



Hong Kong Food Investment Holdings Limited
香港食品投資控股有限公司

Stock Code 股份代號: 60

2026
ENVIRONMENTAL,
SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告



INTRODUCTION TO REPORTING

Hong Kong Food Investment Holdings Limited (the “Company”), together with its subsidiaries (collectively, the “Group”), is pleased to present this Group Environmental, Social and Governance (“ESG”) Report for the year ended 31 March 2026 (the “report”). This report has been prepared in accordance with Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) and is intended to disclose the Group’s principal environmental and social policies, practices and performance within the reporting boundary described below.

The board of directors of the Company (the “Board”) has overall responsibility for the Group’s ESG governance and reporting. Management supports the Board by coordinating data collection, reviewing key ESG matters and reporting material issues, progress and updates for the Board’s consideration.

報告序言

香港食品投資控股有限公司（「本公司」）連同其附屬公司（統稱「本集團」）欣然提呈本份截至二零二六年三月三十一日止年度之集團環境、社會及管治（「ESG」）報告（「報告」）。本報告乃根據香港聯合交易所有限公司（「聯交所」）證券上市規則附錄C2編製，旨在披露本集團於下文所述報告範圍內的主要環境及社會政策、措施及表現。

本公司董事會（「董事會」）對本集團的ESG管治及報告承擔整體責任。管理層透過協調數據收集、審閱主要ESG事項，並就重大議題、進展及更新向董事會匯報，以支持董事會履行其職責。

Board Oversight and ESG Management 董事會監督及ESG管理	Group Approach & Strategy (FY2025/26) 本集團方針及策略（二零二五／二六財政年度）
Board Oversight of ESG Issues 董事會對ESG議題的監督	The Board has overall responsibility for overseeing the Group’s ESG matters, including review of the principal environmental and social issues relevant to the business and approval of the Group ESG Report before publication. 董事會全面負責監督本集團的ESG事宜，包括審閱與業務相關的主要環境及社會議題，並於刊發前批准集團ESG報告。
Board ESG Management Approach and Strategy 董事會的ESG管理方針及策略	The Board oversees ESG management through management reporting and periodic review of key compliance, operational and ESG & sustainability matters. Material ESG-related issues are identified with reference to business operations, stakeholder expectations, regulatory requirements and management discussion, and are prioritised according to relevance to the Group’s day-to-day operations and reporting obligations. 董事會透過管理層匯報及定期審視主要合規、營運及ESG與可持續發展相關事宜，監督ESG管理。重大ESG相關議題乃參考業務營運、持份者期望、監管要求及管理層討論而識別，並按其與本集團日常營運及報告責任的相關性作出優先排序。
How the Board Reviews Progress against Goals 董事會如何檢視目標進展	Management reviews practical ESG indicators, including emissions, energy, water, waste, workplace safety, training and selected supply-chain controls, and reports the results to the Board for review. The Group currently adopts a practical management approach under which short and evidence-based targets are used to support operational control and compliance-oriented reporting. 管理層會審視實務性的ESG指標，包括排放、能源、水資源、廢棄物、工作場所安全、培訓及若干供應鏈管控措施，並將結果匯報董事會審閱。本集團現時採取務實的管理方針，以短期且具實證基礎的目標支持營運監控及以合規為導向的報告。
Changes in Governance Approach 管治方式的變動	Based on the information currently available, no material change in the ESG governance structure is expected. The Group maintains a lean, cost-efficient governance model where the Audit Committee and Board manage ESG-related financial risks. 根據目前可得資料，預期ESG管治架構不會出現重大變動。本集團維持精簡而具成本效益的管治模式，由審核委員會及董事會共同管理與ESG相關的財務風險。

REPORTING PERIOD

The reporting period of this report is from 1 April 2025 to 31 March 2026, corresponding to the Group’s financial year. All quantitative and qualitative disclosures presented herein cover this period unless otherwise specified.

SCOPE AND BOUNDARY

This report covers the principal operating activities of the Group that are considered material to its environmental and social performance, including food-related trading, distribution, retailing and supporting office functions.

報告期

本報告的報告期為二零二五年四月一日至二零二六年三月三十一日，與本集團的財政年度一致。除另有說明外，本報告所載的所有量化及定性披露均涵蓋該期間。

範圍及界限

本報告涵蓋本集團對其環境及社會表現屬重大的主要營運活動，包括食品相關貿易、代理、零售及支援性質辦公室職能。

Scope and Boundary Details 範圍及界限詳情	FY2025/26 Status 二零二五／二六財政年度的狀況
In-scope Entities/Operations 納入範圍的實體／業務	The reporting scope includes major subsidiaries that principally engaged in trading and catering business in Hong Kong. This scope represents approximately 98% of the Group’s consolidated revenue. 報告範圍包括主要在香港從事貿易及餐飲業務的主要附屬公司，該範圍佔本集團綜合收入約98%。
Additions, Disposals, and Closures 新增、出售及終止營運事項	One of the restaurant was ceased (the “Restaurant”) its catering operations in November 2025 due to changing consumer behaviors and weak local market sentiment. All associated emissions and waste generated by the Restaurant up to its closure are included in the FY2025/26 totals. Certain property, plant and equipment and the related financial data and is excluded from the environmental waste KPIs. 由於消費行為轉變及本地市場氣氛疲弱，其中一間餐廳(「該餐廳」)已於二零二五年十一月停止其餐飲業務。該餐廳於停業前所產生的所有相關排放及廢棄物均已計入二零二五／二六財政年度的總量。部分物業、廠房及設備以及相關財務數據已從環境廢棄物關鍵績效指標中剔除。
Reason for Boundary Change 界限變動原因	The reduction in operating entities from 5 to 3 reflects the cessation of some of the catering operations, representing a strategic consolidation of the Group’s catering footprint. 營運實體由5間減至3間，反映若干餐飲業務的終止，屬於本集團餐飲業務版圖的策略性整合。
Boundary Reconciliation Note 界限對賬說明	The ESG reporting boundary is aligned with the Group’s financial reporting scope, excluding inactive investment holding shell companies that do not have material environmental or social impacts. ESG報告的界限與本集團的財務報告範圍一致，惟不包括對環境或社會影響不重大的非活躍投資控股空殼公司。

REPORTING PRINCIPLES

The Group has applied the following reporting principles in preparing this report:

- **Materiality:** Material ESG issues are identified with reference to business operations, stakeholder expectations, and regulatory requirements. The Board prioritises these issues based on their relevance to day-to-day operations and compliance obligations.
- **Quantitative:** Disclosed standards, methodologies, assumptions, and conversion factors used for emissions, energy, and other quantitative metrics are detailed in the methodology section.
- **Balance:** The report presents an unbiased picture of the Group's ESG performance, discussing both its environmental achievements (such as energy reductions) and operational challenges (such as the closure of the Restaurant and HPAI supply chain disruptions).
- **Consistency:** Methodology and KPI definitions remain consistent with the previous year to ensure comparability. Any scope changes are explicitly disclosed.

SOURCES OF INFORMATION

The information disclosed in this report is derived from the Group's internal records, operational statistics, utility bills, fuel and vehicle logs, waste records, payroll and headcount schedules, training records, supplier master lists, complaint logs, and management confirmations. The Board remains responsible for the truthfulness, accuracy, and completeness of the report content. No external assurance was engaged for this reporting cycle.

ACCESS TO THIS REPORT

This Group ESG Report is published in both English and Chinese. In case of discrepancy, the English version shall prevail. The electronic copy of the report is accessible on the website of the Stock Exchange and <https://www.hongkongfoodinvestment.com.hk>.

FEEDBACK

The Group welcomes feedback on this report and its ESG and sustainability performance. Stakeholders may send their comments to the Company's designated email address or contact point.

- Email: info@efood.com.hk
- Company Website: <http://www.hongkongfoodinvestment.com.hk>

報告原則

本集團編製本報告時已採納以下報告原則：

- **重要性：**重大ESG議題乃參考業務營運、持份者期望及監管要求識別。董事會按該等議題與日常營運及合規責任的相關性作出優先排序。
- **量化：**就排放、能源及其他量化指標所採用的披露準則、方法、假設及換算系數，已於方法說明章節中詳述。
- **平衡：**本報告不偏不倚地呈現本集團的ESG表現，既涵蓋其環境方面的成果（如能源減耗），亦反映其營運挑戰（如該餐廳的結業及高致病性禽流感對供應鏈的影響）。
- **一致性：**方法及關鍵績效指標的定義與上一年度保持一致，以確保可比性；任何範圍變動均已明確披露。

資料來源

本報告所披露的資料乃源自本集團的內部記錄、營運統計數據、水電賬單、燃料及車輛記錄、廢棄物記錄、薪酬及員工人數資料、培訓記錄、供應商名單、投訴記錄及管理層確認。董事會對報告內容的真實性、準確性及完整性負責。本報告期內並無進行外部核證。

查閱本報告

本集團ESG報告以中英文版本刊發，如有歧義，以英文版本為準。報告的電子版本可於聯交所網站及本公司網站(<https://www.hongkongfoodinvestment.com.hk>)查閱。

反饋

本集團歡迎各界就本報告及其ESG與可持續發展表現提出意見。持份者可透過本公司指定電郵地址或聯絡渠道提交意見。

- 電郵：info@efood.com.hk
- 公司網站：<http://www.hongkongfoodinvestment.com.hk>

OUR ESG AGENDA

The Group's ESG agenda is built around "Practical compliance, responsible operations and steady improvement." During FY2025/26, the Group focused on stable operations, cost control, product and service quality, workplace safety, and the orderly collection of core ESG data. Looking ahead, the Group will continue to improve the consistency of ESG data collection and strengthen selected disclosures on emissions methodology, targets, training, and supplier practices where practicable and proportionate to its operational scale.

ESG-RELATED GOVERNANCE

The Group maintains a top-down ESG governance flow, under which the Board retains overall oversight, management coordinates implementation, and functional departments support data collection.

- **Board Level:** Decision-making level and ultimate accountability. Reviews the Group's climate risk profile and progress against targets at least annually.
- **ESG Working Group:** Supervision, coordination, and report compilation. Led by the finance department and senior management.
- **Functional Departments:** Execution, data reporting, and operational follow-up. Provide operational records and support implementation of controls.

我們的ESG方針

本集團的ESG議程以「務實合規、負責任營運及穩步提升」為核心。於二零二五／二六財政年度內，本集團專注維持穩定營運、加強成本控制、提升產品及服務質素、保障工作場所安全，以及有序收集核心ESG數據。展望未來，本集團將持續提升ESG數據收集的一致性，並在可行情況及與其營運規模相稱的前提下，加強在排放方法、目標設定、培訓及供應商管理等方面的披露。

ESG相關管治

本集團維持自上而下的ESG管治架構，由董事會負責整體監督，管理層統籌執行，各職能部門支援數據收集。

- **董事會層面：**決策層及最終問責機構。最低限度每年一次審閱本集團的氣候風險概況及目標達成進展。
- **ESG工作小組：**負責監督、協調及報告編製。由財務部及高級管理層領導。
- **職能部門：**負責執行、數據匯報及營運跟進。提供營運記錄並支援各項管控措施的落實。

STAKEHOLDER ENGAGEMENT

The Group engages with key stakeholders through routine communication channels to understand their expectations and address material ESG issues.

持份者參與

本集團透過日常溝通渠道與主要持份者保持聯繫，以了解彼等之期望並回應重大ESG議題。

Stakeholder Group 持份者組別	Engagement Channels 溝通渠道	Key Concerns 主要關注事項	Group Response 本集團回應
Employees 僱員	Daily supervision, performance reviews, management meetings 日常監督、績效評估、管理層會議	Employment conditions, benefits, safety, training, fair practices 僱傭條件、福利、安全、培訓、公平待遇	Regular training, safety protocols, and career development support 定期培訓、安全規範及職業發展支援
Customers 客戶	Sales communication, customer service, complaint logs 銷售溝通、客戶服務、投訴記錄	Product quality, food safety, service reliability, complaint response 產品質量、食品安全、服務可靠性、投訴處理	Strict QA/QC frameworks, full FEHD compliance, zero recalls 嚴謹品質保證／品質控制體系、全面遵守食物環境衛生署規定、零產品回收
Suppliers 供應商	Procurement meetings, performance evaluations 採購會議、績效評估	Supply continuity, quality requirements, compliance, sustainability 供應穩定性、質量要求、合規、可持續發展	Regular audits, diversified sourcing, and green procurement 定期審核、多元化採購及綠色採購
Shareholders 股東	Annual General Meeting, annual reports, announcements 股東週年大會、年報、公告	Financial performance, governance, compliance, risk management 財務表現、管治、合規、風險管理	Transparent financial and ESG disclosures, conservative management 具透明度的財務及ESG披露、審慎管理
Regulators 監管機構	Filings, license-related communications, inspections 報備文件、牌照相關溝通、巡查	Regulatory compliance, food safety, environmental standards 監管合規、食品安全、環境標準	Strict adherence to FEHD, CFS, and the Stock Exchange reporting codes 嚴格遵守食物環境衛生署、食物安全中心及聯交所的相關規定

MATERIALITY ASSESSMENT

Based on stakeholder feedback and management review, the Group has identified the following material ESG issues for the FY2025/26 cycle:

Food Safety and Quality Assurance: Paramount for customer trust and regulatory compliance.

