及最新科學研究，制定了其氣候披露框架。然而，情景分析具有內在局限性，無法完全涵蓋所有潛在的氣候風險及機遇，其結果受數據質量、假設準確性及技術限制的影響。我們將繼續監測新興風險，完善我們的分析流程，並歡迎寶貴的持份者反饋，以提高未來披露的精確性及可靠性。

在進行情景分析時，我們仔細考慮了各種不確定性來源，包括氣候系統的複雜性、未來的氣候政策、計劃中適應措施的成效、經濟狀況及潛在的監管變化。一經意識到該等不確定性，我們採取靈活及適應性的方法，以加強我們對潛在氣候相關影響的評估及應對能力。

### 未來改進

本集團正處於氣候相關披露的早期階段，本報告尚未就短期、中期及長期範圍內，對氣候風險（如颱風中斷或碳稅負擔）及機遇（如太陽能行業擴張）的財務影響提供量化評估。展望未來，我們將通過逐步引入量化模型來評估潛在財務影響的規模及可能性，以增強我們的情景分析能力。此外，我們將評估我們財務資源的靈活性，並針對通過該等分析識別出的關鍵影響制定針對性的應對策略。在此基礎上，我們將制定全面的氣候轉型計劃，以增強本集團的氣候適應能力及韌性，確保可持續的業務連續性。



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#### Financial Impact

Our scenario analysis results have not yet been converted into sensitivity analyses for economic factors to assess the anticipated financial impact of climate change on our business operations. Given the ongoing evolution of these assessment models, we consider it premature to conduct anticipated financial impact analyses at this stage.

#### Current financial impact

During the Reporting Period, the Group did not incur any significant expenditure arising from extreme weather events, such as material additional costs caused by damage to the Group's assets. In addition, the Group was not subject to any material fines or sanctions for non-compliance with climate-related laws or regulations during the year. From a financing perspective, the Group did not issue any green bonds to raise funds for climate-related project investments during the reporting period. We will continue closely monitoring the influence of climate factors on financial performance and commit to progressively introducing more granular quantitative disclosures in future reports. Any material financial impacts will be disclosed promptly in accordance with regulatory requirements.

#### Expected financial impact

The Group has conducted multi-scenario analyses and made preliminary attempts to map physical and transition risks to financial impacts. However, due to uncertainties in external scenario parameters (including policy pathways, technology cost curves, and variability in regional climate projections), limitations in internal data granularity, and the current maturity of modelling capabilities, we consider it premature to provide specific quantitative forecasts or range estimates of future financial impacts at this stage.

The Group will adopt a prudent and progressive approach, with ongoing improvements focused on:

- Enhancing benchmarking of models with international peers and professional institutions;
- Systematically introducing quantitative results once internal and external conditions mature and uncertainties in key assumptions are significantly reduced.

#### 財務影響

我們的情景分析結果尚未轉換為對經濟因素的敏感性分析，以評估氣候變化對我們業務營運的預期財務影響。鑑於該等評估模型的持續演變，我們認為現階段進行預期財務影響分析為時過早。

#### 當前財務影響

於報告期間，本集團並無因極端天氣事件產生任何重大開支，例如本集團資產受損造成的重大額外成本。此外，於年內，本集團並無因不遵守氣候相關法律或法規而受到任何重大罰款或制裁。從融資角度而言，於報告期內，本集團並未發行任何綠色債券為氣候相關項目投資籌集資金。我們將繼續密切監察氣候因素對財務表現的影響，並致力於在未來報告中逐步引入更細化的量化披露。任何重大財務影響將根據監管規定及時披露。

#### 預期財務影響

本集團已進行多情景分析，並初步嘗試將實體及轉型風險與財務影響進行對應。然而，鑒於外部情景參數的不確定性（包括政策路徑、技術成本曲線及地區氣候預測的變異性）、內部數據顆粒度的局限性以及當前建模能力的成熟度，我們認為在現階段提供未來財務影響的具體量化預測或範圍估計為時過早。

本集團將採取審慎及循序漸進的方法，持續改進的重點在於：

- 加強與國際同業及專業機構的模型基準測試；
- 待內部及外部條件成熟且主要假設的不確定性顯著地減少後，系統性地引入量化結果。



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We are committed to upholding the highest standards of transparency and prudence. Once a reliable and verifiable quantitative foundation is established, we will disclose the relevant projected financial impacts in subsequent reports as appropriate. At this stage, our focus remains on qualitative analysis, treating climate-related uncertainties as a key consideration in strategic planning and risk management.

### METRICS AND TARGETS

The Group has established comprehensive metrics and targets for emissions and energy to effectively track the performance against climate-related risks and opportunities, while facilitating ongoing monitoring of progress in their management. This structured framework supports the Group's compliance with international climate objectives and its contribution to the broader transition toward a low-carbon economy.

#### Targets

Since the two Indonesian mine sites are newly added to the reporting scope, and considering the maturity of the data collection system, the Group has not yet established GHG emission targets for these sites. We will actively consider setting targets for future reports.

我們致力於維持最高標準的透明度及審慎性。一旦建立可靠且可驗證的量化基礎，我們將在後續報告中酌情披露相關的預計財務影響。現階段，我們的重點仍是定性分析，將氣候相關的不確定性視為策略規劃及風險管理中的一個關鍵考量因素。

### 指標與目標

本集團已為排放及能源設立全面的指標與目標，以有效追蹤應對氣候相關風險及機遇的表現，同時促進對其管理進度的持續監察。該結構化框架支持本集團遵守國際氣候目標，並為向低碳經濟的更廣泛轉型作出貢獻。

#### 目標

由於兩個印尼礦場為新納入報告範圍，且考慮到數據收集系統的成熟度，本集團尚未為該等礦場設立溫室氣體排放目標。我們將積極考慮為未來報告設定目標。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Metrics

#### Carbon emission performance

The Group has actively formulated a series of emission reduction measures and systematically manages greenhouse gas emissions by identifying carbon emission sources and calculating emissions. We quantify and reports absolute carbon emissions to evaluate the effectiveness of its decarbonisation strategies and pathways. Carbon emissions included Scope 1 direct emissions and Scope 2 energy-related indirect emissions. The calculations are calculated in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, utilizing activity data, emission factors, and global warming potentials for accurate computations. We use an operational control approach to develop our carbon emissions operational scope for reporting, and is consistent with the report's reporting scope. Furthermore, Scope 2 is calculated using a locational basis method. Our carbon emissions are shown in the table below.

### 指標

#### 碳排放表現

本集團已積極制定一系列減排措施，並通過識別碳排放源及計算排放量，系統化地管理溫室氣體排放。我們量化並報告絕對碳排放量，以評估其脫碳策略及路徑的成效。碳排放包括範圍1直接排放及範圍2能源相關的間接排放。該等計算乃根據《溫室氣體盤查議定書：企業會計與報告準則》進行，利用活動數據、排放因子及全球暖化潛能值進行準確計算。我們採用營運控制方法來制定報告的碳排放營運範圍，並與本報告的報告範圍保持一致。此外，範圍2乃採用地域基礎法計算。我們的碳排放如下表所示。

		2025 二零二五年	2024 二零二四年
<b>Total GHG emissions (Scope 1 and 2)<sup>7</sup></b>	<b>溫室氣體總排放 (範圍1及2)<sup>7</sup></b>	<b>350,073.47</b>	81,191.52
Scope 1 — Direct <sup>8</sup>	範圍1 — 直接 <sup>8</sup>	350,037.71	45,170.89
Scope 2 — Energy indirect <sup>9</sup>	範圍2 — 能源間接 <sup>9</sup>	35.76	36,020.63
<b>GHG emissions intensity by workforce (tCO<sub>2</sub>/employee)</b>	<b>按僱員劃分的溫室氣體排放 密度 (噸二氧化碳當量/僱員)</b>	<b>85.61</b>	22.48

<sup>7</sup> The Global Warming Potential (GWP) used in greenhouse gas calculations is based on the figures published in the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6).

