

CHINA PARTYTIME CULTURE HOLDINGS LIMITED

中國派對文化控股有限公司

(Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 1532

2025

Environmental, Social and Governance Report

環境、社會及管治報告

Environmental, Social and Governance Report
環境、社會及管治報告

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CHAIRMAN'S STATEMENT

Dear shareholders, employees, customers, partners and the community,

On behalf of the Board of Directors ("the Board"), I am pleased to present the 2025 Environmental, Social and Governance ("ESG") Report (the "Report") of China Partytime Culture Holdings Limited. Over the past year, we continued to strengthen the foundations of our business with a clear focus on quality, resilience, responsibility and long-term value creation. The progress we made in 2025 demonstrates not only our commitment to sustainable development, but also our ability to transform that commitment into meaningful and measurable achievements.

One of our most significant milestones was the strengthening of our climate-related management. We established a three-tier climate governance structure led by the Board, supported by the Environment, Health and Safety Committee (the "EHS Committee") and implemented across all functional departments. This marked an important step in embedding climate considerations more deeply into our management processes, strategic planning and day-to-day operations. At the same time, our environmental protection efforts delivered strong results. Through energy-saving measures and the continued promotion of low-carbon practices, the Group achieved a substantial reduction in electricity consumption, contributing to a 54.56% year-on-year reduction in total greenhouse gas emissions. Total energy and water consumption also declined substantially, with intensity per production volume decreasing by 52.36% and 32.56% year-on-year, respectively.

We also made encouraging progress in extending responsible practices across our supply chain. During the year, we conducted an ESG supplier survey covering the aspects of environmental management, climate and resource management, occupational health and safety, and business ethics. The survey represented an important new step in strengthening supplier engagement and accountability. In parallel, all 64 suppliers reviewed during the year passed our annual assessment, reflecting the effectiveness of our supplier management framework.

主席聲明

尊敬的股東、員工、客戶、合作夥伴及社區：

本人謹代表董事會(「董事會」)欣然向大家呈現中國派對文化控股有限公司2025年環境、社會及管治(「ESG」)報告(「報告」)。過去一年，我們繼續鞏固業務根基，清晰聚焦於品質、韌性、責任及長期價值創造。我們在2025年取得的進展不僅展示了我們對可持續發展的承諾，亦證明了我們將此承諾轉化為有意義及可衡量成就的能力。

我們其中一個最重要的里程碑是加強了氣候相關的管理。我們建立了一個由董事會領導、由環境、健康與安全委員會(「EHS委員會」)支持，並由各職能部門執行的三層氣候管治架構。此舉標誌著我們將氣候考量更深地融入管理流程、策略規劃及日常營運的重要一步。與此同時，我們的環境保護工作取得了顯著成果。透過節能措施及持續推廣低碳實踐，集團大幅降低了用電量，促使溫室氣體總排放量按年減少54.56%。能源及水資源消耗總量亦大幅下降，按單位產量計算的密度分別按年下降52.36%及32.56%。

我們在將負責任的實踐擴展至整個供應鏈方面亦取得了令人鼓舞的進展。在今年，我們進行了一項ESG供應商調查，涵蓋環境管理、氣候與資源管理、職業健康與安全以及商業道德等方面。此調查代表我們在加強供應商參與及問責方面邁出了重要一步。與此同時，所有本年內接受審查的64家供應商均通過了我們的年度評估，反映了我們供應商管理框架的有效性。

At the same time, we remain firmly committed to the well-being and development of our employees, demonstrated by our sustained strong safety record of achieving zero workplace fatalities, zero work-related injuries and zero lost days for the sixth consecutive year. We also ensured that 100% of employees received training during the year, with average training hours per employee increased by 9.25% compared with 2024.

同時，我們始終堅定地致力於員工的福祉和發展，並取得了持續優異的安全記錄，連續六年實現零工傷死亡、零工傷事故和零工時損失。此外，我們也確保了所有員工在年內都接受了培訓，員工平均培訓時長較2024年增加了9.25%。

While we are proud of the progress achieved, we recognise that improvement is an ongoing journey. We will continue to strengthen our capabilities, deepen engagement with our partners and stakeholders, and build a more resilient, responsible and forward-looking China Partytime. On behalf of the Board, I extend my sincere gratitude to all shareholders, employees, customers, suppliers and community partners for their continued trust and support.