Energy and Climate Management: High priority due to the energy intensity of cold storage and logistics operations.

Supply Chain Resilience: Critical for mitigating global supply shocks and ensuring product quality.

Workplace Health and Safety: Essential for protecting employees and maintaining operational continuity.

ESG TARGETS AND PROGRESS OVERVIEW

The Group adopts a practical management approach under which short-term, evidence-based targets are used to support operational control.

- Emissions: Maintain zero material non-compliance with environmental laws.
- Energy: Reduce energy intensity through LED retrofits and cold storage insulation upgrades.
- Water: Monitor water consumption and address anomalies promptly.
- Waste: Strengthen waste recycling, aiming to maintain a stable non-hazardous waste recycling rate.

FOCUS ON ENVIRONMENT

The Group is committed to minimizing its environmental footprint by improving energy efficiency, reducing waste, and managing resources responsibly. The Group's environmental performance during FY2025/26 was significantly shaped by the closure of the Restaurant in November 2025, which led to a notable reduction in overall resource consumption and emissions.

重要性評估

根據持份者反饋及管理層審閱，本集團已識別以下二零二五／二六財政年度的重要ESG議題：

食品安全及品質保證：對維持客戶信任及符合規管要求至關重要。

能源及氣候管理：由於冷藏及物流業務的高能源需求，此範疇屬優先重點。

供應鏈韌性：對減緩全球供應衝擊和確保產品質量至關重要。

職場健康與安全：對保障員工及維持營運連續性不可或缺。

ESG目標及進展概況

本集團採取務實的管理方針，以短期而且具實證基礎的目標支持營運監控。

- 排放：於環境法規方面保持零重大不合規情況。
- 能源：透過更換LED照明及提升冷藏設施隔熱效能，降低能源密度。
- 用水：監察用水量並及時處理異常情況。
- 廢棄物：加強廢物回收，致力維持穩定的無害廢棄物回收率。

重視環境

本集團致力透過提升能源效益、減少廢棄物及負責任地管理資源，以減低對環境的影響。於二零二五／二六財政年度，本集團環境方面的績效受二零二五年十一月該餐廳結業的影響較大，整體資源消耗及排放因而明顯下降。

EMISSIONS

The Group's emissions comprise air pollutants from vehicle fuel¹ and towngas combustion, as well as greenhouse gas (GHG) emissions (Scope 1 and Scope 2).

Air Emissions

Air emissions of Nitrogen Oxides (NO_x), Sulphur Oxides (SO_x), and Particulate Matter (PM) are generated from the Group's delivery vehicles and towngas consumption. During FY2025/26, NO_x emissions decreased by 34.8% to **2.41 kg**, SO_x decreased by 24.4% to **0.023 kg**, and PM slightly increased by 7.0% to **0.054 kg** due to increased vehicle usage.

Greenhouse Gas (GHG) Emissions²

The Group's greenhouse gas emissions are categorized into Scope 1 (Direct Emissions) and Scope 2 (Energy Indirect Emissions).

- **Scope 1 (Direct Emissions):** Generated from unleaded petrol used in delivery vehicles (2.29 tCO₂e) and direct combustion of towngas (1.07 tCO₂e), totaling **3.37 tCO₂e**.
- **Scope 2 (Energy Indirect Emissions):** Generated from purchased electricity from CLP (140.06 tCO₂e)³ and towngas supply chain emissions (5.19 tCO₂e)⁴, totaling **145.25 tCO₂e**.
- **Total Scope 1 and Scope 2 Emissions:** Decreased by 37.8% to **148.61 tCO₂e** (from 238.90 tCO₂e in FY2024/25). This positive ESG trend was primarily driven by the closure of the Restaurant (a major energy user) and energy efficiency improvements.
- **GHG Intensity:** Improved by 28.5% to **0.000939 tCO₂e/HK\$'000** revenue (based on corrected FY2025/26 revenue of HK\$158,329,000), reflecting enhanced energy productivity.
- **Scope 3 Supply Chain Emissions:** Business air travel accounted for **18.921 tCO₂e** (based on 15 trips, consistent with the previous cycle), and waste to landfill accounted for **17.84 tCO₂e**.

Notes:

- ¹ Unleaded Petrol Emission Factor: 2.360 kg CO₂e/liter (EPD/EMSD).
- ² GHG emissions are calculated with reference to the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" issued by EPD and EMSD.
- ³ Electricity Emission Factor: 0.37 kg CO₂e/kWh (CLP 2024). 0.37 kg CO₂e/kWh (CLP 2024).
- ⁴ Towngas Emission Factor: 0.00255287 kg CO₂e/MJ (direct) and 0.00001233 kg CO₂e/MJ (indirect).

排放物

本集團的排放物包括汽車燃料¹及煤氣燃燒產生的空氣污染物以及溫室氣體(「溫室氣體」)排放(範圍1及範圍2)。

空氣排放物

空氣排放物如氮氧化物(NO_x)、硫氧化物(SO_x)及顆粒物(PM)乃自本集團的配送汽車及煤氣消耗產生。於二零二五／二六財政年度，NO_x排放量減少34.8%至**2.41**千克，SO_x排放量減少24.4%至**0.023**千克，而PM排放量則由於汽車使用量增加而輕微上升7.0%至**0.054**千克。

溫室氣體排放²

本集團的溫室氣體排放可分類為範圍1(直接排放)及範圍2(能源間接排放)。

- **範圍1(直接排放):** 由配送汽車使用的無鉛汽油(2.29噸二氧化碳當量)及煤氣直接燃燒(1.07噸二氧化碳當量)產生，合共為**3.37**噸二氧化碳當量。
- **範圍2(能源間接排放):** 由向中電採購的電力(140.06噸二氧化碳當量)³及煤氣供應鏈排放(5.19噸二氧化碳當量)⁴產生，合共為**145.25**噸二氧化碳當量。
- **範圍1及範圍2 排放總計:** 由二零二四／二五財政年度的238.90噸二氧化碳當量減少37.8%至**148.61**噸二氧化碳當量。這正面的環境、社會及管治趨勢主要是受到餐廳(主要能源使用者)關閉及能源效益改善所帶動。
- **溫室氣體密度:** 改善28.5%至**0.000939**噸二氧化碳當量／千港元收入(基於經調整之二零二五／二六財政年度收入158,329,000港元計算)，反映能源生產力有所提升。
- **範圍3供應鏈排放:** 商務差旅佔**18.921**噸二氧化碳當量(基於15次出差計算，與上個週期一致)，而垃圾堆填佔**17.84**噸二氧化碳當量。

附註:

- ¹ 無鉛汽油排放系數: 2.360千克二氧化碳當量／公升(環保署／機電工程署)。
- ² 溫室氣體排放乃參考環保署及機電工程署發佈的《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計算。
- ³ 電力排放系數: 0.37千克二氧化碳當量／千瓦時(二零二四年中電)。
- ⁴ 煤氣排放系數: 0.00255287千克二氧化碳當量／兆焦耳(直接)及0.00001233千克二氧化碳當量／兆焦耳(間接)。

EMISSIONS (continued)

Scope 3 Emissions – Basis of Reporting

FY2025/26 marks the Group's first formal disclosure of Scope 3 greenhouse gas emissions, undertaken on a voluntary basis in alignment with the Group's progressive approach to climate transparency and the direction set by the Stock Exchange ESG Reporting Code (Appendix C2, Part D). The Group has selected Category 6 (Business Air Travel)⁵ as the sole Scope 3 category disclosed in this reporting cycle, for the following reasons:

Business air travel represents the most directly measurable and material Scope 3 emission source for the Group's current scale of operations. Trip records are maintained internally by management and can be independently verified against travel expense records, making this category both data-reliable and audit-ready.

The Group's senior management undertakes business travel to key sourcing markets (including Japan, Southeast Asia, and other overseas markets) as part of its trading and procurement activities, and the associated emissions are therefore directly linked to the Group's core business operations.

Note:

⁵ Scope 3 Category 6 – Methodology Note: Business air travel emissions are calculated using the DEFRA 2023 Greenhouse Gas Reporting Conversion Factors (economy class, market-based method). Short-haul flights use an emission factor of 0.255 kg CO₂e/km/passenger and long-haul flights use 0.195 kg CO₂e/km/passenger. Trip distances are estimated using great-circle distances between origin and destination airports. A total of 15 business trips were recorded for FY2025/26, resulting in 18.921 tCO₂e of Scope 3 Category 6 emissions. This figure is consistent with the FY2024/25 disclosure and is presented as a voluntary supplementary metric alongside the mandatory Scope 1 and Scope 2 disclosures.

排放物 (續)

範圍3排放—報告基準

二零二五／二六財政年度為本集團首次正式披露範圍3溫室氣體排放，此舉乃基於自願基準進行，並符合本集團在氣候透明度方面採取的漸進式方針以及聯交所環境、社會及管治報告守則(附錄C2，D部分)所訂定的方向。本集團已選擇類別6(商務差旅)⁵作為於本報告週期所披露之唯一範圍3類別，原因如下：

就本集團目前的營運規模而言，商務差旅為最直接可計量且最重大的範圍3排放源。差旅記錄由管理層內部保存，並可與差旅費用記錄進行獨立核對，因此此類別在數據上可靠且符合審核要求。

本集團高級管理層因貿易及採購活動需要前往主要採購市場(包括日本、東南亞及其他海外市場)出差，因此相關的排放與本集團的核心業務營運直接掛鉤。

附註：

⁵ 範圍3類別6—方法附註：商務差旅排放乃採用《DEFRA 2023年溫室氣體報告：轉換因子(經濟艙，市場化方法)》計算。短途航班採用的排放系數為0.255千克二氧化碳當量／公里／旅客，而長途航班則採用0.195千克二氧化碳當量／公里／旅客。旅程距離乃根據出發地機場與目的地機場之間的大圓距離估算。於二零二五／二六財政年度合共錄得15次差旅，產生18.921噸二氧化碳當量的範圍3類別6排放。該數字與二零二四／二五財政年度之披露一致，並作為一項自願補充指標與強制性的範圍1及範圍2披露一併列示。

EMISSIONS (continued)**Scope 3 Emissions – Basis of Reporting (continued)**

For all other Scope 3 categories under the GHG Protocol (Categories 1–15), the Group has assessed their applicability and materiality with reference to the Stock Exchange Implementation Guidance for Climate Disclosures and the principle of “reasonable and supportable information available without undue cost or effort” (IFRS S2). The Group’s assessment is as follows:

- **Categories 1–5 (Upstream):** Purchased goods and services (Cat 1), capital goods (Cat 2), fuel and energy (Cat 3), upstream transport (Cat 4), and waste generated in operations (Cat 5) involve extensive supply chain data collection across multiple tiers of suppliers. Given the Group’s lean operational model and the current maturity of its supply chain data systems, comprehensive quantification of these categories would involve undue cost or effort disproportionate to the Group’s size. The Group intends to progressively assess the feasibility of Cat 1 (purchased goods) disclosure in future cycles as its supplier engagement programme develops.
- **Categories 7–15 (Downstream):** Employee commuting (Cat 7), downstream transport (Cat 9), and other downstream categories are not considered material to the Group’s current Scope 3 profile given the scale of its workforce and distribution operations. Investments (Cat 15) are not applicable to the Group’s principal activities.

The Group is committed to exploring and expanding its Scope 3 disclosure progressively in future reporting cycles, with a focus on categories that are both material to its business and supported by reliable data. The introduction of a formal supplier engagement programme and green procurement criteria (planned for FY2026/27) will provide the foundation for future Cat 1 (purchased goods and services) assessment.

