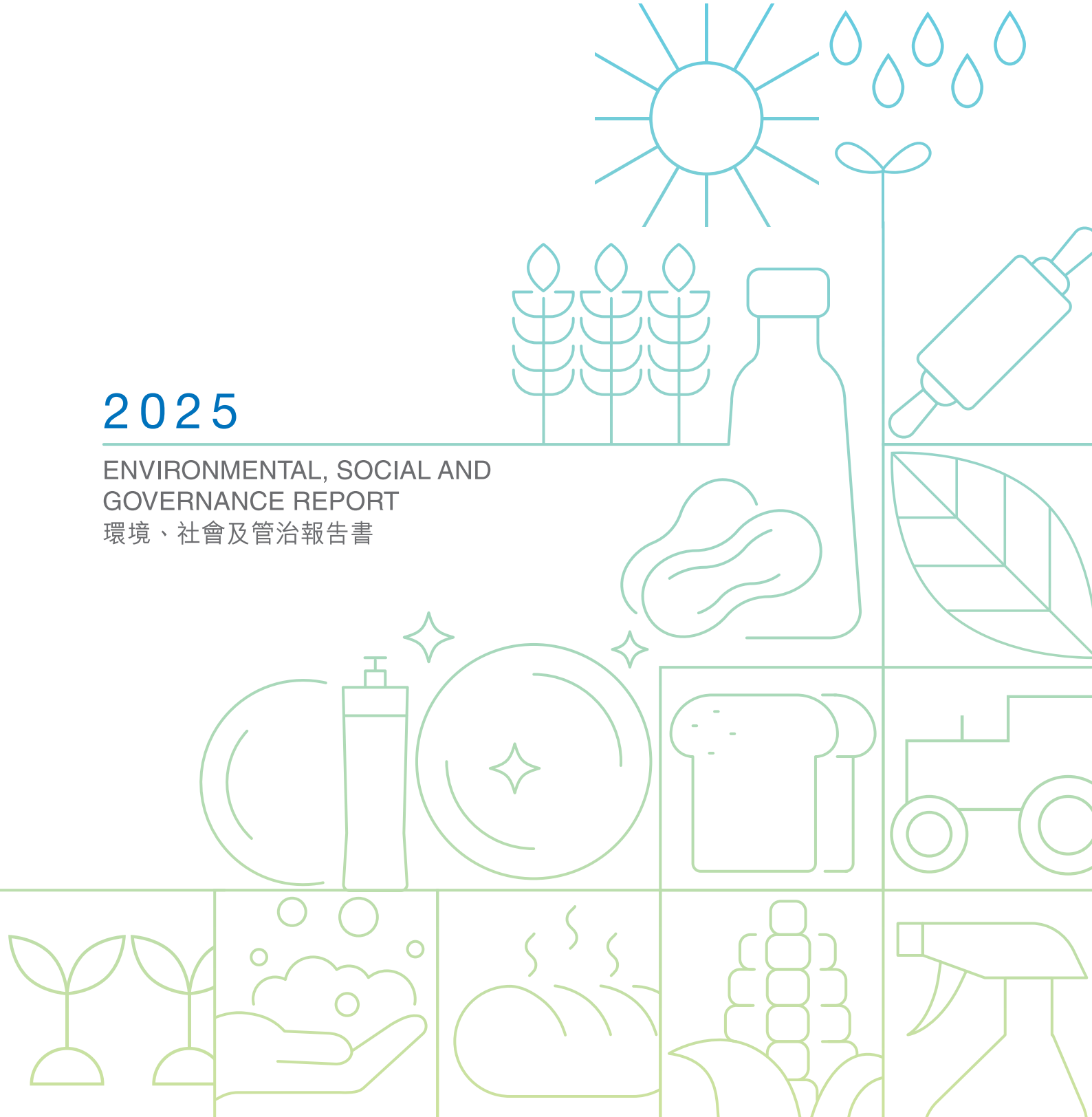
南順(香港)有限公司
Lam Soon (Hong Kong) Limited

A Member of the Hong Leong Group
豐隆集團成員

(Stock Code 股份代號：411)



2025

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

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About Lam Soon

Lam Soon has been publicly listed on The Stock Exchange of Hong Kong Limited ("HKEX") since 1972. The Group is headquartered in Hong Kong and is principally engaged in the manufacturing, trading and processing of food and home care products in Hong Kong, Macau and Mainland China. The Group comprises a broad portfolio of famous brands, which include "Knife", "Red Lantern", "AXE", "Labour", "Golden Statue", "American Roses", "Royal Sakura" and "Double Peach".

有關南順

南順自一九七二年起已在香港聯合交易所有限公司(「港交所」)公開上市。本集團的總部位於香港，主要於香港、澳門及中國大陸從事食品與家居護理用品的製造、貿易及加工。本集團旗下擁有眾多知名品牌，包括「刀嘜」、「紅燈」、「斧頭牌」、「勞工牌」、「金像牌」、「美玫牌」、「櫻皇」及「雙桃」。



MESSAGE FROM THE BOARD
董事會的話

The Board of Directors (the "Board") of Lam Soon (Hong Kong) Limited (the "Company" or "Lam Soon", together with its subsidiaries the "Group") is pleased to present our Environmental, Social and Governance ("ESG") Report of the Group for the financial year ended 30 June 2025.

南順(香港)有限公司(「本公司」或「南順」，連同其附屬公司統稱「本集團」)董事會(「董事會」)欣然提呈本集團截至二零二五年六月三十日止財政年度的環境、社會及管治(「環境、社會及管治」)報告。

While the intensified climate events over the past years have caused disruptions to the ecosystem, it has also served as a catalyst for change, prompting the reassessment of impacts of climate change and spurring actions across the world. In light of this, and as the regulatory landscape continues to evolve, we firmly believe in our duty to contribute to the collective efforts of our country and region, including the pursuit of the "30-60 dual carbon goals" and "Hong Kong's Climate Action Plan 2050" to strive for a net-zero future. The Group remains committed to our contribution towards decarbonisation.

儘管過去幾年氣候事件加劇對生態系統造成的影響，惟亦成為推動改變的催化劑，促使全球重新評估氣候變遷的影響並採取行動。有鑒於此，且隨著監管環境的不斷發展，我們堅信我們有責任為國家及地區的共同努力作出貢獻，包括追隨「30-60雙碳目標」及「香港氣候行動藍圖2050」，努力實現淨零排放未來。本集團繼續致力於為脱碳作出貢獻。

This year, we took a major step forward by establishing a comprehensive suite of realistic and attainable 2029/30 targets. We conducted a bottom-up analysis and engaging directly with business units to understand their unique challenges and opportunities to ensure that each target is grounded in operational reality. Central to this progress is the introduction of our first-ever social targets, marking a significant expansion beyond our environmental commitments. These social targets focus specifically on employee development and well-being, as well as product quality control. To ensure these ambitions translate into tangible results, we have tailored internal targets for each business units, and we will continue to systematically monitor, track, and report on our business units' various targets and performance, while the Board reviews and assesses the Group's ESG programmes and progress on a regular basis.

今年，我們邁出重要一步，制定一系列全面及切實可行的二零二九／三零年目標。我們進行從下而上的分析，直接與業務部門溝通，了解彼等所面對的獨特挑戰及機遇，以確保各目標都以實際營運為基礎。該進展的重點是我們首次引入社會目標，標誌著我們在環境承諾方面之外的重大拓展。該等社會目標著重僱員發展及福祉，以及產品質素控制。為確保該等目標轉化為實際成果，我們制定切合各業務部門的內部目標，並將持續有系統地監察、追蹤和報告各業務部門的各個目標及績效，同時董事會將定期檢討及評估本集團的環境、社會及管治計劃及進度。

Additionally, we have conducted scenario analysis to identify potential climate risks, evaluating their impact on our operations, which has enabled us to develop robust strategies to enhance resilience.

此外，我們已進行情境分析，以識別潛在氣候風險，評估其對我們營運的影響，令我們可制定穩健的策略以加強抵禦能力。

In 2025, in line with the enhanced requirements on climate-related disclosures promulgated by HKEX, we have diligently sought to acquaint ourselves with the new disclosure requirements and International Financial Reporting Standards, setting plans and timetable to prepare for eventual climate reporting in accordance with the Hong Kong Financial Reporting Standards Sustainability Disclosure Standards, which is to be fully adopted by 2028. This would guide us on our journey in navigating the risks and capitalise on opportunities that arise from the intricacies of climate change dynamics.

於二零二五年，為配合港交所頒佈的氣候相關披露的進一步要求，我們努力熟悉新的披露要求及國際財務報告準則，並根據最終將於二零二八年全面實施的香港財務報告準則可持續披露準則制定計劃及時間表，為氣候報告作好準備。此舉將引領我們在複雜的氣候變化動態中應對風險並把握機遇。

We would like to thank our staff, partners, customers and other stakeholders who share our vision, and we value their comments and contributions on our ESG journey. Going forward, we remain steadfast in our commitment to creating positive impacts to society and pursuing our social and environmental targets, as we embark upon the transformative voyage towards enhanced sustainability.

我們僅此感謝與我們有共同願景的員工、合作夥伴、客戶及其他持份者，我們重視彼等對我們環境、社會及管治方面的意見及貢獻。展望未來，我們將堅定不移地致力於為社會創造正面影響，並實現我們的社會及環境目標，踏上提高可持續發展的改革之旅。

ABOUT THIS REPORT
有關本報告

Reporting Standard

This is the ninth ESG report (the "Report") of the Company, highlighting its ESG performance, with disclosure reference made to the ESG Reporting Code (formerly named as the ESG Reporting Guide) as set out in Appendix C2 on the Rules Governing the Listing of the Securities ("Listing Rules") and Guidance issued by the HKEX. The Group has complied with all the "comply or explain" provisions set out in the ESG Reporting Code during the Reporting Period (as defined below).

Reporting Period

From 1 July 2024 to 30 June 2025 (the "Reporting Period").

Reporting Scope

This Report covers the Group's overall environmental performance in the manufacture and distribution of food and home care products in Hong Kong and Mainland China, which accounted for 98% of the Group's total revenue during the Reporting Period. During the Reporting Period, the Group's major operational sites were:

(i) the Lam Soon Building in Hong Kong comprising its headquarters office, an edible oil plant, and a logistic fleet;

(ii) the Shenzhen office in Shekou, Shenzhen, the People's Republic of China ("PRC");

(iii) the five flour mills in Shekou, Yixing, Jintan, Qionglai and Qingzhou, in the PRC;

(iv) the edible oil plant in Shekou, the PRC;

(v) the home care product plant in Guangzhou, the PRC; and

(vi) the specialty fats plant in Jintan, in the PRC.

The environmental performance of the business operation in Macau and the sales offices in Guangzhou, Beijing and Shanghai were not reported as they did not have significant ESG impact during the Reporting Period.

報告準則

此為本公司刊發之第九份環境、社會及管治報告(「本報告」),重點闡述本集團於環境、社會及管治方面之表現,有關披露乃參考由港交所刊發之證券上市規則(「上市規則」)附錄C2所載的環境、社會及管治報告守則(前稱為環境、社會及管治指引)及指引。本集團已遵守於報告期間(定義見下文)的環境、社會及管治報告指引所載的所有「不遵守就解釋」條文。

報告期間

由二零二四年七月一日至二零二五年六月三十日(「報告期間」)。

報告範圍

本報告涵蓋本集團在香港和中國大陸之食品及家居護理用品之製造及分銷業務(佔本集團於報告期間總收入之98%)之整體環境表現。於報告期間,本集團之主要業務營運地點包括:

(i) 位於香港的南順大廈,包括總部辦事處、食用油廠及物流車隊;

(ii) 位於中華人民共和國(「中國」)深圳蛇口的深圳辦事處;

(iii) 位於中國蛇口、宜興、金壇、邛崍及青州的五個麵粉廠;

(iv) 位於中國深圳蛇口的食用油廠;

(v) 位於中國廣州的家居護理用品廠;及

(vi) 位於中國金壇的特種油脂廠。

澳門之業務營運以及廣州、北京及上海銷售辦事處的環境表現並無納入報告,皆因該等處所於報告期間並無重大環境、社會及管治影響。

ABOUT THIS REPORT
有關本報告

Reporting Principles

Materiality: We focus on issues with high importance to the Group and our stakeholders. Various material sustainability issues were identified through our interaction with internal management and staff as well as external stakeholders. These material sustainability issues form the basis for preparing this Report.

Quantitative: In order to set a measurable target and evaluate the ESG performance more objectively, quantitative information is provided, where appropriate. A data collection tool is used to record and monitor various environmental and social indicators.

Balance: We review and disclose our achievements, areas for improvement and future action plans in this Report to provide an overall picture of our ESG performance.

Consistency: Unless otherwise stated, the methodologies used in this Report are consistent with prior year for meaningful comparisons of ESG data over time.

Approval

The Board oversees the sustainability management and performance of the Group and undertakes overall responsibility for the Group's ESG strategy and reporting. The Board Audit & Risk Management Committee assists the Board, amongst others, to oversee the Group's ESG risks & opportunities and monitor the ESG reporting progress. This ESG report was reviewed and approved by the Board on 16 September 2025.

Feedback

The Group welcomes stakeholders' feedback on our ESG approach and performance. Please contact us via email at webmaster@lamsoon.com.

報告原則

重要性：我們專注於對本集團及持份者至關重要的議題。我們透過與內部管理層和員工以及外部持份者進行溝通來識別各項重大可持續發展議題，而這些重大可持續發展議題構成編製本報告之基礎。

量化：為設定可衡量目標及更客觀評估環境、社會及管治表現，我們會適時提供量化資料。我們亦會運用數據收集工具來記錄及監察各項環境及社會指標。

平衡：我們於本報告中檢討及披露我們的成果、需要改進的範疇及未來行動計劃，以提供一個整體環境、社會及管治表現之描述。

一致性：除另有說明外，本報告所採用的方法與上年一致，以隨時間對環境、社會及管治數據進行有意義比較。

批准

董事會監督本集團可持續發展的管理及表現，並全面負責本集團的環境、社會及管治策略及匯報。董事會審核及風險管理委員會協助董事會(其中包括)監督本集團的環境、社會及管治風險與機遇，並監察環境、社會及管治匯報進度。本環境、社會及管治報告已於二零二五年九月十六日經董事會審閱及批准。

反饋意見

本集團歡迎持份者對我們的環境、社會及管治方針和表現發表意見。請透過電郵與我們聯絡，電郵地址為：webmaster@lamsoon.com。

SUSTAINABILITY AT LAM SOON
南順的可持續發展

Approach to Sustainability

Our Core Values

The Group continues to strive for excellence in its day-to-day business operations and embrace the following core values in all aspects:

Honour 信譽

To conduct business with honour
以信譽經營業務

Entrepreneurship 企業精神

To pursue management vision and foster entrepreneurship
追求管理願景，培育企業精神

Quality 質素

To provide products and services that consistently exceed customers' expectations
提供一貫超出客戶期望的產品及服務

Unity 團結

To ensure oneness in purpose, harmony and friendship in the pursuit of prosperity for all
確保人人目標一致，和諧友好地追求繁榮

Human Resources 人力資源

To enhance the quality of human resources – as the essence of management excellence
提升人力資源質素作為卓越管理的精髓

Innovation 創新

To nurture and be committed to innovation
培育及致力於創新

Progress 進步

To continuously improve existing operations and to position for expansion and new business opportunities
不斷改善現有營運模式以及為擴大規模及新商業機遇作好準備

Social Responsibility 社會責任

To create wealth for the betterment of society
創造財富以造福社會

These intrinsic values form a major part of the Group's core value system and have served as the foundation for its sustainable growth and development.

可持續發展的方針

我們的核心價值

本集團繼續在日常業務營運中追求卓越，並在各方面秉承以下核心價值：

該等內在價值組成本集團核心價值體系的重要部分，並已成為其可持續增長及發展的基礎。

Approach to Sustainability *(continued)*

Our Sustainability Mission and Vision

The Group is built on the strong heritage of value creation for our stakeholders and communities within which we operate. Over the years, we have taken a progressive approach in integrating sustainability into our business, towards a stronger and more resilient group. We are committed to: growing our businesses responsibly; balancing environmental with economic considerations; as well as creating a positive impact for our stakeholders and contributing to our communities.

Four-Pillar Approach to Sustainability

The Group believes that an effective ESG management structure is a key factor to business success and has therefore adopted an integrated four-pillar approach to its overall sustainability management of ESG issues on the environment, human capital, corporate governance and social capital.

可持續發展的方針*(續)*

我們的可持續發展使命和願景

本集團建立在為持份者及我們所經營的社區創造價值之強大承傳上。多年來，我們採取進取的方針將可持續發展納入我們的營運上，使集團變得更強大及強韌。我們致力：以負責任的態度拓展我們的業務、平衡環境與經濟考慮因素，以及為持份者創造正面影響及為社區作出貢獻。

可持續發展的四大支柱方針

本集團相信有效的環境、社會及管治的管理架構是取得業務成功的關鍵因素，因此於整體可持續性管理中採用了整合的四大支柱方法，以管理有關環境、人力資本、企業管治及社會資本的環境、社會及管治問題。

ESG Management Approach
環境、社會及管治的管理方針

PILLAR 1 支柱一	PILLAR 2 支柱二	PILLAR 3 支柱三	PILLAR 4 支柱四
Towards a Greener Future 邁向更環保未來	Empowering our People 賦能予我們的員工	Conducting Business with Honour 以信譽經營業務	Caring for our Community 關懷社群

SUSTAINABILITY AT LAM SOON
南順的可持續發展

Sustainability Management

Sustainability Governance

The Group believes that its strategic focus on sustainability and its ability to manage associated ESG risks can create not only tangible value for its business, but also long-term value for its employees, customers, the environment, and the broader society.

The Group formalised the Sustainability Governance Structure in November 2020, in which the Board oversees the sustainability management and performance of the Group and undertakes overall responsibility for the Group's ESG strategy and reporting. The Group has dedicated its efforts to ensuring compliance with relevant legal and regulatory requirements as described in the latest Listing Rules.

可持續發展的管理

可持續發展管治

本集團相信其可持續發展之策略重點及管理相關環境、社會及管治風險的能力，不僅可以為其業務創造價值，亦可以為其員工、客戶、環境及廣泛的社會創造長期價值。

本集團於二零二零年十一月正式成立了可持續發展管治架構，其中董事會監督本集團可持續發展的管理及表現，並全面負責本集團的環境、社會及管治策略及匯報。本集團致力於確保遵守最新上市規則中所述之相關法律和監管要求。

Sustainability Governance Structure at Lam Soon
南順可持續發展管治架構

Board of Directors 董事會	• To have overall responsibility for the Group's ESG matters and to oversee the sustainability and climate change risk management and performance of the Group. 整體負責本集團的環境、社會及管治事宜，並監督本集團可持續發展及氣候變化風險管理及表現。 • To track the progress of target achievement and Key Performance Indicator ("KPI") performance over the year. 追蹤全年目標達成進度及關鍵績效指標(「關鍵績效指標」)表現。
Board Audit and Risk Management Committee ("BARMC") 董事會審核及風險管理委員會 (「審核及風險管理委員會」)	To assist the Board to oversee the Group's overall risk management and governance issues including, among others: 協助董事會監督本集團的整體風險管理及管治事宜，其中包括： • To review the ESG risks & opportunities and the related policies and practices. 審閱環境、社會及管治風險與機遇以及相關政策及常規。 • To monitor the ESG reporting progress. 監察環境、社會及管治匯報進度。 • To review the ESG report as well as the ESG-related risks and issues. 審閱環境、社會及管治報告及環境、社會及管治相關風險及事宜。
ESG Task Force 環境、社會及管治工作小組 • Chief Executive Officer 行政總裁 • Chief Financial Officer 首席財務總監 • General Managers of business units 各業務單位總經理 • Heads of various functions 各職能主管	• To develop and oversee ESG strategies and to monitor overall ESG performance. 制定及監督環境、社會及管治策略及監察環境、社會及管治整體表現。 • To implement the strategies, setting their respective actions and goals, devising and implementing related plans and policies. 實施策略、制定其各自的行動及目標、制定及實施相關計劃及政策。 • To work with business units and departments on a regular basis to collect data, track operational performance and coordinate the preparation of the ESG report. 定期與業務單位及部門合作以收集數據、追蹤營運表現及協助編製環境、社會及管治報告。
Group Internal Audit Department 本集團內部審計部	• To work with the ESG Task Force, the business units and functions to assist the ESG data validation for ensuring the consistence of data source and standard, and increase the accuracy of the ESG data. 與環境、社會及管治工作小組、業務單位及部門合作，協助環境、社會及管治數據驗證工作，確保數據來源及標準的一致性，並提高環境、社會及管治數據的準確性。

Sustainability Management *(continued)*

Sustainability Governance *(continued)*

The Group established a process to track progress of targets and KPI performance during the Reporting Period, and the results will be presented to the BARMC and the Board regularly to facilitate their oversight of the ESG progress and issues.

The Group also incorporates ESG and major climate-related risks into its Enterprise Risk Management ("ERM") Framework, where the process for controls and risk management have been embedded into its daily operations and decision-making processes. The BARMC regularly reviews the Group's risk registers and risk profile reports, including the major climate-related risks in the ERM Framework. Under the Group's ERM Framework, a structured approach was employed on an ongoing basis to identify, assess, treat, monitor and report on the key risks affecting the sustainability of the Group's business. During the Reporting Period, we have identified, assessed, and prioritised physical risk and transition risk as our climate-related risks within our ERM Framework, with actions to manage these risks within the Group's overall risk appetite to enhance business resilience. Also, we have conducted a scenario analysis to evaluate the potential impacts of material climate risks across short-, medium- and long-term, to provide us with insight to prioritise and tailor our mitigation strategies in the next step.

可持續發展的管理*(續)*

可持續發展管治*(續)*

於報告期間，本集團已建立追蹤目標進度及關鍵績效指標表現的流程，相關結果將定期呈交審核及風險管理委員會及董事會以便其監督環境、社會及管治進展及事宜。

本集團亦將環境、社會及管治以及重大氣候相關風險納入其企業風險管理(「企業風險管理」)框架，而該框架已將監控及風險管理過程融入其日常營運及決策過程之中。審核及風險管理委員會定期審閱本集團的風險登記冊和風險概況報告，包括企業風險管理框架中與氣候相關的主要風險。在本集團的企業風險管理框架下，我們持續採用有條不紊的方法來識別、評估、處理、監察及匯報影響本集團業務可持續性的主要風險。於報告期間，我們於企業風險管理框架中識別、評估及優先考慮實體風險及轉型風險為我們的氣候相關風險，並採取措施於本集團整體風險承受範圍內管理這些風險，從而提升業務韌性。此外，我們也進行了情境分析，評估重大氣候風險在短期、中期和長期的潛在影響，從而提供重要參考，以確定下一步減緩策略之優先排序並度身制定方案。

Materiality and Stakeholder Engagement

重要性及持份者參與

Stakeholder Engagement

The Group values input and feedback of its stakeholders as they bring potential insights to the Group's business. To ensure its business focus remains relevant, the Group commissioned an independent consultant to conduct stakeholder survey and materiality assessments previously to engage and gauge feedback from internal and external stakeholders. We also regularly interact with our stakeholders and understand their expectations through a range of communication channels. Through identifying areas of improvement and maintaining close communication with various stakeholders, the Group aims to continually enhance its ESG performance and management.

持份者參與

本集團重視持份者的意見及反饋，因為持份者可能會為本集團的業務帶來真知灼見。為確保其業務重點的相關性，本集團之前委託獨立顧問對持份者進行調查及重要性評估，以了解及收集內部和外部持份者的反饋。我們亦透過一系列的溝通渠道，定期與持份者互動，深入了解他們對我們的期望。通過識別需要改進的範疇並與各持份者保持密切溝通，本集團旨在不斷提高其環境、社會及管治表現及管理水平。

Stakeholder Group 持份者組別	Communication Channel	溝通渠道
Management and Employees 管理層及員工	Annual conferences	年會
	Appraisal sessions	評估會議
	Employee engagement and team building activities	員工參與和團隊建設活動
	Internal e-newsletter and E-post	內部電子通訊及電子郵件報
	Interviews	訪問
	Intranet	內聯網
	Meetings	會議
	Mediation team	調解小組
	Labour union	工會
	Notice boards	告示板
Customers 顧客	Trade exhibitions	交易展
	Product Launches/Demonstrations	產品發佈會／示範會
	Customer hotlines	客戶熱線
	Customer satisfaction surveys	顧客滿意度調查
	Websites and social media platforms	網站和社交媒體平台
Investors/Shareholders 投資者／股東	Annual and interim reports	年報和中期報告
	Annual General Meeting ("AGM")	股東週年常會(「週年常會」)
	Official website	官方網站
	Press releases and announcements	新聞稿和公佈
Suppliers and Business Partners 供應商和業務合作夥伴	Tendering and procurement communication	招標及採購溝通
	Regular evaluation	定期評估
	Conference calls	電話會議
	Meetings	會議
	Workshops	工作坊
Industry Association/ Regulators/Media 行業協會／監管機構／媒體	Industry forum	行業座談會
	Official website	官方網站
	Press releases and announcements	新聞稿和公佈
Community Partners/NGOs 社區合作夥伴／非政府組織	Community engagement	社區參與
	ESG report	環境、社會及管治報告
	Social media	社交媒體
	Volunteering and charitable activities	義工服務和慈善活動

Materiality and Stakeholder Engagement *(continued)*

Materiality Analysis

The Group previously conducted a comprehensive stakeholder engagement which involved over 100 stakeholders via surveys to collect their feedback and recommendation on our ESG performance in various topics, in which we asked stakeholders to rank the relative importance of each sustainability issue to the Group on a scale of 1 to 5 (with "1" being not important at all and "5" being very important). Based on the industry trend and benchmarks, we identified a total of 17 sustainability issues (as shown in table below). During the Reporting Period, we have reviewed the material topics.