<sup>7</sup> 溫室氣體計算中使用的全球暖化潛能值(GWP)乃基於政府間氣候變化專門委員會(IPCC)第六次評估報告(AR6)中公佈的數據。

<sup>8</sup> The direct GHG sources are emissions from generator diesel consumption and vehicle gasoline and diesel consumption, and the calculation method is based on the Intergovernmental Panel on Climate Change (IPCC) National Greenhouse Gas Inventory Guide published in 2006.

<sup>8</sup> 直接溫室氣體來源為發電機柴油消耗及車輛汽油和柴油消耗產生的排放，計算方法乃基於政府間氣候變化專門委員會(IPCC)於二零零六年發佈的《國家溫室氣體清單指南》。

<sup>9</sup> The indirect GHG sources are emissions from electricity purchased. We referred to the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong (2010 edition). The regional power grid baseline emission factor for China operation referenced to the values published by National Development and Reform Commission (NDRC) of the People's Republic of China. For Indonesia-based operations, the emission factor is referend to the Carbon Database Initiative in 2025.

<sup>9</sup> 間接溫室氣體來源為外購電力產生的排放。我們參考了《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引(二零一零年版)》。中國業務的區域電網基線排放因子參考了中華人民共和國國家發展和改革委員會(「國家發改委」)公佈的數值。對於印尼業務，排放因子參考了二零二五年的碳數據庫倡議(Carbon Database Initiative)。



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

### *Assets that are vulnerable to climate-related transitions and physical risks*

We have conducted climate vulnerable assessment at both group and reporting site level in the Reporting Period, there are no material vulnerable assets were identified in terms of percentage or asset value.

### *易受氣候相關轉型及實體風險影響的資產*

於報告期間，我們已在集團及報告地點層面進行氣候脆弱性評估，按百分比或資產價值計算，並未識別出重大脆弱資產。

### *Business activities involving climate-related opportunities*

The Group regularly assesses the applicability of using revenue as a metric to classify its products into green and general categories for calculating green product revenue. For the Reporting Period, the assessment is not currently applicable.

### *涉及氣候相關機遇的業務活動*

本集團定期評估使用收益作為指標，將其產品分為綠色及一般類別以計算綠色產品收益的適用性。於報告期間，該評估目前不適用。

### *Capital Expenditure*

During the Reporting Year, there are no climate-related capital expenditures, financing, nor investment made by the Group.

### *資本支出*

於報告年度，本集團並無作出與氣候相關的資本支出、融資或投資。

### *Internal Carbon Pricing*

The Group is actively exploring the application of an internal carbon pricing mechanism to support the financial assessment of climate-related risks and opportunities and to promote the transition to a low-carbon economy.

### *內部碳定價*

本集團正積極探索應用內部碳定價機制，以支持氣候相關風險及機遇的財務評估，並推動向低碳經濟轉型。

### *Remuneration*

The Group is actively considering incorporating climate-related performance into its compensation policy to incentivise management and employees to drive sustainable development goals.

### *薪酬*

本集團正積極考慮將氣候相關表現納入其薪酬政策，以激勵管理層及僱員推動可持續發展目標。

### *Industry-based metrics*

During the Reporting Year, the Group reported on its climate performance in accordance with the HKEx climate-related disclosure requirements, without reference to the IFRS S2 Industry-based Guidance or other industry benchmarks.

### *行業分類指標*

於報告年度，本集團根據港交所的氣候相關披露規定報告其氣候表現，並無參考《國際財務報告準則S2號》行業實施指南或其他行業基準。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### MAJOUR LAWS AND REGULATIONS

### 主要法律法規

#### ESG Aspect ESG 層面

#### Significant Laws and Regulations 主要法律法規

Aspect A: Environment  
層面 A：環境

- Law Number 32 of 2009 on Environmental, Protection, and Management as lastly amended by Law Number 6 Of 2023 on Job Creation Law
- 關於環境保護及管理的二零零九年第32號法例（經關於創造就業法例的二零二三年第6號法例最後修訂）
- Government Regulation No. 22 of 2021 on the Implementation of Environmental Protection and Management
- 關於實施環境保護及管理的二零二一年第22號政府規例
- Government Regulation Number 26 of 2025 on the Planning of Environmental Protection and Management
- 關於規劃環境保護及管理的二零二五年第26號政府規例
- Ministry of Environment and Forestry Regulation No. 6 of 2021 on Procedures and Requirements for the Management of Hazardous and Toxic Waste (B3)
- 環境及林業部關於有害及有毒廢棄物(B3)管理程序及規定的二零二一年第6號規例
- Regulation of the Minister of Environment and Forestry of the Republic of Indonesia No. 19 of 2021 on Procedures for the Management of Non-Hazardous and Non-Toxic Waste
- 印尼共和國環境及林業部長關於無害及無毒廢棄物管理程序的二零二一年第19號規例
- Regulation of the Minister of Environment and Forestry No. 4 of 2021 on the List of Businesses and/or Activities Required to Have an Environmental Impact Analysis, Environmental Management Measures, and Environmental Monitoring Measures, or a Statement of Commitment for Environmental Management and Monitoring
- 環境及林業部長關於須具備環境影響分析、環境管理措施及環境監察措施，或環境管理及監察承諾聲明的業務及／或活動清單的二零二一年第4號規例
- Regulation of the Minister of Environment No. 5 of 2014 concerning Wastewater Quality Standards
- 環境部長關於廢水水質標準的二零一四年第5號規例
- Regulation of the Minister of Environment and Forestry No. 11 of 2021 concerning Emission Standards for Internal Combustion Engines
- 環境及林業部長關於內燃機排放標準的二零二一年第11號規例