排放物 (續)**範圍3排放－報告基準 (續)**

就溫室氣體核算體系項下的所有其他範圍3類別(類別1至15)而言,本集團已參考聯交所氣候信息披露的實施指引及「在無須付出不必要的額外成本或努力即可獲得合理及有依據的資料」(國際財務報告準則第2號)的原則,評估其適用性及重要性。本集團的評估如下:

- **類別1至5(上游):**採購貨物及服務(類別1)、資本貨物(類別2)、燃料及能源(類別3)、上游運輸(類別4)及營運產生的廢棄物(類別5)涉及向多個層級的供應商收集大量供應鏈數據。鑑於本集團奉行精簡的營運模式,且其供應鏈數據系統目前已臻成熟,全面量化該等類別將涉及與本集團規模不相稱的不必要額外成本或工作量。本集團擬隨著供應商參與計劃制定,逐步評估在未來週期就類別1(採購商品)作出披露的可行性。
- **類別7至15(下游):**僱員通勤(類別7)、下游運輸(類別9),而基於本集團的工作團隊及分銷業務規模,其他下游類別並不被認為對本集團目前的範圍3情況而言屬重大。投資(類別15)對本集團的主要業務並不適用。

本集團致力在未來報告週期中逐步探索及擴展其範圍3的披露,並關注對其業務而言屬重大且有可靠數據支持的類別。正式的供應商參與計劃及綠色採購標準(計畫於二零二六/二七財政年度實施)將為未來對類別1(採購貨物及服務)的評估奠定基礎。

USE OF RESOURCES

The Group's primary resources consumed are electricity, towngas, water, and packaging materials.

- **Electricity:** Purchased electricity (CLP) decreased by 25.1% to **378,545 kWh** (from 505,443 kWh in FY2024/25) due to the closure of the Restaurant and LED lighting retrofits. The Group's electricity intensity improved to 2.39 kWh per HK\$'000 revenue (FY2024/25: 2.78 kWh per HK\$'000), reflecting a 14.0% improvement in electricity productivity year-on-year.
- **Towngas:** Consumption decreased by 44.3% to **420,624 MJ** (from 755,568 MJ in FY2024/25) because the Restaurant was the primary towngas user.
- **Water:** Total water consumption decreased by 46.6% to **2,385 m³** (from 4,465 m³ in FY2024/25), reflecting the Restaurant closure. The previously reported figure of 23,048 m³ was a data error due to cumulative/incorrect meter readings at the Restaurant, which has now been fully resolved and corrected. Water intensity improved to **0.01506 m³/HK\$'000** revenue.

In aggregate, the Group's total energy intensity (electricity and towngas combined) improved significantly during FY2025/26, driven by the Restaurant closure and ongoing energy efficiency initiatives. The Group will continue to monitor energy intensity as a key operational efficiency indicator and target further improvements through cold storage insulation upgrades, LED lighting retrofits, and real-time temperature monitoring in future cycles.

- **Waste Management:** Total non-hazardous waste⁶ generated was 43.263 tonnes (including 16.627t food waste⁷, 5.070t waste cooking oil, and 21.566t general commercial waste).
- **Recycling:** A total of 11.989 tonnes of non-hazardous waste was recycled, including 1.690 tonnes of waste cooking oil collected by licensed contractors (a 33.3% recycling rate⁸ out of 5.070t generated; previous years assumed 100% recycling which has been corrected to reflect actual contractor receipts) and 10.299 tonnes of other waste (including food waste partial diversion and 0.001t paper/toner). The overall recycling rate was 21.0% (compared to 31.1% in FY2024/25). The decline was driven by zero food waste recycling as no Food waste composter was in operation during the year.
- **Hazardous Waste:** The Group generated 0 tonnes of hazardous waste.

Notes:

⁶ Non-Hazardous Waste: Food waste and cooking oil weights are based on actual garbage collection and recycling contractor receipts. General commercial waste is based on waste contractor records.

⁷ The FY2025/26 food waste figure of 16.63 tonnes is based solely on actual garbage collection weights from licensed contractor records. Theoretical estimates based on 2 kg per guest cover (which produced figures of 33.5t and 61.3t) have been excluded as they are not measured data.

⁸ The FY2024/25 report assumed 100% of waste cooking oil was recycled by licensed contractors. The calculation methodology at FY2025/26 corrects this to 33.3%, reflecting only the volume actually collected per contractor receipts (1.69t out of 5.07t generated).

資源使用

本集團耗用的主要資源為電力、煤氣、水及包裝材料。

- **電力：**由於該餐廳結業及推行LED照明更換工程，外購電力（中電）用量下降25.1%至**378,545 千瓦時**（二零二四／二五財政年度：505,443 千瓦時）。本集團的用電密度改善至2.39千瓦時／千港元收入（二零二四／二五財政年度：2.78千瓦時／千港元），按年提升14.0%，反映用電效益有所提高。
- **煤氣：**由於該餐廳為主要煤氣使用單位，其結業導致煤氣用量下降44.3%至**420,624兆焦耳**（二零二四／二五財政年度：755,568兆焦耳）。
- **用水：**總用水量下降46.6%至**2,385立方米**（二零二四／二五財政年度：4,465立方米），反映該餐廳結業的影響。先前披露的數字（23,048立方米）乃因該餐廳水錶累計／讀數錯誤所致，現已全面核實並更正。用水密度改善至**0.01506立方米／千港元收入**。

整體而言，本集團於二零二五／二六財政年度的總能源密度（電力及煤氣合計）顯著改善，主要受該餐廳結業及持續推行節能措施所帶動。本集團將繼續以能源密度作為主要營運效率指標加以監察，並於未來透過提升冷藏設施隔熱效能、更換LED照明及推行實時溫度監控等措施，進一步提升能源效益。

- **廢棄物管理：**產生的無害廢棄物⁶總量為43.263噸（包括16.627噸廚餘⁷、5.070噸廢食用油及21.566噸一般商業廢物）。
- **回收：**共回收11.989噸無害廢棄物，包括由持牌承辦商回收的1.690噸廢食用油（佔產生量5.070噸的33.3%⁸；過往年度假設100%回收，現已按承辦商實際收集量作出修訂）及10.299噸其他廢棄物（包括部分廚餘分流及0.001噸紙張／碳粉）。整體回收率為21.0%（二零二四／二五財政年度：31.1%）。回收率下降主要由於本年度未有運作廚餘處理設備，導致未有進行廚餘回收。
- **有害廢棄物：**本集團並無產生有害廢棄物。

附註：

⁶ 溫室氣體排放乃參考環保署及機電工程署發佈的《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計算。

⁷ 二零二五／二六財政年度的廚餘數字16.63噸僅為根據持牌承辦商的實際垃圾收集重量計算。按每位顧客2千克的理論估算（得出33.5噸及61.3噸）未採納，因它並非實際量度數據。

⁸ 二零二四／二五財政年度報告假設100%廢食用油由持牌承辦商回收；於二零二五／二六財政年度的計算方法已修訂為33.3%，僅反映按承辦商收據實際收集的數量（所產生5.07噸回收1.69噸）。

CLIMATE CHANGE (STOCK EXCHANGE PART D CLIMATE DISCLOSURES)

Governance: Board Oversight of Climate-related Risks

The Group recognize that climate change is a material financial risk that impacts our 70-year legacy in the frozen food trading and catering sectors. The Board maintains ultimate accountability for the Group's ESG strategy and the oversight of climate-related risks and opportunities.

The Group adopts a pragmatically integrated governance structure. Given our lean operational model, the Board utilizes the Audit Committee to oversee climate-related financial risks. This ensures that climate considerations are evaluated with the same financial rigor as other operational costs, preventing the administrative overlap of separate committees while maintaining compliance with Part D requirements. The Board reviews the Group's climate risk profile and progress against greenhouse gas (GHG) reduction targets at least annually.

The Board has delegated the operational management of climate-related issues to the ESG Working Group, led by the Chief Financial Officer and senior managements. The ESG Working Group monitors monthly energy consumption data and refrigerant leakage rates across our cold storage facilities and provides regular updates to the Board.

Strategy: Managing Climate Risks in the Frozen Food Sector

As a specialist in the frozen food trading industry, the Group's climate strategy is centered on **Cold Chain Resilience** and is inherently tied to our commitment to price stability and food security. Under the Stock Exchange ESG Reporting Codes Part D requirements, we have identified the following material climate-related risks:

Physical Risks (Acute and Chronic):

- **Extreme Weather Events (Acute):** Increased frequency of typhoons and flooding in Hong Kong and our sourcing regions (e.g., South America and Europe) can lead to logistics delays and damage to frozen inventory.
- **Response:** We have enhanced our business continuity plans and diversified our global sourcing network to mitigate single-region supply shocks.
- **Rising Mean Temperatures (Chronic):** Persistent heatwaves increase the energy demand required to maintain the integrity of our cold storage units (Scope 2 indirect emissions impact) and put mechanical strain on refrigeration equipment.
- **Response:** We are investing in high-efficiency thermal insulation and real-time temperature monitoring systems to optimize energy use, simultaneously reducing our carbon footprint and protecting our slim margins from energy price volatility.

氣候變化(聯交所附錄C2第D部分—氣候相關披露)

管治：董事會對氣候相關風險的監督

本集團認識到氣候變化屬重大財務風險，對我們在冷凍食品貿易及餐飲行業逾70年的業務根基構成影響。董事會對本集團的ESG策略及氣候相關風險與機遇的監督承擔最終責任。

本集團採取務實整合的管治架構。基於本集團的精益營運模式，董事會透過審核委員會監督氣候相關財務風險，以確保氣候因素與其他營運成本一樣，按同等的財務審慎原則進行評估，同時避免設立獨立委員會所帶來的行政重疊，並維持符合D部分的披露要求。董事會至少每年一次審閱本集團的氣候風險概況及溫室氣體減排目標的進展。

董事會已將氣候相關事宜的營運管理授權予由財務總監及高級管理層領導的ESG工作小組。ESG工作小組監察各冷藏設施的每月能源消耗數據及製冷劑洩漏率，並定期向董事會匯報。

策略：冷凍食品行業的氣候風險管理

作為專注冷凍食品貿易的企業，本集團的氣候策略以「冷鏈韌性」為核心，並與維持價格穩定及保障食品供應安全的承諾緊密相連。根據聯交所ESG報告守則附錄C2D部分的要求，我們已識別以下重大氣候相關風險：

實體風險(急性及慢性)：

- **極端天氣事件(急性)：**香港及主要採購地區(如南美洲及歐洲)颱風及水災的發生頻率增加，可能導致物流延誤及冷凍庫存受損。
- **應對措施：**本集團已加強業務持續計劃，並分散全球採購網絡，以減低單一地區供應中斷的風險。
- **平均氣溫上升(慢性)：**持續高溫會增加維持冷藏設施運作所需的能源需求(影響範圍2間接排放)，並對製冷設備造成機械負荷。
- **應對措施：**本集團對高效隔熱技術及實時溫度監控系統作出投資以優化能源使用，同時降低碳足跡及減輕能源價格波動對利潤的影響。

**CLIMATE CHANGE (STOCK EXCHANGE PART D
CLIMATE DISCLOSURES) (continued)***Strategy: Managing Climate Risks in the Frozen Food Sector
(continued)***Transition Risks:**

- **Policy and Legal:** Compliance with the Stock Exchange's mandatory climate-related disclosures and potential future carbon pricing mechanisms in our supply chain.
- **Response:** We have standardized our carbon accounting processes to ensure the accuracy of our Scope 1 and Scope 2 emissions data.
- **Market and Reputation:** Shifting consumer preferences toward products with lower carbon footprints or more sustainable sourcing.
- **Response:** We are engaging with our long-term suppliers to assess their environmental practices and exploring "Green Procurement" options for our restaurant and wholesale clients.

Risk Management: Identification and Assessment

Climate risks are not managed in isolation; they are embedded in the Group's broader enterprise risk management (ERM) process.

Identification: We utilize the Stock Exchange Implementation Guidance for Climate Disclosures to categorize risks based on their likelihood and potential financial impact on our revenue and operational costs.

Assessment: Risks are prioritized based on a "Materiality Assessment." For the frozen food sector, Refrigerant Management (Scope 1 direct emissions) and Electricity Consumption (Scope 2 indirect emissions) are assessed as high-priority areas due to their direct link to operational overheads.

Integration: Identified climate risks are added to the Group's Risk Register, with specific "Risk Owners" assigned to implement mitigation measures (e.g., the Logistics Manager is responsible for energy-saving SOPs in cold storage). By applying the principle of "Undue Cost or Effort," we prioritize qualitative assessments of our supply chain over complex quantitative modeling, ensuring that our risk management adds actual value to operations without inflating overheads.