A materiality matrix was developed from the results of the stakeholder engagement exercise conducted with internal and external stakeholders through an online survey. ESG Issues for disclosure in this Report were identified by considering the relevance of each ESG Issue to the operations and stakeholders of the Group.

Upon analysing the survey results and adjusted by peers' materiality, 12 issues were identified within the "Priority" area, while the remaining 5 issues were identified within the "Significant" and "Moderate" areas of the materiality matrix. Among all issues, "product quality and safety", "business ethics and compliance" and "climate change mitigation and adaptation" were the top three material sustainability issues. The results in the materiality analysis were reviewed and endorsed by the Board.

重要性及持份者參與*(續)*

重要性分析

本集團較早前曾全面進行持份者參與活動，通過問卷調查接觸超過100名持份者，以收集其對我們在各議題下的環境、社會及管治表現的反饋和建議。我們要求持份者以1至5分制(1分代表完全不重要，5分代表極為重要)評定各項可持續議題對本集團的相對重要性。基於行業趨勢及基準，我們共識別出17項可持續議題(詳見下表)。於報告期內，我們對重大議題進行了審閱。

根據通過在線調查與內部及外部持份者進行的持份者參與活動的結果，我們已制定重要性矩陣。通過考慮各環境、社會及管治議題與本集團運營及持份者的相關性，我們確定了本報告中需要披露的環境、社會及管治議題。

對調查結果進行分析並根據同行的重要性進行調整後，12個議題被確定屬於重要性矩陣中的「優先」領域，而其餘5個議題則被確定屬於「重要」及「中等」領域。在所有議題中，「產品質量與安全」、「商業道德及合規」及「氣候變化緩解及適應」為三大重要可持續性議題。重要性分析的結果已獲董事會審閱及認可。

SUSTAINABILITY AT LAM SOON
南順的可持續發展

Material Topics for Lam Soon
南順的重要議題

PILLAR 1 支柱一

Towards a Greener Future
邁向更環保未來

1 Carbon emissions and energy efficiency
碳排放及能源效益
2 Water and effluent management
用水及污水管理
3 Waste management
廢物管理
4 Sustainable packaging
可持續包裝
5 Climate change mitigation and adaptation
緩解及適應氣候變化

PILLAR 2 支柱二

Empowering our People
賦能予我們的員工

6 Equal opportunities
平等機會
7 Fair labour practices
公平的勞工實踐
8 Employee welfare, health and safety, and engagement
僱員福利、健康與安全及參與
9 Employee development
僱員發展

PILLAR 3 支柱三

Conducting Business with Honour
以信譽經營業務

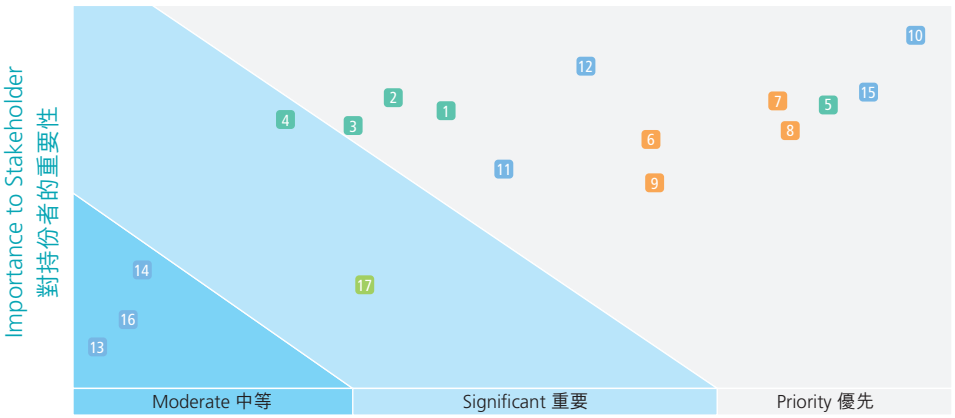
10 Product quality and safety
產品質量與安全
11 Ethical marketing
道德營銷
12 Responsible sourcing
負責任的採購
13 Cyber security and data privacy
網絡安全與數據私隱
14 Corporate governance
企業管治
15 Business ethics and compliance
商業道德及法規
16 Product nutrition and health
產品營養及健康

PILLAR 4 支柱四

Caring for our Community
關懷社群

17 Community involvement
社區參與

Materiality Matrix 重要性矩陣



SUSTAINABILITY AT LAM SOON
南順的可持續發展

ESG Finance

Lam Soon is actively capitalising on ESG finance opportunities and continuously exploring its potential. During the Reporting Period, we participated in the Green Deposit Programme and Sustainable Deposit Programme of one of our bankers with deposits designated to fund projects that can contribute to the improvement of environmental issues. The total green deposit and sustainable deposit placed by the Group amounted to approximately HK$93,200,000 as at the end of the financial year ended 30 June 2025.

環境、社會及管治融資

南順積極利用環境、社會及管治融資機會並不斷探索其潛力。於報告期間，我們參與我們其中一間往來銀行的綠色定期存款計劃及可持續存款計劃，該等存款專項用於改善環境問題的項目。本集團於二零二五年六月三十日止財政年度結束時存放的綠色存款及可持續存款總額約為港幣93,200,000元。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

Key Achievements 主要成就

- Adopted nitrogen filling technology to address sunflower oil bottle deformation concerns and reduce bottle weight, saving polyethylene terephthalate ("PET") use and reducing costs.
  採用氮氣填充技術，解決葵花籽油瓶變形問題，減輕瓶身的重量，節省聚對苯二甲酸乙二酯(「PET」)用量，降低成本。
- Performed a climate risk scenario analysis for the major operational sites in accordance with the requirement of the HKEX ESG Reporting Code to better understand the impacts of climate-related risks and opportunities.
  根據港交所環境、社會及管治報告守則的要求，對主要營運地點進行氣候風險情境分析，以更了解氣候相關風險及機遇的影響。
- New 2029/30 environmental targets set tailored to each manufacturing plant, reinforcing our commitment to reducing greenhouse gas ("GHG") emissions, as well as electricity, water and waste consumption.
  我們針對各生產廠房制定二零二九／三零年的新環境目標，加強我們減少溫室氣體(「溫室氣體」)排放以及電力、水及廢棄物消耗的承諾。

We aim to reduce waste and improve efficiency in energy and use of resources, and seek to entrench the philosophy into a Group-wide awareness and culture of caring for the environment.

The Group pledges to minimise our environmental impacts by making continuous improvement in managing and monitoring its emissions, wastewater, solid waste and noise pollution. Every year, through engaging external licensed testing laboratories, various environmental tests are conducted to evaluate the capability of existing facilities on meeting regulatory and environmental requirements and national standards based on the parameters obtained.

我們致力於減少廢棄物及提高能源和資源利用的效率，並努力貫徹這理念成為整個集團對關愛環境的意識及文化。

本集團承諾減低我們對環境影響，持續改善對排放、污水、固體廢物及噪音污染的管理及監察。本集團每年委聘外部持牌測試實驗室進行針對多項環境測試，以根據所得指標評估現有設施在達至監管及環境規定及國家標準之能力。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

The Group strictly abides by the laws, rules and regulations enforced in relation to environmental protection and pollution control, including but not limited to the following:

- Environmental Protection Law of the PRC;
- Atmospheric Pollution Prevention and Control Law of the PRC;
- Law of the PRC on Prevention and Control of Water Pollution;
- Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste;
- Soil Pollution Prevention and Control Law of the PRC;
- Directory of National Hazardous Wastes;
- The Administrative Measures for Hazardous Waste Transfer Manifests;
- Regulations on Environmental Protection in Guangdong Province;
- Regulations on Prevention and Control of Environmental Pollution by Solid Waste in Guangdong Province;
- Measures for the Management of Hazardous Waste Transfer in Shenzhen;
- Environmental Protection Regulations of Shenzhen Special Economic Zone; and
- Measures for the Management of Municipal Domestic Waste (Decree No. 157 of the Ministry of Construction of the PRC).

No cases of material non-compliance with relevant laws, rules and regulations that have a significant impact on the Group relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste were recorded during the Reporting Period.

The Group also follows industry standards to monitor its environmental performances.

本集團嚴格遵守有關環境保護及污染控制的法律、法規及規章，包括但不限於以下各項：

- 《中華人民共和國環境保護法》；
- 《中華人民共和國大氣污染防治法》；
- 《中華人民共和國水污染防治法》；
- 《中華人民共和國固體廢物污染環境防治法》；
- 《中華人民共和國土壤污染防治法》；
- 《國家危險廢物名錄》；
- 《危險廢物轉移聯單管理辦法》；
- 《廣東省環境保護條例》；
- 《廣東省固體廢物污染環境防治條例》；
- 《深圳市危險廢物轉移管理辦法》；
- 《深圳經濟特區環境保護條例》；及
- 《城市生活垃圾管理辦法》(中華人民共和國建設部令第157號)。

於報告期間，並無發生任何重大違反相關法律、法規及規章的事件對本集團造成重大影響，內容涉及大氣及溫室氣體排放、對水及土地的排放物以及產生有害及無害廢物。

本集團亦遵循行業標準以監控其環境表現。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

For air emissions, the Group is committed to comply with:

- The Emission Standard of Air Pollutants for Boilers (DB44/765-2019 and GB 13271-2014);
- The Emission Limits of Air Pollutants (DB44/27-2001) in Guangdong Province;
- The Integrated Emission Standard for Air Pollutants (GB 16297-1996); and
- The Regional and Integrated Emission Standard of Air Pollutants (DB37/2376-2019) in Shandong Province.

For the discharge of water pollutants, the Group is committed to comply with:

- The Discharge Limits of Water Pollutants (DB44/26-2001) in Guangdong Province;
- The National Integrated Wastewater Discharge Standard (GB 8978-1996); and
- Wastewater Quality Standards for Discharge to Municipal Sewers (GB/T 31962-2015).

For noise pollution, the Group controls the noise generated from production activities in compliance with:

- The Emission Standard for Industrial Enterprises Noise at Boundary (GB 12348-2008).

The Group continuously monitors its air emission, wastewater discharge, solid waste disposal and noise level to create a healthy environment for its workers and neighbourhood. Regular maintenance of machines and equipment is enforced to prevent excessive noise generation.

The Group did not receive any complaints from the surrounding communities regarding air, odour, noise, or night light pollution during the Reporting Period.

在空氣排放方面，本集團致力遵守：

- 《鍋爐大氣污染物排放標準》(DB44/765-2019及GB 13271-2014)；
- 《廣東省大氣污染排放限值》(DB44/27-2001)；
- 《大氣污染物綜合排放標準》(GB 16297-1996)；及
- 《山東省區域性大氣污染物綜合排放標準》(DB37/2376-2019)。

在水污染排放方面，本集團致力遵守：

- 《廣東省水污染物排放限值》(DB44/26-2001)；
- 《污水綜合排放標準》(GB 8978-1996)；及
- 《污水排入城鎮下水道水質標準》(GB/T 31962-2015)。

就噪音污染而言，本集團透過遵守以下標準控制生產活動產生的噪音：

- 《工業企業廠界環境噪聲排放標準》(GB12348-2008)。

本集團持續監察其空氣排放、廢水排放、固體廢物棄置及噪音水平，為其員工及社鄰創造健康的環境。執行機器及設備定期維護，以防止產生過多噪音。

於報告期間，本集團並無收到周邊社區關於空氣污染、氣味、噪音或夜燈污染的任何投訴。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

Climate Change Mitigation and Adaptation

Climate change is a significant threat to the sustainability of businesses and communities worldwide. To lessen the impact of potential climate-related risks, we have established our Climate Risk Management Policy. The policy outlines our commitment to mitigate the negative impacts of climate change via mitigation, adaptation, monitoring and reporting. Guidance set forth in the Task Force on Climate-related Financial Disclosures was incorporated to strengthen our process in assessing relating climate-related risks and opportunities, enhancing our evaluation and disclosure. We will continue to fortify our climate risk management practices to drive business sustainability and positive environmental impact.

Governance

The Board, with support from the BARMC, holds ultimate accountability for the Group's ESG strategy, encompassing the identification and management of climate-related risks and opportunities. The BARMC conducts regular review of the Climate Risk Management Policy to support Lam Soon's evolving climate approach. Climate change risk is being actively monitored within the Group's ERM Framework while the business units and departments of the Group are responsible for establishing and implementing relevant risk management actions to mitigate climate risks to an acceptable level. The monitoring and oversight of the execution and performance outcome are undertaken by the ESG Task Force. Regular updates on climate change matters, new disclosure requirements, emission targets progress, and action plans are provided at the Board meetings held every quarterly. To equip the Directors' ESG knowledge and awareness, ESG-focused training is organised from time to time. During the Reporting Period, a dedicated climate-related training session was arranged to provide latest update on the climate change disclosure standards and requirements, as well as the future plan to address the relevant requirements.

Please refer to the section of "Sustainability Governance Structure at Lam Soon" in this ESG Report for more information.

緩解及適應氣候變化

氣候變化對全球企業及社區的可持續發展構成重大威脅。為減少潛在氣候相關風險對我們業務的影響，我們已制定氣候風險管理政策。該政策概述我們致力通過緩解、適應、監察及報告減輕氣候變化的負面影響。氣候相關財務披露工作小組中載列的指引亦已被採納，以加強我們評估氣候相關風險及機遇的流程，提升我們的評估及披露工作。我們將持續加強氣候風險管理常規，以推動業務可持續發展及正面的環境影響。

管治

董事會在審核及風險管理委員會的支持下，就本集團的環境、社會及管治策略承擔最終責任，包括識別及管理與氣候相關的風險及機遇。審核及風險管理委員會定期審閱氣候風險管理政策，以支持南順不斷發展的氣候方針。本集團透過企業風險管理框架對氣候變化風險進行積極監控，各業務單位及部門負責制定並實施相關風險管理措施，將氣候風險降至可接受水平。環境、社會與管治工作小組則負責執行成效與績效之監控與督導工作。每季舉行的董事會會議上定期提供有關氣候變化事宜、新的披露要求、排放目標進展及氣候行動計劃的最新資訊。為了提升董事的環境、社會及管治知識及意識，我們不時組織以環境、社會及管治為重點的培訓。於報告期內，我們已安排專門的氣候相關培訓，提供最新的氣候變化披露標準及要求，以及因應相關要求的未來規劃。

更多詳情請參閱本環境、社會及管治報告中「南順可持續發展管理架構」章節。

Climate Change Mitigation and Adaptation *(continued)*

緩解及適應氣候變化*(續)*

Strategy

策略

The Group recognises the importance of identifying and analysing climate-related risks to ensure its long-term sustainability. To achieve this, during the Reporting Period, the Group has appointed a third-party consultant to leverage on the results from previous climate risk assessment and further identify climate-related risks and opportunities that could bring material business and financial impacts to Lam Soon.

本集團深知識別及分析氣候相關風險對確保本集團長期可持續發展的重要性。為此，本集團於報告期間已委任第三方顧問，利用過往氣候風險評估的結果，進一步識別可能對南順業務及財務方面造成重大影響的氣候相關風險及機會。

Impacts from Climate-related Physical Risks

氣候相關的實體風險的影響

Physical Risks 實體風險		Business Impacts 業務影響	Financial Implications 財務影響
Acute 急性	Flooding and extreme rainfall 洪水與極端降雨 Cyclones 氣旋	• Property damage, including products and raw materials. 財產(包括產品和原材料)之損失。 • Risks to employee safety and hinderance to commuting, potentially causing disruptions in manufacturing plants' operation. 僱員安全風險及通勤障礙，可能干擾生產廠房的營運。 • Hindering transportation of raw materials, potentially interrupting supply chains. 阻礙原料運輸，可能導致供應鏈中斷。	• Costs in repairing the damage coupled with the pause in operating activities during affected periods could decrease profits and potentially lead to asset impairment losses. 修復損害的成本加上受影響期間營運活動的暫停可能會減少溢利，並可能導致資產減值虧損。 • Increase in capital expenditure to implement preventive measures and additional operating costs related to emergency response and recovery efforts. 實施預防措施的資本開支增加，及與緊急應變及復原工作相關的額外營運成本增加。

Climate Change Mitigation and Adaptation *(continued)*

緩解及適應氣候變化*(續)*

Strategy *(continued)*

策略*(續)*

***Impacts from Climate-related Physical Risks** (continued)*

氣候相關的實體風險的影響(續)

Physical Risks 實體風險		Business Impacts 業務影響	Financial Implications 財務影響
Chronic 慢性	Extreme heat 極端高溫	• Discomfort, health issues and low productivity of employees. 僱員不適、出現健康問題及生產力低。 • A rise in energy usage for storage and manufacturing facilities as a result of heightened air conditioning and refrigeration demands and therefore in most instances, CO_2 emissions. 由於空調及冷藏需求增加，貨倉及生產設施的能耗增加，因此在多數情況下會導致二氧化碳排放增加。	• Increase in capital expenditure to retrofit cooling systems in manufacturing plants as well as additional operating expenditure to run the units. 用於改造生產廠房的冷卻系統的資本開支以及運作該等設備的額外營運開支增加。
	Water scarcity 缺水	• Limited access to water can disrupt manufacturing operations, leading to lower output, particularly in food manufacturing processes that rely heavily on water (e.g., specialty oil plants). 水資源的有限供應可能會干擾生產業務的營運，導致產量下降，尤其是在高度依賴水的食品製造流程中(例如特種油脂廠)。	• Increase in capital expenditure or operational costs as Lam Soon may need to invest in water-saving technologies or use alternative sources. 南順可能需要投資節水技術或替代水源，導致資本開資或營運成本增加。 • Higher water prices could further strain financial resources. 水費上升可能會進一步加劇財政資源的壓力。

Climate Change Mitigation and Adaptation *(continued)*

緩解及適應氣候變化*(續)*

Strategy *(continued)*

策略*(續)*

Impacts from Climate-related Transition Risks and Opportunities

氣候相關的轉型風險及機遇帶來的影響

Transition Risks/ Opportunities 轉型風險／機遇		Business Impacts 業務影響	Financial Implications 財務影響
Policy and Legal 政策及法律	Mandates on and regulation of existing products and services 對現有產品及服務的規範及監管	• There is a broad portfolio of effective policy instruments available to remove existing barriers to decarbonise. China's dual carbon goals (i.e., peak carbon emissions before 2030 and achieve carbon neutrality by 2060) and Hong Kong's Climate Action Plan 2050. Companies that are not prepared for likely policy changes over the next decade could face a loss of competitiveness. 一系列有效的政策工具可消除現有的減碳障礙。中國的雙碳目標(即二零三零年前碳排放達到峰值，二零六零年前實現碳中和)及香港氣候行動藍圖2050。未為未來十年可能出現的政策改變作準備的公司可能將喪失競爭力。	• Increase in commitment on climate ambition on a country and regional level may cause an increase in costs for transitioning to cleaner energy sources. 提升對國家和地區層面氣候目標的承諾，可能導致轉型向清潔能源的成本增加。
	Implementation of carbon pricing 碳定價的實施	• There is an increasing probability of GHG emission trading schemes and carbon tax establishment in Hong Kong, as well as Mainland China's national emission trading schemes, which already imposes compliance costs on power generators and plans to expand to other sectors. Lam Soon may face new compliance burdens in the near future. 香港設立溫室氣體排放交易計劃及徵收碳税的可能性日益增加，中國大陸亦正推行國家排放交易計劃，發電廠被徵收合規成本，並有計劃擴展至其他行業。南順在不久的將來可能面臨新的合規負擔。	• The carbon pricing mechanisms will likely induce extra operational costs on regulatory compliance in carbon markets, reducing profitability. 碳定價機制可能會在碳市場監管合規方面產生額外的營運成本，從而降低盈利能力。

Climate Change Mitigation and Adaptation *(continued)*

緩解及適應氣候變化*(續)*

Strategy *(continued)*

策略*(續)*

***Impacts from Climate-related Transition Risks and Opportunities** (continued)*

氣候相關的轉型風險及機遇帶來的影響(續)

Transition Risks/ Opportunities 轉型風險／機遇		Business Impacts 業務影響	Financial Implications 財務影響
Market 市場	Shifts in consumer preferences 消費者偏好的轉變	• Consumers now strongly favour products and packaging with lower carbon footprints, driven by increasing environmental awareness. If Lam Soon fails to adapt, it may lose market share as consumers increasingly choose greener alternatives. 隨著環保意識增強，消費者現今更偏好碳足跡較低的產品及包裝。若南順未能及時適應，可能會因消費者日益傾向選擇更環保的替代品，而失去市場份額。	• Decline in revenue due to market share loss. 市場份額損失導致收入下降。 • Increase in costs due to reactive measures to lower carbon footprints. 為降低碳足跡所採取的應對措施導致成本增加。
	Fluctuated cost of raw materials, utility supplies and services 原材料、水電能源及服務成本波動	• The utilities market faces uncertainties in the shift to low-carbon systems, with changes including but not limited to investment on renewable energy generation systems. Policies, regulations, and technological changes can alter supply and demand, potentially causing volatility and affecting energy prices as markets adapt. Increase in energy prices as utility providers pass through additional costs. 公用事業市場面臨轉型至低碳系統的過程中面臨不確定性，相關變革包括但不限於對可再生能源發電系統的投資。政策、法規及技術變革可能改變供需關係，導致市場波動，並在市場適應過程中影響能源價格。由於公用事業供應商轉嫁額外成本，能源價格上升。	• Lam Soon would be burdened by additional cost for power, paired with the likely additional associated heating and/or cooling cost for the buildings. 南順將承擔額外的電力成本，及可能產生與建築物供暖及／或冷卻相關的額外成本。

Climate Change Mitigation and Adaptation *(continued)*

Strategy *(continued)*

Climate-related Scenario Analysis

During the Reporting Period, we have appointed a third-party consultant to perform a climate-related scenario analysis for our major operational sites. This analysis, conducted in accordance with the HKEX ESG Reporting Code requirements, aims to provide a deeper understanding of the potential impacts of climate-related risks and opportunities at both the regional and site levels.

Assessment Framework

- Scope of Properties: 10 operational sites
- Time Horizons: Short Term – 2030; Medium Term – 2040; Long Term – 2050

Climate Scenarios and Selected Pathways

- Low Emission Scenario: A global mean temperature rise of 1.5°C to 2°C by 2100
- High Emission Scenario: A global mean temperature rise of above 3°C by 2100
- Physical Risk Pathways: Shared Socio-Economic Pathway 1-2.6 ("SSP 1-2.6"); and Shared Socio-Economic Pathway 5-8.5 ("SSP 5-8.5")
- Transitional Risk Pathways: Network for Greening the Financial System ("NGFS") Net Zero 2050; and NGFS Current Policies

緩解及適應氣候變化*(續)*

策略*(續)*

氣候相關情境分析

於報告期間，我們已委聘第三方顧問對主要營運地點進行氣候相關情境分析。該分析根據港交所環境、社會及管治報告守則的要求進行，旨在深入了解氣候相關風險及機遇在營運區域及營運地點層面的潛在影響。

評估框架

- 物業範圍：10個營運地點
- 時間範圍：短期－二零三零年；中期－二零四零年；長期－二零五零年

氣候情境及選定路徑

- 低排放情境：全球平均溫度升幅至二一零零年將達1.5°C至2°C
- 高排放情境：全球平均溫度升幅至二一零零年將達3°C以上
- 實體風險路徑：共享社會經濟路徑1-2.6(「SSP 1-2.6」)；及共享社會經濟路徑 5-8.5(「SSP 5-8.5」)
- 轉型風險路徑：綠色金融體系網絡(「NGFS」)淨零排放2050；及NGFS現行政策

Climate Change Mitigation and Adaptation *(continued)*

緩解及適應氣候變化*(續)*

Strategy *(continued)*

策略*(續)*

Climate-related Scenario Analysis *(continued)*

氣候相關情境分析(續)

	Low Emission Scenario 低排放情境	High Emission Scenario 高排放情境
Pathways associated with climate-related physical risks 與氣候相關的實體風險相關路徑	**SSP 1-2.6** A low-emissions pathway limiting warming to ~1.8°C by 2100. This scenario aligns with the Paris Agreement's 2°C target through rapid decarbonisation and sustainable development. 低排放路徑，至二一零零年將升溫限制在約1.8°C。此情景透過快速脱碳及可持續發展，與巴黎協定的2°C目標一致。	**SSP 5-8.5** A very high-emissions pathway projecting 4.4°C warming by 2100. Considered a high-risk, fossil-fuel-intensive pathway, it exceeds Paris Agreement's goals and involves catastrophic impacts such as significant habitat loss and extreme weather. 一條極高排放的路徑，預期至二一零零年氣溫將上升4.4°C。被認為是高風險、化石燃料密集型的路徑，超出巴黎協定的目標，並帶來大量棲息地喪失及極端天氣等災難性影響。
Pathways associated with climate-related transition risks 與氣候相關的轉型風險相關路徑	**NGFS Net Zero 2050** **NGFS淨零排放2050** This pathway limits global warming to 1.5°C through immediate, stringent climate policies and rapid technological innovation, achieving net-zero CO2 emissions by 2050. It requires sectoral transformations and carbon pricing to balance transition risks via coordinated decarbonisation. 該路徑透過立即實施嚴格的氣候政策及快速的技術創新，將全球暖化限制在1.5°C以內，至二零五零年實現淨零二氧化碳排放。需要行業轉型及碳定價，以透過協調脱碳達致平衡轉型風險。	**NGFS Current Policies** **NGFS現行政策** This pathway maintains climate measures that are currently implemented, leading to high emissions and 3°C+ warming. Transition risks escalate in the post-2030 period as delayed action forces abrupt policy shifts. Limited negative emissions result in higher long-term costs, contributing to instability in the financial system. 該路徑維持目前實施的氣候措施，導致高排放量及3°C以上的升溫。由於行動延遲迫使政策突然轉變，二零三零年後轉型風險將加劇。有限的負排放會導致更高的長期成本，加劇金融體系不穩定性。

We assessed the exposure of the climate-related risks to our operations and stress-tested our business against plausible future states. By doing so, the Group aims to identify potential risks and opportunities at an early stage and to take action to mitigate or leverage on, which is crucial for maintaining long-term sustainability development.