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

ESG Aspect ESG 層面	Significant Laws and Regulations 主要法律法規
Aspect B1: Employment 層面B1：僱傭	<ul style="list-style-type: none"><li>• Provisions on the Prohibition of Using Child Labor</li><li>• 《禁止使用童工規定》</li></ul>
Aspect B2: Health and Safety 層面B2：健康與安全	<ul style="list-style-type: none"><li>• Law Number 1 of 1970 on Work Safety</li><li>• 關於工作安全的一九七零年第1號法例</li><li>• Government Regulation No. 28 of 2024 on the Implementing Regulations of Law No. 17 of 2023 on Health in lieu of Government Regulation Number 88 of 2019 on Work Safety</li><li>• 關於健康之二零二三年第17號法例實施規例的二零二四年第28號政府規例，以代替關於工作安全的二零一九年第88號政府規例</li><li>• Government Regulation Number 50 of 2012 on Implementation of the Work Safety and Health Management System</li><li>• 關於實施工作安全及健康管理體系的二零一二年第50號政府規例</li><li>• Minister of Energy and Mineral Resources Regulation Number 25 of 2018 as last amended by Regulation of the Minister of Energy and Mineral Resources No. 17 of 2020 concerning Mineral and Coal Mining Operations</li><li>• 能源及礦產資源部長關於礦產及煤炭開採業務的二零一八年第25號規例（經能源及礦產資源部長二零二零年第17號規例最後修訂）</li><li>• Minister of Manpower Regulation No. 37 of 2016 on Occupational Safety and Health for Pressure Vessels and Storage Tanks</li><li>• 人力部長關於壓力容器及儲罐職業安全及健康的二零一六年第37號規例</li><li>• Minister of Manpower Regulation No. 38 of 2016 on Occupational Safety and Health for Power and Production Equipment</li><li>• 人力部長關於電力及生產設備職業安全及健康的二零一六年第38號規例</li><li>• Minister of Manpower Regulation No. 9 of 2016 on Occupational Safety and Health for Work at Heights</li><li>• 人力部長關於高空作業職業安全及健康的二零一六年第9號規例</li><li>• Minister of Manpower Regulation No. 5 of 2018 on Occupational Safety and Health</li><li>• 人力部長關於職業安全及健康的二零一八年第5號規例</li><li>• Minister of Manpower Regulation Number 33 of 2015 on amendment to the Minister of Manpower Number 12 of 2015 on Occupational Safety and Health Electrical Workplaces</li><li>• 關於修訂有關職業安全及健康電氣工作場所的人力部長二零一五年第12號規例的人力部長二零一五年第33號規例</li><li>• Ministry of Manpower Regulation No. 8 of 2020 on Occupational Safety and Health for Lifting and Transport Equipment</li><li>• 人力部關於起重及運輸設備職業安全及健康的二零二零年第8號規例</li></ul>



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ESG Aspect

#### ESG 層面

Aspect B4: Labour Standards

層面 B4 : 勞工準則

### Significant Laws and Regulations

#### 主要法律法規

- **Special Protection Regulations for Juvenile Employees**  
《未成年工特殊保護規定》
- **Labor Law of the PRC**  
《中華人民共和國勞動法》
- **Labor Contract Law of the PRC**  
《中華人民共和國勞動合同法》
- **Law No. 13 of 2003 on Labour as lastly amended by Law No. 6 of 2023**  
關於勞工的二零零三年第13號法例（經二零二三年第6號法例最後修訂）
- **Law No. 24 of 2011 on the Social Security Administration Agency as lastly amended by Law No. 6 of 2023**  
關於社會保障行政機構的二零一一年第24號法例（經二零二三年第6號法例最後修訂）
- **Law No. 21 of 2000 on Labor Unions**  
關於工會的二零零零年第21號法例
- **Law No. 2 of 2004 on the Settlement of Industrial Relations Disputes**  
關於解決勞資關係爭議的二零零四年第2號法例
- **Law No. 1 of 1970 on Occupational Safety**  
關於職業安全的一九七零年第1號法例
- **Government Regulation No. 35 of 2021 on Fixed-Term Employment Contracts (PKWT), Outsourcing, Working Hours, Rest Periods, and Termination of Employment**  
關於定期僱傭合約(PKWT)、外包、工作時數、假期及終止僱傭的二零二一年第35號政府規例
- **Government Regulation No. 36 of 2021 as amended by Government Regulation No. 49 of 2025 on Wages**  
關於工資的二零二一年第36號政府規例（經二零二五年第49號政府規例修訂）
- **Government Regulation No. 37 of 2021 on Implementation of the Job Loss Insurance Programs amended by Government Regulation No. 6 of 2025**  
關於執行失業保險計劃的二零二一年第37號政府規例（經二零二五年第6號政府規例修訂）
- **Government Regulation No. 34 of 2021 on Foreign Workers**  
關於外籍勞工的二零二一年第34號政府規例
- **Government Regulation No. 5 of 2021 on Procedures for the Implementation of the Work Accident Insurance, Death Insurance, and Old-Age Insurance Programs as lastly amended by Government Regulation No. 1 of 2025**  
關於工傷保險、死亡保險及養老保險計劃執行政序的二零二一年第5號政府規例（經二零二五年第1號政府規例最後修訂）



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### ESG Aspect ESG 層面

#### Significant Laws and Regulations 主要法律法規

	<ul style="list-style-type: none"><li>Minister of Manpower Regulation No. 2 of 2022 on Procedures and Requirements for the Payment of Old-Age Benefits as amended by Minister of Manpower Regulation No. 4 of 2022.</li><li>人力部長關於支付養老金的程序及規定的二零二二年第2號規例（經人力部長二零二二年第4號規例修訂）。</li></ul>
Aspect B6: Product Responsibility 層面 B6 : 產品責任	<ul style="list-style-type: none"><li>Law No. 4 of 2009 as lastly amended by Law No. 2 of 2025</li><li>二零零九年第4號法例（經二零二五年第2號法例最後修訂）</li><li>Law No. 20 of 2014 on Standardization on Conformity Assessment</li><li>關於標準化合格評定的二零一四年第20號法例</li><li>Government Regulation No. 96 of 2021 on Implementation of Coal and Mineral Mining Business as lastly amended by Law No. 39 of 2025</li><li>關於執行煤炭及礦產開採業務的二零二一年第96號政府規例（經二零二五年第39號法例最後修訂）</li><li>Government Regulation No. 55 of 2010 on Guidance and Supervision of the Administration, Management, and Implementation of Mineral and Coal Mining Activities</li><li>關於礦產及採煤活動的行政、管理及執行的指導及監督的二零一零年第55號政府規例</li><li>Government Regulation No. 25 of 2023 on Mining Area</li><li>關於礦區的二零二三年第25號政府規例</li><li>Government Regulation No. 78 of 2010 on Reclamation and Post-Mining Activities</li><li>關於開墾及採礦後活動的二零一零年第78號政府規例</li><li>Government Regulation No. 34 of 2018 on National Standardization and Conformity Assessment System</li><li>關於國家標準化及合格評定制度的二零一八年第34號政府規例</li><li>Minister of Energy and Mineral Resources Regulation No. 10 of 2023 on Procedures for the Preparation, Submission, and Approval of Work Plans and Budgets, as well as Procedures for Reporting the Implementation of Mineral and Coal Mining Activities as lastly amended by Minister of Energy and Mineral Resources Regulation No. 17 of 2025</li><li>能源及礦產資源部長關於編製、提交及批准工作計劃及預算，以及報告礦產及採煤活動執行情況程序的二零二三年第10號規例（經能源及礦產資源部長二零二五年第17號規例最後修訂）</li><li>Minister of Energy and Mineral Resources Regulation No. 26 of 2018 on Implementation of Good Mining Practices and Supervision of Mineral and Coal Mining</li><li>能源及礦產資源部長關於執行良好開採常規以及監督礦產及採煤的二零一八年第26號規例</li></ul>