氣候變化(聯交所附錄C2第D部分－氣候相關披露)(續)*策略：冷凍食品行業的氣候風險管理(續)***轉型風險：**

- **政策及法律：**需遵守聯交所強制性氣候相關披露規定，及供應鏈內的潛在未來碳定價機制。
- **應對措施：**我們已標準化碳核算流程，以確保範圍1及範圍2排放數據的準確性。
- **市場及聲譽：**消費者偏好選用低碳足跡或更具可持續來源的產品。
- **應對措施：**本集團正與長期供應商溝通，以評估其環境管理措施，並為餐飲及批發客戶探索「綠色採購」選項。

風險管理：識別及評估

氣候風險並非獨立管理，而是納入本集團的整體企業風險管理框架之中。

識別：我們採用聯交所氣候披露實施指引，根據風險發生的可能性及其對收入及營運成本的潛在財務影響進行分類。

評估：風險按「重要性評估」進行優先排序。就冷凍食品行業而言，製冷劑管理(範圍1直接排放)及用電量(範圍2間接排放)因與營運成本直接相關，被評估為高優先事項。

整合：已識別的氣候風險將納入本集團風險登記冊，並指派特定「風險負責人」執行緩解措施(例如由物流經理負責冷藏設施的節能標準作業程序)。本集團遵循「不必要成本或努力」原則，優先採用對供應鏈的定性評估，而非複雜的量化模型，以確保風險管理在不增加過多成本的情況下為營運帶來實際價值。

CLIMATE CHANGE (STOCK EXCHANGE PART D CLIMATE DISCLOSURES) (continued)

Board Statement on Climate Resilience

“The Board confirms that it has considered the potential impacts of climate change on the Group’s business model. We believe our focus on energy-efficient cold chain management and supply chain diversification provides the Group with the necessary resilience to navigate the transition to a low-carbon economy. We remain committed to transparently reporting our climate performance in alignment with the Stock Exchange ESG Reporting Code and IFRS S2 standards.”

FOCUS ON PEOPLE AND SOCIETY

The Group believes that a safe, fair, and supportive working environment is essential for attracting and retaining talent and ensuring long-term business success.

EMPLOYMENT

The Group is committed to providing fair and competitive employment terms, equal opportunities, and a workplace free from discrimination. The Group’s Human Resources policies comply fully with the Employment Ordinance (Cap. 57) and other relevant labour laws in Hong Kong.

EMPLOYMENT PROFILE

As of 31 March 2026, the Group had a total of **36** employees (all full-time, based in Hong Kong), compared to 37 in the previous year.

- **Gender Diversity:** The workforce is perfectly balanced with **18 male** (50%) and **18 female** (50%) employees.
- **Age Profile:** **4** employees are aged 30 or below, **18** are aged 31 to 50, and **14** are aged 51 or above (reflecting an ageing workforce trend, up from 9 in the previous cycle⁹).
- **New Hires and Turnover:** The Group had **10 new hires** and **19 departures** during the year. The total turnover rate was **52.8%** (19 departures out of 36 employees). This high turnover was primarily due to the closure of the Restaurant in November 2025, which resulted in the departure of 9 catering staff. Excluding the Restaurant closure, the normalized turnover rate was 27.8% (10 departures)¹⁰, which is consistent with industry averages.

Notes:

- ⁹ The ageing workforce trend (employees aged ≥51 increased from 9 to 14, +55.6%) is flagged as a forward-looking risk requiring succession planning. The Group has proactively instituted robust succession plans to capture legacy knowledge and secure seamless business continuity.
- ¹⁰ The normalized turnover rate of 27.8% (excluding the 9 closure-related departures) as a supplementary metric due to attributed high rate of the Restaurant closure.

氣候變化(聯交所附錄C2第D部分—氣候相關披露)(續)

董事會對氣候韌性的聲明

「董事會確認已考慮氣候變化對本集團的業務模式的潛在影響。我們相信，專注高能源效益的冷鏈管理及供應鏈多元化，將為本集團在邁向低碳經濟的轉型過程中提供必要韌性。我們將繼續致力按照聯交所ESG報告守則及國際財務報告可持續披露準則S2號，透明地披露本集團的氣候表現。」

重視員工及社會

本集團相信，安全、公平及具支持性的工作環境對吸引及挽留人才以及確保業務長遠成功十分重要。

僱傭

本集團致力提供公平且具競爭力的僱傭條件、平等機會，及沒有歧視的工作環境。本集團的人力資源政策全面符合香港法例第57章僱傭條例及香港其他相關勞工法例。

僱用概況

截至二零二六年三月三十一日，本集團共有36名員工(均為香港境內的全職員工)，而上一年度則有37人。

- **性別多元：**員工性別比例均衡，**男性18人**(50%)，**女性18人**(50%)。
- **年齡分佈：**30歲或以下員工**4人**，31至50歲員工**18人**，51歲或以上員工**14人**(反映員工隊伍老齡化趨勢，數字高於上一週期的9人⁹)。
- **新聘及流失：**年內新聘員工**10人**，離職員工**19人**，整體流失率為**52.8%**(36名員工中有19人離職)。該較高流失率主要由於該餐廳於二零二五年十一月結業，導致9名餐飲員工離職。若撇除該餐廳結業因素，經調整流失率為27.8%(10人離職)¹⁰，與行業平均水平相若。

附註：

- ⁹ 員工隊伍老齡化趨勢(51歲或以上員工由9人增至14人，增加55.6%)已被識別為前瞻性風險，需進行接班規劃。本集團已積極制定完善的繼任計劃，以傳承既有的知識並確保業務可以無縫連接。
- ¹⁰ 經調整流失率為27.8%(不包括因該餐廳結業而離職的9名員工)，作為補充指標以反映該餐廳結業導致整體流失率偏高的影響。

HEALTH AND SAFETY

The Group is committed to providing a safe, hygienic and healthy working environment for all employees across its trading, warehousing, office and catering operations. Key occupational health & safety (OHS) risks relevant to the Group include manual handling, slips and falls, knife handling, burns and scalds in kitchen areas, vehicle and logistics safety, cold-storage working conditions, and the proper use of electrical and kitchen equipment.

To manage these risks, the Group maintains workplace housekeeping standards, reinforces safe operating procedures and personal hygiene requirements, provides appropriate protective equipment where necessary, and follows the FEHD's Good Hygiene Practices guidelines across all catering establishments. These measures are implemented through induction training for new joiners, day-to-day supervision by management and line supervisors, routine workplace reminders, and on-the-job guidance. Employees are expected to report any work-related injury, near-miss, or unsafe condition to management promptly.

The Group recorded **zero (0) work-related injuries, zero (0) work fatalities, and zero (0) lost days** due to work injury during the reporting period, maintaining its excellent track record for the third consecutive year. **The lost day rate was 0.00 days per 1,000 employees, and the work-related injury rate was 0.00 cases per 1,000 employees, based on a year-end headcount of 36 employees¹¹.** OHS performance is monitored through routine site observation, incident reporting, internal communication, and the annual review of work-related injury, fatality and lost-day KPIs, which are reported to the Board as part of the Group's annual ESG review.

Note:

¹¹ Occupational Health and Safety Rates: The lost day rate and work-related injury rate are calculated as follows:

- Lost Day Rate = (Total Lost Days ÷ Total Employees at Year-End) × 1,000 = (0 ÷ 36) × 1,000 = 0.00 days per 1,000 employees
- Work-Related Injury Rate = (Total Work-Related Injuries ÷ Total Employees at Year-End) × 1,000 = (0 ÷ 36) × 1,000 = 0.00 cases per 1,000 employees

The denominator used is the year-end headcount of 36 employees. All figures are based on the Group's internal HR and incident records for the period 1 April 2025 to 31 March 2026.

健康與安全

本集團致力在其貿易、倉儲、辦公室及餐飲業務中為所有員工提供安全、衛生及健康的工作環境。與本集團相關的主要職業健康與安全風險包括人手搬運、滑倒及跌倒、刀具使用、廚房燙傷及燒傷、車輛及物流安全、冷藏作業環境，以及電器及廚房設備的正確使用。

為管理上述風險，本集團維持工作場所整潔標準，加強安全操作程序及個人衛生要求，在有需要時提供適當的防護裝備，並於所有餐飲場所遵循食物環境衛生署的良好衛生規範。相關措施透過新入職培訓、管理層及前線主管的日常監督、定期工作場所提示及在職指導予以落實。員工須及時向管理層報告任何工傷、險失事故或不安全情況。

本集團於報告期內錄得**零(0)宗工傷事故、零(0)宗工傷死亡個案及零(0)個因工傷損失的工作日**，並連續第三年維持此優良紀錄。按年終員工人數**36人**計算，損失工作日率為**每千名員工0.00日**，工傷率為**每千名員工0.00宗¹¹**。職業健康與安全表現透過日常現場觀察、事故通報、內部溝通，以及對工傷、死亡及損失工作日等關鍵績效指標的年度檢討進行監察，並作為本集團年度ESG檢討的一部分向董事會匯報。

附註：

¹¹ 職業健康與安全比率按以下方式計算：

- 損失工作日率 = (總損失工作日 ÷ 年終員工總數) × 1,000 = (0 ÷ 36) × 1,000 = 每千名員工0.00日
 - 工傷率 = (工傷事故總數 ÷ 年終員工總數) × 1,000 = (0 ÷ 36) × 1,000 = 每千名員工0.00宗
- 分母為年終員工總數36人，所有數據均基於本集團於二零二五年四月一日至二零二六年三月三十一日期間的人力資源及事故內部記錄。

DEVELOPMENT AND TRAINING

The Group provides regular training to ensure employees possess the necessary skills and knowledge to perform their duties safely and effectively.

- **Performance:** During FY2025/26, the Group conducted **161 hours of training** in total, focusing primarily on orientation and food safety training for **10 new joiners** (5 hours per person). The average training hours per employee was **4.35 hours**. The Group plans to expand training programs to cover middle and senior management in the next cycle.

LABOR STANDARDS

The Group strictly prohibits the use of child and forced labor in all its operations. The Group's recruitment processes include rigorous identity and age verification checks to ensure compliance with the Employment of Children Regulations and Employment of Young Persons (Industry) Regulations. During FY2025/26, no incidents of child or forced labor were reported.

SUPPLY CHAIN MANAGEMENT

The Group's supply chain management is critical to ensuring food safety and quality.

- **Supplier Profile:** The Group's approved supplier base expanded to **70 suppliers** (compared to 69 in FY2024/25). This expansion reflects the broader reporting scope which now covers¹².
- **Geographical Distribution:** **51** suppliers are based in Hong Kong and **19** are overseas (including 10 in Brazil, 1 in Japan, 1 in Australia, 2 in China, and 5 in other markets).
- **Supplier Vetting:** All suppliers are required to hold valid licenses and comply with local food safety regulations. In response to HPAI-related import restrictions, the Group reviewed and updated its approved supplier list to ensure all procurement remained fully compliant with CFS guidelines. The Group intends to introduce formal sustainable procurement criteria in the next cycle, incorporating food safety performance and quality certifications (HACCP, ISO 22000, GMP).

Note:

¹² The supplier count increase since new vendor onboarding.

發展及培訓

本集團定期提供培訓以確保員工具備安全及有效履行職責所需的技能及知識。

- **培訓表現：**於二零二五／二六財政年度，本集團合共提供**161小時培訓**，主要為**10名新入職員工**提供入職及食品安全培訓（每人5小時），平均每名員工培訓時數為**4.35小時**。本集團計劃於下一週期將培訓範圍擴展至中高層管理人員。

勞工準則

本集團嚴禁於所有業務中使用童工及強迫勞工。集團招聘程序包括嚴謹的身份及年齡核實，確保符合僱用兒童規例及僱用青年（工業）規例的要求。於二零二五／二六財政年度內，並無發現任何童工或強迫勞工個案。

供應鏈管理

本集團的供應鏈管理對確保食品安全及品質至關重要。

- **供應商概況：**認可供應商基礎擴大至**70家**（二零二四／二五財政年度：69家），反映現行報告範圍的覆蓋面有所擴大¹²。
- **地區分佈：**其中**51家**供應商位於香港，**19家**為海外供應商（包括巴西10家、日本1家、澳洲1家、中國2家及其他地區5家）。
- **供應商審查：**所有供應商均須持有有效牌照並遵守當地食品安全法規。因應高致病性禽流感相關的進口限制，本集團已檢視並更新認可供應商名單，以確保所有採購活動全面符合食物安全中心的指引。本集團擬於下一週期引入正式的可持續採購準則，納入食品安全表現及品質認證（如HACCP、ISO 22000及GMP）。

附註：

¹² 供應商數目因新供應商加盟而增加。

PRODUCT AND SERVICE RESPONSIBILITY

Food Safety and Quality Assurance

The Group regards food safety, product quality, and hygiene as foundational to its corporate purpose and to the trust placed in it by customers, business partners, and the wider community. This commitment is embedded across all aspects of the Group's operations – from the sourcing of raw materials and the selection of suppliers, through to the handling, storage, and distribution of products, and the preparation of food in our catering establishments.