雖然我們對所取得的進展感到自豪，但我們亦認識到改進是一個持續的過程。我們將繼續加強我們的能力，深化與合作夥伴及持份者的互動，並建立一個更具韌性、更負責任及更具前瞻性的中國派對文化。本人謹代表董事會，向所有股東、員工、客戶、供應商及社區夥伴致以衷心的感謝，感謝他們一直以來的信任與支持。

Yours sincerely,
Teng Hao
Chairman
China Partytime Culture Holdings Limited

此致
滕浩
主席
中國派對文化控股有限公司

ABOUT THIS REPORT

China Partytime Culture Holdings Limited (hereafter, the "Company" or "China Partytime"), along with its subsidiaries (referred to as the "Group" or "We") is pleased to publish its sixth ESG Report. This Report covers the period from 1 January 2025 to 31 December 2025 (the "Reporting Period"), showcasing the overall strategies, management and performance with respect to ESG-related issues.

Reporting Scope

Unless otherwise stated, the scope of this Report covers the core business run by the Group's subsidiary, Partytime Group Company Limited ("Jiangxi Partytime"), whose production base is located in Yichun City, Jiangxi Province, the People's Republic of China (the "PRC" or "China"). Jiangxi Partytime is a core business unit of the Group, contributing RMB 136.41 million in revenue during the Reporting Period, which constituted 67% of the Group's total revenue. Given its operational significance and revenue contribution, Jiangxi Partytime plays a key role in the Group's overall environmental, social and economic performance and hence is considered to be material.

Reporting Standard

This Report has been prepared in accordance with the "Mandatory Disclosure Requirements" and the "Comply or Explain" provisions of the Environmental, Social and Governance Reporting Code ("ESG Reporting Code") in Appendix C2 to the Rules Governing the Listing of Securities, as set out by The Stock Exchange of Hong Kong Limited ("HKEx").

Reporting Principles

This Report aims to illustrate the ESG performance of the Group in a comprehensive, accurate and just manner, strictly adhering to the four reporting principles of materiality, quantitative, balance and consistency stipulated in the ESG Reporting Code:

Materiality	This Report is structured based on the materiality of ESG issues of the Group through the support of a stakeholder engagement and materiality assessment. Following a comprehensive stakeholder engagement process and materiality assessment, this Report is structured using the following sections: "Products and Businesses", "People and Community", and "Environment and Resources". For further details, please refer to the "Stakeholder Engagement" and "Materiality Assessment" sections.
重要性	在持份者參與和重要性評估的支持下，本報告的結構基於集團環境、社會及管治議題的重要性。經過全面的持份者參與過程和重要性評估，本報告結構如下：「產品與業務」、「人文與社區」和「環境與資源」。有關詳細信息，請參閱「持份者參與」和「重要性評估」部分。

關於本報告

中國派對文化控股有限公司(以下簡稱「公司」或「派對文化」)及其子公司(統稱為「集團」或「我們」)欣然發布其第六份ESG報告。本報告涵蓋2025年1月1日至2025年12月31日(「報告期」)，展示了集團在ESG相關議題上的整體策略、管理和績效。

報告範圍

除非另有說明，本報告的披露範圍涵蓋集團子公司派對文化集團有限公司(「江西派對」)運營的核心業務，其生產基地位於中華人民共和國(「中國」或「中國」)江西省宜春市。江西派對是集團的核心業務單位，在報告期內貢獻了13,641萬人民幣的收入，佔集團總收入的67%。鑑於其運營重要性和收入貢獻，江西派對在集團的整體環境、社會和經濟績效中發揮著關鍵作用。

報告標準

本報告根據香港聯合交易所有限公司(「香港交易所」)《證券上市規則》附錄C2中的《環境、社會及管治報告指引》(「ESG報告守則」)中的「強制披露要求」和「不遵守就解釋」條款編製。