我們已評估氣候相關風險對我們營運的影響，並根據未來可能的情況對業務進行壓力測試。本集團旨在透過這些措施及早發現潛在風險及機遇，並採取行動緩解或利用這些風險及機遇，對維持長期可持續發展至關重要。

Climate Change Mitigation and Adaptation *(continued)*

緩解及適應氣候變化*(續)*

Strategy *(continued)*

策略*(續)*

Physical Risks

實體風險

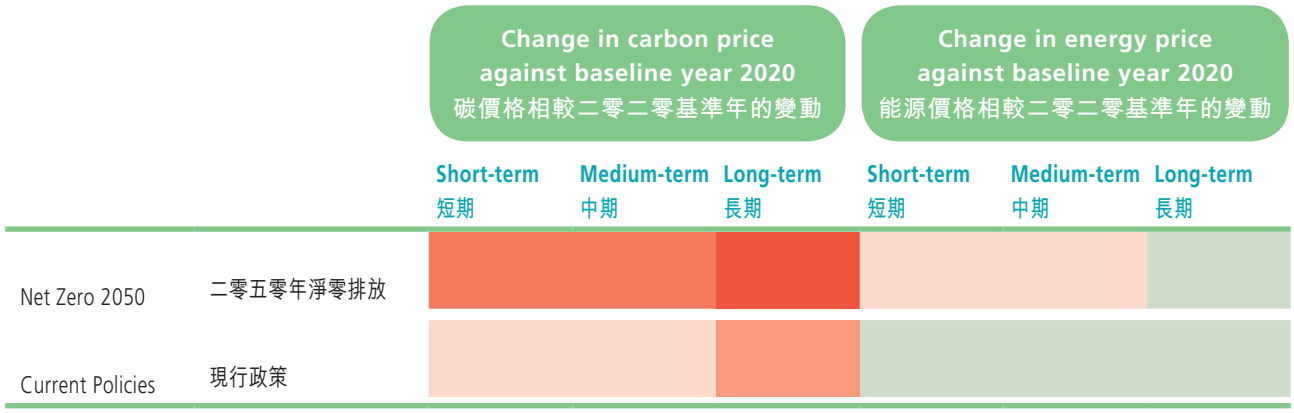
Region 地區	SSP 1-2.6				SSP 5-8.5			
	Flooding and extreme rainfall 洪水與極端降雨	Cyclones 氣旋	Extreme heat 極端高溫	Water scarcity 缺水	Flooding and extreme rainfall 洪水與極端降雨	Cyclones 氣旋	Extreme heat 極端高溫	Water scarcity 缺水
Hong Kong 香港	●	●			●	●	●	
Jiangsu 江蘇			●	●		●	●	
Shandong 山東			●	●			●	●
Guangdong 廣東	●		●		●	●	●	
Shanghai 上海		●	●	●			●	

● Sites with high exposure level[1]

● 暴露於高風險的地點[1]

Transition Risks

轉型風險



Level of Decrease 減少水平	Very Low 非常低	Low 低	Medium 中	High 高	Very High 非常高
Level of Increase 增加水平	Very Low 非常低	Low 低	Medium 中	High 高	Very High 非常高

[1] Exposure level is determined by evaluating the potential severity and likelihood of each climate-related risk.

[1] 風險暴露程度乃透過評估各項氣候相關風險的潛在嚴重性與發生可能性而定。

Climate Change Mitigation and Adaptation *(continued)*

緩解及適應氣候變化*(續)*

Strategy *(continued)*

策略*(續)*

Mitigation and Adaptation

緩解及適應

The International Organisation for Standardisation ("ISO") 14001 Environmental Management System has been adopted across most of the Group's operation sites. The system, with its effective and timely emergency mechanism, is in place in case of severe environmental incidents. It also keeps track of the Group's energy efficiency and emission reduction targets.

本集團的大部分營運地點均採用國際標準化組織(「ISO」)14001環境管理體系。該體系乃我們於發生嚴重環境事故時的有效及適時的應急機制，並能夠掌握本集團的能源效益及減排目標動向。

To enhance our emergency response capability on extreme climate event, we have formulated a Flood Prevention Contingency Plan. The Plan specifies the role and responsibility of each personnel when flooding is expected. It helps minimise any casualties and economic loss due to natural disaster.

為提高應對極端氣候事件的應急能力，我們已制定防汛應急預案。該預案明確預計發生洪水時每名人員的職責，有助最大限度減少任何自然災害造成的傷亡及經濟損失。

Since 2013, the Group has appointed qualified third-party institutions to verify its GHG emission, as part of the commitment to the PRC Government's Emission Trading Scheme. In particular, the flour mill in Shekou is audited annually to ensure that their GHG emission quantification and reporting meet the requirements set out in the Specification with Guidance for Quantification and Reporting of the Organisation's GHG Emissions (SZDB/Z 69-2018).

自二零一三年起，本集團已委聘合資格第三方機構核查溫室氣體排放以響應中國政府的排放交易計劃。尤其是蛇口麵粉廠每年接受審核以確保其溫室氣體排放的量化及報告符合《組織的溫室氣體排放量化和報告規範及指南》(SZDB/Z 69-2018)。

Electricity consumption, which accounted for over 96% of the Group's total GHG emission, remains the largest source of GHG emissions of the Group during the Reporting Period. To demonstrate its determination to lower the overall energy consumption, the Group has phased out certain old equipment, upgraded lighting system and participated in the clean energy initiative of CLP Power Hong Kong Limited ("CLP") to optimise energy efficiency, aiming to reduce electricity consumption and align with the practices in the regions where it operates. For further information, please refer to the "Carbon Emissions and Energy Efficiency" section.

電力消耗佔本集團溫室氣體總排放量的96%以上，仍是本集團於報告期間最大的溫室氣體排放源。為展示降低總體能耗的決心，本集團已淘汰若干舊設備、升級照明系統並參加了中華電力有限公司(「中電」)優化能源效率的清潔能源計劃，旨在減少電力消耗，並與其經營所在地區的慣常做法保持一致。有關進一步資料，請參閱「碳排放及能源效益」章節。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

Climate Change Mitigation and Adaptation *(continued)*

Risk Management

We engaged an independent consultant to identify material sustainability issues via stakeholder survey and materiality assessments. "Climate change mitigation and adaptation" was evaluated as one of the most material topics to the Group.

The Group has incorporated major climate-related risks into its ERM Framework, embedding the process for controls and risk management into daily operations and decision-making processes. The BARMC regularly reviews the major climate-related risks in the ERM Framework.

As a next step, the Group will rank the climate-related risks and opportunities to facilitate efficient allocation of resources and to prioritise our actions to develop preparedness and implement adaptation and mitigation initiatives effectively.

Metrics and Target

We annually disclose our energy and GHG performance, providing transparent information about our fuel consumption and Scope 1, 2 and 3 GHG emissions. To effectively monitor and manage climate-related risks and opportunities, during the Reporting Period, we have set new electricity and GHG emission reduction targets with target year of 2029/30. For details of our Scope 1, 2 and 3 emissions, targets and progress, please refer to the "Carbon Emissions and Energy Efficiency" section in this ESG Report.

緩解及適應氣候變化*(續)*

風險管理

我們已委聘一名獨立顧問，透過持份者調查及重要性評估以識別重大可持續性議題。「緩解及適應氣候變化」被評估為本集團最重大的議題之一。

本集團已將重大氣候相關風險納入企業風險管理框架，將控制及風險管理流程嵌入日常營運及決策流程中。審核及風險管理委員會定期審閱框架中的重大氣候相關風險。

下一步，本集團將對氣候相關風險及機遇進行排序，以促進高效的資源配置，並優先採取行動以建立準備，有效實施適應及緩解措施。

指標及目標

我們每年披露我們的能源及溫室氣體表現，為我們的燃油消耗以及範疇1、2及3溫室氣體排放提供具有透明度的資料。為有效監察及管理氣候相關風險及機遇，於報告期內我們已設定新的電力及溫室氣體減排目標，目標年份為二零二九／三零年。有關我們的範疇1、2及3排放、目標及進度，請參閱本環境、社會及管治報告中「碳排放及能源效益」章節。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

Carbon Emissions and Energy Efficiency

Driving Operational Efficiency and Decarbonisation

The Group has been implementing various initiatives and policies persistently to increase energy efficiency and reduce GHG emissions. The edible oil plant in Shekou has established the Energy Resource Management Procedure to enhance the management of the power system, ensuring a reliable supply of electricity for production and office facilities. Additionally, this procedure encourages a safe and rational use of energy while considering the environmental impact. The specialty fats plant has implemented the Energy Resource Management Control Programme to enhance energy and resources management and encourage conservation while reducing waste. Electricity Management Regulation for the home care product plant is also in place to raise the awareness among employees regarding their electricity consumption to ensure efficient utilisation.

During the Reporting Period, the Group's business operations resulted in GHG emissions of 36,249.85 tonnes of carbon dioxide equivalent ("tCO_2e"), mainly carbon dioxide, methane, nitrous oxide and hydro fluorocarbons. The overall intensity of the GHG emissions for the Group was 0.05 tCO_2e/tonne of production volume. The major sources of GHG emissions for the Group came from production activities, canteen operations and motor vehicles. The GHG reported arose from the following activities and scopes:

- Direct (Scope 1) GHG emissions from the combustion of various fuels in stationary and mobile sources, and release of refrigerants;
- Energy Indirect (Scope 2) GHG emissions from purchased electricity; and
- Other Indirect (Scope 3) GHG emissions from business air travel, freshwater and sewage processing, and paper waste disposal at landfills.

碳排放及能源效益

促進營運效率和脱碳

本集團一直堅持實施各項舉措及政策，以提高能源效率並減少溫室氣體排放。食用油廠已建立《能源綜合利用控制程序》，以提升電力系統管理，確保生產及辦公設施的供電可靠性。此外，該程序鼓勵安全合理使用能源，同時考慮對環境的影響。特種油脂廠已實施《能源資源管理控制程序》，以提升能源及資源管理，並鼓勵節約資源，同時減少浪費。家居護理用品廠亦設有《用電管理規定》，以提高員工的用電意識，確保有效利用能源。

於報告期間，本集團的業務營運導致溫室氣體排放量為36,249.85噸二氧化碳當量(「噸二氧化碳當量」)，主要為二氧化碳、甲烷、氧化亞氮和氫氟碳化物。本集團的溫室氣體排放整體強度為每噸產量0.05噸二氧化碳當量。本集團的溫室氣體排放主要來自其生產活動、食堂營運和流動車輛。所報告之溫室氣體乃來自以下活動及範疇：

- 固定及流動來源中各種燃料的燃燒以及製冷劑的釋放導致的直接(範疇1)溫室氣體排放；
- 購電產生的間接能源(範疇2)溫室氣體排放；及
- 來自本集團商務差旅、淡水及廢水處理以及在堆填區處置的廢紙所產生的其他間接(範疇3)溫室氣體排放。

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Driving Operational Efficiency and Decarbonisation *(continued)*

促進營運效率和脱碳*(續)*

To reduce Scope 1 GHG emissions, refrigerants with lower Global Warming Potential were chosen. The Group has planned to replace three chillers in Lam Soon Building in Hong Kong, substituting the use of R22 refrigerant with R134a refrigerant. The first chiller replacement was completed in June 2024 and partially funded by the CLP Eco Building Fund. The first replacement has saved approximately 95,000 kWh of energy in 2024/25 compared to that before the replacement in 2023/24. The second replacement is scheduled for completion in 2026/27. For Scope 2 GHG emissions, the electricity consumed by the Group for the Reporting Period was 56,994,178.93 Kilowatt-hour ("kWh") against 58,562,116.00 kWh last year. Overall energy intensity was 80.00 kWh/per tonne of production volume. Types of energy consumed included electricity, natural gas, liquefied petroleum gas ("LPG"), petrol and diesel.

為減少範疇1溫室氣體排放，本集團選擇全球暖化潛勢單位較低的製冷劑。本集團已計劃更換香港南順大廈內三台冷水機組，以R134a製冷劑取代R22製冷劑。首台冷水機組更換工程已於二零二四年六月完成，部分經費由中電環保建築基金資助。與二零二三／二四年更換前的用電量相比，二零二四／二五年首台冷水機組更換工程節省了約95,000千瓦時的能源。第二次更換預計於二零二六／二七年完成。就範疇2溫室氣體排放而言，本集團於報告期間的耗電量為56,994,178.93千瓦時(「千瓦時」)，而去年為58,562,116.00千瓦時。整體能源強度為每噸產量80.00千瓦時。能源消耗種類包括電力、天然氣、液化石油氣、汽油及柴油。

Lam Soon is implementing energy conservation strategies that ranges from simple procedural changes to significant equipment upgrades as follows:

南順正實施一系列節能策略，範圍涵蓋簡單的程序變更至重大設備升級等措施，具體如下：

Manufacturing plants 生產廠房	Energy conservation initiatives 節能措施
Edible oil plant (Shekou) 食用油廠(蛇口)	• Turned off lighting in the packaging area and certain electrical appliances during non-production periods including lunch breaks 於非生產時段(含午休時間)關閉包裝區照明及特定電器設備 • Operated central air conditioning on a set schedule to conserve energy 依照排定時程運作中央空調系統以節省能源 • Shortened operation time of mixers at the sewage treatment station 縮短污水處理站攪拌機運作時間 • Revamped the central air conditioning system in the perfusion workshop which is estimated to save 8,900 kWh of electricity consumption per year 改造灌注車間中央空調系統，預估每年可節省用電8,900千瓦時 • Replaced electric lights with solar lights in the tank area 將槽區電燈更換為太陽能燈具
Flour mills 麵粉廠	• Planned to upgrade to low-energy motors in a phased approach 計劃分階段升級為低能耗電機 • Implemented variable frequency drives for equipment with high energy consumption, such as air compressors, to reduce energy intensity 為高能耗設備(如空氣壓縮機)安裝變頻驅動裝置以降低能耗強度
Specialty fats plant 特種油脂廠	• Planned to implement centralised production scheduling to reduce downtime and minimise electricity consumption 計劃實施集中化生產排程以減少停機時間並最大限度降低用電量

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Driving Operational Efficiency and Decarbonisation *(continued)*

促進營運效率和脱碳*(續)*

To support the use of clean energy, the Group has an internal guideline on the purchase of hybrid electric vehicles aiming at further reducing fuel consumption and GHG emission. In addition, the Group took part in the Renewable Energy Feed-in Tariff Scheme of CLP by installing 542 pieces of 220-kW solar photovoltaic ("PV") module on the rooftop of Lam Soon Building in Hong Kong. The solar PV system commenced operation in November 2019 and supplied electricity to CLP's power grid. In Mainland China, a 0.7 MW solar PV system was installed in the flour mill in Jintan. At the flour mill in Shekou, a groundbreaking solar power project is in progress, set to deliver a generation capacity of 400 kW and an average annual generation of 400,000 kWh. These projects aim to provide sufficient electricity supply to avoid operation disruption during peak demand in electricity and also achieve carbon reduction across the operation processes. Our flour mill in Yixing plans to establish solar PV system for the warehouse in 2026/2027.

為支持清潔能源的使用，本集團設有混合動力汽車採購內部指引，旨在進一步減少燃料消耗及溫室氣體排放。另外，本集團參加中電的「可再生能源上網電價計劃」，在香港南順大廈的屋頂安裝了542塊220千瓦的太陽能光伏(「太陽能光伏」)組件。太陽能光伏於二零一九年十一月開始運作，向中電電網供應電力。於中國大陸，本集團在金壇麵粉廠安裝0.7兆瓦的太陽能光伏系統。蛇口麵粉廠正在建造一項開創性的太陽能發電項目，預計發電量為400千瓦，年均發電量為40萬千瓦時。這些項目旨在提供充足的電力供應，避免在用電高峰期影響生產，並在整個生產過程中實現碳減排。我們位於宜興的麵粉廠計劃於二零二六／二七年為倉庫安裝太陽能光伏系統。





◇ The 220-kW solar PV modules installed at the roof top of Lam Soon Building in Hong Kong
於香港南順大廈的屋頂所安裝220千瓦的太陽能光伏組件





◇ The 0.7-MW solar PV modules installed in the flour mill in Jintan
於金壇麵粉廠所安裝0.7兆瓦的太陽光伏組件

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Driving Operational Efficiency and Decarbonisation *(continued)*

促進營運效率和脱碳*(續)*

The Group's contribution in green energy generation

本集團於綠色能源生產方面貢獻

Hong Kong 香港	Jintan 金壇	The Group 本集團
Supplied **254,263 kWh** to CLP's power grid from July 2024 to June 2025 Rebate totalling **HK$1,017,052**	**775,665 kWh** of electricity has been generated from July 2024 to June 2025, with 722,834 kWh for self-use and 52,831 kWh for grid use Around **RMB332,000** in electricity bills have been saved.	**1,029,928 kWh** renewable energy was generated from solar PV system during the Reporting Period.
二零二四年七月至二零二五年六月期間，向中電電網供應了**254,263**千瓦時的電力 回扣總額為港幣**1,017,052**元	二零二四年七月至二零二五年六月期間，共發電**775,665**千瓦時，其中自用722,834千瓦時，52,831千瓦時用於電網 節省約人民幣**332,000**元電費。	於報告期間，太陽能光伏系統產生**1,029,928**千瓦時可再生能源。



◇ Lam Soon Realty Limited was awarded an "Appreciation Certificate" by CLP for participating in the CLP's Peak Demand Management Programme 2024, which showcases our efforts in electricity reduction during peak demand hours
南順地產有限公司因參與中電之高峰用電管理計畫2024而獲中電頒發「感謝證書」，展現我們於高峰用電時段減少用電的努力

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Driving Operational Efficiency and Decarbonisation *(continued)*

促進營運效率和脫碳*(續)*

In the future, our specialty fats plant plans to establish ongoing energy consumption assessments, pursuant to which equipment with high energy usage will be considered for a gradual replacement or phase out.

未來，我們的特種油脂廠則計劃建立持續性的能耗評估機制，據此考慮逐步替換或淘汰高能耗設備。

Greenhouse gas emissions and energy consumption data of all business operations

所有業務營運之溫室氣體排放及能源消耗量

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Greenhouse Gas Emissions **溫室氣體排放**				
Scope 1 Direct emission[2] **範疇1 直接排放[2]**	**tCO_2e** **噸二氧化碳當量**	**1,050.30**	1,282.06	849.34
Natural gas 天然氣	tCO_2e 噸二氧化碳當量	**695.35[3]**	522.21	438.40
LPG 液化石油氣	tCO_2e 噸二氧化碳當量	**3.62**	4.83	1.19
Diesel 柴油	tCO_2e 噸二氧化碳當量	**265.40**	292.35	256.06
Petrol 汽油	tCO_2e 噸二氧化碳當量	**40.68[4]**	90.11	101.24
Biofuel 生物燃料	tCO_2e 噸二氧化碳當量	**–**	–	2.67
Refrigerants 製冷劑	tCO_2e 噸二氧化碳當量	**45.25[5]**	372.57	49.78
Scope 2 Energy indirect emission **範疇2 能源間接排放**	**tCO_2e** **噸二氧化碳當量**	**34,967.15**	35,226.69	33,293.89
Purchased electricity 購電	tCO_2e 噸二氧化碳當量	**34,967.15**	35,226.69	33,293.89
Scope 3 Other indirect emission **範疇3 其他間接排放**	**tCO_2e** **噸二氧化碳當量**	**232.40**	302.07	236.53
Paper waste disposed of at landfills 堆填區處置的廢紙	tCO_2e 噸二氧化碳當量	**–**	–	8.93
Freshwater processing 淡水處理	tCO_2e 噸二氧化碳當量	**76.83**	78.92	85.40

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Driving Operational Efficiency and Decarbonisation *(continued)*

促進營運效率和脱碳*(續)*

***Greenhouse gas emissions and energy consumption data of all business operations** (continued)*

所有業務營運之溫室氣體排放及能源消耗量(續)

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Sewage processing 廢水處理	tCO_2e 噸二氧化碳當量	**15.08**	14.33	16.24
Business air travel[6] 商務航空差旅[6]	tCO_2e 噸二氧化碳當量	**140.49**	208.83	125.96
Total GHG emission 溫室氣體排放總量	**tCO_2e 噸二氧化碳當量**	**36,249.85**	36,810.83	34,379.75
GHG emission intensity 溫室氣體排放強度	**tCO_2e/tonne of production volume 噸二氧化碳當量／每噸產量**	**0.05**	0.05	0.05
Electricity 電力	kWh 千瓦時	**56,994,178.93**	58,562,115.80	58,923,345.00
Natural gas 天然氣	m^3 立方米	**339,955.73**	255,305.41	215,072.31
	kWh 千瓦時	**3,362,589.80**	2,525,291.66	2,127,335.72
LPG 液化石油氣	kg 千克	**1,200.00**	1,600.00	395.00
	kWh 千瓦時	**16,724.85**	22,299.80	5,505.26
Diesel 柴油	L 升	**100,639.03**	110,863.22	97,147.61
	kWh 千瓦時	**1,006,219.00**	1,108,443.50	971,310.74
Petrol 汽油	L 升	**15,252.33**	33,773.83	38,061.35
	kWh 千瓦時	**135,762.40**	300,623.98	338,787.59
Biofuel[7, 8] 生物燃料[7, 8]	L 升	**–**	–	4,950.00
	kWh 千瓦時	**–**	–	24,032.85

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Driving Operational Efficiency and Decarbonisation *(continued)*

促進營運效率和脫碳*(續)*

***Greenhouse gas emissions and energy consumption data of all business operations** (continued)*

所有業務營運之溫室氣體排放及能源消耗量(續)

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Total energy consumption 能源消耗總量	**kWh** 千瓦時	**61,515,474.98**	62,518,774.73	62,390,317.17
Energy consumption intensity 能源消耗強度	**kWh/tonne of production volume** 千瓦時／每噸產量	**80.00**	81.74	82.99

Energy consumption intensity in 2024/25 (compared to 2023/24)
能源消耗強度於二零二四／二五年(與二零二三／二四年相比)

↓4%

[2] Emission factors ("EFs") were made reference to Appendix C2 to the Listing Rules and their referred documentation as set out by the HKEX, unless stated otherwise.

[3] Significant increase in natural gas consumption was due to an increase in production volume.

[4] Significant decrease in petrol consumption was due to the sale of company vehicle fleet.

[5] Significant decrease in refrigerants was due to our refrigeration system's low loss design, which consumes refrigerant only during repair and maintenance activities. Since no such activities were conducted this year, consumption was minimised.

[6] CO_2 emissions from the Group's business air travels were reported in accordance with the International Civil Aviation Organisation ("ICAO") Carbon Emission Calculator.

[7] EF of biofuel used in canteen operations was assumed to be 0.54 tCO_2e/tonne, by referring to the Methanol Institute Specifications.

[8] Energy density of 9,500 BTU/pound was adopted for biofuel calculation, by referring to the Methanol: Properties and Uses published by SGS.