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### ESG Aspect

#### ESG 層面

#### Significant Laws and Regulations

#### 主要法律法規

	<ul style="list-style-type: none"><li>Minister of Energy and Mineral Resources Regulation No. 7 of 2017 on the Procedure for Setting Benchmarking Prices for Mineral and Coal Sales as lastly amended by Minister of Energy and Mineral Resources Regulation No. 11 of 2020</li><li>能源及礦產資源部長關於設定礦產及煤炭銷售基準價格程序的二零一七年第7號規例（經能源及礦產資源部長二零二零年第11號規例最後修訂）</li><li>Minister of Energy and Mineral Resources Regulation Number 25 of 2018 on the Implementation of Mineral and Coal Mining Business Activities as lastly amended by Minister of Energy and Mineral Resources Regulation No. 17 of 2020</li><li>能源及礦產資源部長關於執行礦產及採煤業務活動的二零一八年第25號規例（經能源及礦產資源部長二零二零年第17號規例最後修訂）</li><li>Minister of Energy and Mineral Resources Decree Number 271.K/MB.01/MEM.B/2025 on Guidelines for Setting Mineral and Coal Benchmark Prices</li><li>能源及礦產資源部長關於設定礦產及煤炭基準價格指引的第271.K/MB.01/MEM.B/2025號法令</li><li>Circular Letter of Director General of Mineral and Coal Number 2.E/HK.03/DJB/2025 on Work Plan and Budget (RKAB) of 2026</li><li>礦產及煤炭總署署長關於二零二六年工作計劃及預算(RKAB)的第2.E/HK.03/DJB/2025號通函</li></ul>
Aspect B7: Anti-corruption 層面B7：反貪污	<ul style="list-style-type: none"><li>Criminal Law of the PRC</li><li>《中國刑法》</li><li>Law No. 1 of 2023 on Indonesian Criminal Code</li><li>關於印尼刑法典的二零二三年第1號法例</li><li>Law No. 31 of 1999 on Corruption Eradication, as lastly amended by Law No. 20 of 2001 in conjunction with Law No. 1 of 2023</li><li>關於根除腐敗的一九九九年第31號法例（經二零零一年第20號法例最後修訂）及二零二三年第1號法例</li><li>Law Number 4 of 2007 on Limited Liability Company as lastly amended with Law No. 6 of 2023</li><li>關於有限責任公司的二零零七年第4號法例（經二零二三年第6號法例最後修訂）</li><li>Law No. 8 of 2010 on Prevention and Eradication of the Criminal Act of Money Laundering in conjunction with Law No. 1 of 2023</li><li>關於預防及根除洗黑錢罪行的二零一零年第8號法例以及二零二三年第1號法例</li><li>Law No. 5 of 1999 on Anti Monopoly and Unfair Competitions as lastly amended with Law Number 6 of 2023</li><li>關於反壟斷及不公平競爭的一九九九年第5號法例（經二零二三年第6號法例最後修訂）</li></ul>



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### HKEX REPORTING GUIDE INDEX

### 港交所ESG報告指引索引

HKEX ESG Reporting Code 港交所ESG報告守則	Description 描述	Chapter 章節
<b>A. Environmental</b> <b>A. 環境</b>		
<b>Aspect A1: Emissions</b> <b>層面A1：排放物</b>		
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。	Emissions 排放
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 排放
KPI A1.2 關鍵績效指標A1.2	Repealed 1 January 2025 於二零二五年一月一日廢除	
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）。	Emissions 排放
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）。	Emissions 排放
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述已設定的排放目標及已採取達成目標的步驟。	Environmental 環境
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，以及描述已設定的減排目標及已採取達成目標的步驟。	Emissions 排放



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HKEX ESG		
Reporting Code 港交所ESG報告守則	Description 描述	Chapter 章節
<b>Aspect A2: Use of Resources</b> 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。	Use of Resources 資源使用
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）。	Use of Resources 資源使用
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）。	Use of Resources 資源使用
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. 描述能源使用效益，以及已設定的目標及已採取達成目標的步驟。	Environmental 環境
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，提升用水效益，以及已設定的目標及已採取達成目標的步驟。	Use of Resources 資源使用
KPI A2.5 關鍵績效指標A2.5	Total packaging 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）每生產單位估量。	The business operations do not utilise packaging material. 業務營運並無使用包裝物料。
<b>Aspect A3: The Environment and Natural Resources</b> 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。	The Environment and Natural Resources 環境及天然資源



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Reporting Code 港交所 ESG 報告守則	Description 描述	Chapter 章節
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。	The Environment and Natural Resources 環境及天然資源
<b>Aspect A4: Climate Change</b> 層面 A4 : 氣候變化		
General Disclosure 一般披露	Repealed 1 January 2025 於二零二五年一月一日廢除	
KPI A4.1 關鍵績效指標 A4.1	Repealed 1 January 2025 於二零二五年一月一日廢除	
<b>B. Social</b> B. 社會		
<b>Employment and Labour Practices</b> 僱傭及勞工常規		
<b>Aspect B1: Employment</b> 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規例的資料。	Employment 僱傭
KPI B1.1 關鍵績效指標 B1.1	Total workforce 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。	Employment 僱傭
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。	Employment 僱傭



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HKEX ESG		
Reporting Code	Description	Chapter
港交所 ESG 報告守則	描述	章節
<b>Aspect B2: Health and Safety</b>		
<b>層面 B2 : 健康與安全</b>		
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規例的資料。	Health and Safety 健康及安全
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 year 過去三年（包括匯報年度）每年因工亡故的人數及比率	Health and Safety 健康及安全
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。	Health and Safety 健康及安全
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。	Health and Safety 健康及安全
<b>Aspect B3: Developing and Training</b>		
<b>層面 B3 : 發展及培訓</b>		
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。	Developing and Training 發展及培訓
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。	Developing and Training 發展及培訓
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。	Developing and Training 發展及培訓



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Reporting Code 港交所ESG報告守則	Description 描述	Chapter 章節
<b>Aspect B4: Labour Standards</b> 層面B4：勞工準則		
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.  有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labour Standards 勞工準則
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。	Labour Standards 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。	Labour Standards 勞工準則
<b>Operating Practices</b> 營運常規		
<b>Aspect B5: Supply Chain Management</b> 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。	Supply Chain Management 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	Supply Chain Management 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。	Supply Chain Management 供應鏈管理
KPI 5.3 關鍵績效指標5.3	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。	Supply Chain Management 供應鏈管理
KPI 5.4 關鍵績效指標5.4	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。	Supply Chain Management 供應鏈管理



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Reporting Code	Description	Chapter
港交所 ESG 報告守則	描述	章節
<b>Aspect B6: Product Responsibility</b>		
<b>層面 B6 : 產品責任</b>		
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規例的資料。	Product Responsibility 產品責任
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。	Product Responsibility 產品責任
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。	Product Responsibility 產品責任
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。	Product Responsibility 產品責任
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產品回收程序。	Product Responsibility 產品責任
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。	Product Responsibility 產品責任



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HKEX ESG		
Reporting Code 港交所ESG報告守則	Description 描述	Chapter 章節
<b>Aspect B7: Anti-corruption</b> 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規例的資料。	Anti-corruption 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。	Anti-corruption 反貪污
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。	Anti-corruption 反貪污
KPI 7.3 關鍵績效指標7.3	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。	Anti-corruption 反貪污
<b>Community</b> 社區		
<b>Aspect B8: Community Investment</b> 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 consider 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	Community Investment 社區投資
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）。	Community Investment 社區投資
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）。	Community Investment 社區投資