報告原則

本報告旨在全面、準確和公正地展示集團的ESG績效，嚴格遵守ESG報告守則中規定的四個報告原則：重要性、量化、平衡和一致性：

Quantitative	This Report discloses quantitative key performance indicators ("KPI" or "KPIs") and quantitative environmental targets of Jiangxi Partytime. Whenever applicable, relevant standards, methods, hypotheses, and calculation tools are further disclosed under the "KPIs Summary" section.
量化	本報告披露了江西派對的量化關鍵績效指標(「KPI」或「KPIs」)和量化環境目標。在適用的情況下，相關標準、方法、假設和計算工具在「關鍵績效指標匯總」部分進一步披露。
Balance	The information provided in this Report is based on the Group's policies, documents and practices. It gives an unbiased statement of the Group's ESG performance.
平衡	本報告提供的信息基於集團的政策、文件和實踐。它對集團的ESG績效給出了公正的陳述。
Consistency	This Report has been prepared in accordance with the ESG Reporting Code. It includes the same reporting boundary and business scope as disclosed in the 2024 ESG report, and also provides a clear explanation regarding any differences in KPIs calculation methodologies. For more information, please refer to the "KPIs Summary" section.
一致性	本報告根據ESG報告守則編製。它與2024年ESG報告的報告範圍和業務範圍相同，並對任何KPI計算方法的差異提供了明確解釋。更多信息，請參閱「關鍵績效指標匯總」部分。

CONTACT AND FEEDBACK

We welcome your feedback on this Report and the Group's sustainable development journey. Please contact our Investor Relations Department at ir@partytime.com.cn to share your views. For further details on our financial performance and corporate governance, please visit our website (http://www.partytime.com.cn) or refer to the China Partytime Annual Report 2025.

聯繫和反饋

我們歡迎您對本報告和集團的可持續發展之旅提出反饋。請聯繫我們的投資者關係部門(ir@partytime.com.cn)分享您的看法。欲了解更多有關我們的財務績效和公司治理的詳細信息，請訪問我們的網站(http://www.partytime.com.cn)或參閱《中國派對文化2025年年度報告》。

SUSTAINABILITY GOVERNANCE

About the Group

Group Overview

China Partytime Culture Holdings Limited (stock code: 01532.HK) is a diversified company engaged in the design, development, production, and marketing of a wide range of costumes, including cosplay costumes, wigs, sexy lingerie, and party costumes. The Company also operates in factory leasing, with production facilities exceeding 80,000 square meters and a workforce surpassing 1,000 employees. Moreover, we own a robust network of tens of thousands of certified franchisees and business partners. The products we provide enjoy global reach, with exports spanning over 10 countries and regions, including major markets such as the United States, Germany, the United Kingdom, Japan, Italy and the Netherlands.

Honours and Certificates

In February 2025, our operational excellence and brand reputation were recognized at the provincial level. The Yiwu subsidiary of China Partytime was honoured with the "Zhejiang Exports Famous Brand" title by the Department of Commerce of Zhejiang Province. This certification marks our success in embedding quality and integrity into our business model, which also serves as external validation of our efforts to operate as a reliable and high-standard partner within the global supply chain.

可持續管治

關於集團

集團概況

中國派對文化控股有限公司(股票代碼：01532.HK)是一家多元化公司，致力於設計、開發、生產和銷售各種服裝，包括角色扮演服裝、假髮、性感內衣和派對服裝。公司還從事廠房租賃業務，生產設施超過80,000平方米，員工人數超過1,000名。此外，我們擁有數以萬計的認證加盟商和業務合作夥伴的強大網絡。我們提供的產品遍佈全球，出口到包括美國、德國、英國、日本、意大利和荷蘭在內的10多個國家和地區。

榮譽和證書

2025年2月，我們的卓越營運及品牌聲譽獲得省級認可。中國派對文化的義烏子公司榮獲浙江省商務廳頒發的「浙江出口名牌」稱號。此認證標誌著我們成功將品質與誠信融入業務模式，亦是對我們努力作為全球供應鏈中可靠且高標準合作夥伴的外部認可。



Sustainability Governance Structure

China Partytime is committed to upholding high standards of ESG governance. A robust governance framework has been established, with the Board assuming ultimate responsibility for the Group's ESG strategy and management, including oversight of all ESG-related risks. This structure ensures comprehensive and effective governance to meet stakeholders' expectations and fulfill our commitments. To support the Board, the EHS Committee, led by Administration Manager Mr. Liu Qian, plays a crucial role in supervising ESG matters and integrating material ESG considerations into daily operations. The EHS Committee reports to the Board on a quarterly basis.