[2] 除另有說明外，排放系數(「排放系數」)乃參考上市規則附錄C2及港交所刊發的參考文件。

[3] 天然氣消耗量大幅增加是因為產量增加。

[4] 汽油消耗量大幅下降是由於公司車隊之出售。

[5] 製冷劑消耗量顯著下降，由於我們製冷系統的低損耗設計，即僅在維修保養期間消耗製冷劑。由於今年未進行此類活動，消耗量得以降至最低。

[6] 本集團航空商務差旅產生的二氧化碳排放量乃根據國際民用航空組織(「ICAO」)碳排放計算方法報告。

[7] 通過參考甲醇研究所的規範，假設食堂運營中所使用生物燃料的排放系數為每噸0.54噸二氧化碳當量。

[8] 通過參考SGS出版的《甲醇：特性與用途》，採用能量密度每磅9,500BTU計算生物燃料。

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Driving Operational Efficiency and Decarbonisation *(continued)*

促進營運效率和脱碳*(續)*

***Greenhouse gas emissions and energy consumption data of all business operations** (continued)*

所有業務營運之溫室氣體排放及能源消耗量(續)

We tracked our GHG emission and energy consumption reduction progress against targets to reduce electricity-led carbon intensity (Scope 2) by 8% and electricity consumption intensity by 7% by 2024/25 from a 2018/19 baseline. We had challenges meeting the aforesaid targets primarily for the reason that the baseline was set during an abnormal period under the impact of the COVID-19 pandemic and lower production. Also, the implementation of upgraded production processes to enhance product quality increased electricity and carbon intensity.

我們就降低溫室氣體排放與能源消耗兩項目標追蹤進度，以實現二零二四／二五年將電力主導的碳強度(範圍2)和電力消耗強度較二零一八／一九年的基準線水平降低8%和7%。我們就達成上述目標遇上挑戰，主要由於該基準線設定於受新冠疫情影響的異常時期，生產亦有所減少。此外，為提升產品品質而實施的生產工藝升級，亦增加用電強度與碳強度。

To address this, during the Reporting Period, we have set new targets tailored to each of our business divisions[9], reinforcing our commitment to reducing GHG emissions and electricity consumption. To ensure the new targets are both realistic and attainable, food division and home care product division targets are based on the stable operational data of the base year 2023/24 and 2024/25[10] respectively, combined with projections of future production and consumption taking into account the key ESG action plans to be undertaken.

為此，在報告期內，我們針對各業務分部[9]制定新目標，加強我們對降低溫室氣體排放量與電力消耗的承諾。為確保新目標切實可行，食品分部及家居護理分部的目標分別基於二零二三／二四及二零二四／二五[10]基準年的穩定營運數據，並融入未來生產量和消耗量的預測，同時把將要實施的關鍵環境、社會及管治行動計劃納入考量。

9 The 2029/30 GHG emission and electricity consumption intensity targets of the food division cover five flour mills in Shekou, Yixing, Jintan, Qionglai and Qingzhou, the specialty fats plant in Jintan in the PRC, and the edible oil plant in Shekou in the PRC and Hong Kong. The 2029/30 GHG emission and electricity intensity targets for the home care product division cover the home care product plant in Guangzhou in the PRC.

10 The 2024/25 base year for the home care product division reflects fundamental operational changes in production model taken place since 2024/25 to handle production of increased product categories with a higher frequency of line changeovers and increase in production shifts.

9 食品分部二零二九／三零年的溫室氣體排放及用電強度目標涵蓋位於蛇口、宜興、金壇、邛崍及青州的五家麵粉廠，位於中國金壇的特種油脂廠，以及位於中國蛇口與香港的食用油廠。家居護理用品分部二零二九／三零年的溫室氣體排放及用電強度目標涵蓋位於中國廣州的家居護理用品廠。

10 家居護理用品分部的二零二四／二五基準年反映了自二零二四／二五年以來生產模式發生的根本性運營變化，以處理更多產品類別的生產，並提高生產線轉換頻率和增加生產批次。

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Driving Operational Efficiency and Decarbonisation *(continued)*

促進營運效率和脱碳*(續)*

***Greenhouse gas emissions and energy consumption data of all business operations** (continued)*

所有業務營運之溫室氣體排放及能源消耗量(續)

Base Year 基準年	Target Year 目標年份	Division 分部	Target Detail 目標細節	Base Year Performance 基準年表現
2023/24 二零二三／二四年	2029/30 二零二九／三零年	Food division 食品分部	To reduce electricity consumption intensity by 3% 用電強度降低3% To reduce GHG emission intensity by 3% 溫室氣體排放強度降低3%	77.88 kWh/tonne of production volume 每噸產量77.88千瓦時 0.023 tCO_2e/tonne of production volume 每噸產量0.023千瓦時
2024/25[10] 二零二四／二五年[10]	2029/30 二零二九／三零年	Home care product division 家居護理用品分部	To reduce electricity consumption intensity by 2% 用電強度降低2% To reduce GHG emission intensity by 2% 溫室氣體排放強度降低2%	26.19 kWh/tonne of production volume 每噸產量26.19千瓦時 0.014 tCO_2e/tonne of production volume 每噸產量0.014千瓦時

To drive electricity and GHG emission targets, Lam Soon has developed a comprehensive approach. Our key action plans for the coming years include:

- Replacing old motors and roots blower systems with new and energy-efficient alternatives
- Purchasing green electricity
- Discontinuing the use of natural gas
- Establishing a new solar PV system

For the home care product division, a new Conghua plant is scheduled to commence operations in 2026/27. We have developed internal projections for its electricity consumption, GHG emissions and production to establish an initial intensity benchmark. These projections will serve as a reference during the plant's initial operational phase, and we will formally consolidate the data and revise the final targets for the home care product division once actual baseline data becomes available.

Recognising the growing expectations for decarbonisation and the disclosure of Scope 3 emissions, we have taken a significant step by disclosing our Scope 3 emissions data. Moving forward, we are dedicated to enhancing the accuracy and comprehensiveness of our Scope 3 data collection process, enabling us to make informed decisions when responding to sustainability challenges in the value chain.

為了推動電力和溫室氣體減量目標，南順制定一套全面的方案。我們未來幾年的主要行動計劃包括：

- 用新型節能替代品取代舊馬達和羅茨鼓風機系統
- 購買綠色電力
- 停止使用天然氣
- 建立新的太陽能光伏系統

對於家居護理用品分部，新從化工廠計劃於二零二六／二七年投入營運。我們已對其用電量、溫室氣體排放和產量進行了內部預測，以建立初始強度基準。這些預測將在工廠營運初期作為參考，一旦獲得實際基準數據，我們將正式整合數據並修訂家居護理用品分部的最終目標。

鑑於對脱碳及範圍3排放披露的期望日益增長，我們邁出了重要一步，並公開了範圍3排放數據。未來，我們致力於提升範圍3資料收集流程的準確性和全面性，使我們能夠在應對價值鏈中的可持續發展挑戰時做出明智的決策。

[10] The 2024/25 base year for the home care product division reflects fundamental operational changes in production model taken place since 2024/25 to handle production of increased product categories with a higher frequency of line changeovers and increase in production shifts.

[10] 家居護理用品分部的二零二四／二五基準年反映了自二零二四／二五年以來生產模式發生的根本性運營變化，以處理更多產品類別的生產，並提高生產線轉換頻率和增加生產批次。

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Pollution Control

污染管理

All air-borne emissions are strictly monitored by the Ministry of Environmental Protection of the PRC. All sampling results from our plants were within permissible levels stated by various emission standards, including the Determination of Toxic Substances in Workplace Air – Chloride (GB Z/T160.37-2004). The specialty fats plant also meets the requirements under the Determination of Toxic Substances in Workplace Air Part 73: Chloromethane, Dichloromethane, Chloroform and Carbon Tetrachloride Standard (GBZ/T 300.73-2017).

所有空氣傳播的排放均受到中國環保部的嚴格監控。所有由我們廠房採樣的結果均在各種排放標準規定的允許水平內，包括《工作場所空氣有毒物質測定氯化物》(GBZ/T160.37-2004)。特種油脂廠亦符合《工作場所空氣有毒物質測定第73部分：氯甲烷、二氯甲烷、三氯甲烷和四氯化碳》(GBZ/T300.73-2017)。

Specifically, the home care product plant has established the "Environmental Protection Control Procedures for New Project", which focuses on minimising pollution caused by construction and renovation activities.

具體來說，家居護理用品廠已建立新政策《新項目環境保護控制程序》，重點在於將建設及裝修活動造成的環境污染降至最低。

The Group has made relentless efforts on air pollution reduction through various initiatives at our operational sites. The flour mills are equipped with dust collector systems for collection and removal of airborne dust generated during the flour production processes. When the air passes through the filter, the flour dust contained is captured and circulated back to the production processes. Then the filtered air is released into the atmosphere via exhaust pipes mounted on the building's walls or roof. The filters and exhaust pipes are constantly being monitored by the production team. Our operational sites have invested to upgrade all forklift trucks to electric-powered models, resulting in lower fuel consumption and reduced emission. The staff canteen uses electricity rather than LPG to reduce air pollution caused by catering service. Fume exhaust generated from canteen operations in other plants is purified by electrostatic precipitator before releasing into the atmosphere.

本集團通過各種舉措和政策為減排作出了不懈努力。麵粉廠配備了集塵器系統，用於收集和清除麵粉生產過程中產生的揚塵。當含有麵粉粉塵的空氣通過過濾時，含有麵粉之粉塵會被收集，並循環至生產過程，隨後經過濾空氣通過安裝在建築物牆壁或屋頂的排氣管排放至大氣中。生產團隊不斷監測過濾器和排氣管。我們於營運地點已投資升級所有叉車為電動型號，從而降低燃料消耗及減少排放。員工食堂使用電力而非液化石油氣，以減少餐飲服務所造成的空氣污染。在其他工廠的食堂營運中產生的煙氣先用靜電除塵器淨化後方會排放至大氣中。

Carbon Emissions and Energy Efficiency *(continued)*

碳排放及能源效益*(續)*

Pollution Control *(continued)*

污染管理*(續)*

In addition, a third-party testing organisation is invited every year for testing. According to the testing report, the actual concentration of particles (up to 20mg/m³) was found to be well-below the national standard limit (120mg/m³).

此外，我們每年邀請第三方檢測機構進行檢測。根據檢測報告，發現顆粒物的實際濃度(達到每立方米20毫克)遠低於國家標準上限(每立方米120毫克)。

Air pollutant emissions of all business operations

所有業務營運之空氣污染物排放

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Air Pollutant Emissions[11] **空氣污染物排放[11]**				
Nitrogen oxides ("NOx") 氮氧化物(「NOx」)	kg 千克	**2,198.13**	2,213.36	1,667.51
Sulphur oxides ("SOx") 硫氧化物(「SOx」)	kg 千克	**1.84**	2.27	2.02
Respiratory suspended particles ("RSP") 可吸入懸浮粒子(「RSP」)	kg 千克	**112.25**	123.43	92.41

[11] EFs were revised to make reference to Appendix C2 to the Listing Rules and their referred documentation as set out by the HKEX, unless stated otherwise.

[11] 除另有説明外，排放系數已修訂及參考上市規則附錄C2及港交所刊發的參考文件。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

Water and Effluent Management

The Group has established regulations on water management to regulate water consumption practices of employees, such as the Water Management Regulations, to ensure the effective protection and sustainable utilisation of water resources through standardising employees' practices regarding water usage.

The Group consumes water for its production and domestic activities. Water consumed by its Hong Kong operations was supplied by the Water Supplies Department in Hong Kong, whilst water consumed by its Mainland China operations was sourced from the municipal water supply system in their respective locations. There was no issue identified in sourcing water that was fit for purpose. The plants have water tanks in place to store water for emergency use. During the Reporting Period, the Group consumed 175,895.00 m^3 of freshwater, with a water consumption intensity of 0.23 m^3/tonne of production volume, approximately 12% improvement compared to 0.24 m^3/tonne of production of last year. All discharges from production and domestic activities are pre-treated on-site through regularly maintained grease traps and septic tanks. On-site wastewater treatment facilities are installed in some of our operational sites for advanced sewage treatments[12]. 40% of the wastewater in the home care product plant is treated and reused for flushing, cleaning and landscaping, while the majority of the pre-treated wastewater enters the sewage collection system and discharges to a nearby municipal sewage pipe network system.

The treated effluent discharged by our operational sites fulfilled the requirements of permitted discharge limits set by the Discharge Limits of Water Pollutants (DB44/26-2001). The home care product plant monitors chemical oxygen demand ("COD") in real time.

用水及污水管理

本集團已訂立有關用水管理的規章以規範僱員的用水習慣，例如於報告期間經修訂的《用水管理規定》，透過規範員工用水行為，確保水資源的有效保護與可持續利用。

本集團的生產及日常活動均需要用水。香港營運的用水由香港水務署供應，而中國大陸營運的用水則來自各地的市政供水系統。在取得合適水源方面並無發現問題。廠房亦建有水箱以儲存水作緊急用途。於報告期間，本集團消耗175,895.00立方米淡水，用水強度為每噸產量0.23立方米，與去年用水強度每噸產量0.24立方米相比，改善約12%。生產及日常活動中的所有排放物均通過定期維護的隔油池及化糞池進行現場預先處理。我們部分的營運場地安裝了現場廢水處理設施[12]，以進行污水深度處理。家居護理用品廠中40%的污水經處理後重新用作沖洗、清潔及園林綠化用途，大部分經過預先處理的污水將通過污水收集系統進入並排放至附近的市政污水管網系統。

我們的營運場地排放的經處理廢水符合《水污染物排放限值》(DB44/26-2001)中規定的允許排放限值。家居護理用品廠實時監測化學需氧量(「COD」)。

[12] Since the flour mills did not generate industrial wastewater, and the wastewater generated by the edible oil plant in Hong Kong was minimal, there were no on-site wastewater treatment facilities provided in these plants.

[12] 由於麵粉廠不產生工業廢水，並且香港食用油廠產生的廢水極少，因此該等工廠並無安裝現場廢水處理設施。

Water and Effluent Management *(continued)*

用水及污水管理*(續)*

During the Reporting Period, the home care product plant engaged third-party testing organisation to measure COD twice, with results of 13 mg/L and 40 mg/L, which were all well-below than the discharge limit of 500 mg/L. The Mainland China's third-level emission standards were met. The specialty fats plant adheres to the guidelines set forth in the Wastewater Quality Standards for Discharge to Municipal Sewers (CJ343-2010), as well as other relevant national industrial pollutant discharge standards and urban domestic sewage treatment system acceptance standards. The edible oil plant in Shekou performs regular third-party wastewater testing and the sampling results of COD, pH value, total suspended solids, and oil and grease were all within the relevant permissible levels during the Reporting Period.

於報告期間，家居護理用品廠委託第三方檢測機構檢測了兩次COD值，結果分別為每升13毫克及每升40毫克，遠低於排放限值每升500毫克。COD值達到中國大陸三級排放標準。特種油脂廠執行《污水排入城市下水道水質標準》(CJ343-2010)以及國家其他相關工業污染物排放標準和城鎮生活污水處理系統驗收標準。於報告期間，蛇口食用油廠定期進行第三方廢水測試，並且COD、pH值、總懸浮固體及油脂的採樣結果均於允許水平內。

The Group persistently reduces water loss by maintaining and upgrading its water supply pipeline system, reducing water consumption through upgrading water-saving devices and reusing wastewater whenever possible. Some Group-level water-saving initiatives include:

本集團通過維護及升級其供水管道系統來持續減少水量損失，升級節水設備及在可行情況下再利用廢水，從而減少耗水。部分節水措施包括：

(i) Using cooling water recirculation system for cooling towers;

(i) 冷卻塔使用循環冷卻水系統；

(ii) Installing automatic faucets;

(ii) 安裝自動感應水龍頭；

(iii) Re-using purified reverse osmosis ("RO") water for toilet flushing and greening of plant areas;

(iii) 再使用反滲透淨化(「RO」)廢水於沖廁及廠區綠化；

(iv) Inspecting regularly and promptly repairing leaking water pipes and faucets;

(iv) 定期檢查、及時修復漏水的水管、水龍頭；

(v) Recycling steam condensate for oil heating; and

(v) 回收蒸汽冷凝水用於油加熱；及

(vi) Installing flow-regulating toilets and water-saving toilets.

(vi) 安裝流量調節馬桶和節水馬桶。

Water and Effluent Management *(continued)*

用水及污水管理*(續)*

Our factories implement a range of water-saving initiatives tailored to their specific needs and capabilities, including:

我們對工廠實施一系列量身定制的節水措施，以滿足其特定需求與能力，包括：

Manufacturing plants 生產廠房	Water-saving initiatives 節水措施
Home care product plant 家居護理用品廠	• Reduced cleaning water usage for switching production lines from 150 tonnes to 120 tonnes, with a goal to further decrease it to 100 tonnes 將生產線換線時的清洗用水量從150噸降至120噸，目標進一步降低至100噸
Specialty fats plant 特種油脂廠	• Implemented centralised production scheduling to group similar products together, thereby reducing the water consumption needed for cleaning 實施集中化生產排程，將相似產品集中生產，從而降低清洗所需用水量 • Achieved a water reuse rate in the cooling tank of the refrigeration system exceeding 98% 冷卻系統冷卻槽水回收率突破98% • Recycled condensate from steam generated from softened water 對軟化水產生的蒸汽冷凝水進行回收再利用

Water consumption of all business operations ***所有業務營運之用水量***

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Water Consumption 用水量				
Absolute water consumption 絕對用水量	m^3 立方米	**175,895.00**	180,670.00	196,466.00
Water consumption intensity 用水強度	m^3/tonne of production volume 立方米／每噸產量	**0.23**	0.24	0.26



Water consumption intensity in 2024/25 (compared to 2023/24)
用水強度於二零二四／二五年（與二零二三／二四年相比）

↓12%

Water and Effluent Management *(continued)*

用水及污水管理*(續)*

We tracked our water-saving progress against a target to reduce water consumption intensity by 3% by 2024/25 from a 2018/19 baseline. We had challenges meeting the aforesaid target primarily due to being the composition of our water consumption usage and the baseline set during an abnormal period. Lower production volume throughout the five-year abnormal target period caused by the COVID-19 pandemic with a significant volume of water use remaining constant had directly led to a higher water consumption intensity.

我們就節約用水的目標追蹤進度，目標是把用水強度從二零一八／一九年為基準年度水平到二零二四／二五年降低3%。我們就達成以上目標遇上挑戰，主要由於我們的用水結構特性，設定基線於異常期間。新冠疫情導致該五年目標時期情況異常，生產量普遍下降，然而大部份之用水量維持固定，以至強度上升。

To drive meaningful water conservation without disrupting operations, during the Reporting Period, we have set new water consumption intensity targets tailored to each of our business divisions[13]. To ensure the new targets are both realistic and attainable, food division and home care product division targets are based on the stable operational data of the base year 2023/24 and 2024/25[10] respectively, combined with projections of future production and consumption taking into account the key ESG action plans to be undertaken.

為推動實質節水而不影響營運，於報告期間，我們針對各業務分部[13]制定新的用水強度目標。為確保新目標切實可行，食品分部及家居護理用品分部的目標分別基於二零二三／二四及二零二四／二五[10]基準年的穩定營運數據，並融入未來生產量及消耗量的預測，同時把將要實施的關鍵環境、社會及管治行動計劃納入考量。

Base Year 基準年	Target Year 目標年份	Division 分部	Target Detail 目標細節	Base Year Performance 基準年表現
2023/24 二零二三／二四年	2029/30 二零二九／三零年	Food division 食品分部	To reduce water consumption intensity by 5% 用水強度降低5%	0.13 m^3/tonne of production volume 每噸產量0.13立方米
2024/25[10] 二零二四／二五年[10]	2029/30 二零二九／三零年	Home care product division 家居護理用品分部	To reduce water consumption intensity by 2% 用水強度降低2%	1.47 m^3/tonne of production volume 每噸產量1.47立方米

10 The 2024/25 base year for the home care product division reflects fundamental operational changes in production model taken place since 2024/25 to handle production of increased product categories with a higher frequency of line changeovers and increase in production shifts.

13 The 2029/30 water consumption intensity target of the food division cover five flour mills in Shekou, Yixing, Jintan, Qionglai and Qingzhou, the specialty fats plant in Jintan in the PRC, and the edible oil plant in Shekou in the PRC and Hong Kong. The target also covers our Hong Kong office, as it shares one master water meter with the Hong Kong edible oil plant located in the same building. The 2029/30 water consumption intensity target for the home care product division cover the home care product plant in Guangzhou in the PRC.

10 家居護理用品分部的二零二四／二五基準年反映了自二零二四／二五年以來生產模式發生的根本性運營變化，以處理更多產品類別的生產，並提高生產線轉換頻率和增加生產批次。

13 食品分部二零二九／三零年的用水強度目標涵蓋位於蛇口、宜興、金壇、邛崍和青州的五家麵粉廠、位於中國金壇的特種油脂廠以及位於中國蛇口和香港的食用油廠。該目標也涵蓋我們的香港辦事處，因為它與位於同一棟建築物的香港食用油廠共用一個主水錶。家居護理用品分部二零二九／三零年的用水強度目標涵蓋位於中國廣州的家居護理用品廠。

Water and Effluent Management *(continued)*

To drive the water targets, Lam Soon has developed a comprehensive approach. Our key action plans for the coming years include:

- Redesigning production plan to produce products with common fragrance ingredients to minimise the water needed for changeover cleaning
- Collaborating with HR to educate and promote behavioural change in water conservation

For the home care product division, a new Conghua plant is scheduled to commence operations in 2026/27. We have developed internal projections for its water usage and production to establish an initial intensity benchmark. These projections will serve as a reference during the new plant's initial operational phase, and we will formally consolidate the data and revise the final targets for the home care product division once actual baseline data becomes available.

用水及污水管理*(續)*

南順已制定全面策略，推動節水目標達成。未來數年的關鍵行動計劃包括：

- 重新設計生產計劃，集中生產含共通香氛成分的產品，以減少換線清潔所需用水
- 與人力資源部門協作，推動節水教育，推廣節水行為變化

對於家居護理用品分部，新的從化工廠計劃於二零二六／二七年投入營運。我們已製定了該工廠用水量和生產量的內部預測，以建立初始強度基準。這些預測將作為新工廠初期運作階段的參考。一旦獲得實際基線數據，我們將正式整合數據並修訂家居護理用品分部的最終目標。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

Waste Management

The Group has established multiple policies to facilitate waste management. Our edible oil plant has implemented the Waste Management Procedure to ensure proper waste control, disposal, and mitigate pollution and personal hazards associated with waste, while the flour mills and the home care product plant have established the Waste Control Program to maintain ecological balance, reduce waste pollution to the surrounding environment, and effectively manage the disposal of various waste materials generated by the Company. Waste Management Control Program has been implemented in the specialty fats plant to assist proper waste management and mitigate pollution to the surrounding ecological environment.

The Group generated an approximate total of 42,608.05 kg of hazardous waste with an intensity of 0.06 kg/tonne of production volume and 1,071,540.47 kg of non-hazardous waste with an intensity of 1.39 kg/tonne of production volume during the Reporting Period. Hazardous wastes generated include waste with organic solvent, waste with mineral oil, waste with dye and coating, selenium and mercury-containing wastes, pesticide wastes and other wastes (i.e. waste containers, capacitors and oil wipes). Non-hazardous wastes generated comprised of food, paper, plastic, scrap metal, sludge and commercial wastes.

The Group is committed to reducing waste generated in our manufacturing plants and offices and ensuring that both hazardous and non-hazardous wastes are well-managed.

廢物管理

本集團已建立多項政策促進廢物管理。我們的食用油廠已實施《廢棄物控制程序》，以確保妥善控制、處置及減少廢物以及降低與廢物相關的污染及人身危害，同時麵粉廠及家居護理用品廠已建立《廢棄物控制／管理程序》，以維持生態平衡、減少廢物對周圍環境的污染以及對本公司產生的各類廢物的處置進行有效管理。特種油脂廠已實施《廢棄物管理控制程序》，以協助妥善廢物管理及減少對周圍生態環境的污染。

本集團於報告期間共產生約42,608.05千克有害廢棄物，強度為每噸產量0.06千克，以及1,071,540.47千克無害廢棄物，強度為每噸產量1.39千克。所產生的有害廢棄物包括含有機溶劑、含礦物油、含染料及塗料的廢棄物、含硒及汞的廢棄物、農藥廢棄物以及其他廢棄物（即廢棄容器、電容器及擦油布）。所產生的無害廢棄物包括廚餘、紙張、塑料、廢金屬、污泥及商業廢棄物。

本集團致力於減少我們的生產廠房及辦公室產生的廢物，並確保有害及無害廢棄物得到妥善管理。

Waste Management *(continued)*

To prevent potential harm to human health through contamination of soil, air and water resources, the Group is committed to implementing proper and immediate treatment of hazardous wastes and wastes that require strict control by engaging qualified service providers for collection and further handling. For hazardous wastes, we have appointed licensed operators/applied industry standard to collect and handle hazardous wastes prior to disposal. For non-hazardous wastes, centralised waste collection, storage and transfer facilities for on-site solid wastes are available in accordance with national standards to maximise recycling rates. Hazardous wastes are collected by registered waste collectors for proper disposal. Commercial wastes are transferred to designated collection points; other recyclables, including scrap metals and waste paper, are collected and repurposed by qualified recyclers.