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	Description 描述	Chapter 章節
<b>Part D: Climate-related disclosures</b> <b>D 部：氣候相關披露</b>		
<b>(I) Governance</b> <b>(I) 管治</b>		
19	<p>The issuer must disclose information regarding the following: 發行人必須披露有關以下各項的資料：</p> <p>(a) Information on the governance body (which may include the board, committee, or other equivalent governance body) or individual responsible for overseeing climate-related risks and opportunities. Specifically, issuers must identify the relevant body or individual and disclose the following information:</p> <p>(a) 有關負責監督氣候相關風險及機遇的管治機構（可包括董事會、委員會或其他同等管治機構）或個人的資料。具體而言，發行人必須識別相關機構或個人，並披露以下資料：</p> <p>(i) How the body or individual determines whether they have the appropriate skills and competencies to oversee strategies related to climate-related risks and opportunities. (i) 該機構或個人如何釐定其是否具備適當的技能及能力以監督與氣候相關風險及機遇有關的策略。</p> <p>(ii) How and how often the body or individual is informed about climate-related risks and opportunities. (ii) 該機構或個人如何及以何等頻率獲知會氣候相關風險及機遇。</p> <p>(iii) How the institution or individual considers climate-related risks and opportunities into account in overseeing the issuer's strategies, significant transaction decisions, and risk management processes, including whether the body or individual considers trade-offs associated with climate-related risks and opportunities. (iii) 該機構或個人在監督發行人的策略、重大交易決策及風險管理程序時如何考慮氣候相關風險及機遇，包括該機構或個人是否考慮與氣候相關風險及機遇相關的權衡。</p>	Sustainability Governance 可持續發展管治



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<p>(iv) How the body or individual oversees the setting of targets related to climate-related risks and opportunities and monitors progress toward those targets (see paragraphs 37–40), including whether and how relevant performance indicators are incorporated into compensation policies (see paragraph 35).</p> <p>(iv) 該機構或個人如何監督與氣候相關風險及機遇有關的目標的設定，並監察該等目標的達標進度（見第37至40段），包括是否及如何將相關表現指標納入薪酬政策（見第35段）。</p> <p>(b) The role of management in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including:</p> <p>(b) 管理層在用以監察、管理及監督氣候相關風險及機遇的管治流程、控制及程序中的角色，包括：</p> <p>(i) Whether this role is entrusted to specific management personnel or a management-level committee and how that individual or committee is supervised; and</p> <p>(i) 該角色是否已授予特定管理人員或管理層級別的委員會，以及如何監督該個人或委員會；及</p> <p>(ii) Whether and how management uses controls and procedures to assist in overseeing climate-related risks and opportunities, and how these are integrated with other internal functions.</p> <p>(ii) 管理層是否及如何運用控制及程序以協助監督氣候相關風險及機遇，以及該等控制及程序如何與其他內部職能整合。</p>	



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	Description 描述	Chapter 章節
<b>(II) Strategy</b> <b>(II) 策略</b>		
	<b>Climate-related risks and opportunities</b> <b>氣候相關風險及機遇</b>	
20	<p>Issuers must disclose information to make it clear what climate-related risks and opportunities they reasonably anticipate could affect their cash flows, access to financing, or cost of capital in the short, medium, or long term. Specifically, issuers must:</p> <p>發行人必須披露資料，以闡明其合理預期在短期、中期或長期內可能影響其現金流量、融資渠道或資本成本的氣候相關風險及機遇。具體而言，發行人必須：</p> <ul style="list-style-type: none"> <li>(a) Describe the climate-related risks and opportunities that are reasonably expected to impact the issuer's cash flows, financing channels, or capital costs in the short, medium, or long term.</li> <li>(a) 描述在短期、中期或長期內合理預期會影響發行人現金流量、融資渠道或資本成本的氣候相關風險及機遇。</li> <li>(b) Explain whether the identified climate-related risks are physical risks or transition risks</li> <li>(b) 解釋已識別的氣候相關風險屬實體風險還是轉型風險</li> <li>(c) Provide specifics on the reasonable expectations regarding the time horizon (short, medium, or long term) for each identified climate-related risk and opportunity</li> <li>(c) 就每項已識別的氣候相關風險及機遇的合理預期時間範圍（短期、中期或長期）提供具體資料</li> <li>(d) Explain how the issuer defines short-term, medium-term, and long-term, and how these definitions are linked to the scope of its strategic decisions.</li> <li>(d) 解釋發行人如何界定短期、中期及長期，以及該等定義如何與其策略決策的範圍掛鉤。</li> </ul>	<p>Climate Strategy 氣候策略</p> <p>The identified climate-related opportunities, along with associated strategies, plans, and execution details, have been assessed as commercially sensitive information for the Group. Accordingly, we have applied a commercial sensitivity exemption for these disclosures in this report.</p> <p>已識別的氣候相關機遇，連同相關策略、計劃及執行詳情，已被評估為本集團的商業敏感資料。因此，我們已就本報告中的該等披露應用商業敏感資料豁免。</p>



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Description 描述	Chapter 章節	
<b>Business model and value chain</b> 業務模式及價值鏈		
21	<p>Issuers must disclose information that helps understand the current and expected impacts of climate-related risks and opportunities on their business model and value chain. Specifically, issuers must disclose 發行人必須披露有助了解氣候相關風險及機遇對其業務模式及價值鏈的當前及預期影響的資料 具體而言 發行人必須披露</p> <p>(a) Describe the current and expected impacts of climate-related risks and opportunities on the issuer's business model and value chain; and (a) 描述氣候相關風險及機遇對發行人業務模式及價值鏈的當前及預期影響；及</p> <p>(b) Describe where climate-related risks and opportunities are concentrated in the issuer's business model and value chain (e.g., geographic regions, facilities and asset types). (b) 描述氣候相關風險及機遇集中於發行人業務模式及價值鏈的何處（例如地理區域、設施及資產類別）。</p>	Climate Strategy 氣候策略
<b>Strategy and Decision making</b> 策略及決策		
22	<p>Issuers must disclose information that enables them to understand the impact of climate-related risks and opportunities on their strategies and decisions. Specifically, issuers must disclose: 發行人必須披露使其能夠了解氣候相關風險及機遇對其策略及決策的影響的資料。具體而言，發行人必須披露：</p> <p>(a) Information regarding how the issuer plans to address climate-related risks and opportunities in their strategies and decision-making, including how the issuer plans to achieve any climate-related targets set and any legally or regulatory mandated targets. Specifically, issuers must disclose the following information: (a) 有關發行人計劃如何在其策略及決策中應對氣候相關風險及機遇的資料，包括發行人計劃如何實現所設定的任何氣候相關目標以及任何法律或法規強制規定的目標。具體而言，發行人必須披露以下資料：</p> <p>(i) Changes to the issuer's business model (including resource allocation) in response to climate-related risks and opportunities, both now and in the future. (i) 為應對當前及未來的氣候相關風險及機遇而對發行人業務模式（包括資源分配）作出的變動。</p> <p>(ii) Any adaptation or mitigation work that has been or is expected to be carried out (directly or indirectly). (ii) 已經或預期將（直接或間接）進行的任何適應或緩解工作。</p>	Climate Strategy 氣候策略  While the Group has implemented effective mitigation and adaptation measures at both business and operational levels, we are actively evaluating the development of a formal transition plan. Accordingly, detailed elaboration on a comprehensive transition plan is not included in this report. 儘管本集團已在業務及營運層面實施有效的緩解及適應措施，但我們正積極評估制定正式轉型計劃。因此，本報告未載有關於全面轉型計劃的詳細闡述。