The Board's key responsibilities include:

- Defining and approving the Group's ESG strategy and targets
- Overseeing the identification and assessment of material ESG risks and opportunities
- Monitoring progress against ESG goals and targets through regular reviews of the adequacy and effectiveness of the Group's overall ESG governance in addition to robust reporting procedures
- Engage independent sustainability consultancies and jointly participate in ESG review meetings to identify room for improvement
- Participate in the Group's climate-related risk and opportunity assessments
- Undergo regular trainings on anti-corruption

The EHS Committee's key responsibilities include:

- Assisting the Board in overseeing ESG-related matters
- Monitoring daily operations to ensure compliance with environmental, health, and safety standards
- Reporting on production safety, operational compliance performance, KPIs and any significant ESG-related issues
- Collaborating with other departments to implement effective ESG management plans

可持續管治架構

派對文化致力於維持高標準的ESG治理。我們建立了健全的治理框架，董事會承擔集團ESG戰略和管理的最終責任，包括對所有ESG相關風險的監督。這一架構確保了全面和有效的治理，以滿足持份者的期望並履行我們的承諾。為支持董事會，EHS委員會由行政經理劉倩先生領導，在監督ESG事務和將重大ESG考慮因素融入日常運營方面發揮了關鍵作用。EHS委員會每季度向董事會報告。

董事會的主要職責包括：

- 定義和批准集團的ESG戰略和目標
- 監督重大ESG風險和機遇的識別和評估
- 通過定期審查集團的整體ESG治理的充分性和有效性以及健全的報告程序來監控ESG目標的進展
- 聘請獨立的可持續發展顧問，並共同參加ESG審查會議，以識別改進空間
- 參與集團的氣候相關風險及機遇評估
- 接受反腐敗的定期培訓

EHS委員會的主要職責包括：

- 協助董事會監督ESG相關事務
- 監控日常運營，以確保符合環境、健康和安全標準
- 報告生產安全、運營合規績效、關鍵績效指標和任何重大ESG相關議題
- 與其他部門合作，實施有效的ESG管理計劃

Stakeholder Engagement

At China Partytime, we prioritize open dialogue and value the diverse perspectives of our internal and external stakeholders. This collaborative approach is fundamental to our journey towards sustainable development. Throughout the Reporting Period, we maintained consistent and transparent communication with key stakeholder groups through various channels to actively listen to their views and expectations regarding our business operations. We firmly believe that engaging with our stakeholders is essential for refining our sustainability approach and ensuring our ESG practices align with their evolving needs and expectations. The table below outlines the key stakeholder groups of the Company and the corresponding communication and engagement methods.

持份者參與

在派對文化，我們重視開放對話，並重視內部和外部持份者的多樣化觀點。這種協作方法是我們邁向可持續發展之旅的基礎。在整個報告期內，我們通過各種渠道與主要持份者群體保持一致和透明的溝通，積極聽取他們對我們業務運營的意見和期望。我們堅信，與持份者的互動對於完善我們的可持續發展方法並確保我們的ESG實踐符合他們不斷變化的需求和期望至關重要。下表概述了公司的主要持份者群體及相應的溝通和參與方法。

Key Stakeholder Groups 主要持份者群體	Communication and Response Methods 溝通和回應方式
Shareholders 股東	• General meetings • Company announcements and circulars • Emails, telephone and company websites • Annual Reports, Interim Reports and Special Reports • 股東大會 • 公司公告和通告 • 電郵、電話通訊及公司網站 • 年度報告、中期報告及專題報告
Employees 員工	• Staff meetings • Company magazines and intranet • Staff mailbox • Training and workshops • Staff activities • 員工會議 • 公司內刊和內聯網 • 員工信箱 • 培訓和研討會 • 員工活動
Customers 客戶	• Customer Service Centre and hotline • Customer feedback survey • Customer meetings • Social media platforms • Return visits • 客戶服務中心和熱線 • 客戶意見調查 • 客戶會議 • 社交媒體平台 • 回訪