Additionally, for offices, waste recycling bins are installed in the offices to encourage paper recycling. Waste Separation Bins was placed at lobby of Lam Soon Building for collection of paper, plastic bottles and metals.

Our manufacturing plants have established the following initiatives to reduce waste generation:

- Recycles the empty chemical containers by the raw material suppliers;
- Establishes the "Waste Management Procedure" and sets up various recycling stations, to facilitate better classification of wastes for storage and disposal;
- Generates economic benefits from non-hazardous wastes, by selling them to recognised recycling companies; and
- Turns waste into energy through food waste collection.

During the Reporting Period, Lam Soon has established collaboration and innovative initiatives to reduce waste. In collaboration with the Environmental Protection Department ("EPD"), we have implemented a food waste collection program aimed at converting waste into energy. Since 1 June 2023, we have arranged for the collection of food waste in our canteen. The EPD's appointed service provider collects the food waste on a daily basis and transports it for further treatment, ultimately transforming it into energy. As of 30 June 2025, approximately 14,000 kg of food waste has been collected in total.

廢物管理*(續)*

為避免受污染的泥土、空氣及水資源損害人體健康，本集團透過委聘合資格的服務提供者收集及進一步處理廢物，致力妥善及即時處理有害廢物及需要嚴格控制的廢物。在有害廢棄物方面，本集團已委任持牌運營商／應用的行業標準來收集和處理有害廢棄物，然後進行處置。在無害廢棄物方面，我們根據國家標準使用集中式廢物收集、存儲和轉移現場固體廢物的設施，以最大程度提高回收率。有害廢棄物由註冊廢物收集商收集，以確保作出適當處理。商業廢物被轉移到指定的收集點，其他可回收材料(包括廢棄金屬及廢紙)由合資格的回收商收集並重新利用。

此外，辦公室方面，辦公室內設有廢棄物回收箱，鼓勵紙張回收。南順大樓大廳設有廢棄物分類箱，用於收集紙張、膠瓶和金屬。

我們的生產廠房已制定以下舉措減少廢棄物產生：

- 原材料供應商回收空化學容器；
- 建立《廢棄物管理程序》並設立多個回收站，以促進對廢物進行更好分類以便儲存及處置；
- 通過將無害廢物出售予認可的回收公司，從中獲經濟利益；及
- 通過廚餘收集將廢物轉化為能源。

於報告期內，南順積極開展合作，並採取創新舉措，以減少浪費。我們與環境保護署(「環保署」)合作，實施了廚餘收集計劃，旨在將廢物轉化為能源。自二零二三年六月一日起，我們已安排在食堂收集廚餘。環保署指定的服務供應商每日收集廚餘，並將其運送至進一步處理，最終轉化為能源。截至二零二五年六月三十日，一共已收集廚餘約14,000千克。

Waste Management *(continued)*

Over 93.61% of the non-hazardous wastes were recycled during the Reporting Period, with 100% recycling rates achieved for food waste, scrap metal, sludge, waste paper and waste plastic.

廢物管理*(續)*

於報告期間，我們回收了超過93.61%的無害廢棄物，其中廚餘、廢棄金屬、污泥、廢紙及廢棄塑料的回收率達到100%。

Waste production of all business operations

所有業務營運之廢物產生

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Hazardous Waste Produced **產生有害廢棄物**				
Other waste-listed on the Directory of National Hazardous Wastes 名列《國家危險廢物名錄》的其他廢棄物	kg 千克	**37,448.70**	31,850.14	33,556.70
Pesticide wastes (from treatment within the factory premises)[14] 農藥廢棄物(來自工廠場地內的處理)[14]	kg 千克	**3,434.30**	3,298.06	2,129.00
Wastes with organic solvent 含有機溶劑的廢棄物	kg 千克	**899.00[15]**	2,267.00	1,490.60
Wastes with mineral oil 含礦物油的廢棄物	kg 千克	**720.50[16]**	1,189.50	1,039.90
Mercury-containing wastes (from waste lighting products) 含汞廢棄物(來自廢棄照明產品)	kg 千克	**30.60[17]**	70.32	140.00
Wastes with dye and coating 含染料及塗料的廢棄物	kg 千克	**52.82[18]**	95.20	119.00
Acid waste 酸性廢棄物	kg 千克	**–**	–	5.00
Selenium-containing waste 含硒廢棄物	kg 千克	**22.13[19]**	50.24	54.88
Total hazardous wastes produced **產生有害廢棄物總量**	**kg** 千克	**42,608.05**	38,820.46	38,535.08
Hazardous wastes intensity **有害廢棄物強度**	**kg/tonne of production volume** **千克／每噸產量**	**0.06**	0.05	0.05

Waste Management *(continued)* 廢物管理*(續)*

***Waste production of all business operations** (continued)* *所有業務營運之廢物產生(續)*

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Non-hazardous Waste Produced **產生無害廢棄物**				
Commercial waste 商業廢棄物	kg 千克	**142,110.07**	144,426.14	242,132.31
Scrap metal 廢棄金屬	kg 千克	**289,708.00**[20]	182,816.90	122,196.00
Sludge 污泥	kg 千克	**254,310.00**[21]	125,880.00	128,100.00
Waste plastic 廢棄塑料	kg 千克	**264,166.26**	246,539.88	239,446.93
Waste paper 廢紙	kg 千克	**69,136.00**	77,065.58	179,856.68
Food Waste 廚餘	kg 千克	**52,110.15**	50,691.25	43,353.33
Total non-hazardous wastes produced **產生無害廢棄物總量**	**kg** 千克	**1,071,540.47**	827,419.74	955,085.25
Non-hazardous wastes intensity **無害廢棄物強度**	**kg/tonne of production volume** **千克／每噸產量**	**1.39**	1.08	1.27

14 According to advice of Shenzhen Ecological Environment Bureau, flour mills plant in Shekou have re-organised the type of hazardous waste of one hazardous waste from "other waste" to "pesticide wastes".

15 Significant decrease in wastes with organic solvent was due to enhanced testing proficiency, reducing the number of tests per sample.

16 Significant decrease in wastes with mineral oil was because they are only produced during machinery repair and maintenance activities. Since no such activities were conducted this year, the generation of these wastes was reduced.

17 Significant decrease in mercury-containing wastes was due to a decrease in using the traditional light tubes and replacement by the light-emitting diode ("LED") fixtures.

18 Significant decrease in wastes with dye and coating was due to a decrease in painting workload, with painting projects that required much less paint this year.

19 Significant decrease in selenium-containing waste was due to reduced usage of cartridge printers following the discontinuation of the bag printing workshop.

20 Significant increase in scrap metal produced was due to the discontinuation of the bag printing workshop, leading to the production of scrap metal racks.

21 Significant increase in sludge produced was due to transferring Hong Kong product manufacturing to the Guangzhou plant. This move necessitated more frequent and intensive cleaning, which increased the volume and concentration of sewage. Consequently, chemical treatment usage rose, resulting in greater sludge yield.

14 根據深圳市生態環境局的建議，蛇口麵粉廠已將一種有害廢棄物的類別由「其他廢棄物」重新分類為「農藥廢棄物」。

15 含有有機溶劑的廢物顯著減少乃由於測試能力的提高，減少了每個樣本的測試次數。

16 含礦物油的廢棄物顯著減少，因這些廢棄物僅於機械維修和保養活動期間產生。由於今年沒有進行此類活動，因此減少了這些廢棄物的產生。

17 含汞廢物的大幅減少乃由於減少使用傳統燈管，並由發光二極管(「LED」)燈具取代。

18 染料和塗料廢棄物大幅減少乃由於塗裝工作量減少，今年塗裝工程所需油漆量明顯減少。

19 含硒廢棄物的大幅減少乃由於停止袋子印刷車間生產後墨盒印表機的使用減少。

20 廢金屬產生量大幅增加乃由於處理了印袋車間的鐵架，並更換及清理了損壞的機器部件及破裂的管道。

21 污泥產量大幅增加乃由於產品製造從香港轉移至廣州廠房。此舉需要更頻繁、更密集的清潔工作，使污水量及濃度增加。因此，化學處理劑使用量上升，導致污泥產量增加。

Waste Management *(continued)*

We tracked our waste management progress against targets to achieve 100% diversion rate for non-hazardous waste and maintain 100% recycling rate for hazardous waste by 2024/25 from a 2018/19 baseline. These targets expired during the Reporting Period. While Lam Soon has achieved the hazardous waste target, we have challenges meeting our non-hazardous waste target. It was primarily due to the fact that Hong Kong's recycling infrastructure does not support handling of all types of wastes.

To address this, during the Reporting Period, we have set new waste intensity targets tailored to each of our business divisions[22], designed to adapt to the regional waste diversion restrictions and to enhance our commitment to source reduction. To ensure the new targets are both realistic and attainable, food division and home care product division targets are based on the stable operational data of the base year 2023/24 and 2024/25[10] respectively, combined with projections of future production and consumption taking into account the key ESG action plans to be undertaken.

廢物管理*(續)*

我們就廢物管理的目標追蹤進度，我們以二零一八／一九年為基準年，目標在二零二四／二五年實現100%無害廢棄物分流率，並保持有害廢棄物100%的回收率。這些目標已在報告期內屆滿。儘管南順已實現有害廢棄物之目標，惟在實現無害廢棄物目標方面遭遇挑戰，主要源於香港的回收基礎設施並未支援處理所有類型的廢棄物。

為此，於報告期間，我們針對各業務分部[22]訂立新的廢棄物強度目標，旨在適應區域廢棄物分流限制並加強我們對源頭減廢的承諾。為確保新目標切實可行，食品分部及家居護理用品分部的目標分別基於二零二三／二四及二零二四／二五[10]基準年的穩定營運數據，並融入未來生產量和消耗量的預測，同時把將要實施的關鍵環境、社會及管治行動計劃納入考量。

Base Year 基準年	Target Year 目標年	Division 分部	Target Detail 目標詳情	Base Year Performance 基準年表現
2023/24 二零二三／二四年	2029/30 二零二九／三零年	Food division 食品分部	To reduce waste intensity by 6% 廢棄物強度降低6%	0.72 kg/tonne of production volume 每噸產量0.72千克
2024/25[10] 二零二四／二五年[10]	2029/30 二零二九／三零年	Home care product division 家居護理用品分部	To reduce waste intensity by 2% 廢棄物強度降低2%	7.44 kg/tonne of production volume 每噸產量7.44千克

10 The 2024/25 base year for the home care product division reflects fundamental operational changes in production model taken place since 2024/25 to handle production of increased product categories with a higher frequency of line changeovers and increase in production shifts.

22 The 2029/30 waste intensity target of the food division cover five flour mills in Shekou, Yixing, Jintan, Qionglai and Qingzhou, the specialty fats plant in Jintan in the PRC, and the edible oil plant in Shekou in the PRC and Hong Kong. The 2029/30 waste intensity target for the home care product division cover the home care product plant in Guangzhou in the PRC.

10 家居護理用品分部的二零二四／二五基準年反映了自二零二四／二五年以來生產模式發生的根本性運營變化，以處理更多產品類別的生產，並提高生產線轉換頻率和增加生產批次。

22 食品分部二零二九／三零年的廢棄物強度目標涵蓋位於蛇口、宜興、金壇、邛崍和青州的五家麵粉廠、位於中國金壇的特種油脂廠，以及位於中國蛇口及香港的食用油廠。家居護理用品分部二零二九／三零年廢棄物強度目標涵蓋位於中國廣州家居護理用品廠。

Waste Management *(continued)*

To drive the waste targets, Lam Soon has developed a comprehensive approach. Our key action plans for the coming years include:

- Developing partnerships with recycling specialists to transform cleaning materials into raw materials for other companies, diverting them from waste streams;
- Engaging suppliers to negotiate a closed-loop system for the recovery and recycling of raw material packaging;
- Collaborating with the Research and Development and Quality departments to optimise production changeover processes through technical adjustments to reduce wastewater and sludge volumes.

For the home care product division, a new Conghua plant is scheduled to commence operations in 2026/27. We have developed internal projections for its waste and production to establish an initial intensity benchmark. These projections will serve as a reference during the new plant's initial operational phase, and we will formally consolidate the data and revise the final targets for the home care product division once actual baseline data becomes available.

廢物管理*(續)*

為推動廢棄物目標，南順已制定全面方針。我們於未來幾年的主要行動計劃包括：

- 與回收專家建立合作夥伴關係，將清潔材料轉化為其他公司的原材料，將其從廢棄物流中分流出來；
- 與供應商磋商建立原材料包裝回收再利用的閉環系統；
- 與研發和品質部門合作，透過技術調整優化生產轉換流程，減少廢水和污泥量。

對於家居護理用品分部，新的從化工廠計劃於二零二六／二七年投入營運。我們已製定了該工廠廢物量和生產量的內部預測，以建立初始強度基準。這些預測將作為新工廠初期運作階段的參考。一旦獲得實際基線數據，我們將正式整合數據並修訂家居護理用品分部的最終目標。

PILLAR 1: "TOWARDS A GREENER FUTURE"
支柱一：「邁向更環保未來」

Sustainable Packaging

The Group has established multiple policies in manufacturing plants to monitor and regulate the use of sustainable packaging, detailed specifications and testing requirements for packaging materials such as PET oil bottles, paper boxes, labelling to ensure compliance with sustainability standards.

Packaging materials consumed by the Group were mainly recyclable materials including plastic, cotton bags and paper. Packaging materials were sourced from external suppliers, with constant inspection on quality, particularly on their safety and hygiene performances. During the Reporting Period, a total of 15,727.55 tonnes of packaging materials have been consumed for protection of finished products, representing a consumption intensity of 0.02 tonne/tonne of production volume.

The Group has been proactively exploring ways to reduce the use of packaging materials and promoting products with replaceable packaging to reduce the consumption of plastic pumps. Additionally, we offer customers the option to purchase refill pouches and products with refill available to minimise the use of packaging.

Furthermore, the edible oil plant in Shekou adopted nitrogen filling technology to address the issue of sunflower oil bottle deformation and reduce bottle weight. During the Reporting Period, this technology was put into operation for several production lines. The weight of sunflower oil bottles has been reduced by 15g per bottle. It is expected to produce about 1.2 million bottles of sunflower oil per year, saving 18 tons of PET annually.

The following practices were implemented by our manufacturing plants to minimise packaging materials:

- Offer bulk delivery and light packaging to reduce the consumption of packaging materials;
- Evaluate packaging suppliers annually for compliance assurance;
- Reduce the use of non-recyclable resources for packaging;

可持續包裝

本集團於生產廠房制定了多項政策來監控及規範可持續包裝的使用，並對PET油瓶、紙盒、標籤等包裝材料製定詳細規格和測試要求，以確保符合可持續標準。

本集團消耗的包裝材料主要為可回收材料，包括塑料、布袋及紙張。包裝材料乃購自外部供應商，但本集團定期監察質量，特別是其在安全及衛生方面的表現。於報告期間，我們為產品保護共消耗15,727.55噸包裝材料，消耗強度為每噸產量0.02噸。

本集團一直積極探索減少包裝材料使用的方法，並推廣可更換包裝的產品，以減少塑膠泵的消耗。此外，我們也為顧客提供購買補充裝和可補充裝產品的選擇，以最大限度地減少包裝的使用。

此外，蛇口的食用油廠採用了充氮技術，以解決葵花籽油瓶變形的問題並減輕瓶身重量。於報告期內，該技術已在多條生產線上投入使用。葵花籽油瓶的重量每瓶減少了15克。預計年產約120萬瓶葵花籽油，每年可節省18噸PET塑膠。

我們的生產廠房已實施以下措施以減少包裝材料：

- 提供大批交付及輕包裝減少包裝材料的消耗；
- 每年評估包裝供應商以確保合規性；
- 減少使用不可回收資源製作包裝；

Sustainable Packaging *(continued)*

- Apply various re-using and recycling methods to non-food packaging materials, such as re-using as turnover box, or recycling by recognised handlers;
- Adopt recyclable labelling materials, such as replacing polyvinyl chloride ("PVC") based labelling materials with those made of PET;
- Offer package products with crates which can be reused; and
- Require packaging material suppliers to reduce packaging weight.

可持續包裝*(續)*

- 對非食品包裝材料採用多種再利用和回收方法，例如作為周轉箱重複使用，或由認可的處理方進行回收；
- 採用可回收標籤材料，例如以PET代替以聚氯乙烯(「PVC」)生產的標籤材料；
- 用可重複使用的板條箱包裝產品；及
- 要求包裝材料供應商減輕包裝重量。

Packaging material consumption of all business operations *所有業務營運之包裝材料消耗*

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Packaging Material Consumption 包裝材料消耗				
Plastic 塑料	tonnes 噸	**7,800.24**	7,931.84	8,311.48
Paper 紙張	tonnes 噸	**6,723.58**	6,118.85	5,499.72
Metal 金屬	tonnes 噸	**774.12**	743.86	694.38
Cotton 棉布	tonnes 噸	**401.60**	433.47	441.36
Fibre and cotton 纖維及棉布	tonnes 噸	**22.06**	19.22	19.86
Glass bottle 玻璃瓶	tonnes 噸	**4.07**[23]	16.58	9.62
Aluminium film 鋁膜	tonnes 噸	**1.88**	1.86	0.66

[23] Significant decrease in glass bottle consumption was due to discontinuation of product using glass bottle since 2024/25.

[23] 玻璃瓶消耗量大幅下降乃由於自二零二四／二五年開始停止使用玻璃瓶的有關產品。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Key Achievements 主要成就

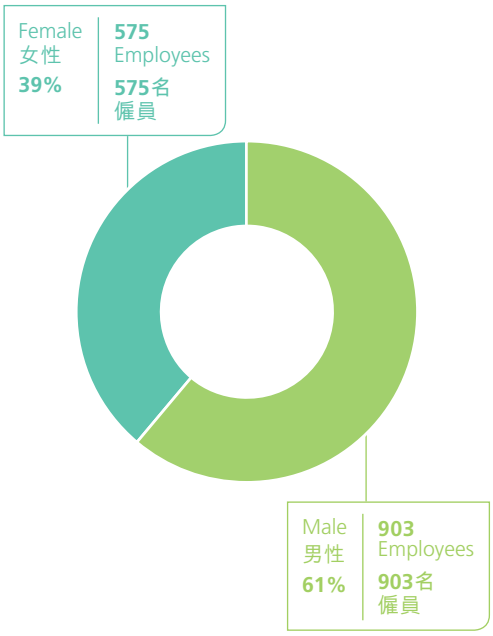
- Developed learning roadmaps for the flour division and home care product division.
  制定麵粉分部及家居護理用品分部的學習路線圖。
- Invested and enhanced the E-learning platform for employees to access to online training resources.
  投資並完善員工線上學習平台，以便員工使用網上培訓資源。
- Deployed various dust explosion protection systems to minimise hazards in the flour mills.
  在麵粉廠部署多種防塵爆炸保護系統，以最大限度地減少安全隱患。
- Maintained zero employee fatality for three consecutive years.
  連續三年維持零宗員工死亡事故。
- Extended our sustainability commitment to include social targets, setting new 2029/30 targets to reinforce our commitment in maintaining a safe work environment and talent development.
  擴展我們的可持續發展承諾以包括社會目標，設定新的二零二九／三零年目標，以加強我們對維護安全工作環境及人才發展的承諾。

The Group had a total of 1,478 employees as of 30 June 2025, all of whom were full-time employees. The total workforce categorised by gender, age group and geographical region is shown on the next page.

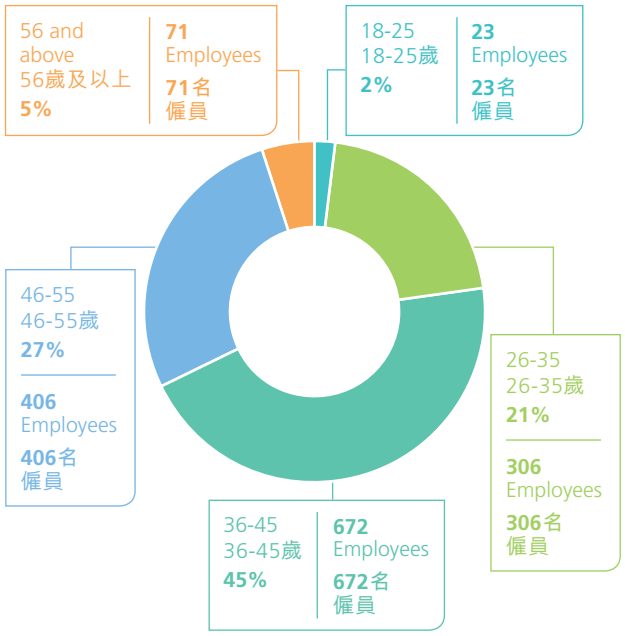
於二零二五年六月三十日，本集團共有1,478名僱員，均為全職僱員。下一頁展示按性別、年齡組別及地區劃分的勞動力總數。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

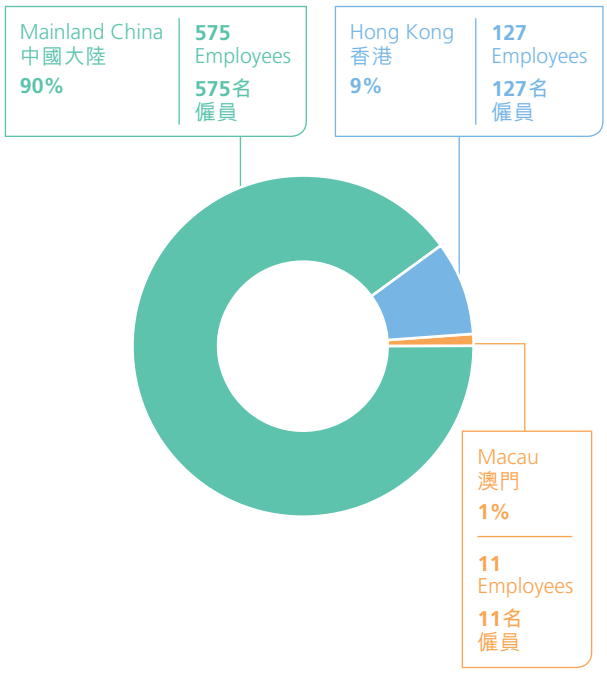
Total Workforce (%) by Gender
按性別劃分的勞動力總數(%)



Total Workforce (%) by Age Group
按年齡組別劃分的勞動力總數(%)



Total Workforce (%) by Geographical Region
按地區劃分的勞動力總數(%)



PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

		Unit 單位	2024/25 二零二四／二五年
Turnover Rate	**流失率**	**%**	**6.50**
By gender	**按性別劃分**		
Male	男性	%	**7.42**
Female	女性	%	**5.04**
By age group	**按年齡組別劃分**		
18-25	18-25歲	%	**21.74**
26-35	26-35歲	%	**10.13**
36-45	36-45歲	%	**6.85**
46-55	46-55歲	%	**2.46**
≥56	56歲及以上	%	**5.63**
By geographical region	**按地區劃分**		
Hong Kong	香港	%	**23.62**
Macau	澳門	%	**9.09**
Mainland China	中國大陸	%	**4.85**

Fair Labour Practices

We aim to create a diverse, welcoming culture and a safe working environment in which our people are engaged, nurtured and empowered to realise their full potential.

The Group regards human resources ("HR") as its most valuable asset. With a mission to create values for its employees, the Group offers attractive career prospects, a wide variety of learning opportunities and a safe working environment.

The Group is, in all material respects, in compliance with the applicable laws of Hong Kong and the PRC regarding labour rights and employment, included but not limited to:

- Employment Ordinance of the Laws of Hong Kong;
- Minimum Wage Ordinance of the Laws of Hong Kong;
- Employees' Compensation Ordinance of the Laws of Hong Kong;
- Labour Law of the PRC;
- Labour Contract Law of the PRC; and
- Social Insurance Law of the PRC.

公平的勞工實踐

我們的目標是營造一種多元、包容的文化以及一個安全的工作環境，使我們的員工能夠獲得參與、培育及賦能以充分發揮其潛能。

本集團視人力資源(「人力資源」)為其最寶貴的資產。本集團以為僱員創造價值為使命，提供具吸引力的職業前景、廣泛的學習機會以及安全的工作環境。

本集團在所有重大方面遵守所有香港及中國有關勞工權利及僱傭之適用法律，包括但不限於：

- 香港法例中的《僱傭條例》；
- 香港法例中的《最低工資條例》；
- 香港法例中的《僱員補償條例》；
- 《中華人民共和國勞動法》；
- 《中華人民共和國勞動合同法》；及
- 《中華人民共和國社會保險法》。

Fair Labour Practices *(continued)*

The Code of Conduct provides our employees with clear requirements on their conduct at work. It defines the ethical principles and the behaviours expected to be observed by our employees and explains how employees are expected to apply the Group's values and comply with the laws and regulations that affect its operations.

The HR Department continues to implement comprehensive checking system during the recruitment process to comply with the applicable laws regarding employment and labour standards, such as the Employment Ordinance of the Laws of Hong Kong and Provisions on the Prohibition of Using Child Labour of the PRC. Staff Handbook and Children Regulations are in place to outline the standards and approach on labour practices and child labour.