The Group's Quality Assurance and Quality Control framework is designed to ensure that all products traded and served meet the highest standards of safety and hygiene. During the year ended 31 March 2026, the Group continued to operate in full compliance with the regulations of the Food and Environmental Hygiene Department ("FEHD"), including all requirements for periodic inspection of food premises. The Group is pleased to report that, for the reporting period, no products were recalled for safety or health reasons, and no products and service-related complaints were received. There were no material non-compliance incidents with applicable food safety laws and regulations during the year.

Navigating a Challenging Food Safety Environment in FY2025/26

The year ended 31 March 2026 presented a notably demanding food safety environment in Hong Kong and across the Group's key sourcing markets. The Group closely monitored a series of industry-wide developments and took proactive steps to safeguard the integrity of its supply chain and the safety of its products and services.

- **Highly Pathogenic Avian Influenza (HPAI) and Poultry Import Restrictions:** The most operationally significant food safety development during FY2025/26 was the series of HPAI outbreaks that prompted the CFS to impose successive import suspensions on poultry meat and products from Denmark, Germany, Belgium, France, South Korea, and Japan (including Hokkaido). This affected key sourcing markets for the Group's frozen meats trading business. In response, the Group activated its supply chain contingency framework, diversifying procurement towards unaffected markets in Southeast Asia and adjusting restaurant menus where necessary to maintain service continuity and quality.
- **Norovirus Outbreak Linked to Raw Oysters:** In January and February 2026, a cluster of raw oyster-linked food poisoning cases affected 119 individuals in Hong Kong. While the Group's catering operations do not serve raw oysters, they do serve fresh sashimi. In response, the Group reinforced its raw seafood handling protocols, including enhanced verification of health certificates, strict cold chain temperature controls, and staff cross-contamination prevention training. No food poisoning incidents were reported at any Group establishments.

產品及服務責任

食品安全及品質保證

本集團視食品安全、產品質量及衛生為其企業宗旨的基礎，亦是客戶、業務夥伴及公眾對本集團信任的根本。此項承擔貫穿本集團營運各個環節－由原材料採購及供應商甄選，以至產品處理、儲存及分銷，以及餐飲業務的食品製作。

本集團的品質保證及品質控制體系旨在確保所有銷售及供應的產品均符合最高安全及衛生標準。截至二零二六年三月三十一日止年度內，本集團持續全面遵守食物環境衛生署（「食環署」）的相關法規，包括對食肆進行定期巡查的所有要求。本集團欣然報告，報告期內我們並無因安全或健康原因而須回收產品，亦未接獲任何與產品及服務相關的投訴，年內亦無發生任何重大違反適用食品安全法律及法規的情況。

應對二零二五／二六財政年度具挑戰性的食品安全環境

截至二零二六年三月三十一日止年度，本集團在香港及其主要採購市場均面臨相當嚴苛的食品安全環境。本集團一直密切留意多項行業發展，並採取積極措施保障供應鏈的完整性及產品和服務安全。

- **高致病性禽流感(HPAI)及家禽進口限制：**於二零二五／二六財政年度，最具營運影響的食品安全事件為多宗HPAI爆發，促使食物安全中心對來自丹麥、德國、比利時、法國、南韓及日本（包括北海道）的家禽肉類及產品實施一系列進口禁令，並導致本集團冷凍肉類貿易業務的主要採購市場受影響。為此，本集團啟動供應鏈應變機制，將採購來源分散至東南亞等未受影響的市場，並在需要時調整餐廳菜單，以維持服務的持續性及品質。
- **與生蠔有關的諾如病毒爆發：**於二零二六年一、二月間，香港錄得與生蠔相關的食物中毒個案群組，涉及119人。儘管本集團的餐飲業務並無提供生蠔，但有提供新鮮刺身。為應對此狀況，本集團加強對生鮮海產的處理程序，包括加強健康證明文件核查、嚴格控制冷鏈溫度，及加強員工防止交叉污染的培訓。期內本集團旗下所有餐飲場所均未有發生食物中毒事故。

PRODUCT AND SERVICE RESPONSIBILITY (continued)*Navigating a Challenging Food Safety Environment in FY2025/26 (continued)*

- **Imported Frozen Pork Veterinary Drug Residue Concerns:** In July 2025, the CFS detected enrofloxacin (a veterinary drug residue) exceeding the legal limit in imported frozen pork. Although this did not involve Group products, the Group's procurement team reviewed its supplier qualification procedures, reaffirming its policy of sourcing exclusively from licensed, reputable vendors with valid compliance documentation.
- **Ongoing Enhanced Monitoring of Japanese Food Imports:** In response to the Japanese Government's ongoing discharge of treated water from Fukushima, the CFS continued radiological testing on Japanese food imports. The Group, which imports premium Japanese wagyu beef and Hokkaido pork, monitored CFS daily radiological test results throughout the year and confirmed that all Japanese-origin products handled by the Group remained fully compliant with applicable safety standards.

Staff Training and Food Hygiene Awareness

The Group's catering operations maintained full compliance with the FEHD's Good Hygiene Practices guidelines throughout the year, and all food premises operated by the Group remained in good standing with the relevant licensing authorities.

ANTI-CORRUPTION

The Group maintains a zero-tolerance policy towards bribery, extortion, fraud, and money laundering. The Group's code of conduct outlines strict guidelines on accepting gifts and conflict of interest.

During FY2025/26, there were 0 concluded legal cases regarding corrupt practices brought against the Group or any of its directors or employees.

The Group conducts annual anti-corruption awareness training for all directors and employees. During FY2025/26, anti-corruption training was delivered through the circulation and review of reference materials published by the Independent Commission Against Corruption ("ICAC"), including the ICAC's guidelines on ethical conduct, conflict of interest management, and the prevention of bribery in the private sector under the Prevention of Bribery Ordinance (Cap. 201). All 36 employees, including executive and non-executive directors, participated in the anti-corruption awareness programme during the year. The training was coordinated by management and completed within the reporting period.

The Group's code of conduct, which outlines strict guidelines on accepting gifts, managing conflicts of interest, and reporting suspected corrupt conduct, is communicated to all staff upon joining and reinforced through the annual ICAC-based awareness programme. No incidents of bribery, fraud, extortion, or money laundering were identified or reported during FY2025/26.

產品及服務責任 (續)*應對二零二五／二六財政年度具挑戰性的食品安全環境 (續)*

- **進口冷凍豬肉獸藥殘留問題：**於二零二五年七月，食物安全中心在進口冷凍豬肉中檢測到英氟沙星（獸藥殘餘）超出法定標準。雖然該事件並無涉及本集團產品，本集團採購團隊仍檢視供應商資格審查程序，並重申僅向持牌並具良好信譽及具備有效合規文件的供應商採購的政策。
- **持續加強監測進口日本食品：**因應日本政府持續排放福島的經處理核廢水，食物安全中心持續對日本食品進行放射性檢測。本集團從日本進口優質和牛及北海道豚肉，年內持續關注食物安全中心每日公佈的放射性檢測結果，並確認所有經本集團處理的日本來源產品均全面符合相關安全標準。

員工培訓及食品衛生意識

年內本集團餐飲業務持續全面遵守食物環境衛生署的良好衛生規範指引，所有由本集團營運的食肆均維持良好的牌照合規狀況。

反貪污

本集團對賄賂、勒索、欺詐及洗錢行為採取零容忍政策，並於行事守則中就收受禮品及利益衝突訂明嚴格指引。

於二零二五／二六財政年度，概無針對本集團或其任何董事或員工提出並已結案的貪污相關訴訟個案。

本集團每年為全體董事及員工提供反貪污意識培訓。於二零二五／二六財政年度，反貪污培訓透過傳閱及研習廉政公署（「廉署」）發出的參考資料進行，包括廉署有關誠信操守、利益衝突管理，以及根據香港法例第201章防止賄賂條例防止私營機構賄賂的指引。年內，全體36名員工（包括執行及非執行董事）均已參與反貪污意識培訓，並由管理層統籌於報告期內完成。

本集團的行事守則對收受禮品、管理利益衝突及舉報涉嫌貪污行為訂明嚴格指引，並於員工入職時即傳達有關指引，並透過每年以廉署資料為基礎的觀念培訓加以強化。於二零二五／二六財政年度，並無發現或接獲任何賄賂、欺詐、勒索或洗錢事件的舉報。

COMMUNITY INVESTMENT

The Group believes in contributing to the community in which it operates and recognizes that meaningful community investment is most effective when undertaken in a coordinated and sustained manner. During the year, the Group's community contribution was primarily delivered through its core business operations, including the maintenance of stable local employment for 36 employees, active support of local and regional food suppliers, and the provision of quality food products and catering services to the Hong Kong community.

In terms of direct monetary or time-based community investment, no standalone charitable donations or dedicated volunteer programmes were recorded by the Group during the reporting period. The Group acknowledges this as an area for development and is committed to strengthening its community investment activities in future reporting cycles.

Looking ahead, the Group will leverage its existing broader community engagement framework, volunteer programmes, food donation initiatives, and youth and social welfare activities to participate in more community and social responsibility programmes in a coordinated and resource-efficient manner. This approach will enable the Group to maximise its community impact through shared resources, established networks, and aligned social responsibility objectives.

The Group plans to formalize this community investment alignment in FY2026/27, with the aim of making quantifiable contributions – whether in monetary donations, volunteer hours, or in-kind food contributions – that can be reported as part of the Group's own ESG disclosure in future cycles.

The Group plans to formalize its community investment policy in the next cycle, exploring partnerships with local food banks and charities.

COMPLIANCE REVIEW SUMMARY

During FY2025/26, the Group complied in all material respects with all relevant laws and regulations that have a significant impact on the Group, including the Environmental Protection Department, Food and Environmental Hygiene Department, and Labour Department regulations. There were no material fines or non-monetary sanctions for non-compliance with environmental or social laws.

社區投資

本集團深信企業應當回饋其營運所在社區，並認為具意義的社區投資應以有系統及持續的方式推行。年內，本集團的社區貢獻主要透過其核心業務實現，包括為36名員工提供穩定的本地就業機會、積極支持本地及區域食品供應商，以及為香港社區提供優質食品及餐飲服務。

至於直接金錢或時間投入的社區投資，報告期內本集團並無獨立的慈善捐款或專門義工計劃。本集團確認此為有待加強的範疇，並承諾於未來匯報週期強化相關社區投資工作。

展望未來，本集團擬將透過善用現有的社區參與框架、義工計劃、食物捐贈項目以及青年及社會福利活動，以充分協調及符合資源效益的方式參與更多社區和社會責任計劃。此舉將有助本集團透過共享資源、既有網絡及一致的社會責任目標，提升其社區影響力。

本集團計劃於二零二六／二七財政年度正式落實上述社區投資對接安排，並致力作出可量化的貢獻（包括慈善捐款、義工服務時數或實物食品捐贈），俾可於未來報告週期納入本集團的ESG披露。

本集團計劃於下一週期制定正式的社區投資政策，並探索與本地食物銀行及慈善機構合作的機會。

合規審閱摘要

於二零二五／二六財政年度，本集團在所有重大方面均已遵守對其有重大影響的相關法律及法規，包括環境保護署、食物環境衛生署及勞工處的相關規定。年內並無因違反環境或社會相關法律法規而遭大額罰款或金錢以外的制裁。