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	<p>(iii) Any climate-related transition plans of the issuer (including information on the key assumptions used in developing the transition plans and the factors on which the plans are based), or, if the issuer does not have such plans, an appropriate negative statement.</p> <p>(iii) 發行人的任何氣候相關轉型計劃（包括有關制定轉型計劃所用的主要假設及該等計劃所依據的因素的資料），或倘發行人並無該等計劃，則作適當的否定聲明。</p> <p>(iv) How the issuer plans to achieve any climate-related targets described in paragraphs 37 to 40 (including any greenhouse gas emission targets, if any)</p> <p>(iv) 發行人計劃如何實現第37至40段所述的任何氣候相關目標（包括任何溫室氣體排放目標，如有）</p> <p>(b) Information on how the issuer plans to provide resources for actions disclosed under paragraph 22(a).</p> <p>(b) 有關發行人計劃如何為第22(a)段所披露的行動提供資源的資料。</p>	
23	<p>The issuer must disclose the progress of the plans disclosed in paragraph 22(a) for each previous reporting period.</p> <p>發行人必須披露於各過往報告期第22(a)段所披露計劃的達標進度。</p>	



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<b>Financial Condition, Financial Performance, and Cash Flow</b> 財務狀況、財務表現及現金流量	
<b>Current Financial Impact</b> 當前財務影響	
24	<p>The issuer must disclose the following qualitative and quantitative information:            發行人必須披露以下定性及定量資料：</p> <p>(a) How climate-related risks and opportunities affected the issuer's financial position, financial performance and cash flows during the reporting period.            (a) 於報告期內，氣候相關風險及機遇如何影響發行人的財務狀況、財務表現及現金流量。</p> <p>(b) Information regarding the climate-related risks and opportunities identified in paragraph 24(a) when there is a significant risk that would lead to a material adjustment of the carrying amounts of assets and liabilities in the relevant financial statements for the next reporting year.            (b) 倘存在重大風險會導致下個報告年度相關財務報表中的資產及負債賬面值出現重大調整，則提供有關第24(a)段所識別的氣候相關風險及機遇的資料。</p>
<b>Expected Financial Impact</b> 預期財務影響	
25	<p>The issuer must disclose the following qualitative and quantitative information:            發行人必須披露以下定性及定量資料：</p> <p>(a) After considering their strategies for managing climate-related risks and opportunities, and considering the following, how the issuer expects its financial condition to change in the short, medium, and long term:            (a) 在考慮其管理氣候相關風險及機遇的策略，並計及以下各項後，發行人預期其財務狀況在短期、中期及長期內將如何變動：</p> <p>(i) its investment and disposal plans; and            (i) 其投資及出售計劃；及</p> <p>(ii) its planned sources of funding for implementing the strategy; and            (ii) 其為實施策略而計劃的資金來源；及</p>



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	<b>Climate Resilience</b> 氣候變化韌性	
26	<p>After considering the climate-related risks and opportunities identified by the issuer, the issuer must disclose information to enable others to understand the resilience of its strategies and business model to climate-related changes, developments, or uncertainties. The issuer must use climate-related scenario analysis to assess its climate resilience in a manner appropriate to its circumstances. When providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer must disclose:</p> <p>在考慮發行人所識別的氣候相關風險及機遇後，發行人必須披露資料，以使其其他人士能夠了解其策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人必須以適合其情況的方式，運用氣候相關情景分析評估其氣候變化韌性。在提供定量資料時，發行人可披露單一金額或一個範圍。具體而言，發行人必須披露：</p>	
	<p>(a) The issuer's assessment of its climate resilience as of the reporting date, which aids to understand:</p> <p>(a) 發行人於報告日期對其氣候變化韌性的評估，該評估有助於了解：</p> <p>(i) The impact of the analysis results on the issuer's strategy and business model, including how the issuer will respond to the impacts identified in climate-related scenario analyses.</p> <p>(i) 分析結果對發行人策略及業務模式的影響，包括發行人將如何應對氣候相關情景分析中識別的影響。</p> <p>(ii) The scope of significant uncertainties considered in the issuer's assessment of climate resilience; and</p> <p>(ii) 發行人在評估氣候變化韌性時所考慮的重大不確定性範圍；及</p> <p>(iii) The issuer's ability to adjust its short, medium, and long-term strategies and business model based on climate developments.</p> <p>(iii) 發行人根據氣候發展調整其短期、中期及長期策略及業務模式的能力。</p>	<b>Climate Strategy</b> 氣候策略



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<p>(b) How and when climate-related scenario analysis is to be conducted, including:</p> <p>(b) 如何及何時進行氣候相關情景分析，包括：</p> <p>(i) The input data used includes:</p> <p>(i) 所使用的輸入數據包括：</p> <p>(1) Climate-related scenarios and their sources used in the analysis by the issuer.</p> <p>(1) 發行人在分析中使用的氣候相關情景及其來源。</p> <p>(2) Whether the analysis covers multiple different climate-related scenarios.</p> <p>(2) 分析是否涵蓋多個不同的氣候相關情景。</p> <p>(3) Whether the climate-related scenarios used in the analysis relate to climate-related transition risks or climate-related physical risks.</p> <p>(3) 分析中使用的氣候相關情景是否與氣候相關轉型風險或氣候相關實體風險有關。</p> <p>(4) Whether the issuer has used scenarios that align with the latest international agreements on climate change in its analysis.</p> <p>(4) 發行人是否在其分析中使用了與最新國際氣候變化協議一致的情景。</p> <p>(5) Why the issuer considers the selected climate-related scenarios as relevant to assessing resilience against climate-related changes, developments, or uncertainties.</p> <p>(5) 為何發行人認為所選的氣候相關情景與評估其對氣候相關變化、發展或不確定性的韌性有關。</p> <p>(6) The time frame used in the analysis by the issuer; and</p> <p>(6) 發行人在分析中使用的時間框架；及</p> <p>(7) The scope of operations covered in the analysis (e.g., the locations and business units involved in the analysis).</p> <p>(7) 分析所涵蓋的業務範圍（例如分析所涉及的地點及業務單位）。</p>	Climate Strategy 氣候策略
<p>(ii) Key assumptions made by the issuer in the analysis</p> <p>(ii) 發行人在分析中作出的主要假設</p> <p>(iii) The reporting period for conducting climate-related scenario analysis.</p> <p>(iii) 進行氣候相關情景分析的報告期。</p>	



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<p><b>(III) Risk Management</b> <b>(III) 風險管理</b></p>		
<p>27.</p>	<p>Issuer must disclose the following information: 發行人必須披露以下資料：</p> <p>(a) The processes and related policies used by the issuer to identify and assess climate-related risks, prioritize them, and maintain monitoring, including information regarding:</p> <p>(a) 發行人用以識別及評估氣候相關風險、確定其優先次序及維持監察的流程及相關政策，包括有關以下各項的資料：</p> <p>(i) The data and parameters used by the issuer (e.g., sources of data and the scope of operations covered by the processes). (i) 發行人使用的數據及參數（例如數據來源及流程所涵蓋的業務範圍）。</p> <p>(ii) How the issuer can and does use climate-related scenario analysis to identify climate-related risks. (ii) 發行人如何能夠及確實使用氣候相關情景分析以識別氣候相關風險。</p> <p>(iii) How the issuer assesses the nature, likelihood, and extent of the impacts associated with such risks (e.g., whether the issuer considers qualitative factors, quantitative thresholds, or other standards used). (iii) 發行人如何評估與該等風險相關影響的性質、可能性及程度（例如發行人是否考慮定性因素、定量閾值或其他所用標準）。</p> <p>(iv) How the issuer monitors its climate-related risks (iv) 發行人如何監察其氣候相關風險</p> <p>(vi) How the issuer can and does change its processes compared to the previous reporting period. (vi) 與上一個報告期相比，發行人如何能夠及確實改變其流程。</p>	<p>Risk Management 風險管理</p>