Lam Soon respects employees' rights and freedom of association, ensuring that both employers and employees have an equal say in negotiation. The Group has no formal collective bargaining agreements in effect. In Mainland China, 99.9% of our employees are affiliated with labour unions. In Hong Kong, all employees possess the right and freedom to form and join labour unions.

The Group will take appropriate disciplinary action against anyone who is in breach of any applicable laws, regulations, and ordinance. We have complied with relevant laws and regulations in relation to the prevention of use of child and forced labour during the Reporting Period.

公平的勞工實踐*(續)*

《行為守則》對我們的員工在工作中的行為提出明確要求。該守則界定了員工應遵守的道德原則及行為，並闡釋員工應如何應用本集團的價值觀並遵守影響其運營的法律及法規。

人力資源部於招聘過程中繼續實施全面檢查制度，以遵守有關僱傭及勞工標準的所有適用法律，例如香港法例中的《僱傭條例》及《中華人民共和國禁止使用童工規定》。我們已制定《員工手冊》及《僱用兒童規例》，概述有關勞動實務及童工的標準及方法。

南順尊重僱員的權利及結社自由，確保勞資雙方在談判中擁有平等的發言權。本集團並無正式有效的集體談判協議。於中國大陸，我們的99.9%僱員隸屬於工會。於香港，全體僱員均有權及可自由組織及加入工會。

對於任何違反適用法律、法規及條例的人員，本集團將採取適當的紀律處分。報告期間，我們已遵守防止使用童工或強迫勞動相關法律及法規。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Employee Welfare, Health and Safety and Engagement

Health and Safety

The safety and wellbeing of employees is a core concern of the Group. As such, the Group takes a strict approach to implement measures to foster compliance with applicable laws and regulations in relation to occupational health and safety ("OHS"), including but not limited to the Law of the PRC on the Prevention and Control of Occupational Diseases, the Hong Kong Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong), and Hong Kong Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong). The Group also has OHS systems and policies in place to manage occupational health and safety issues across the entire business operations.

To enhance overall workplace wellness and demonstrate our commitment to protecting our workforce, during the Reporting Period, we have set new targets aimed at maintaining a safe work environment, as shown in the table below.

僱員福利、健康與安全及參與

健康與安全

員工的安全和福祉是本集團關注的核心事項。因此，本集團採取嚴格方針實施措施以促進遵守有關職業健康與安全(「職安健」)的所有適用的法律及法規，包括但不限於《中華人民共和國職業病防治法》、《香港職業安全及健康條例》(香港法例第509章)以及《香港僱員補償條例》(香港法例第282章)。本集團亦定期備有職安健系統及政策，以管理整個業務的職業健康與安全問題。

為了提升整體職場健康水準，彰顯我們對保護員工的承諾，於報告期間，我們制定新的目標，旨在維護安全的工作環境，如下表所示。

Base Year 基準年	Target Year 目標年	Target Detail 目標詳情	Base Year Performance 基準年表現
2023/24 二零二三／二四年	2029/30 二零二九／三零年	To reduce lost time injury rate by 40% 將損失工時工傷率降低40%	19.63%
2023/24 二零二三／二四年	2029/30 二零二九／三零年	Maintain zero employee fatality case 維持零宗員工死亡事故	0
N/A 不適用	2029/30 二零二九／三零年	97% of employees to receive OHS training 97%僱員接受職安健培訓	N/A[24] 不適用[24]

To achieve our workplace safety targets, Lam Soon has adopted a comprehensive strategy that includes the development of action plans for the upcoming years:

- Establishing a protocol to identify safety issues, committing to address them through equipment upgrades and improved safety practices.
- Upgrading all forklift trucks in our operational sites to ensure enhanced safety features.

為實現我們的工作場所安全目標，南順採納一項全面的策略，其中包括制定未來幾年的行動計劃：

- 建立識別安全問題的制度，並致力於透過設備升級及改善安全措施以解決該等問題。
- 為營運地點的所有叉車進行升級，以確保增強安全性能。

[24] The total number of employees receiving training was not categorised by training type in 2023/24. We will improve data collection with breakdown by training type in the future.

[24] 於二零二三／二四年度接受培訓的員工總數沒有根據培訓類型而分類。未來我們將改善資料收集，並按培訓類型進行細分。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Employee Welfare, Health and Safety and Engagement *(continued)*

Health and Safety *(continued)*

Apart from mandatory health check-up before employment, annual or biennial check-ups are also offered to employees based on their employment categories and nature. Frontline workers in the PRC undergo end of term check-ups. Employees exposed to high occupational health risks are offered occupational health checks in accordance with the statutory requirements. Appropriate personal protective equipment ("PPE") is provided to employees based on their duties performed.

To control workplace safety hazards, our flour mill in Shekou conducted annual testing and detection of occupational hazard factors in the workplace to ensure that we provide our employees a safe working environment. Furthermore, we perform monthly Environmental, Health and Safety ("EHS") and fire safety investigations at our operational sites to proactively identify and address potential hazards. In addition, offices and canteens are assessed by qualified institutions to ensure that they meet applicable national standards regarding indoor environmental pollution control.

To mitigate occupational disease risks and safeguard workers' health rights, we implemented an annual occupational health training system. In addition to the foundational training, a three-tier safety access education mechanism is established for new hires, emphasising awareness of job-specific safety protocols. During the Reporting Period, to reinforce employees' awareness on OHS, the flour mill in Shekou conducted the dust explosion emergency drill, and the edible oil plant in Shekou conducted a fire safety and emergency drill, and organised an annual "Fire Safety Re-education Training" and "Occupational Health Training", involving a total of 142 participants.

When purchasing office furniture, the Group prioritises formaldehyde-free products and wood products from FSC-certified forests to ensure that its employees work in a safe environment.

僱員福利、健康與安全及參與*(續)*

健康與安全*(續)*

除入職前必須進行的健康檢查外，本集團亦根據僱員的工作類別及性質向其提供一年一次或兩年一次的檢查。我們亦為中國的前線工人提供約滿體檢。根據法定要求，本集團向面臨高職業健康風險的僱員提供職業健康檢查。根據僱員履行的職責獲提供適當個人保護設備(「個人保護設備」)。

為控制工作場所的安全隱患，我們位於蛇口的麵粉廠每年對工作場所的職業危害因素進行測試及檢測，以確保我們為僱員提供安全的工作環境。此外，我們每月在營運地點進行環境、健康與安全(「環境、健康與安全」)及消防安全調查，以主動識別及解決潛在隱患。另外，合資格機構會評估辦公室及食堂環境，以確保其符合有關室內環境污染控制的適用國家標準。

為降低職業病風險及保障勞工健康權益，我們實施年度職業健康培訓制度。除基礎培訓外，亦為新入職員工建立三級安全准入教育機制，強調對特定工作安全協議的認知。於報告期間，為加強僱員對職安健的意識，蛇口麵粉廠進行粉塵爆炸綜合應急演練，而蛇口食用油廠進行消防安全應急演練，及舉辦年度「消防安全再教育培訓」及「職業健康培訓」，合共有142名人士參與。

採購辦公家具時，集團優先考慮無甲醛產品和來自FSC認證森林的木製品，以確保員工在安全的環境中工作。

Employee Welfare, Health and Safety and Engagement *(continued)*

Health and Safety *(continued)*

僱員福利、健康與安全及參與*(續)*

健康與安全*(續)*



◇ 5 December 2024, Shenzhen Lam Soon Edible Oils plant held a fire safety and emergency drill
二零二四年十二月五日，深圳南順食用油廠舉行消防安全應急演練

Employee Welfare, Health and Safety and Engagement *(continued)*

Health and Safety *(continued)*

Noise reduction devices have been installed in the equipment such as exhaust fans, air compressors and grinders in accordance with the requirements of the Environmental Impact Assessment Report conducted by the Group's appointed agencies. Furthermore, we utilise handheld noise monitoring equipment to assess noise level in work areas and engage third-party organisation to conduct noise assessment annually in home care product plant.

The risk of developing respiratory diseases is high for employees working inside the flour mills, especially if they are not properly protected with adequate PPE. To reduce workers' exposure to flour dust, effective dust collection devices are installed at all flour mills to ensure that the airborne dust concentration does not exceed regulatory exposure standards. The collected flour dust is filtered through a pulse dust collector, and the filtered air is discharged through a 15-meter-high exhaust stack. Annual assessments are conducted on the occupational environmental factors. To minimise explosion hazard, the flour mills have deployed various explosion protection systems which passed regular inspection from the State Administration of Work Safety (e.g. explosion-proof lighting system, flameless vent installations on dust collectors). Our plants have obtained relevant explosion-proof certifications, ISO 9001, ISO 14001, ISO 22000, Hazard Analysis and Critical Control Point ("HACCP"), FSSC 22000 certification and China Environmental Labelling Products Certification. Meanwhile we have maintained compliance with the following regulatory requirements, which include:

- Safety Regulations for Dust Explosion Prevention and Protection (GB15577-2018);
- Safety Regulations for the Protection of Dust Explosion for Grain Processing (GB17440-2008);
- Guide for Pressure Venting of Dust Explosions (GBT15605-2008); and
- Safety Specifications for Dedusting System Used in Dust Explosion Hazardous Area (AQ4273-2016).

僱員福利、健康與安全及參與*(續)*

健康與安全*(續)*

根據本集團委聘之機構進行的《環境影響評估報告》所要求，本集團已於排氣扇、空氣壓縮機及磨床等設備上安裝降噪裝置。此外，我們利用手持式噪音監測設備評估工作區域的噪音水平，並聘請第三方機構每年對家居護理用品廠進行噪音評估。

在麵粉廠工作的僱員患呼吸道相關疾病的風險較高，特別是如果僱員未有獲得適當的個人保護設備的保護。為減少工人接觸麵粉粉塵，所有麵粉廠均已安裝有效的集塵裝置，以確保空氣中的粉塵濃度不超過規定的暴露標準。收集到的麵粉粉塵經由脈衝除塵器過濾，過濾後的空氣經由15米高的排氣管排出。我們每年對職業環境因素進行評估。為減少爆炸危險，麵粉廠已安裝各種通過國家安全生產監督管理總局定期檢查的防爆系統(例如防爆照明系統、集塵器上的無焰通風裝置)。我們的廠房已取得相關防爆認證、ISO 9001、ISO14001、ISO 22000、危害分析與關鍵控制點(「HACCP」)、FSSC 22000及中國環境標誌產品認證。同時，我們一直遵守以下監管規定，其中包括：

- 《粉塵防爆安全規程》(GB15577-2018)；
- 《糧食加工、儲運系統粉塵防爆安全規程》(GB17440-2008)；
- 《粉塵爆炸泄壓指南》(GBT15605-2008)；及
- 《粉塵爆炸危險場所用除塵系統安全技術規範》(AQ4273-2016)。

Employee Welfare, Health and Safety and Engagement *(continued)*

Health and Safety *(continued)*

To maintain workplace hygiene and to minimise the spread of diseases, the Group has adopted the following arrangements and preventive measures:

- Adopt flexible work arrangements (e.g., work-from-home arrangement, rotating shifts);
- Provide hand sanitisers and surgical masks in the workplace; and
- Disinfect offices and factories on a regular basis.

僱員福利、健康與安全及參與*(續)*

健康與安全*(續)*

為維持工作場所衛生及減少疾病傳播，本集團已採取以下安排及預防措施：

- 採取彈性的工作安排(例如在家工作的安排、輪班)；
- 在工作場所提供手部消毒劑及口罩；以及
- 定期為辦公室及工廠進行消毒。



Maintained 過去三年維持

Zero零

employee fatality in the past three years.
員工死亡事故

Employee work-related fatalities over the past three years *於過去三年與工作有關的僱員死亡事故*

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Work-related fatalities 與工作有關的死亡事故	Number 數目	**0**	0	0

Employee Welfare and Engagement

The Group has incorporated an annual salary review and year-end performance bonus mechanism into its remuneration policy. The Group also provides competitive remuneration with various benefits to attract and retain talent. Employment package is regularly reviewed taking into consideration of the market trend, benchmarking the industry's salary and benefit information through salary survey reports conducted by professional consultants. In addition, a share based award scheme is in place for granting share options and/or free shares of the Company to the eligible employees to align their long term interests with those of the shareholders and for purpose of staff motivation and talent retention.

僱員福利及參與

本集團已將年度薪酬檢討及年終績效獎金機制作為薪酬政策的一部分。集團亦提供具競爭力的薪酬及多項福利，以吸引及挽留人才。薪酬方案會定期檢視，並根據市場趨勢，參考專業顧問透過薪酬調查報告收集的行業薪金及福利資料作比較。此外，集團設有基於股份的獎勵計劃，向合資格員工授予本公司股份認購權及／或免費股份，以使其長遠利益與股東利益保持一致，並用於激勵員工及人才保留。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Employee Welfare, Health and Safety and Engagement *(continued)*

Employee Welfare and Engagement *(continued)*

Employees in the PRC are entitled to year-end bonus, social security insurance and housing fund. Year-end bonus, life and health insurance are provided to employees in Hong Kong upon completion of probationary period. Additionally, staff sale, meals and shuttle bus services are made available to employees according to the actual situation. Fair terms on working hours, holidays, termination of contract, fringe benefits and leave entitlement are stipulated in the employment contracts signed between employees and the Group. Overtime work shall be applied through submission of application forms and approved by departmental supervisors. Any disputes will be settled according to the Group's appeal procedures in an equitable and prompt manner.

Employees are always informed of the Group's key projects, future directions and latest market strategies, activities and social events in the industry through notice boards, intranet, meetings, annual conferences and the internal e-newsletter, namely E-Post.

The Group also arranges various onboarding training activities to help new employees adapt to the company culture. During the Reporting Period, the Group organised group meetings and team building activities to enhance employees' sense of belonging and foster staff relationship. Some of the activities organised during the Reporting Period include:

僱員福利、健康與安全及參與*(續)*

僱員福利及參與*(續)*

於中國所僱用的僱員可享有年終花紅、社會保障保險及住房公積金。我們向於試用期結束後的香港僱員提供年終花紅、人壽及健康保險。此外，我們會根據實際情況為僱員提供僱員購物優惠、餐飲及接駁車服務。僱員與本集團簽署的僱傭合約規定的公平條款涵蓋工時、假期、終止合約情況、附加福利及年假。超時工作應透過提交申請表格申請及經部門主管批准。任何爭議均將根據本集團的申訴程序公正及迅速地解決。

僱員可通過告示板、內聯網、會議、年會及內部電子通訊(即電子郵件報)及時了解本集團的主要項目、未來方向及業內的最新市場策略、活動及社交活動。

本集團也安排各種入職培訓活動，幫助新員工適應公司文化。於報告期間，本集團舉辦了集團會議及團隊建設活動，以增加員工的歸屬感及增進員工關係。報告期間舉辦的部分活動包括：

Employee Welfare, Health and Safety and Engagement *(continued)*

Employee Welfare and Engagement *(continued)*

僱員福利、健康與安全及參與*(續)*

僱員福利及參與*(續)*





◇ Team building event and two-day Huizhou trip of Guangzhou staff in July 2024
二零二四年七月廣州員工團隊建設活動及惠州兩日遊





◇ Staff football match in Guangzhou in September 2024
二零二四年九月廣州員工組織足球賽





◇ Team building event of Shekou staff in December 2024
二零二四年十二月蛇口員工團隊建設活動

Employee Welfare, Health and Safety and Engagement *(continued)*

Employee Welfare and Engagement *(continued)*

僱員福利、健康與安全及參與*(續)*

僱員福利及參與*(續)*





◇ Team building event and three-day Guangxi trip of Guangzhou staff in April 2025
二零二五年四月廣州員工團隊建設活動及三天廣西之旅

	Unit 單位	2024/25 二零二四／二五年	2023/24 二零二三／二四年	2022/23 二零二二／二三年
Health and Safety 健康與安全				
Lost days due to work injury 因工傷損失工作天數	Days 天	**222.0**	333.0	663.50

Equal Opportunities

Equal opportunities are given to employees in respect of recruitment, training and development, job advancement, and compensation and benefits. Employees are not discriminated against or deprived of such opportunities on the basis of gender, ethnic background, religion, colour, sexual orientation, age, marital status, family status, retirement, disability, pregnancy or any other discrimination prohibited by applicable laws of Hong Kong and the PRC. Staff Handbook is in place to outline the standards and approach on promoting equal opportunities in the workplace.

平等機會

本集團在招聘、培訓及發展、晉升以及補償及福利方面為僱員提供平等機會。僱員並不會由於性別、種族背景、宗教、膚色、性取向、年齡、婚姻狀況、家庭狀況、退休、殘障、懷孕或香港及中國之適用法律所禁止的任何其他歧視因素而遭受歧視或被剝奪平等機會。我們之《員工手冊》已概述有關於工作場所平等機會標準及方法以作推廣。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Equal Opportunities *(continued)*

The Group has a standardised appraisal system to evaluate employees' performances, assess their capabilities and determine whether their abilities are in line with the Group's business development. It also provides a basis for promotion, salary increment and a communication platform for employees and management to set mutually agreed and measurable performance standards, as well as career development opportunities.

No material non-compliance with relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare had been identified during the Reporting Period.

Employee Development

With HR as one of its core values, the Group believes that strengthening employee's capabilities creates mutual benefits for both the organisation and the staff individually. We have implemented the Lam Soon Learning Development Management Guidelines to establish a training and development system for our employees, aiming to enhance their professional skills, management capabilities, and personal qualities. Training needs are identified through appraisal sessions with employees. The training provided can effectively address below objectives:

(i) Facilitate the achievement of the Group's and/or its departmental targets;

(ii) Increase productivity in every aspect of working processes;

(iii) Enhance employees' satisfaction; and

(iv) Assist employees' career development.

平等機會*(續)*

本集團設有標準化評估系統以評估僱員表現、評核其能力及釐定彼等才能是否符合本集團的業務發展。系統亦提供晉升、加薪的基準及溝通平台，讓僱員及管理層可制定雙方接納及可計量的表現標準及事業發展機會。

於報告期間，並無發現任何嚴重違反與補償及解僱、招聘及晉升、工時、休息時間、平等機會、多元化、反歧視以及其他補貼及福利之相關法律及法規的事項。

僱員發展

人力資源為本集團的核心資產之一，本集團相信，加強員工能力有利本集團及員工本身。我們已制定《南順學習發展管理總則》，建立員工培訓與發展體系，旨在培養員工的專業技能、管理技能及個人素質。於與僱員進行評估時會識別培訓需要。因此，所提供的培訓可有效應對以下目標：

(i) 促使達成本集團及／或其部門目標；

(ii) 增加工作過程中各方面的生產力；

(iii) 提升僱員滿意程度；及

(iv) 協助僱員的事業發展。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Employee Development *(continued)*

During the Reporting Period, the Group has established new targets on employee training to demonstrate its commitment in talent development:

Target Year 目標年	Target Detail 目標詳情
2029/30 二零二九／三零年	100% of employees to receive training 全體僱員接受培訓
2029/30 二零二九／三零年	To increase the average training hours to 19 hours 平均培訓時數增加至19小時

To drive the training targets, Lam Soon has developed a comprehensive approach. Our key action plans for the coming years include:

- Conducting regular requirement assessments with department heads to shape the design and development of training curriculum;
- Establishing a database to record the training needs of staff.

The training courses vary from mandatory training and skill enhancement to the more advanced supervisory skills and managerial development, targeting employees of various levels. Employees have been provided with both internal and external training on numerous areas, such as job related training, ISO training; OHS training, customs regulations training and IT security awareness training.

To enhance our sales team, we have initiated a plan to identify, motivate and cultivate future sales talent, in addition to providing sales team with training on sales skills, product knowledge, and technical support for product solutions. We deploy a mix of tools though both online and offline channels, including job competency model assessments, case studies on sales practices, and group interviews to assess employees' potential and strengths. We tailor development paths that emphasise practical application and allocate resources for individual talent to foster their continuous growth.

僱員發展*(續)*

於報告期間，本集團制定新的員工培訓目標，以反映對人才發展的重視：

為推動培訓目標，南順已制定全面方針。我們於未來幾年的主要行動計劃包括：

- 與部門主管進行定期需求評估，以塑造培訓課程的設計與發展；
- 建立數據庫以記錄員工培訓需要。

培訓課程涵蓋強制性培訓及技能提升，至進階的監督技能及管理發展，以針對不同級別的員工。本公司已為員工提供內部及外部培訓，內容涉及多個領域，例如職業相關培訓、國際標準組織培訓、職安健培訓、海關法規培訓和資訊科技安全意識培訓。

為提升我們的銷售團隊，我們已啟動一項計劃以識別、激勵及培養未來的銷售人才，亦為銷售團隊提供銷售技能、產品知識及產品解決方案技術支援方面的培訓。我們透過線上及線下渠道部署多種工具，包括職位勝任能力模型評估、銷售實踐案例研究及小組面試，以評估僱員的潛力及優勢。我們為個人人才量身打造著重實際應用的發展路徑，並分配資源以促進其持續成長。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Employee Development *(continued)*

僱員發展*(續)*

Some training programmes took place during the Reporting Period are highlighted below:

於報告期間進行的一些培訓項目如下：

Home care product plant 家居護理用品廠	• Introduced an online home care product knowledge training course, which incorporates real-world problem scenarios. This approach helps sales teams understand product mechanisms, key selling points, and characteristics, ultimately facilitating effective sales conversions. • 推出線上家居護理用品知識培訓課程，納入真實問題情景。該方針有幫銷售團隊了解產品機制、關鍵賣點及特點，最終促進有效的銷售轉化。
	• Introduced a business data analysis course for sales managers and supervisors to cultivate a data-driven mindset. By combining theoretical instruction with practical tool application, we successfully enhanced capabilities in data collection, business insight extraction, and decision-making support. Following the training, knowledge mastery of business data analysis increased by 30%. • 為銷售經理及主管推出商業數據分析課程，培養數據驅動的思維模式。透過理論指導與實際工具應用結合，我們成功提升資料收集、業務洞察提取及決策支援的能力。培訓結束後，業務數據分析知識掌握程度增加30%。
Flour mills 麵粉廠	• Launched a course on specialty anti-aging functional oils, accompanied by three specialised oil training sessions. This initiative has significantly enhanced our team's expertise in baking technology and theory. • 推出特種抗老功能性油脂課程，並舉辦三堂專業特油培訓班。該活動顯著提升我們的團隊在烘焙技術及理論方面的專業知識。
	• Developed a learning roadmap for the flour division, identifying training needs to enhance distributor management capabilities. We also introduced a management course, targeting sales managers and supervisors across Mainland China. Post-training tools were provided to reinforce learning, leading to a 50% improvement in knowledge mastery of business data analysis. • 制定麵粉分部的學習路線圖，識別培訓需要以提升分銷商管理能力。我們亦推出管理課程，針對中國大陸的銷售經理及主管。培訓後提供相關工具以強化學習，使業務數據分析知識掌握程度提升50%。



◇ Advanced Training on Specialty Anti-Aging Functional Oils Course
特種抗老功能性油脂進階培訓課程

Employee Development *(continued)* 僱員發展*(續)*





◇ Flour Distributor Management Course for Beginners
麵粉經銷商管理初級課程





◇ Home Care Business Data Analysis and Business Insight Analytics Course
家居護理用品業務數據分析和商業洞察分析課程

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Employee Development *(continued)* 僱員發展*(續)*





◇ Lam Soon E-learning platform
南順電子學習平台

To further enhance the convenience and flexibility of training resources, the Group continued to invest and optimise our interactive e-learning platform. Through this platform, we have implemented various general management courses and professional technical courses covering knowledge and skills across multiple fields. During the Reporting Period, aligning with Artificial Intelligence ("AI") trends, the Group launched 11 AI-powered efficiency enhancement courses. To meet employees' professional development needs, we introduced 3 workplace foundational skills courses aimed at enhancing logical thinking and effective communication capabilities. Employees can schedule their learning according to personal needs and career goals, utilising their own time and space to advance their knowledge base and cognitive competencies.

為進一步提升培訓資源的便利性及靈活性，本集團持續投入及優化我們的互動電子學習平台。透過該平台，我們已實施各類涵蓋多個領域的知識及技能之通用管理課程及專業技術課程。於報告期間，本集團配合人工智能(「AI」)趨勢，推出11門AI效率提升課程。為滿足僱員的專業發展需要，我們推出3門職場基礎技能課程，旨在提升邏輯思維及有效溝通能力。僱員可根據個人需要及事業目標安排學習，利用自身時間及空間以提升知識基礎及認知能力。

To help new employees adapt to the work environment as soon as possible, we provide comprehensive online and offline training for new employees. The Group introduced the "60-Day Learning Journey for New Hires" on our online learning platform, covering four key modules that include "Introduction & Culture", "Branding & Safety Education", "Policies & Tools", and "Learning & Sharing". For offline training, business supervisors create tailored probationary period plans and provide ongoing mentorship to help new employees adapt to the work environment.