APPENDIX I – GROUP ESG PERFORMANCE TABLE

附錄一 — 集團ESG績效表

ESG Indicator ESG指標	KPI Ref 參考關鍵 績效指標	Unit 單位	FY2024/25 Actual 二零二四／二五財政 年度實際數值	FY2025/26 Calculated 二零二五／二六 財政年度計算數值	YoY Change (%) 同比變化(%)
ENVIRONMENTAL 環境					
Nitrogen Oxides (NO _x) 氮氧化物 (NO _x)	A1.1	kg 千克	3.70	2.41	-34.8%
Sulphur Dioxide (SO _x) 硫氧化物 (SO _x)	A1.1	kg 千克	0.03	0.023	-24.4%
Particulate Matter (PM) 顆粒物 (PM)	A1.1	kg 千克	0.05	0.054	+7.0%
Scope 1 – Direct GHG Emissions 範圍1 – 直接溫室氣體排放	A1.2	tCO ₂ e 噸二氧化碳當量	42.57	3.37	-92.1%
Scope 2 – Energy Indirect GHG 範圍2 – 能源間接溫室氣體	A1.2	tCO ₂ e 噸二氧化碳當量	196.33	145.25	-26.0%
Total GHG Emissions (Scope 1+2) 溫室氣體排放總量 (範圍1及2)	A1.2	tCO ₂ e 噸二氧化碳當量	238.90	148.61	-37.8%
GHG Intensity (per HK\$'000 Revenue) 溫室氣體排放密度 (每千港元收入)	A1.2	tCO ₂ e/HK\$'000 噸二氧化碳當量／ 千港元	0.001313	0.000939	-28.5%
Electricity Intensity 用電密度	A2.1	kWh/HK\$'000 千瓦時／千港元	2.78	2.39	-14.0%
Towngas Intensity ¹³ 煤氣密度 ¹³	A2.1	MJ/HK\$'000 兆焦耳／千港元	4.15	2.66	-35.9%
Total Energy Intensity ¹⁴ 總能源密度 ¹⁴	A2.1	kWh-equivalent/ HK\$'000 千瓦時當量／ 千港元	4.24	3.56	-16.0%

Notes:

- ¹³ Towngas intensity is expressed in megajoules per HK\$'000 revenue (MJ/HK\$'000). Where a combined total energy intensity is presented, towngas consumption has been converted to kWh-equivalent using the factor of 1 MJ = 0.2778 kWh. Year-on-year changes in energy intensity reflect both the impact of the Restaurant closure and underlying energy efficiency improvements at the remaining operating entities.
- ¹⁴ Energy intensity metrics are calculated using the Group's FY2025/26 consolidated revenue of HK\$158,329,000 (HK\$158,329 thousand) as the denominator, consistent with the GHG intensity calculation. Electricity intensity is expressed in kilowatt-hours per HK\$'000 revenue (kWh/HK\$'000).

附註：

- ¹³ 煤氣密度以兆焦耳／千港元收入 (兆焦耳／千港元) 表示。如呈列總能源密度，則已按1兆焦耳 = 0.2778千瓦時的換算系數將煤氣用量轉換為千瓦時等值。能源密度的同比變化反映該餐廳結業的影響，以及其餘營運實體內部的能源效益提升。
- ¹⁴ 能源密度指標以本集團二零二五／二六財政年度的綜合收入158,329,000港元 (158,329千港元) 作為分母計算，並與溫室氣體排放密度的計算方法一致。用電密度以千瓦時／千港元收入 (千瓦時／千港元) 表示。

APPENDIX I – GROUP ESG PERFORMANCE TABLE (continued)

附錄一 — 集團ESG績效表 (續)

ESG Indicator ESG指標	KPI Ref 參考關鍵 績效指標	Unit 單位	FY2024/25 Actual 二零二四／二五財政 年度實際數值	FY2025/26 Calculated 二零二五／二六 財政年度計算數值	YoY Change (%) 同比變化(%)
Scope 3: Business Air Travel (Voluntary) 範圍3：飛機公務出差(自願披露)	C6	tCO ₂ e 噸二氧化碳當量	18.921	18.921	0.0% 不適用
Scope 3: Waste to Landfill (Voluntary) 範圍3：堆填區廢棄物(自願披露)	C5	tCO ₂ e 噸二氧化碳當量	–	17.84	N/A
Hazardous Waste Generated 有害廢棄物產生量	A1.3	Tonnes 噸	0.00	0.00	0.0%
Food Waste Generated 廚餘產生量	A1.4	Tonnes 噸	170.38	16.63	–90.2%
Waste Cooking Oil Generated 廢食用油產生量	A1.4	Tonnes 噸	7.92	5.07	–36.0%
Waste Cooking Oil Recycled 廢食用油回收量	A1.4	Tonnes 噸	7.92	1.69	–78.7%
Cooking Oil Recycling Rate 食用油回收率	A1.4	%	100.0%	33.3%	–66.7%
General Commercial Waste 一般商業廢物	A1.4	Tonnes 噸	185.01	21.57	–88.3%
Paper/Toner Waste Recycled 紙張／碳粉廢物回收量	A1.4	Tonnes 噸	0.073	0.001	–98.6%
Total Non-Hazardous Waste 無害廢棄物總量	A1.4	Tonnes 噸	363.38	57.17	–84.3%
Non-Hazardous Waste Recycled 無害廢棄物回收量	A1.4	Tonnes 噸	112.90	11.99	–89.4%
Overall Waste Recycling Rate 整體廢物回收率	A1.4	%	31.1%	21.0%	–32.5%
Non-Hazardous Waste Intensity 無害廢棄物密度	A1.4	t/HK\$'000 噸／千港元	0.00200	0.000361	–82.0%
Purchased Electricity (CLP) 外購電力(中電)	A2.1	kWh 千瓦時	505,443	378,545	–25.1%
Towngas Consumption 煤氣用量	A2.1	MJ 兆焦耳	755,568	420,624	–44.3%
Unleaded Petrol 無鉛汽油	A2.1	Litres 公升	903.40	971.14	+7.5%
Total Water Consumption 總用水量	A2.2	m ³ 立方米	4,465	2,385	–46.6%
Water Intensity (per HK\$'000 Revenue) 用水密度(每千港元收入)	A2.2	m ³ /HK\$'000 立方米／千港元	0.02454	0.01506	–38.6%

APPENDIX I – GROUP ESG PERFORMANCE TABLE (continued)

附錄一 – 集團ESG績效表 (續)

ESG Indicator ESG指標	KPI Ref 參考關鍵 績效指標	Unit 單位	FY2024/25 Actual 二零二四／二五財政 年度實際數值	FY2025/26 Calculated 二零二五／二六 財政年度計算數值	YoY Change (%) 同比變化(%)
SOCIAL 社會					
Total Employees (Year-End) 員工總數(年末)	B1.1	No. 人數	37	36	-2.7%
Male Employees 男性員工	B1.1	No. 人數	18	18	0.0%
Female Employees 女性員工	B1.1	No. 人數	19	18	-5.3%
Employees Aged ≤30 30歲或以下員工	B1.1	No. 人數	5	4	-20.0%
Employees Aged 31–50 31至50歲員工	B1.1	No. 人數	23	18	-21.7%
Employees Aged ≥51 51歲或以上員工	B1.1	No. 人數	9	14	+55.6%
New Hires 新聘員工	B1.1	No. 人數	36	10	-72.2%
Employee Departures 離職員工	B1.1	No. 人數	60	19	-68.3%
Employee Turnover Rate 員工流失率	B1.2	%	162.2%	52.8%	-67.4%
Work-Related Injuries 工傷事故	B2.1	No. 宗數	0	0	0.0%
Work Fatalities 工傷死亡	B2.1	No. 宗數	0	0	0.0%
Lost Days due to Work Injury 因工傷損失工作日	B2.1	Days 日數	0	0	0.0%
Lost Day Rate 損失工作日比率	B2.1	Days per 1,000 employees 每千名員工日數	0.00	0.00	0.0%
Work-Related Injury Rate 工傷率	B2.1	Cases per 1,000 employees 每千名員工宗數	0.00	0.00	0.0%
Total Training Hours 培訓總時數	B3.1	Hours 小時	318	161	-49.4%
Average Training Hours per Employee 每名員工平均培訓時數	B3.1	Hours/employee 小時／員工	7.39	4.35	-41.1%
Employees Trained 已接受培訓員工	B3.2	No. 人數	43	37	-14.0%
Approved Suppliers – Hong Kong 認可供應商－香港	B5.1	No. 數目	50	51	+2.0%
Approved Suppliers – Overseas 認可供應商－海外	B5.1	No. 數目	19	19	0.0%
Total Approved Suppliers 認可供應商總數	B5.1	No. 數目	69	70	+1.4%

APPENDIX I – GROUP ESG PERFORMANCE TABLE
(continued)

附錄一 – 集團ESG績效表(續)

ESG Indicator ESG指標	KPI Ref 參考關鍵 績效指標	Unit 單位	FY2024/25 Actual 二零二四／二五財政 年度實際數值	FY2025/26 Calculated 二零二五／二六 財政年度計算數值	YoY Change (%) 同比變化(%)
Product Recalls (Safety/Health reasons) 產品回收(安全／健康原因)	B6.1	No. 宗數	0	0	0.0%
Customer Complaints Received 接獲客戶投訴	B6.2	No. 宗數	0	0	0.0%
Concluded Legal Cases (Corruption) 已審結司法案件(貪污)	B7.1	No. 宗數	0	0	Zero cases confirmed 已確認零宗個案
Anti-Corruption Training Participants 反貪污培訓參與人數	B7.1	No. 人數	–	36	All employees including directors 全體員工(包括董事)
Anti-Corruption Training Coverage 反貪污培訓覆蓋率	B7.1	%	100%	100%	All employees including directors 全體員工(包括董事)
Anti-Corruption Training – Nature 反貪污培訓－性質	B7.2	Description 說明	ICAC reference materials (Prevention of Bribery Ordinance, Cap. 201) 廉署參考資料 (香港法例第201章 防止賄賂條例)	ICAC reference materials (Prevention of Bribery Ordinance, Cap. 201) 廉署參考資料 (香港法例第201章 防止賄賂條例)	Annual programme; coordinated by management 年度計劃；由管理層統籌
Directors Included in Training 參與培訓的董事	B7.2	Yes/No 有／無	Yes 有	Yes 有	All executive and non- executive directors included 包括所有執行及非執行董事
Community Investment – Focus Areas 社區投資－重點範疇	B8.1	Description 說明	Stable employment; local supplier support 穩定就業；支持本地 供應商	Stable employment; local supplier support; food security 穩定就業；支持本地 供應商；保障食品供 應	Consistent with prior year; aligned with FSMHL community focus areas 與過往年度一致；與四洲集團 的社區重點範疇對接

APPENDIX I – GROUP ESG PERFORMANCE TABLE
(continued)

附錄一 – 集團ESG績效表 (續)

ESG Indicator ESG指標	KPI Ref 參考關鍵 績效指標	Unit 單位	FY2024/25 Actual 二零二四／二五財政 年度實際數值	FY2025/26 Calculated 二零二五／二六 財政年度計算數值	YoY Change (%) 同比變化(%)
Monetary Donations 金錢捐款	B8.1	HK\$ 港元	Nil 無	Nil 無	No standalone monetary donations recorded in FY2025/26. Group intends to participate in a community investment framework from FY2026/27. 於二零二五／二六財政年度內並無錄得獨立金錢捐款。本集團擬自二零二六／二七財政年度起參與社區投資框架。
Volunteer Hours Contributed 義工服務時數	B8.2	Hours 小時	Nil 無	Nil 無	No dedicated volunteer programme recorded in FY2025/26. Participation in volunteer initiatives planned for FY2026/27. 於二零二五／二六財政年度內並無錄得專門義工計劃。本集團擬計劃於二零二六／二七財政年度參與義工活動。
Community Investment – Forward Plan 社區投資－未來計劃	B8 Target B8目標	Description 說明	Nil 無	Formalize community investment policy in FY2026/27 於二零二六／二七財政年度制定正式的社區投資政策	New forward-looking commitment 新增前瞻性承諾

APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE)

This index maps each mandatory and “Comply or Explain” provision of the Stock Exchange Environmental, Social and Governance Reporting Guide (Appendix C2 of the Main Board Listing Rules) to the corresponding section(s) of this Group ESG Report. Where a provision is not applicable to the Group’s operations, the basis is stated.