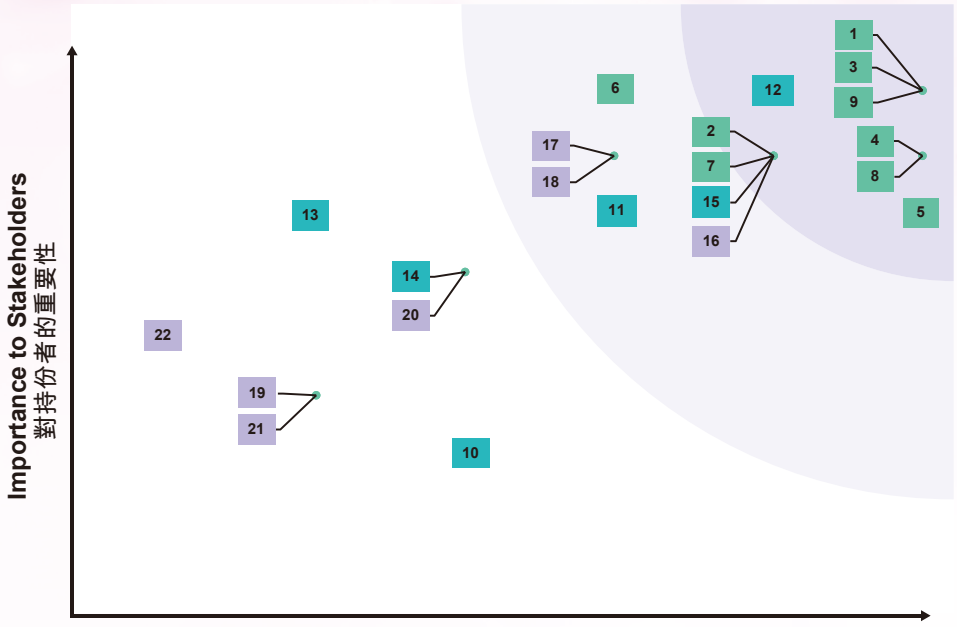
Partners 合作夥伴	• Review and evaluation meetings • Business communications • Exchanges and seminars • Negotiation and cooperation • 審查與評估會議 • 商務溝通 • 交流研討 • 洽談合作
Community and the Public 社區及公眾	• Company websites • Company announcements • Media interviews • Social media platforms • 公司網站 • 公司公告 • 傳媒採訪 • 社交媒體平台
Industry Peers 業界同行	• Industry forums • Investigations and mutual visits • 行業論壇 • 考察互訪
Governmental and Regulatory Agencies 政府及監管機構	• Regular information reports • Inspection and supervision • Special reports • 定期匯報信息 • 檢查及監督 • 專題報告

Materiality Assessment

China Partytime highly values the perspectives of its stakeholders, recognizing the strong interdependence between their interests and the Group's long-term success. To ensure our ESG efforts effectively address stakeholders' concerns, we commissioned an independent sustainability consultancy to conduct a comprehensive materiality assessment in 2024. Specifically, a three-step approach was taken to assess the materiality of ESG-related issues, namely, identification, prioritisation, and validation and review (for further details, please refer to the "Materiality Assessment" section in our 2023 ESG report). As our corporate strategic direction remains consistent, we will continue to rely on the findings of the materiality assessment conducted in 2024 (see below), which we consider to be relevant and effective in the context of evolving stakeholder expectations and emerging sustainability trends.