為幫助新入職僱員盡快適應工作環境，我們為新入職僱員提供線上及線下培訓。本集團於我們的線上學習平台推出「新員工60天學習之旅」，涵蓋「公司介紹及文化」、「品牌及安全教育」、「政策及工具」以及「學習及分享」四大重點模組。就線下培訓而言，業務主管會為新僱員制定個人化的試用期計劃，並提供持續指導，幫助新僱員適應工作環境。

Employee Development *(continued)* 僱員發展*(續)*



◇ 60-Day Learning Journey for New Hires
新員工60天學習之旅

Subsidy or full reimbursement is provided to eligible staff under the training policy, so as to encourage staff members to enhance their professional capabilities by participating in external courses, workshops, and similar activities, while also sharing the knowledge they acquire internally to foster learning.

本集團將根據培訓政策為合資格員工提供課程費用津貼或全額報銷，以鼓勵員工透過參加外部課程、工作坊及類似活動以提升其專業能力，同時在內部分享其所獲得知識以促進學習。

During the Reporting Period, Lam Soon's employees received a total of 15,140.8 hours of training, on topics ranging from IT, OHS to various other professional skills.

於報告期間，南順僱員接受合共15,140.8小時之培訓，培訓內容涵蓋資訊科技、職安健及其他各項專業技能。

PILLAR 2: "EMPOWERING OUR PEOPLE"
支柱二：「賦能予我們的員工」

Employee Development *(continued)* 僱員發展*(續)*

		Unit	單位	2024/25 二零二四／二五年
Development and Training	**發展與培訓**			
Employees trained	員工培訓	%	%	**96.68**
By gender	**按性別劃分**			
Male	男性	%	%	**95.46**
Female	女性	%	%	**98.61**
By employee category	**按僱員級別**			
Senior Level Management	高級管理人員	%	%	**100.00**
Middle Level Management	中級管理人員	%	%	**97.53**
Frontline and other employees	前線及其他員工	%	%	**96.37**
Average training hours	**平均培訓時數**			
By gender	**按性別劃分**			
Male	男性	Hours	小時	**12.04**
Female	女性	Hours	小時	**8.40**
By employee category	**按僱員級別**			
Senior Level Management	高級管理人員	Hours	小時	**4.78**
Middle Level Management	中級管理人員	Hours	小時	**13.52**
Frontline and other employees	前線及其他員工	Hours	小時	**9.69**



Employee training hours in 2024/25 (compared to 2023/24)
員工訓練時間於二零二四／二五年(與二零二三／二四年相比) ⬆22%

PILLAR 3: "CONDUCTING BUSINESS WITH HONOUR"
支柱三：「以信譽經營業務」

Key Achievements 主要成就

- The Group's business operations were accredited with ISO 9001 Quality Management System certification, ISO 22000 Food Safety Management System, HACCP certification, and FSSC 22000 Food Safety System Certification. Home care product plant is accredited with the China Environmental Labelling Products Certification.
  本集團的業務部門已獲得ISO 9001品質管理體系標準、ISO 22000食品安全管理體系標準、HACCP體系以及FSSC 22000食品安全體系標準認證。家居護理用品廠獲得中國環境標誌產品認證。
- New suppliers are required to fill the "Supplier Due Diligence Letter" when enrolling in the Lam Soon Supplier Relationship Management ("SRM") system, to confirm their integrity and declare on any potential conflicts of interest.
  新供應商在註冊加入南順供應商關係管理（「SRM」）系統時，須填寫《供應商盡職調查聲明書》，以確認其誠信並申報任何潛在利益衝突。
- Continued to advance the second phase of the SRM, expanding the functionality and coverage of the system to implement modules demand applications, contract approval and signing, order execution and quality inspection of received goods.
  繼續推廣SRM系統第二階段，拓展系統功能及覆蓋範圍，實施模組需求申請、合約批准及簽訂、訂單執行以及到貨質量檢驗。
- Expanded the scope of our substantiality commitment to include new 2029/30 targets regarding product quality and safety.
  擴大我們承諾的範圍，加入新的並與產品質量及安全相關的二零二九／三零年目標。

Corporate Governance

The Group continuously refines the Company's governance structure to improve the level of governance and safeguard the interests of all stakeholders, The Board recognises its corporate governance duties as an ongoing commitment and has monitored and reviewed the relevant Corporate Governance Code, policies, standards and practices of the Company on corporate governance as well as legal and regulatory compliance during the Reporting Period. The Board provides overall leadership and control for the Company and has delegated relevant aspects of the functions to the board committees and management, where appropriate, to assist it in discharging its duties.

企業管治

本集團持續完善公司的管治架構，以提升管治水平並保障所有持份者的利益。董事會視其公司管治職責為一項持續的承諾，並在報告期內就公司的企業管治、法律及監管合規情況監督及檢討相關的《企業管治守則》、政策、標準及實踐。董事會為公司提供整體領導和管控，並在適當情況下將相關職能委派予董事會委員會及管理層，以協助履行其職責。

Corporate Governance *(continued)*

Diversity within the Board is crucial for achieving our sustainable strategy and development. Our Board Diversity Policy stipulates that when assessing and selecting candidates for Board succession, the Board Nomination Committee must consider a range of diversity perspectives, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service and the ultimate decision will be based on merit and contribution that the selected candidates will bring to the Board.

For details of the Group's corporate governance practices, please refer to the section of "Corporate Governance Report" in our Annual Report 2025.

企業管治*(續)*

董事會內部多樣化對實現我們的可持續發展策略至關重要。我們的董事會多樣化政策規定，在評估及遴選董事會繼任人選時，董事會提名委員會必須考慮一系列的多樣化角度，包括但不限於性別、年齡、文化及教育背景、種族、專業經驗、技能、知識和服務年資，最終決策將基於候選人的才能以及對董事會的貢獻。

有關本集團公司治理實務的詳細資料，請參閱本集團二零二五年年報中的《企業管治報告書》部分。

Product Quality and Safety

The Group adheres to all relevant laws and regulations regarding product quality and safety as follows:

Applicable laws and regulations on product quality and safety

產品質量與安全

本集團遵守有關產品品質和安全的所有相關法律法規如下：

適用的產品質量與安全法律法規

Food Safety Law of the PRC	《中華人民共和國食品安全法》
National Food Safety Standard for the Use of Food Additives	《食品安全國家標準食品添加劑使用標準》
Administrative Measures for Food Recalls	《食品召回管理辦法》
Public Health and Municipal Services Ordinance of the Laws of Hong Kong	香港法例中的《公眾衞生及市政條例》
Food Adulteration (Metallic Contamination) Regulations	《食物攙雜(金屬雜質含量)規例》
Food Recall Guidelines in Hong Kong	香港的《食品回收指引》
National Food Safety Standard – Detergent	《食品安全國家標準－洗滌劑》
Technical Specification for Safety of Soaps and Detergents	《洗滌用品安全技術規範》

Product Quality and Safety *(continued)*

The Group fulfils relevant product quality, product safety and food labelling requirements and meets various internationally recognised standards. All the Group's business operations possess ISO 9001 Quality Management System certification. The flour mills, edible oil plants and specialty fats plant are certified by ISO 22000 Food Safety Management System. The four flour mills in Shekou, Jintan, Qionglai and Qingzhou as well as the edible oil plants in Shekou and Hong Kong are accredited with Hazard Analysis and Critical Control Point ("HACCP") certification. The flour mills in Shekou, Yixing and Jintan, the edible oil plant in Shekou and the specialty fats plant are certified to Food Safety System Certification ("FSSC") 22000. The home care plant is certified within the China Environmental Labelling Product Certification.

To ensure high product quality and safety for customers, the Group strictly follows its policy, manual and guideline, and procedure on customer satisfaction management, complaint handling and product recall. The Group deploys standard procedures on sanitation of food plants, oil plants and associated equipment to maintain a high hygiene standard throughout the production process. For home care product plant, the Group is committed to being compliant with Detergents for hand dishwashing (GB/T 9985-2022) and National Food Safety Standard – Detergent (GB 14930.1-2022). Tests are conducted by the Quality Assurance Department against pre-defined specifications in product safety or quality standards. Qualified testing organisations are engaged to validate the test results and issue independent test reports. Any materials or products that fail to meet the required standards will be labelled, isolated and assessed by related departments.

To support the target, the Group conducts annual ISO training for all employees in our factories to achieve standardised management, improve product quality and service, and maintain organisational competitiveness. During the Reporting Period, there were no significant products and service-related complaints received.

During the Reporting Period, the Group has set a new target to ensure the highest standards in product health and safety, as outlined below.

產品質量與安全*(續)*

本集團符合相關產品質量、產品安全及食品標籤要求，並符合各種國際公認的標準。本集團所有業務部門已獲得ISO 9001認證。麵粉廠、食用油廠及特種油脂廠均獲ISO 22000食品安全管理體系標準認證。蛇口、金壇、邛崍及青州的四個麵粉廠以及蛇口及香港的食用油廠已取得HACCP體系認證。蛇口、宜興及金壇的麵粉廠、蛇口的食用油廠以及特種油脂廠已獲食品安全體系標準(「FSSC」) 22000認證。家居護理用品廠已獲中國環境標誌產品認證。

為確保向顧客提供高質量及安全的產品，本集團嚴格遵守顧客滿意度管理、投訴處理及產品召回方面的政策、手冊及指引以及程序。本集團對食品生產廠房、油廠及相關設備採用標準衛生程序，以確保整個生產過程保持高衛生標準。就家居護理用品廠而言，本集團致力遵守《手洗餐具用洗滌劑》(GB/T 9985-2022)及《食品安全國家標準－洗滌劑》(GB 14930.1-2022)。品質保證部根據預設的產品安全和質量標準進行測試。我們委聘合資格測試機構驗證測試結果並發出獨立測試報告。任何未達到規定標準的材料或產品將會被標籤、隔離及由相關部門評估。

為支持實現目標，本集團每年為所有工廠員工進行ISO培訓，以實現標準化管理，提升產品質量及服務，並維持組織競爭力。於報告期間，並未收到任何重大產品及服務相關投訴。

於報告期間，本集團訂立新的目標，以確保產品健康與安全達至最高標準，詳情如下。

Target Year 目標年	Target Detail 目標詳情
2029/30 二零二九／三零年	Maintain zero product safety-related incidents 保持產品安全相關事故為零

Product Quality and Safety *(continued)*

To drive the target, Lam Soon has developed a comprehensive approach. Our key action plans for the coming years include:

- Conducting supply chain assessment and setting scoring standards and to ensure suppliers achieve satisfactory product quality and safety level;
- Digitalising product quality data of imported products, peer companies and our own products for benchmarking;
- Investing in advanced in-house testing equipment;
- Upgrading aging machinery in older plants.

To strengthen customers' confidence in our brand, the Group responds to complaints/enquiries promptly with authorised personnel assigned for handling. If there is any product quality issue raised by our customers, we will conduct investigation to identify the root cause of the incident, rectify the problem timely and take appropriate preventive actions. A customer complaint handling system is also in place at our specialty fats plant to streamline the investigation process for any product quality issues. If necessary, we will assign dedicated personnel to visit clients' factories to understand the actual situation. If the complaints involve product safety and withdrawal of the affected products from the market is deemed necessary, we will immediately activate our product recall procedures. The recalled products will be isolated to ensure proper handling or disposal. All the information related to the recall will be documented for senior management review and approval. During the Reporting Period, no products sold were subject to recalls for safety and health reasons.

產品質量與安全*(續)*

為實現目標，南順已制定一套全面方針。我們於未來數年的主要行動計劃包括：

- 進行供應鏈評估及制定評分標準，確保供應商達到令人滿意的產品質量及安全水平；
- 將進口產品、同業公司及自有產品的質量數據數碼化，以便進行比較；
- 投資先進的內部檢測設備；
- 升級舊工廠的老化設備。

為加強顧客對我們品牌的信心，本集團委派獲授權人員迅速地回應處理投訴／查詢事宜。如果我們的顧客提出任何產品質量問題，我們將進行調查以確定事件的根本原因，及時糾正問題並採取適當的預防措施。特種油脂廠設有顧客投訴處理系統，以簡化對任何產品質量問題的調查流程。必要時，我們會指派專人前往顧客廠房了解實際情況。如果投訴涉及產品安全，並且認為有必要將受影響的產品從市場撤回，我們將立即啟動我們的產品回收程序。被回收的產品將被隔離，以確保正確處理或處置。與召回相關的所有信息都將記錄在案，以供高層管理人員審查和批准。於報告期間，並無已售產品因安全與健康理由而須回收。

Product Quality and Safety *(continued)* 產品質量與安全*(續)*

Complaint handling and product recall procedures
投訴處理及產品召回程序

Authorised personnel to handle any enquiry or complaint cases
獲授權人員處理任何查詢或投訴個案

Execute investigation and provide prompt response
進行調查並提供及時回應

Perform product recall if the complaints involve product safety and withdrawal is deemed necessary
如果投訴涉及產品安全，並認為有必要撤回，則進行產品召回

Ensure proper handling or disposal of the recalled product
確保適當處理或處置已回收產品

All the information relating to the product recall will be documented for senior management review and approval
與產品回收相關的所有信息都將記錄在案，以供高層管理人員審查和批准

Product Quality and Safety *(continued)*

Intellectual Property

In an era where brand equity innovations hold immense value for enterprises, the Group is expected to leverage their commercial value while safeguarding them from misuse or infringement by external parties. The Group strives to protect its Intellectual Property ("IP") rights and respects third-party IP rights according to applicable laws and regulations. To this end, the Group registers new IPs (including trademarks, designs and patents) in different parts of the world, renews existing IP rights, manages their usage, and monitor potential infringement by others. In case of alleged infringement, the Group reserves the right to pursue legal actions against to protect its interests.

The Group also requires its service providers, suppliers or business partners to undertake and warrant that all their deliverables or products are either their original creation or properly license for us and do not infringe any third party IP rights. Infringers are liable to consequences in the event of a breach.

During the Reporting Period, the Marketing Department of the home care product plant along with the Group Legal Department continued to take issue with online and offline counterfeit products in Mainland China. This included bringing 7 legal actions against alleged counterfeiters. This campaign had safeguarded not only our sales market but also our brand image and defends the rights and interest of our consumers.

During the Reporting Period, the Group did not record any material IP infringement claims brought against any member of the Group.

產品質量與安全*(續)*

知識產權

在創新品牌資產對企業具有巨大價值的時代，本集團應充分發揮其商業價值，同時保護其不被外界濫用或侵犯。本集團致力於保護其知識產權(「知識產權」)之權益，並依照適用法律法規尊重第三方的知識產權。為此，本集團在全球不同地區註冊新的知識產權(包括商標、設計及專利)，續期現有的知識產權，管理其使用情況，並監察他人可能的侵權行為。若發現侵權指控，本集團保留採取法律行動以維護自身利益的權利。

本集團亦規定其服務供應商、供應商或業務合作夥伴承諾及保證，彼等所有可交付產品或產品為其原創及／或並無侵犯任何第三方知識產權。侵權人士須承擔侵權所致的適當後果。

於報告期間，家居護理用品廠市場部與本集團法律部攜手持續打擊中國大陸線上線下假冒產品，其中包括對7家涉嫌造假者提出法律訴訟。是項行動不僅維護我們的銷售市場及品牌形象，同時捍衛消費者權益。

於報告期間，本集團並無記錄對本集團任何成員提出的任何重大知識產權侵權索償。

PILLAR 3: "CONDUCTING BUSINESS WITH HONOUR"
支柱三：「以信譽經營業務」

Responsible Sourcing

The Group adheres to all applicable laws, rules, and regulations of Hong Kong, the PRC, and relevant international standards. During the reporting period, no cases of material non-compliance was identified.

Our Code of Conduct outlines our commitment in upholding business ethics and integrity and developing long-term relationships with our business partners based upon fairness, mutual trust and benefit. We also have procurement management, supplier management and evaluation policies in place which specify the Group's procurement principles. The policies delineate the responsibilities of the procurement department into two distinct functional teams, which are strategic procurement and operational procurement, while also providing guidelines and procedures to manage the supply chain during the tendering process, contract period, and post-completion of work.

負責任的採購

本集團遵守香港、中國所有適用法律、規則及法規及相關國際準則。於報告期間，並無發現任何重大違規情況。

我們的《行為守則》概述我們致力於維護良好的商業道德和誠信，並在公平、互信和互惠的基礎上與我們的業務合作夥伴建立長久關係。我們亦制定採購管理、供應商管理及評估政策，訂明本集團的採購原則。該等政策將採購部門的職責劃分為兩個不同的職能小組，即戰略採購及業務採購，同時為於招標過程、合約期及工作完成後管理供應鏈提供指引及程序。

Three underlying principles on procurement management as outlined in the procurement policy
列載於採購政策內的三個採購管理基本原則

Adopt a just-in-time inventory model to buy only what the business operation needs with speculative behaviour prohibited. 採用及時庫存模式，僅購買業務營運所需，禁止投機行為。	Source from local suppliers to reduce transportation cost. 從本地供應商採購，以降低運輸成本。	Source for high quality and competitive products to meet the business strategy of the Group. 向優質及具競爭力的供應商採購，以配合本集團的業務。

Responsible Sourcing *(continued)*

Onboarding and Contractual Commitments

As a pre-requisite of our procurement practices, we enter contracts with outsourced providers to require that they meet OHS, product quality and environmental standards while performing their works. During the Reporting Period, the Group has revised the procurement contract template for both new and existing suppliers to include enhanced clauses related to intellectual property, anti-bribery, quality requirements, third-party liability, import and export compliance, and environmental protection, tailored to the actual circumstances.

Furthermore, new suppliers will be required to complete the "Supplier Due Diligence Letter" upon registration in the Lam Soon SRM system, confirming to their integrity and declaring any potential conflicts of interest.

The Group's Logistic Guideline mandates suppliers of our transportation and external warehousing services to complete due diligence and pre-requisite qualification. Vendors with any court rulings resulting in compensation that exceeds 100,000 HKD or RMB will be disqualified. Vendors are also required to have an established safety management process in place and maintain proper safety training records.

負責任的採購*(續)*

入職和合約承諾

作為我們採購實務的先決條件，我們與外判服務供應商訂立合約，規定其於進行工作時達至職安健、產品質量及環境標準。於報告期間，本集團對新供應商及現有供應商的採購合約範本進行修訂，根據實際情況增加與知識產權、反賄賂、質量要求、第三方責任、進出口合規及環境保護相關的增強條款。

此外，新供應商在南順SRM系統註冊時，須填寫《供應商盡職調查聲明書》，確認其誠信度並聲明任何潛在利益衝突。

本集團的《物流指引》規定，我們的運輸及外部倉儲服務的供應商必須完成盡職調查及資格預審。倘供應商因任何法庭裁決而導致賠償金超過港幣或人民幣100,000元，該供應商將被取消資格。供應商亦須具備完善的安全管理流程，並保留適當的安全培訓記錄。

Responsible Sourcing *(continued)*

Supplier Selection

During the tendering process, suppliers are selected and rated by the Group's evaluation team based on a set of criteria, in terms of product price and quality, payment terms and after-sales service. The evaluation team comprises members from multiple departments and operates in an open and transparent manner. The evaluation and selection criteria for new suppliers will be based on the requirements stipulated by of the key departments concerned, including quality control, research and development, and marketing. Additionally, considerations for environmental and social risks have been incorporated into the supplier selection process and contracts to ensure that suppliers' practices align with the Group's long-term sustainability vision. For example, in the evaluation of labour outsourcing, criteria such as social insurance contributions, workplace injury coverage, and timely wage payments will be included as part of the scoring standards.

Systematic Monitoring of Suppliers

The SRM system is used to digitalise procurement management by incorporating inquiry, bidding, and price database. The SRM system covers the functions of supplier lifecycle management, RFX (including request for information, quotation, proposal) and online tender. During the Reporting Period, we have continued to advance the second phase of SRM development to expand the functionality and coverage of our SRM system to establish modules including demand applications, contract approval and signing, order execution and quality inspection of received goods.

負責任的採購*(續)*

供應商篩選

於招標過程中，本集團的評估團隊基於一套準則挑選及評級供應商，內容涉及產品價格及質量、付款條款及售後服務。評估團隊由多個部門的成員組成，以公開透明的方式運作。新供應商的評估及挑選標準將以有關主要部門所制定的要求為基準，包括質量控制、研發及營銷。此外，環境及社會風險考量已納入供應商挑選流程及合約，以確保供應商的慣例符合本集團的長期可持續發展願景。例如，在勞工外包的評估中，社保供款、工傷保險覆蓋及及時發放工資等標準將被納入評分標準。

系統性監控供應商

SRM系統旨在透過整合詢價、競標及價格數據庫實現數字化採購管理。SRM系統涵蓋供應商生命週期管理、RFX(包括資料需求、報價、建議書)及線上競標等各項功能。於報告期間，我們持續推進SRM系統第二階段開發工作，以擴大SRM系統的功能及覆蓋範圍，建立包含需求申請、合約批准及簽署、訂單執行及到貨品質檢驗等模塊。

Responsible Sourcing *(continued)*

Systematic Monitoring of Suppliers *(continued)*

Within the contract period, background, permits, licences and certificates of suppliers are checked regularly to ensure their compliance with food safety policies and standards, as well as national and local environmental policies with must-have certificates for relevant industries. We have adopted a document system to more efficiently verify, record and regularly assess the supplier's licences. Products sourced from suppliers are subject to multiple tests to ensure they are of national food safety standards. The flour mills and the edible oil plant in Shekou collect suppliers' activity logs on a regular basis, and evaluate their performance every six months for compliance assurance. At the specialty fats plant, the procurement team conducts supplier evaluation through the Group's E-flow system. Suppliers of packaging materials are audited against their quality, services, safety and hygiene performances according to the Supplier Assessment and Control Procedures annually. The home care product plant conducts monthly quality control meeting to follow up on quality and safety issues raised by our suppliers. Suppliers are required to address any identified non-conformities. Suppliers who violate laws and regulations, fail to meet tender requirements, or commit misconducts during the contract period can be subject to compensation payment and/or contract termination.

Supplier Performance Management

During supplier's performance evaluation period, suppliers' performance will be evaluated based on the marking scheme as set out in the Supplier Management Policy. As stipulated in our Supplier Management Guideline, our site logistic teams will report monthly KPI scores of our contract delivery vendors, and initiate follow-up with vendors if necessary. Additionally, as specified in the vendor contracts and Logistics Supplier Management Guideline for Road Transportation, all our operational sites are required to follow regular KPI scheme established with key logistics vendors.

負責任的採購*(續)*

系統性監控供應商*(續)*

在合約期內，本集團會核實供應商的背景、許可證、牌照及認證，以確保彼等遵守食品安全政策及標準，以及國家和地方的環保政策以及相關行業必備的證書。我們採用一個文件系統，以更有效地核實、記錄及定期評估供應商牌照。購自供應商的產品須經過多次測試，以確保符合國家食品安全標準。麵粉廠及蛇口食用油廠每六個月評估原料供應商以確保合規性，透過定期收集供應商的活動日誌以確保質量。就特種油脂廠，採購團隊透過本集團E-flow系統對供應商進行評估。我們每年根據《供應商考核控制程序》對包裝材料的供應商進行質量、服務、安全及衛生表現方面的審核。家居護理用品廠每月召開一次質量控制會議，跟進供應商提出的質量及安全問題。供應商必須解決任何已發現的不合規情況。於合約期內，供應商如違反法律及法規、不符合招標要求或有不當行為，可能會被要求支付賠償金及／或終止合約。

供應商績效管理

於供應商表現評估期間，我們將根據《供應商管理政策》所載評分標準對供應商的表現進行評估。根據《供應商管理指引》，我們的場地物流團隊將每月報告交付合同物流供應商的績效分數，並在必要時與供應商跟進。此外，根據供應商合約及《公路運輸物流供應商管理指引》規定，我們所有營運場地均須遵循與主要物流供應商制定的定期績效方案。

Responsible Sourcing *(continued)*

Supplier Performance Management *(continued)*

During the Reporting Period, the procurement department has not received any requests from users regarding product recalls, consumer data protection, or privacy policies.

Number of suppliers by geographical region

Geographical region 地理區域	No. of supplier 供應商數目
Hong Kong 香港	16
Mainland China 中國大陸	357
Others (including Canada, US, Australia, Europe and Asia) 其他(包括加拿大、美國、澳洲、歐洲及亞洲)	13

Along the supply chain, designated employees are responsible for maintaining, monitoring and improving the Group's overall procurement management. The Group encourages employees to take proactive, comprehensive and stringent measures in the process of procurement, to avoid unnecessary loss and ensure utilisation efficiency of its resources in accomplishing the production, supply and sales targets. Our flour mill and edible oil plant in Shekou conduct at least two annual customs compliance training sessions for legal representatives and senior customs management personnel. These initiatives equip staff with essential and updated knowledge for customs compliance, procurement operations and regulations, aiming to enhance their capability to implement best practice in supply chain management, reduce risks of non-compliance and expedites customs clearance processes. Ultimately, these efforts help safeguard the Company's operational efficiency and competitiveness in the global market.