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<p>(b) The processes used by the issuer to identify, assess climate-related opportunities, and prioritize and maintain monitoring, including information on how the issuer can and does use climate-related scenario analysis to determine climate-related opportunities.</p> <p>(b) 發行人用以識別、評估氣候相關機遇、確定其優先次序及維持監察的流程，包括有關發行人如何能夠及確實使用氣候相關情景分析以確定氣候相關機遇的資料。</p> <p>(c) How the process of identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities is integrated into the issuer's overall risk management process, and to what extent.</p> <p>(c) 識別、評估、確定優先次序及監察氣候相關風險及機遇的流程如何在何等程度上融入發行人的整體風險管理程序。</p>	
<p><b>(IV) Metrics and Targets</b> <b>(IV) 指標與目標</b></p>	
<p><b>Greenhouse Gas Emissions</b> <b>溫室氣體排放</b></p>	
<p>28</p> <p>Issuers must disclose the absolute total greenhouse gas emissions during the reporting period (in tons of CO<sub>2</sub> equivalent), categorised as: 發行人必須披露於報告期內的絕對溫室氣體排放總量（以噸二氧化碳當量計），並分類為：</p> <p>(a) Scope 1 greenhouse gas emissions (a) 範圍1溫室氣體排放</p> <p>(b) Scope 2 greenhouse gas emissions (b) 範圍2溫室氣體排放</p> <p>(c) Scope 3 greenhouse gas emissions (c) 範圍3溫室氣體排放</p>	<p>Metrics and Targets 指標與目標</p>



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29.	<p><b>Issuer must:</b> 發行人必須：</p> <p>(a) Unless required otherwise by regulatory authorities or another exchange where the issuer is listed, issuers must quantify their greenhouse gas emissions in accordance with the “Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004).”</p> <p>(a) 除非監管機構或發行人上市的另一交易所另有規定，否則發行人必須根據《溫室氣體盤查議定書：企業會計與報告準則(2004)》量化其溫室氣體排放。</p> <p>(b) Disclose the methods used for measuring greenhouse gas emissions, including:</p> <p>(b) 披露計量溫室氣體排放所用的方法，包括：</p> <p>(i) The measurement methods, input data, and assumptions used by the issuer to quantify its greenhouse gas emissions.</p> <p>(i) 發行人用以量化其溫室氣體排放的計量方法、輸入數據及假設。</p> <p>(ii) Why the issuer chose this measurement method, the input data, and the assumptions made for measuring greenhouse gas emissions.</p> <p>(ii) 為何發行人選擇該計量方法、輸入數據及為計量溫室氣體排放而作出的假設。</p> <p>(iii) Any changes made to the measurement methods, input data, and assumptions during the reporting period, including reasons for the changes.</p> <p>(iii) 於報告期內對計量方法、輸入數據及假設作出的任何變動，包括變動原因。</p> <p>(c) For Scope 2 greenhouse gas emissions disclosed under paragraph 28(b), disclose the issuer’s Scope 2 greenhouse gas emissions on a geographical basis, along with any necessary contractual documents to understand that emissions.</p> <p>(c) 就根據第28(b)段披露的範圍2溫室氣體排放而言，按地域基準披露發行人的範圍2溫室氣體排放，連同為理解該等排放所需的任何合約文件。</p> <p>(d) For Scope 3 greenhouse gas emissions disclosed under paragraph 28(c), disclose the categories included in the quantification of Scope 3 greenhouse gas emissions according to the “Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).”</p> <p>(d) 就根據第28(c)段披露的範圍3溫室氣體排放而言，根據《溫室氣體盤查議定書：企業價值鏈(範圍3)會計與報告準則(2011)》，披露量化範圍3溫室氣體排放時所涵蓋的類別。</p>	



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<b>Climate-related Transition Risks</b> 氣候相關轉型風險	
30	<p>Issuers must disclose the amount and percentage of assets or business activities that are vulnerable to climate-related transition risks. 發行人必須披露其資產或業務活動中易受氣候相關轉型風險影響的金額及百分比。</p> <p>No material vulnerable assets were identified in terms of percentage or asset value. 按百分比或資產價值計算，並無識別任何重大的易受影響資產。</p>
<b>Climate-related Physical Risks</b> 氣候相關實體風險	
31	<p>Issuers must disclose the amount and percentage of assets or business activities that are susceptible to climate-related physical risks. 發行人必須披露其資產或業務活動中易受氣候相關實體風險影響的金額及百分比。</p> <p>No material vulnerable assets were identified in terms of percentage or asset value. 按百分比或資產價值計算，並無識別任何重大的易受影響資產。</p>
<b>Climate-related Opportunities</b> 氣候相關機遇	
32	<p>Issuers must disclose the amount and percentage of assets or business activities related to climate-related opportunities. 發行人必須披露與氣候相關機遇有關的資產或業務活動的金額及百分比。</p> <p>The use of revenue as a metric to classify our products into green and general categories for calculating green product revenue is currently not applicable. We will regularly assess the applicability. 使用收益作為指標，將我們的產品分為綠色及一般類別以計算綠色產品收益，目前並不適用。我們將定期評估其適用性。</p>
<b>Capital Expenditure</b> 資本支出	
33	<p>Issuers must disclose the capital expenditures, financing, or investment amounts related to climate-related risks and opportunities. 發行人必須披露與氣候相關風險及機遇有關的資本開支、融資或投資金額。</p> <p>No capital expenditures, financing, or investment amounts were incurred by the Group. 本集團並無相關的資本開支、融資或投資金額。</p>



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<b>Internal Carbon Pricing</b> 內部碳定價		
	<p>Issuer must disclose the following: 發行人必須披露以下各項：</p>	
34	<p>(a) Explanation of how the issuer may apply carbon pricing in decision-making (e.g., investment decisions, transfer pricing, and scenario analysis). (a) 說明發行人可如何於決策中（例如投資決策、轉讓定價及情景分析）應用碳定價。</p> <p>(b) The pricing of greenhouse gas emissions for evaluating its cost per ton of greenhouse gas emissions. (b) 用於評估其每噸溫室氣體排放成本的溫室氣體排放定價。</p>	<p>We have not yet incorporated internal carbon pricing into our decision-making process. We will explore the use of internal carbon pricing in the future. 我們尚未將內部碳定價納入我們的決策過程。我們將於未來探討使用內部碳定價。</p>
<b>Compensation</b> 薪酬		
35	<p>Issuers must disclose how climate-related considerations may be incorporated into compensation policies or provide an appropriate disclaimer. This may form part of the disclosures required under paragraph 19(a)(iv). 發行人必須披露氣候相關考量因素可如何納入薪酬政策，或提供適當的免責聲明。此可構成第19(a)(iv)段所規定披露的一部分。</p>	<p>We will explore the feasibility of incorporating climate-related indicators into the compensation considerations for senior management. 我們將探討將氣候相關指標納入高級管理層薪酬考量因素的可行性。</p>
<b>Industry Indicators</b> 行業指標		
36	<p>The exchange encourages issuers to disclose industry indicators related to one or more specific business models and activities or to indicators that are commonly related to relevant industry characteristics. In deciding which industry indicators to disclose, the exchange encourages issuers to refer to the “Industry Disclosure Guide” of the “International Financial Reporting Standards Sustainability Disclosure Standards (S2)” and other industry disclosure requirements in international environmental, social, and governance reporting frameworks, considering their applicability. 聯交所鼓勵發行人披露與一項或多項特定業務模式及活動有關的行業指標，或與相關行業特徵普遍有關的指標。在決定披露哪些行業指標時，聯交所鼓勵發行人參考《國際財務報告準則可持續披露準則第2號》的「行業披露指引」及國際環境、社會及管治報告框架中的其他行業披露規定，並考慮其適用性。</p>	<p>We have not yet incorporated IFRS S2 Industry-based Guidance and other industry disclosure requirement. We will explore the use of industry indicators in the future. 我們尚未採納《國際財務報告準則S2號》行業實施指南及其他行業披露規定。我們將於未來探討使用行業指標。</p>