Part A – Environmental

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
A1 Emissions 排放物				
A1 (General)	Policy on air and GHG emissions management	Emissions	Disclosed	Emissions managed through fuel and energy efficiency controls; no material non-compliance
A1 (一般)	空氣及溫室氣體排放管理政策	排放物	已披露	排放物透過燃料及能源效益控制進行管理；無重大不合規情況
A1.1	Types and amounts of significant air emissions (NO _x , SO _x , PM)	Emissions; Appendix III	Disclosed	NO _x : 2.41 kg; SO _x : 0.023 kg; PM: 0.054 kg
	主要空氣排放物種類及排放量(氮氧化物、硫氧化物、顆粒物)	排放物；附錄三	已披露	氮氧化物：2.41千克；硫氧化物：0.023千克；顆粒物：0.054千克
A1.2	GHG emissions (Scope 1 & 2) in tonnes and intensity	Emissions; Appendix III	Disclosed	Total GHG: 148.61 tCO ₂ e; Intensity: 0.000939 tCO ₂ e/HK\$'000
	溫室氣體排放(範圍1及2)(以噸計)及其密度	排放物；附錄三	已披露	溫室氣體排放總量：148.61噸二氧化碳當量；密度：0.000939 噸二氧化碳當量／千港元
A1.3	Hazardous waste produced and disposal methods	Use of Resources; Appendix III	Disclosed	0 tonnes hazardous waste generated
	有害廢棄物產生量及處理方法	資源使用；附錄三	已披露	有害廢棄物產生量為0噸
A1.4	Non-hazardous waste produced and disposal methods	Use of Resources; Appendix III	Disclosed	57.17 tonnes total; recycling rate 21.0%
	無害廢棄物產生量及處理方法	資源使用；附錄三	已披露	無害廢棄物總量為57.17噸；回收率為21.0%
A1 Target	Targets for reducing emissions and waste	ESG Targets; Use of Resources	Disclosed	Maintain energy efficiency improvements; introduce food waste recycling programme in FY2026/27
A1 目標	減排及減廢目標	ESG目標；資源使用	已披露	維持能源效益提升；於二零二六／二七財政年度推行廚餘回收計劃

Note:

¹⁵ All “Comply or Explain” provisions where the Group has chosen to explain non-compliance are accompanied by a brief rationale consistent with the Group’s scale, operational model, and the Stock Exchange principle of proportionality.

This index is prepared with reference to the Stock Exchange Environmental, Social and Governance Reporting Guide (Appendix C2, effective for financial years commencing on or after 1 January 2025), including the mandatory Part D Climate Disclosures.

附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)

本索引將聯交所環境、社會及管治報告指引(主板上市規則附錄C2)中的各項強制披露及「不遵守就解釋」條文，對應至本集團ESG報告的相關章節。如有不適用於本集團業務的條文，亦有說明相關依據。

A部分－環境

附註：

¹⁵ 就本集團選擇解釋未有遵守的全部「不遵守就解釋」條文，均已根據本集團的規模、營運模式及聯交所的比例原則提供扼要說明。

本索引乃參考聯交所環境、社會及管治報告指引(附錄C2，適用於二零二五年一月一日或之後開始的財政年度)編製，並涵蓋新增的D部分氣候相關披露要求。

**APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE)** (continued)

**附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考) (續)**

Part A – Environmental (continued)

A部分 – 環境 (續)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
A2 Use of Resources 資源使用				
A2 (General) A2 (一般)	Policy on efficient use of resources including energy, water and packaging 有效使用資源 (包括能源、水及包裝材料) 的政策	Use of Resources 資源使用	Disclosed 已披露	Energy efficiency and water conservation embedded in operations 能源效益及節水措施已融入日常營運
A2.1	Energy consumption by type and intensity 按類型劃分的能源消耗量及其密度	Use of Resources; Appendix III 資源使用； 附錄三	Disclosed 已披露	Electricity: 378,545 kWh; Towngas: 420,624 MJ; Petrol: 971.14 L 電力：378,545千瓦時；煤氣：420,624兆焦耳；汽油：971.14公升
A2.2	Water consumption and intensity 用水量及其密度	Use of Resources; Appendix III 資源使用； 附錄三	Disclosed 已披露	2,385 m ³ ; Intensity: 0.01506 m ³ /HK\$'000 用水量：2,385立方米；密度：0.01506立方米／千港元
A2.5	Total packaging material used for finished products 成品所使用的包裝材料總量	Use of Resources 資源使用	Comply or Explain 不遵守就解釋	The Group's principal activities are food trading and catering; finished product packaging is managed by upstream suppliers. No material proprietary packaging is used. 本集團主要業務為食品貿易及餐飲，成品包裝主要由上游供應商處理，本集團並無使用帶來重大影響的自有包裝材料。
A2 Target A2 目標	Targets for reducing energy and water use 降低能源使用及用水的目標	ESG Targets ESG目標	Disclosed 已披露	LED lighting retrofits; cold storage insulation upgrades; real-time temperature monitoring 已推行LED照明更換、冷藏設施隔熱升級及實時溫度監控系統

APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)

Part A – Environmental (continued)

A部分－環境(續)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
A3 Environment and Natural Resources 環境及天然資源				
A3 (General) A3 (一般)	Policy on minimising environmental impact of operations 減低營運對環境影響的政策	Focus on Environment; Climate Change 重視環境； 氣候變化	Disclosed 已披露	Environmental management integrated into operational and procurement decisions 環境管理已納入營運及採購決策
A3.1	Significant impacts on environment and natural resources and actions taken 對環境及天然資源的重大影響及所採取的措施	Focus on Environment; Climate Change 重視環境； 氣候變化	Disclosed 已披露	Cold chain energy intensity; HPAI-related supply chain disruptions; proactive sourcing diversification 冷鏈能源密度；高致病性禽流感相關供應鏈中斷；已主動分散採購來源
A3 Target A3 目標	Targets for addressing environmental impacts 應對環境影響的目標	ESG Targets; 16 Climate Change ESG目標； §16氣候變化	Disclosed 已披露	Supply chain diversification; green procurement criteria to be introduced in FY2026/27 供應鏈多元化；將於二零二六／二七財政年度引入綠色採購準則
A4 Climate Change 氣候變化				
A4 (General) A4 (一般)	Policy on identification and mitigation of climate-related risks 識別及減緩氣候相關風險的政策	Climate Change 氣候變化	Disclosed 已披露	Climate risk embedded in ERM framework; Board oversight confirmed 氣候風險已納入企業風險管理框架；已確認董事會監督責任
A4.1	Significant climate-related risks and opportunities and actions taken 重大氣候相關風險及機遇以及所採取的措施	Climate Change 氣候變化	Disclosed 已披露	Physical risks (HPAI, extreme weather); transition risks (carbon pricing, consumer preferences); cold chain resilience strategy 實體風險(高致病性禽流感、極端天氣)；轉型風險(碳定價、消費者偏好)；冷鏈韌性策略
A4 Target A4 目標	Targets for addressing climate-related issues 應對氣候相關議題的目標	Climate Change; 12 ESG Targets 氣候變化； §12 ESG目標	Disclosed 已披露	Energy intensity reduction; cold storage efficiency improvements; qualitative Scope 3 assessment 推動能源密度下降；提升冷藏設施效益；範圍3的定性評估

**APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)**

**附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)**

Part B – Social

B部分 – 社會

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
B1 Employment 僱傭				
B1 (General) B1 (一般)	Policy on employment and labor practices 僱傭及勞工常規	Employment 僱傭	Disclosed 已披露	Full compliance with Employment Ordinance (Cap. 57) and all applicable labor laws 全面遵守香港法例第57章僱傭條例及所有適用勞工法例
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 Profile; Appendix III 僱用概況；附錄三	Disclosed 已披露	36 employees; Male 18/Female 18; Age ≤30: 4, 31–50: 18, ≥51: 14 員工總數36人；男性18人／女性18人；30歲或以下：4人，31至50歲：18人，51歲或以上：14人
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 Profile; Appendix III 僱用概況；附錄三	Disclosed 已披露	Overall turnover rate: 52.8% (includes the Restaurant closure departures); normalized rate ~27.8% 整體流失率為52.8% (包括該餐廳結業因素)；經調整流失率約為27.8%
B1 Target B1 目標	Targets for managing employment practices 僱傭常規管理目標	Employment 僱傭	Disclosed 已披露	Maintain fair employment practices; address ageing workforce through succession planning 維持公平僱傭常規；透過接班規劃應對員工老齡化
B2 Health and Safety 健康與安全				
B2 (General) B2 (一般)	Policy on workplace health and safety 職業健康與安全政策	Health and Safety 健康與安全	Disclosed 已披露	Strict safety protocols across warehouses, offices, and catering establishments 在倉庫、辦公室及餐飲場所實施嚴格安全措施
B2.1	Number and rate of work-related fatalities, injuries and lost days 因工死亡、工傷事故及損失工作日的數目及比率	Health and Safety; Appendix III 健康與安全；附錄三	Disclosed 已披露	0 injuries; 0 fatalities; 0 lost days over the three consecutive years including the reporting year. 連續三年 (包括報告年度) 維持0宗工傷、0宗因工死亡及0個損失工作日。
B2.2	Description of occupational health and safety measures adopted and how implemented 已採取的職業健康與安全措施及其執行情況說明	Health and Safety 健康與安全	Disclosed 已披露	Regular safety briefings; FEHD Good Hygiene Practices compliance; food handling protocols reinforced in response to HPAI and norovirus outbreaks 定期安全簡報；遵守食環署良好衛生規範；因應禽流感及諾如病毒事件加強食品處理程序
B2 Target B2 目標	Targets for managing health and safety 健康與安全管理目標	Health and Safety 健康與安全	Disclosed 已披露	Maintain zero-injury record; continue food safety training reinforcement 維持零事故紀錄；持續加強食品安全培訓

APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)

Part B – Social (continued)

B部分 – 社會(續)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
B3 Development and Training 發展及培訓				
B3 (General) B3 (一般)	Policy on training and development 培訓及發展政策	Development and Training 發展及培訓	Disclosed 已披露	Regular training on food handling, personal hygiene, temperature control, and cross-contamination prevention 定期提供食品處理、個人衛生、溫度控制及防止交叉污染等培訓
B3.1 and B3.2 B3.1及B3.2	Percentage of employees trained and average training hours by gender and employee category 按性別及員工類別劃分的受訓員工百分比及平均培訓時數	Development and Training; Appendix III 發展及培訓；附錄三	Disclosed 已披露	37 employees trained; 161 total training hours; avg 4.35 hours/employee 37名員工接受培訓；總培訓時數161小時；平均每名員工4.35小時
B3 Target B3 目標	Targets for training and development 培訓及發展目標	Development and Training 發展及培訓	Disclosed 已披露	Expand training to cover middle and senior management in FY2026/27 計劃於二零二六／二七財政年度將培訓擴展至中高層管理人員
B4 Labor Standards 勞工準則				
B4 (General) B4 (一般)	Policy on preventing child and forced labor 防止童工及強迫勞工的政策	Labor Standards 勞工準則	Disclosed 已披露	Zero tolerance for child and forced labor; rigorous identity and age verification at recruitment 對童工及強迫勞工採取零容忍政策；招聘時進行嚴格身份及年齡核實
B4.1	Measures to review supply chain for child and forced labor 檢視供應鏈針對童工及強迫勞工的措施	Labor Standards; Supply Chain Management 勞工準則；供應鏈管理	Disclosed 已披露	Supplier qualification procedures include compliance documentation review; no incidents identified 供應商資格審查包括合規文件檢視；年內並無查獲相關事故
B4 Target B4 目標	Targets for addressing labor standards 勞工準則相關目標	Labor Standards 勞工準則	Disclosed 已披露	Formalise supplier assessment criteria to include labour standards compliance in FY2026/27 於二零二六／二七財政年度正式落實將勞工準則納入供應商評估準則

APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)

附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)

Part B – Social (continued)

B部分 – 社會 (續)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
B5 Supply Chain Management 供應鏈管理				
B5 (General)	Policy on managing environmental and social risks in supply chain	Supply Chain Management	Disclosed	All suppliers required to hold valid licences and comply with applicable food safety and labour regulations
B5 (一般)	管理供應鏈環境及社會風險的政策	供應鏈管理	已披露	所有供應商須持有有效牌照並遵守相關食品安全及勞工法規
B5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	Supply Chain Management; Appendix III 供應鏈管理； 附錄三	Disclosed 已披露	70 suppliers: 51 Hong Kong, 19 overseas (Brazil, Japan, Australia, China and others) 供應商總數70家：香港51家，海外19家（包括巴西、日本、澳洲、中國及其他地區）
B5.2	Practices for identifying environmental and social risks in supply chain and actions taken 識別供應鏈環境及社會風險的常規及所採取的措施	Supply Chain Management 供應鏈管理	Disclosed 已披露	Regular supplier communication; CFS import control compliance monitoring; approved supplier list updated in response to HPAI restrictions 與供應商保持定期溝通；監察食物安全中心進口管制；因應禽流感更新認可供應商名單
B5.3	Practices for promoting environmental and social standards in supply chain 促進供應鏈環境及社會標準的常規	Supply Chain Management 供應鏈管理	Disclosed 已披露	Green procurement criteria (HACCP, ISO 22000, GMP) to be introduced in FY2026/27 將於二零二六／二七財政年度引入綠色採購準則(HACCP、ISO 22000、GMP)
B5 Target	Targets for managing supply chain ESG risks	Supply Chain Management	Disclosed	Formalize sustainable procurement policy; introduce supplier ESG assessment in FY2026/27
B5 目標	供應鏈ESG風險管理目標	供應鏈管理	已披露	制定正式的可持續採購政策；於二零二六／二七財政年度引入供應商ESG評估

APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)

Part B – Social (continued)

B部分 – 社會 (續)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
B6 Product Responsibility 產品責任				
B6 (General) B6 (一般)	Policy on product and service quality and safety 產品及服務質量與安全政策	Product and Service Responsibility 產品及服務責任	Disclosed 已披露	QA/QC framework covering sourcing, handling, storage, distribution, and catering; full FEHD compliance 品質保證／品質控制體系涵蓋採購、處理、儲存、代理及餐飲；全面符合食環署規定
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 因安全及健康原因須回收的已售或已運送產品佔比	Product and Service Responsibility; Appendix III 產品及服務責任； 附錄三	Disclosed 已披露	0 product recalls 0宗產品召回
B6.2	Number of products and service-related complaints received and how resolved 接獲與產品及服務相關的投訴數目及其處理方式	Product and Service Responsibility; Appendix III 產品及服務責任； 附錄三	Disclosed 已披露	0 customer complaints received 並無接獲客戶投訴
B6.3	Description of practices relating to observing and protecting intellectual property rights 有關遵守及保障知識產權的常規說明	Product and Service Responsibility 產品及服務責任	Not Applicable 不適用	The Group's principal activities are food trading and catering; intellectual property rights are not a material ESG issue for the Group's operations. 本集團主要從事食品貿易及餐飲；知識產權就本集團營運而言並非重大ESG議題。
B6.4	Description of quality assurance process and recall procedures 品質保證程序及產品回收程序的說明	Product and Service Responsibility 產品及服務責任	Disclosed 已披露	FEHD-compliant QA/QC framework; supplier vetting; food safety incident monitoring and response protocols 已建立符合食環署要求的品質管理體系；供應商審查；食品安全事故監測及回應協定
B6.5	Description of consumer data protection and privacy policies 消費者資料保障及私隱政策的說明	Product and Service Responsibility 產品及服務責任	Disclosed 已披露	The Group complies with the Personal Data (Privacy) Ordinance (Cap. 486) in handling customer data. No material data privacy incidents were reported during the year. 本集團處理客戶資料時遵守個人資料(私隱)條例(香港法例第486章)。年內並無重大資料私隱事故。
B6 Target B6 目標	Targets for product responsibility 產品責任相關目標	Product and Service Responsibility 產品及服務責任	Disclosed 已披露	Maintain zero recalls and zero complaints; formalise HACCP and ISO 22000 supplier certification requirements 維持零回收及零投訴；正式落實供應商HACCP及ISO 22000認證

**APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)**

**附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)**

Part B – Social (continued)

B部分 – 社會 (續)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
B7 Anti-Corruption 反貪污				
B7 (General)	Policy on anti-corruption	Anti-corruption	Disclosed	Zero-tolerance policy on bribery, extortion, fraud, and money laundering; code of conduct in place
B7 (一般)	反貪污政策	反貪污	已披露	對賄賂、勒索、欺詐及洗錢採取零容忍政策；已制定行為守則
B7.1	Number of concluded legal cases regarding corrupt practices and outcomes	Anti-corruption; Appendix III	Disclosed	0 concluded legal cases
	涉及貪污行為的已審結司法案件數目及其結果	反貪污；附錄三	已披露	0宗已審結司法案件
B7.2	Description of anti-corruption training provided to directors and staff	Anti-corruption	Disclosed	ICAC materials circulated to all 36 employees; anti-corruption awareness maintained
	向董事及員工提供的反貪污培訓說明	反貪污	已披露	向全體36名員工發放廉署資料；維持反貪污意識
B7 Target	Targets for anti-corruption	Anti-corruption	Disclosed	Maintain zero-tolerance policy; continue annual ICAC-based anti-corruption awareness programme
B7 目標	反貪污目標	反貪污	已披露	維持零容忍政策；繼續推行年度廉署相關反貪污培訓

APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)

Part B – Social (continued)

B部分 – 社會 (續)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
B8 Community Investment 社區投資				
B8 (General) B8 (一般)	Policy on community engagement and investment 社區參與及投資政策	Community Investment 社區投資	Disclosed 已披露	The Group contributes to the community through stable employment, local supplier engagement, and food security. A formalised community investment policy is planned for FY2026/27. 本集團透過穩定就業、委聘本地供應商及保障食品供應來回饋社區。計劃於二零二六／二七財政年度制定正式社區投資政策。
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport) 重點貢獻範疇(例如教育、環境關注事宜、勞工需求、健康、文化及體育)	Community Investment 社區投資	Disclosed 已披露	Focus areas: stable employment, local food supply chain support, food safety awareness. 重點範疇：穩定就業，本地食品供應鏈支持，食品安全意識。
B8.2	Resources contributed (e.g. money or time) to focus area 對重點範疇投入的資源(例如金錢或時間)	Community Investment 社區投資	Disclosed 已披露	Resources contributed through operational activities. Formalised community investment budget to be established in FY2026/27. 透過營運活動投入資源。計劃於二零二六／二七財政年度訂立正式社區投資預算。
B8 Target B8 目標	Targets for community investment 社區投資目標	Community Investment 社區投資	Disclosed 已披露	Explore partnerships with local food banks and charities in FY2026/27. 於二零二六／二七財政年度探索與本地食物銀行及慈善機構合作的機會。

APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)

附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)

Part C – Governance (ESG-Related)

C部分 – 管治 (ESG相關)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
C1	Board's oversight of ESG issues 董事會對ESG議題的監督	Introduction; ESG-related Governance 序言；ESG相關管治	Disclosed 已披露	Board maintains overall accountability; ESG reviewed at least annually 董事會須接受整體問責；至少每年檢視ESG工作一次
C2	Management's role in ESG 管理層在ESG事務上的角色	ESG-related Governance ESG相關管治	Disclosed 已披露	ESG Working Group led by CFO; quarterly updates to Board 由財務總監領導ESG工作小組；每季度向董事會匯報
C3	Process for identifying and managing material ESG risks 識別及管理重大ESG風險的流程	Materiality Assessment; Climate Change 重要性評估；氣候變化	Disclosed 已披露	Materiality assessment; ERM integration; climate risk register 重要性評估；企業風險管理整合；氣候風險登記冊
C4	How the Board reviews ESG-related goals and targets 董事會如何審視ESG相關目標及標竿	ESG-related Governance; ESG Targets ESG相關管治；ESG目標	Disclosed 已披露	Annual Board review of ESG KPIs; management tracking through KPI consolidation 董事會每年審閱ESG關鍵績效指標；管理層透過關鍵績效指標匯總跟進

APPENDIX II – STOCK EXCHANGE ESG REPORTING CODE CONTENT INDEX¹⁵ (APPENDIX C2 COMPLIANCE REFERENCE) (continued)

Part D – Climate Disclosures (Mandatory from FY2025/26)

附錄二 – 聯交所ESG報告守則內容索引¹⁵ (附錄C2合規參考)(續)

D部分 – 氣候披露事項(由二零二五／二六財政年度
起須強制披露)

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
D1	Governance: Board oversight of climate-related risks and opportunities 管治：董事會對氣候相關風險及機遇的監督	Climate Change – Governance 氣候變化 – 管治	Disclosed 已披露	Board oversight confirmed; Audit Committee integration; bi-annual climate risk review 董事會確認監督角色；透過審核委員會整合管理；每半年檢視氣候風險
D2	Governance: Management's role in climate-related issues 管治：管理層於氣候相關議題的角色	Climate Change – Governance 氣候變化 – 管治	Disclosed 已披露	ESG Working Group (CFO-led); monthly energy and refrigerant monitoring ESG工作小組(財務總監領導)；每月監察能源及製冷劑數據
D3	Strategy: Climate-related risks and opportunities identified 策略：已識別的氣候相關風險及機遇	Climate Change – Strategy 氣候變化 – 策略	Disclosed 已披露	Physical risks (HPAI, extreme weather, rising temperatures); transition risks (carbon pricing, consumer preferences) 實體風險(高致病性禽流感、極端天氣、氣溫上升)；轉型風險(碳定價、消費者偏好)
D4	Strategy: Impact of climate risks on business model and financial planning 策略：氣候風險對業務模式及財務規劃的影響	Climate Change – Strategy 氣候變化 – 策略	Disclosed 已披露	Cold chain resilience; supply chain diversification; energy efficiency investment 冷鏈韌性；供應鏈多元化；能源效益投資
D5	Strategy: Climate scenario analysis 策略：氣候情景分析	Climate Change – Strategy 氣候變化 – 策略	Comply or Explain 不遵守就解釋	In accordance with the implementation reliefs provided in the Stock Exchange Guidance, the Group has focused on qualitative scenario assessment. Given the Group's scale and lean operational model, complex quantitative scenario modelling would involve undue cost or effort disproportionate to the Group's size. The Group will assess the feasibility of quantitative scenario analysis in future cycles. 根據聯交所指引所提供的實施寬免，本集團現階段以定性情景評估為主。由於本集團的規模及精益營運模式，進行複雜的量化情景分析將涉及不相稱的成本或資源投入。本集團將於未來報告周期評估進行量化情景分析的可行性。
D6	Risk Management: Process for identifying climate-related risks 風險管理：識別氣候相關風險的流程	Climate Change – Risk Management 氣候變化 – 風險管理	Disclosed 已披露	Stock Exchange Implementation Guidance-based categorization; materiality matrix; Risk Register with designated Risk Owners 按聯交所實施指引進行分類；重要性矩陣；在風險登記冊中指定風險負責人

**APPENDIX II – STOCK EXCHANGE ESG REPORTING
CODE CONTENT INDEX¹⁵ (APPENDIX C2
COMPLIANCE REFERENCE) (continued)**

**附錄二 – 聯交所ESG報告守則內容索引¹⁵
(附錄C2合規參考)(續)**

*Part D – Climate Disclosures (Mandatory from FY2025/26)
(continued)*

*D部分 – 氣候披露事項(由二零二五／二六財政年度
起須強制披露)(續)*

Code Ref 守則條文 編號	Provision 條文	Report Section 報告章節	Disclosure Status 披露狀況	FY2025/26 KPI/Response 二零二五／二六財政年度 關鍵績效指標／回應
D7	Risk Management: Integration of climate risk into overall risk management 風險管理：將氣候風險納 入整體風險管理	Climate Change – Risk Management 氣候變化－風險管理	Disclosed 已披露	Climate risks integrated into Group ERM framework; Logistics Manager responsible for cold storage energy SOPs 氣候風險已納入本集團企業風險管理 框架；由物流經理負責冷藏設施節能 標準作業程序
D8	Metrics: GHG emissions (Scope 1, 2 and relevant Scope 3) 指標：溫室氣體排放(範圍 1、範圍2及相關的範圍3)	Emissions; Climate Change; Appendix III 排放物；氣候變化； 附錄三	Disclosed 已披露	Scope 1: 3.37 tCO ₂ e; Scope 2: 145.25 tCO ₂ e; Scope 3 (voluntary): 36.76 tCO ₂ e 範圍1：3.37噸二氧化碳當量； 範圍2：145.25噸二氧化碳當量； 範圍3(自願披露)：36.76噸二氧化碳 當量
D9	Metrics: Climate-related targets and progress 指標：氣候相關目標及 進展	Climate Change; ESG Targets 氣候變化；ESG目標	Disclosed 已披露	GHG intensity improved -28.5%; energy intensity reduced through LED retrofits and cold storage optimization 溫室氣體排放密度下降28.5%；透過 LED更換及優化冷藏設施降低能源密 度
D10	Metrics: Internal carbon pricing (if used) 指標：內部碳定價 (如適用)	Climate Change 氣候變化	Comply or Explain 不遵守就解釋	The Group does not currently apply an internal carbon price. Given the Group's scale and cost-sensitive operating model, internal carbon pricing is not considered proportionate at this stage. The Group will monitor regulatory developments and peer practices. 本集團目前未有採用內部碳定價。基 於本集團的規模及對成本敏感的營運 模式，現階段採用內部碳定價並非相 稱之舉。本集團將持續關注監管發展 及同業做法。