負責任的採購*(續)*

供應商績效管理*(續)*

於報告期間，採購部門未收到用戶有關產品回收、消費者數據保護或隱私政策的任何要求。

供應商數目(按地區劃分)

在供應鏈中，指定員工負責維持、監控及改進集團整體的採購管理。本集團鼓勵員工在採購過程中採取積極、全面且嚴格的措施以避免不必要的損失，並確保使用其資源之成效以達成生產、供應及銷售目標。我們位於蛇口的麵粉廠及食用油廠每年至少為法定代表人及高級海關管理人員舉辦兩次海關合規培訓。該等培訓旨在使員工掌握海關合規、採購營運及法規的基本及最新知識，提升彼等在供應鏈管理中實施最佳實踐的能力，降低違規風險及加快清關流程。最終，該等工作有助維護公司的營運效率及於全球市場的競爭力。



◇ During the Reporting Period, we have launched the procurement fundamentals course and compliance training to help employees familiarise themselves with company procurement regulations and processes, understand supplier management methodologies, to ensure standardised procurement practices
於報告期間，我們推出採購基礎課程及合規培訓，幫助員工熟悉公司採購規範與流程，了解供應商管理方法，確保採購實務標準化

PILLAR 3: "CONDUCTING BUSINESS WITH HONOUR"
支柱三：「以信譽經營業務」

Responsible Sourcing *(continued)*

Ethical Marketing

The Group adheres to the Advertisement Law of the PRC, and has established guidelines on marketing and labelling to ensure that product specification and promotional activities comply with applicable laws and regulations. Labels of edible oils, specialty fats and flour products contain nutritional profile and product composition. For home care products, the product labels provide information on the main ingredients, dosage instructions, directions for use and safety precautions. Labels are required to be approved by our Legal Department and Quality Assurance Department with records filed. New product packaging shall be submitted for patent registration whenever necessary. Notably, the home care product plant has earned the China Environmental Labelling Products Certification for meeting the prescribed requirements on labelling hazardous substances in raw materials or products, pollutants in the factory, and adhering to environmental policy in the production processes.

The Group strives to improve public well-being by promoting healthy lifestyle. As part of its ongoing effort to increase awareness among business-to-business customers and strengthen technical support to industry partners, the Group has set up eight baking centres in Shenzhen, Yixing, Jinan, Chengdu, Jintan, Quanzhou, Harbin, and Zhengzhou. Other online promotional channels, including Xiaohongshu, Tik Tok and WeChat, are part of the digitalised Lam Soon Flour Operation media platform, where we upload videos on various topics, including introduction of new products and solutions, nutritional values of our products from registered dietitians and sharing of cooking recipes prepared with nutritious ingredients.

負責任的採購*(續)*

道德營銷

本集團遵守《中華人民共和國廣告法》，並制定營銷及標籤指引，以確保產品規格及宣傳活動符合適用法律及法規。食用油、特種油脂及面粉產品的標籤包含營養成分及產品成分。至於家居護理產品，產品標籤提供有關產品主要成分、劑量說明、使用說明及安全預防措施的資料。標籤須經我們的法律部及品質保證部批准並存檔。新產品包裝應在必要時提交專利註冊。值得注意的是，我們的家居護理用品廠已獲中國環境標誌產品認證，符合原材料或產品有害物質、工廠污染物的標籤要求，以及在生產過程中遵守環境政策。

本集團致力於通過促進健康生活方式來改善公眾福祉。為持續努力提高企業對企業模式之顧客的意識及加強對行業合作夥伴的技術支持，本集團已在深圳、宜興、濟南、成都、金壇、泉州、哈爾濱及鄭州設立八個烘焙中心。我們亦使用其他線上推廣渠道，包括小紅書、抖音及微信視頻頻道，以上頻道為南順數字化麵粉營運媒體平台的一部份。我們上載不同主題的影片，包括新產品及解決方案介紹、由註冊營養師介紹我們產品的營養價值及分享使用營養豐富材料的食譜。

Ethical Marketing *(continued)*

道德營銷*(續)*

During the Reporting Period, Lam Soon has achieved success across digital and physical platforms for our food and home care divisions as follows:

於報告期間，南順食品及家居護現分部在數碼及實體平台取得以下成功：

Platform/Activity 平台／活動	Metric 指標	Result 結果
WeChat Official Account 微信公眾號	Total Followers 總粉絲量	~100,000
	Average Monthly Follower Growth 平均每月關注者增長	+2,500
	Content Published 已發佈內容	200 articles & posters 200篇文章和海報
	Total Views 總瀏覽量	3.45 million 345萬次
Short Video Platforms (Xiaohongshu, Tik Tok) 短片平台（小紅書、抖音）	Total Followers 總粉絲量	47,000+
	Short Videos Uploaded 已上傳短視頻	375
	Total Video Views 影片總觀看次數	1.22 million 122萬次
Livestreams 直播	Total Sessions Conducted by Lam Soon 南順主持的課程總數	22
	KOL Collaboration Sessions KOL合作部分	380+
	KOL Livestream Views KOL直播觀看次數	7 million 700萬
Promotional Articles 宣傳文章	Article Exposure 文章曝光	17.25 million 1,725萬次
	Article Interactions 文章互動	180,000+
Offline Workshops 線下工作坊	Total Workshops Organised 舉辦的工作坊總數	156 (39 training and technical demonstration sessions and 76 dedicated customer service events) 156（39場培訓及技術演示會議以及76場專門的客戶服務活動）
Total 總數	Total Followers 總粉絲量	405,000+
	Total Views 總瀏覽量	4.5 million 450萬次

Ethical Marketing *(continued)*

Neither false nor misleading contents are included in any product specification or promotional channels. During the Reporting Period, the Group did not record any cases of material non-compliance with laws and regulations regarding advertising, marketing and labelling matters.

Product Nutrition and Health

In response to customers' growing demand and expectation for nutritional and healthy food, the Group is committed to providing healthy food that balances taste and nutrition, so as to safeguard the health of our customers.

The success of the Group is a testimony of our continuous commitment to product quality and quality service standards to our customers.

Our cooking oil products are made using quality ingredients. They are cholesterol-free with no added artificial antioxidants. As a trusted brand, Knife takes pride in offering quality products that satisfy today's consumers' pursuit for great taste and health.

Furthermore, we are dedicated to promoting healthy eating habits by empowering people to make informed and balanced food choices. We actively collaborate with diverse partners to advance nutrition research, contributing to the improvement of public health. Since 2018, Lam Soon has supported the research and promotion on healthy diet conducted by the Cooking Oil and Health Committee which is composed of professionals and academics with expertise in food nutrition and food science. During the Reporting Period, Cooking Oil and Health Committee invited a nutritionist to conduct "Cooking Oil and Health Tips" seminars in various primary and secondary schools. Through videos and mini-games, students learn more about the characteristics, nutrition value, and usages for different types of cooking oil.

道德營銷*(續)*

任何產品規格或促銷渠道均不得包含虛假或誤導性內容。於報告期間，本集團並無錄得任何嚴重違反廣告、營銷及標籤事宜的法律及法規的個案。

產品營養及健康

為滿足顧客對營養健康食品日益增長的需求及期望，本集團致力於提供兼顧美味及營養的健康食品，以保障客戶健康。

本集團的成功證明我們堅守對廣大客戶的承諾，不懈追求產品質量及優質服務標準。

我們的食油類產品採用優質原料製成。它們不含膽固醇，不添加人工抗氧化劑。刀嗲油以提供優質產品為榮，以滿足當今消費者對美味及健康的追求。

此外，我們亦致力於通過賦予人們做出明智食品選擇的能力來推廣健康的飲食習慣。我們透過多樣化的合作夥伴關係推動營養研究及推廣，從而改善公眾健康。自二零一八年起，南順一直支持食油與健康關注委員會進行健康飲食研究及推廣活動，該委員會乃由具有食品營養及食品科學專業知識的專業人士及學者組成。於報告期間，食油與健康關注委員會邀請營養師前往多所中小學舉辦「食用油與健康知識」講座，透過影片與互動小遊戲，讓學生更深入了解各類食用油的特點、營養價值及使用方法。

Product Nutrition and Health *(continued)* 產品營養及健康*(續)*





◇ Cooking Oil and Health Committee – School tour
食油與健康關注委員會－學校參觀

Business Ethics and Compliance

The Group upholds a zero-tolerance approach to corrupt practices by employees. To ensure ethical business practices, the Group strictly observes applicable laws, regulations and regulatory documents related to commercial bribery, including but not limited to:

- Criminal Law of the PRC;
- Anti-Unfair Competition Law of the PRC;
- Prevention of Bribery Ordinance of the Laws of Hong Kong;
- Theft Ordinance of the Laws of Hong Kong; and
- Organised and Serious Crimes Ordinance of the Laws of Hong Kong.

商業道德及法規

本集團對僱員的貪污行為堅持零容忍態度。為確保商業道德常規，本集團嚴格遵守適用有關商業賄賂的法律、法規及監管文件，包括但不限於：

- 《中華人民共和國刑法》；
- 《中華人民共和國反不正當競爭法》；
- 香港法例中的《防止賄賂條例》；
- 香港法例中的《盜竊罪條例》；及
- 香港法例中的《有組織及嚴重罪行條例》。

PILLAR 3: "CONDUCTING BUSINESS WITH HONOUR"
支柱三：「以信譽經營業務」

Business Ethics and Compliance
(continued)

The Group has established its Whistleblowing Policy, with the aim to set out and formalise the reporting channels on suspected misconduct, malpractice or non-compliance within the Company. The Group Internal Audit Department will consolidate all cases received, assess the severity of the case and report to the senior management and the BARMC when there is an event of foreseeable significant impact to the Group's operation and/or reputation. The investigation will be conducted in a fair and efficient manner. A whistle-blower will be protected from retaliation, adverse employment action or legal action by the Group where the report is made in good faith.

Our whistleblowing channels are:

Email: whistleblowing@lamsoon.com
Letter: Group Internal Audit

Hong Kong
Lam Soon (Hong Kong) Limited
21 Dai Fu Street, Tai Po Industrial Estate,
Tai Po, New Territories,
Hong Kong

Mainland China
Lam Soon Group
18th Floor, Lifeng Center,
Yuexiu District, Guangzhou,
Guang Dong Province,
The People's Republic of China

All information received shall be handled by the Group Internal Audit or other relevant investigation departments, with the findings reported to senior management and the BARMC. Management may take disciplinary action against any persons found to have committed misconduct, malpractice or non-compliance, and the matter may be reported and information may be provided to the police or relevant authorities/governing or professional bodies as the findings may call for.

Enforcing integrity and transparency across our operations, through anti-corruption, business ethics and stringent policies, are imperative in building trust, creating a positive impact and being a good corporate citizen. As we uphold our corporate governance values, the Group acknowledges the importance of anti-corrupt behaviours in establishing itself as a sincere and reputable industry player.

商業道德及法規*(續)*

本集團設有舉報政策，旨在制定及規範本公司內部就懷疑失當、舞弊或違規行為之舉報渠道。集團內部審計部將整合所有收到的案件，評估案件的嚴重性，若事件預計對本集團運營和／或聲譽產生重大影響，將向高級管理層和審核及風險委員會報告。調查將以公正和高效的方式進行。只要舉報是出於善意，本集團將保障舉報者不會遭受報復、不利僱傭行動或法律行動。

我們的舉報渠道如下：

電郵： whistleblowing@lamsoon.com
致函： 集團內部審計部

香港
南順(香港)有限公司
香港
新界大埔
大埔工業邨大富街21號

中國大陸
南順集團
中華人民共和國
廣東省廣州市
越秀區
麗豐中心18樓

所有收到的資料均會由集團內部審計部或其他相關調查部門處理，並向高層管理層和審核及風險管理委員會匯報調查結果。管理層可對任何證實有失當行為、舞弊行為或違規行為的人採取紀律處分，並可根據調查結果向警方或相關當局／管理機構或專業機構報告此事並向其提供資料。

我們通過實施反貪污、商業道德及嚴格的政策加強我們營運的誠信及透明度，而這也是建立信任、創造正面影響以及成為良好企業公民的必要條件。本集團在秉持企業管治價值觀的同時，我們深知反貪污行為對於建立集團作為具誠信、值得信賴的行業營運商的重要性。

Business Ethics and Compliance *(continued)*

商業道德及法規*(續)*

In order to prevent corruptions across the Group, we have consistently monitored suspicious data and gathered clues to unusual performance of employees and provide any relevant information of the suspected case to the Group Internal Audit Department for investigation. The Group has implemented policies on anti-corruption and guidelines concerning offering or accepting gifts and gratuities, which require employees to consider the appropriateness of the giving and receiving of gifts and hospitality. Staff Handbook and Code of Conduct were disseminated to all employees who are required to become acquainted with and to abide by these policies and procedures.

為防止整個組織出現貪污現象，我們持續監控可疑數據，收集員工異常表現的線索，並將可疑案件的相關資料提供給本集團內部審計部進行調查。本集團已實施反貪污政策及有關提供或接受禮物及酬金的指引，要求員工考慮提供及接受禮物及招待的適當性。本集團已將《員工手冊》及《行為準則》分發予全體員工，所有員工均必須熟悉並遵守相關政策及程序。

Our contractors and suppliers will also be required to sign as appropriate with us the anti-corruption policy, to ensure they abide by the same. In addition, our Group has in place training, management systems and internal controls to prevent corruption from occurring.

我們的承包商及供應商亦與我們簽署適當的反貪污政策，以確保彼等遵守相關政策。此外，本集團亦透過培訓、管理系統及內部控監控措施防止貪污行為的發生。

During the Reporting Period, we have organised compulsory courses including anti-corruption and integrity promotion to instil in employees the essential legal and ethical awareness needed for compliance with regulatory requirements in their work. The training topics encompassed explanations of relevant laws and regulations on anti-corruption and business ethics within our operating jurisdictions, definitions of conflict of interest, preventive measures, and reporting channels.



於報告期間，我們舉辦反貪污、廉潔教育等必修課程，向員工灌輸在工作中遵守監管要求所需的基本法律及道德意識。培訓議題涵蓋經營司法權區內反貪污及商業道德相關法律法規的說明、利益衝突的定義、預防措施及舉報渠道。

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws or regulations regarding anti-corruption.

於報告期間，本集團並不知悉有任何重大違反反貪腐相關法例或法規的情況。

PILLAR 3: "CONDUCTING BUSINESS WITH HONOUR"
支柱三：「以信譽經營業務」

Cyber Security and Data Privacy

The Group's Legal Department seeks to improve the Group's compliance with applicable laws and regulations in data privacy, including the Personal Data (Privacy) Ordinance of the Laws of Hong Kong and the Personal Information Protection Law of the PRC. We strictly follow internal policy, manual, guidelines and procedures on protecting personal data. Before collecting personal data from data providers, they are informed of the purposes of data collection and how it will be used. Procedures on handling, storing, transferring and erasing customers' personal data collected are reviewed periodically. Additionally, we conduct mandatory group-wide IT security awareness training annually to raise awareness and strengthen defence capabilities, further ensuring the company's sustainable development.

During the Reporting Period, the Group is not aware of any cases of material non-compliance with laws and regulations regarding cyber security and data privacy matters.

網絡安全與數據私隱

本集團的法律部力求提升本集團在遵守數據私隱之適用法律及法規方面的水平，包括香港的《個人資料(私隱)條例》及《中華人民共和國個人信息保護法》。我們嚴格遵守保障個人資料的內部政策、手冊、指引以及程序。向資料提供者收集個人資料前，本集團會告知他們所收集資料的目的及擬作用途。我們會定期檢討向資料提供者所收集的個人資料的處理、儲存、轉移及刪除程序。此外，我們每年在全集團範圍內進行必修IT安全意識培訓，以提高意識及加強防禦能力，從而進一步確保公司的可持續發展。

於報告期間，本集團並無錄得任何嚴重違反網絡安全及數據私隱的法律及法規的個案。

PILLAR 4: "CARING FOR OUR COMMUNITY"
支柱四：「關懷社群」

Key Achievements 主要成就

- Garnered the "Caring Company Award" for the 18th consecutive year.
  連續18年獲頒「商界展關懷」獎。
- Supported charity works of Orbis on sight-saving.
  支持奧比斯的救盲慈善工作。
- Donated cooking oil to support over 1,000 low-income families.
  捐贈食用油，支持1,000多個低收入家庭。

We aim to contribute for the betterment of society, to create collective advancement and harmonious community relationships.

我們旨在改善社會，創造共同進步及和諧的社區關係。

Community Involvement

On top of the Group's Code of Conduct in encouraging employees to support community activities, we continued to maintain our strong tradition of supporting various charitable causes during the Reporting Period. The Group participated in various charitable activities to convey love and care, giving back to the society and fulfilling our social responsibility. We are committed to collaborating with a variety of non-governmental organisations to foster positive change in the community and make a meaningful impact.

社區參與

除了本集團鼓勵員工支持社區活動的《行為準則》外，於報告期間內，我們繼續保持支持各種慈善事業的悠久傳統。本集團參與不同慈善活動以傳遞愛與關懷、回饋社會及履行社會責任。我們致力與不同非政府組織合作促進改善社區及產生有意義的影響。

Caring for the Environment

The Group has been collaborating with Hong Chi Association by donating its products to its recycling stores and kitchens to alleviate its operating costs, and promote waste reduction and recycling initiatives in the society.

關懷社區環境

本集團一直與匡智會合作，向匡智會回收站及其中央廚房捐贈公司產品，以舒緩其經營成本、推動社會減廢及回收活動。

PILLAR 4: "CARING FOR OUR COMMUNITY"
支柱四：「關懷社群」

Community Involvement *(continued)*

Promoting Inclusion

The Social Enterprise Division of Hong Chi Association has become the service provider of the Group's canteen in Hong Kong since 1 August 2021, offering job training opportunities to individuals with intellectual disabilities. This enables them to explore career paths, build self-esteem and enhance competitiveness, contributing to a more inclusive society.

社區參與*(續)*

促進包容性

匡智會社會企業自二零二一年八月一日起成為本集團香港食堂的服務供應商，為智障人士提供就業培訓的機會，使他們尋找職業方向、建立自信及提高競爭力，為建立包容性社會作出貢獻。



◇ The Group has been awarded the "Caring Company Award" for the eighteenth consecutive years by the Hong Kong Council of Social Service since 2007, which is a testament to our long-term commitment to the community
本集團自二零零七年起連續十八年獲得香港社會服務聯會頒發的「商界展關懷」獎，印證我們對社區投資的長期承諾

Community Involvement *(continued)*

Charitable Activities

During the Reporting Period, we purchased 195 boxes of mooncakes, equivalent to HK$9,750, from the charity sale of Orbis as mid-autumn festival gifts to our staff. This act serves to support Orbis' mission and humanitarian efforts to save sight worldwide.

The Group is committed to supporting the local community and enhancing well-being through meaningful contribution. During the Reporting Period, we have donated approximately 2,000 bottles of cooking oil and approximately 460 bottles of dishwashing detergent/hand wash/floor cleaner to the Prince Edward Community Living Room of Lok Kwan Social Service and the Sham Shui Po Community Living Room of Lok Sin Tong Kowloon. These essential household products helped to support the community living rooms which provide a shared living and community environment to low-income families in the Sham Shui Po and Yau Tsim Mong districts.

社區參與*(續)*

慈善活動

於報告期間，我們在奧比斯慈善義賣活動中購買195份月餅(折合港幣9,750元)，作為中秋節禮物向員工發放。此舉旨在支持奧比斯使命及全球救盲的人道工作。

本集團致力支持本地社區，透過有意義的貢獻提升福祉。於報告期間，我們向樂群社會服務處太子社區客廳及九龍樂善堂深水埗社區客廳捐贈約2,000瓶食用油及約460瓶碗碟洗滌劑／洗手液／地板清潔劑。該等家用必需品助力社區客廳，為深水埗及油尖旺區的低收入家庭提供共享生活及社區環境。





◇ We delivered Knife cooking oils products to support the low-income families in the Sham Shui Po Community Living Room of Lok Sin Tong Kowloon
我們向九龍樂善堂深水埗社區客廳贈送刀嘜食用油產品以支持低收入家庭

HKEX ESG REPORTING CODE CONTENT INDEX
港交所環境、社會及管治報告指引內容索引

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant Chapter(s) or Other References/Explanation 相關章節或其他引述／解釋
A. ENVIRONMENT **A. 環境** **Aspect A1: Emissions** **層面A1：排放物**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to 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。	Pillar 1: "Towards a Greener Future"; Carbon Emissions and Energy Efficiency; Water and Effluent Management; Waste Management 支柱一：「邁向更環保未來」；碳排放及能源效益；用水及污水管理；廢物管理
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。	Pillar 1: "Towards a Greener Future" 支柱一：「邁向更環保未來」
KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Carbon Emissions and Energy Efficiency 碳排放及能源效益
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)。	Waste Management 廢物管理
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)。	Waste Management 廢物管理
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Carbon Emissions and Energy Efficiency 碳排放及能源效益
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，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Waste Management 廢物管理

HKEX ESG REPORTING CODE CONTENT INDEX
港交所環境、社會及管治報告指引內容索引

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant Chapter(s) or Other References/Explanation 相關章節或其他引述／解釋
Aspect A2: Use of Resources **層面A2：資源使用**		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Carbon Emissions and Energy Efficiency; Water and Effluent Management; Sustainable Packaging 碳排放及能源效益； 用水及污水管理； 可持續包裝
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)。	Carbon Emissions and Energy Efficiency 碳排放及能源效益
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)。	Water and Effluent Management 用水及污水管理
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Carbon Emissions and Energy Efficiency; Climate Change Mitigation and Adaptation 碳排放及能源效益； 緩解及適應氣候變化
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，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Water and Effluent Management All water used by the Group were obtained with respective permits. There were no issues related to sourcing water that was fit for purpose. 用水及污水管理 本集團使用的所有水都獲得了相應的許可。並無任何與取得適合用途的水有關的問題。
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)每生產單位佔量。	Sustainable Packaging 可持續包裝
Aspect A3: The Environment and Natural Resources **層面A3：環境及天然資源**		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Pillar 1: "Towards a Greener Future" 支柱一：「邁向更環保未來」
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。	Pillar 1: "Towards a Greener Future"; Carbon Emissions and Energy Efficiency 支柱一：「邁向更環保未來」； 碳排放及能源效益

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Aspect A4: Climate Change **層面A4：氣候變化**		
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Climate Change Mitigation and Adaptation 緩解及適應氣候變化
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Climate Change Mitigation and Adaptation 緩解及適應氣候變化
B. SOCIAL **B. 社會** **Employment and Labour Practices** **僱傭及勞工常規** **Aspect B1: Employment** **層面B1：僱傭**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Pillar 2: "Empowering our People"; Equal Opportunities; Employee Welfare, Health and Safety and Engagement 支柱二：「賦能予我們的員工」；平等機會；僱員福利、健康與安全及參與
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類別(如全職或兼職)、年齡組別及地區劃分的僱員總數。	Pillar 2: "Empowering our People" 支柱二：「賦能予我們的員工」
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。	Pillar 2: "Empowering our People" 支柱二：「賦能予我們的員工」
Aspect B2: Health and Safety **層面B2：健康與安全**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Pillar 2: "Empowering our People"; Employee Welfare, Health and Safety and Engagement 支柱二：「賦能予我們的員工」；僱員福利、健康與安全及參與

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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。	Employee Welfare, Health and Safety and Engagement 僱員福利、健康與安全及參與
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。	Employee Welfare, Health and Safety and Engagement 僱員福利、健康與安全及參與
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。	Employee Welfare, Health and Safety and Engagement 僱員福利、健康與安全及參與
Aspect B3: Development and Training **層面B3：發展及培訓**		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Pillar 2: "Empowering our People"; Employee Development 支柱二：「賦能予我們的員工」；僱員發展
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	Employee Development 僱員發展
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。	Employee Development 僱員發展
Aspect B4: Labour Standards **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。	Pillar 2: "Empowering our People"; Fair Labour Practices 支柱二：「賦能予我們的員工」；公平的勞工實踐
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。	Fair Labour Practices 公平的勞工實踐
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。	Fair Labour Practices 公平的勞工實踐

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Operating Practices **營運慣例**		
Aspect B5: Supply Chain Management **層面B5：供應鏈管理**		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Responsible Sourcing 負責任的採購
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。	Responsible Sourcing 負責任的採購
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Responsible Sourcing 負責任的採購
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Responsible Sourcing 負責任的採購
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Responsible Sourcing 負責任的採購
Aspect B6: Product Responsibility **層面B6：產品責任**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Product Quality and Safety; Ethical Marketing; Cyber Security and Data Privacy 產品質量與安全； 道德營銷； 網絡安全與數據私隱
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 Quality and Safety 產品質量與安全
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 Quality and Safety 產品質量與安全

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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 Quality and Safety 產品質量與安全
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 Quality and Safety 產品質量與安全
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Cyber Security and Data Privacy 網絡安全與數據私隱
Aspect B7: Anti-corruption **層面B7：反貪污**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Business Ethics and Compliance 商業道德及法規
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。	Business Ethics and Compliance 商業道德及法規
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。	Business Ethics and Compliance 商業道德及法規
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Business Ethics and Compliance 商業道德及法規
Community **社區** **Aspect B8: Community Investment** **層面B8：社區投資**		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解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 Involvement 社區參與
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 Involvement 社區參與
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 Involvement 社區參與



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