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	Description 描述	Chapter 章節
<b>Climate-related Targets</b> 氣候相關目標		
37	<p>Issuers must disclose 發行人必須披露</p> <ul style="list-style-type: none"> <li>(a) the qualitative and quantitative targets set to monitor progress toward achieving their strategic targets related to climate; and</li> <li>(a) 為監察達成其氣候相關策略目標的達標進度而設定的定性及定量目標；及</li> <li>(b) any targets mandated by law or regulation, including greenhouse gas emissions targets.</li> <li>(b) 法律或法規規定的任何目標，包括溫室氣體排放目標。</li> </ul> <p>Issuers must disclose the following information for each target: 發行人必須就各項目標披露以下資料：</p> <ul style="list-style-type: none"> <li>(a) Indicators used to set goals.</li> <li>(a) 用於設定目標的指標。</li> <li>(b) The purpose of the target (e.g., mitigation, adaptation, or science-based initiatives).</li> <li>(b) 目標的用途（例如緩解、適應或科學倡議）。</li> <li>(c) Scope of the target (e.g., whether the target applies to the entire group of issuers or only to specific business units or geographic areas).</li> <li>(c) 目標的範圍（例如目標是否適用於整個發行人集團或僅適用於特定業務單位或地理區域）。</li> <li>(d) The applicable period of the target.</li> <li>(d) 目標的適用期。</li> <li>(e) The baseline period for measuring progress.</li> <li>(e) 計量達標進度的基線期。</li> <li>(f) Any interim or mid-term targets (if any).</li> <li>(f) 任何中期目標（如有）。</li> <li>(g) If it is a quantitative target, whether it is an absolute target or an intensity target.</li> <li>(g) 如屬定量目標，其為絕對目標抑或密度目標。</li> <li>(h) How the latest international climate change agreements (including any legal commitments arising from those agreements) assist the issuer in setting targets.</li> <li>(h) 最新的國際氣候變化協議（包括該等協議產生的任何法律承諾）如何協助發行人設定目標。</li> </ul>	<p>Since the two Indonesian mine sites are newly added to the reporting scope, and considering the maturity of the data collection system, the Group has not yet established GHG emission targets for these sites. We will actively consider setting targets for future reports.</p> <p>由於兩個印尼礦場為新納入報告範圍，且考慮到數據收集系統的成熟度，本集團尚未為該等礦場設立溫室氣體排放目標。我們將積極考慮為未來報告設定目標。</p>



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Description 描述	Chapter 章節
38	<p>Issuers must disclose the methods for setting and reviewing each target, and how they monitor progress toward achieving targets, including: 發行人必須披露設定及審閱各項目標的方法，以及如何監察達成目標的達標進度，包括：</p> <ul style="list-style-type: none"><li>(a) Whether the objective itself and the method of setting the objective have been verified by a third party. (a) 目標本身及設定目標的方法是否已經由第三方核實。</li><li>(b) The issuer's processes for reviewing targets. (b) 發行人審閱目標的流程。</li><li>(c) Indicators used to monitor progress toward achieving targets. (c) 用於監控達標進度的指標。</li><li>(d) Any amendments to the targets and the reasons. (d) 對目標的任何修訂及原因。</li></ul>
39	<p>The issuer must disclose information on the performance of each climate-related objective and an analysis of trends or changes in the issuer's performance. 發行人必須披露有關各項氣候相關目標表現的資料，以及對發行人表現趨勢或變化的分析。</p>
40	<p>For each greenhouse gas emission target disclosed in paragraphs 37 to 39, the issuer must disclose: 就第37至39段所披露的各項溫室氣體排放目標，發行人必須披露：</p> <ul style="list-style-type: none"><li>(a) Which greenhouse gases are covered by the target. (a) 目標涵蓋哪些溫室氣體。</li><li>(b) Whether the target covers Scope 1, Scope 2, or Scope 3 greenhouse gas emissions. (b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放。</li><li>(c) Whether this target is a total greenhouse gas emissions target or a net greenhouse gas emissions target; if it is a net target, the issuer must also disclose the relevant total greenhouse gas emissions targets. (c) 該目標是溫室氣體總排放目標還是淨排放目標；如屬淨目標，發行人亦須披露相關的溫室氣體總排放目標。</li></ul>



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<p>(d) Whether the target was developed using industry decarbonization approaches</p> <p>(d) 目標是否採用行業脫碳方法制定</p> <p>(e) How the issuer plans to use carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. Regarding the use of carbon credits, issuers must disclose:</p> <p>(e) 發行人計劃如何使用碳信用額抵銷溫室氣體排放，以達成任何溫室氣體淨排放目標。就碳信用額的使用而言，發行人必須披露：</p> <p>(i) The extent and manner to which carbon credits are relied upon to achieve any net greenhouse gas emissions targets</p> <p>(i) 為達成任何溫室氣體淨排放目標而依賴碳信用額的程度及方式</p> <p>(ii) Which third-party programs will verify or certify the carbon credits</p> <p>(ii) 將由哪些第三方計劃核實或認證碳信用額</p> <p>(iii) The type of carbon credits, including whether the associated offsets are based on natural or technological carbon removal, and whether the associated offsets are achieved through emission reductions or carbon removal; and</p> <p>(iii) 碳信用額的類型，包括相關抵銷是基於自然還是技術性碳移除，以及相關抵銷是通過減排還是碳移除實現；及</p> <p>(iv) Any other important factors necessary to make people understand the credibility and integrity of the carbon credits that the issuer plans to use (e.g., assumptions about the carbon offsetting effect).</p> <p>(iv) 為使人們了解發行人計劃使用的碳信用額的可靠性及完整性所必需的任何其他重要因素（例如，關於碳抵銷效果的假設）。</p>	
<p><b>Applicability of Cross-industry Indicators and Industry Indicators</b> 跨行業指標及行業指標的適用性</p>	
41	<p>In preparing disclosure content to comply with the provisions set out in paragraphs 21 to 26 and 37 to 38, issuers must reference (i) cross-industry indicators (see paragraphs 28 to 35) and (ii) industry indicators (see paragraph 36), considering their applicability.</p> <p>在編製披露內容以遵守第21至26段及第37至38段的規定時，發行人必須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段），並考慮其適用性。</p> <p>We have not yet incorporated cross-industry indicators or industry disclosure requirement. We will explore the applicability in the future.</p> <p>我們尚未採納跨行業指標或行業披露規定。我們將於未來探討其適用性。</p>