重要性評估

派對文化高度重視持份者的觀點，認識到他們的利益與集團長期成功之間的密切相互依存關係。為確保我們的ESG工作有效地解決持份者的關注，我們委託了一家獨立的可持續發展顧問在2024年進行了全面的重要性評估。具體而言，採取了三步驟方法來評估ESG相關問題的重要性，即識別、優先排序、驗證和審查(有關詳細信息，請參閱我們2023年ESG報告中的「重要性評估」部分)。隨著我們的企業戰略方向基本保持不變，我們將繼續依賴2024年進行的重要性評估結果(見下文)，我們認為這些結果在不斷變化的持份者期望和新興可持續發展趨勢的背景下仍然具有相關性和有效性。



Products and Businesses 產品與業務	People and Community 人文與社區	Environment and Resources 環境與資源

Tier 1 – Important 第一級別－重要		Tier 2 – Moderately Important 第二級別－部分重要		Tier 3 – Less Important 第三級別－稍微重要	
1	Operational Risk Management 運營風險管理	6	Supply Chain Management 供應鏈管理	14	Equal Opportunity and Diversity 平等機會與多元化
3	Production Safety and Operational Compliance 生產安全及合規操作	17	Responsible Raw Material Procurement 負責任原材料採購	20	Smart Consumption of Water and Electricity 節約用水及用電
9	Customer Privacy and Data Management 客戶隱私及數據管理	18	Identification and Control of Environmental Impacts 環境影響的識別及控制	13	Employee Training and Development 員工培訓與發展
4	Quality Assurance and Control 品質保證及控制	11	Occupational Health and Safety 職業健康與安全	10	Community Investment and Public Welfare Activities 社區投資及公益活動
8	Customer Satisfaction and Communication 客戶滿意度及溝通			19	Climate Change and Carbon Neutrality 氣候變化及碳中和
12	Employee Benefits and Remunerations 員工福利及薪酬			21	Non-hazardous Waste Management 無害廢棄物管理
5	Intellectual Property Rights and Product Innovation 知識產權及產品研發			22	Smart Consumption of Packaging Materials 善用包裝材料
2	Brand Reputation and Promotion 品牌聲譽及推廣				
7	Business Ethics and Integrity 商業道德及誠信				
15	Prevention of Child Labour and Forced Labour 防止童工及強迫勞動				
16	Management of Chemical Usage and Discharge 化學品使用及排放的管理				

ESG Strategy

China Partytime's commitment to sustainable development is anchored by a robust ESG strategy. A data-driven materiality analysis, utilizing mean value calculations, revealed "Products and Businesses" as the most material ESG aspect, followed by "People and Community" and "Environment and Resources." Accordingly, these three pillars directly inform the Group's strategic priorities and shape its overall actions. The Administrative Department leads biannual reviews, integrating cross-departmental feedback, to ensure the strategy remains aligned with evolving business objectives and industry best practices.

In pursuit of corporate growth and shareholder value, China Partytime acknowledges its obligation to the United Nations Sustainable Development Goals ("SDGs") as a part of the global sustainability agenda in 2030. We are committed to joining the global movement to improve living standards and protect the planet, focusing on eight SDGs relevant to our business operations which are summarised as follows:

ESG策略

派對文化對可持續發展的承諾以穩健的ESG策略為基礎。基於數據的重要性分析，利用均值計算，揭示了「產品與業務」是最關鍵的ESG方面，其次是「人文與社區」和「環境與資源」。因此，這三個支柱直接指導集團的戰略優先事項並塑造我們的整體行動。行政部門領導每半年進行一次審查，整合跨部門反饋，以確保策略與不斷發展的業務目標和行業最佳實踐保持一致。

在追求企業增長和股東價值的過程中，派對文化承認其對聯合國可持續發展目標(「可持續發展目標」)的義務，作為2030年全球可持續發展議程的一部分。我們致力於加入全球倡議，改善生活水平並保護地球，重點關注與我們業務運營相關的8個可持續發展目標，總結如下：

Priorities 優先事項	Commitments 承諾	Related SDGs 相關的可持續發展目標
Products and Businesses 產品與業務	We always place great emphasis on yielding market-oriented and first-class products, as well as operating integrity-based businesses 我們始終堅持以市場為導向，生產一流的產品，以誠信為本	– **SDG 9** Industry, Innovation and Infrastructure – **SDG 12** Responsible Consumption and Production – **可持續發展目標9** 產業、創新與基礎設施 – **可持續發展目標12** 負責任的消費與生產
People and Community 人文與社區	We are diligent in engaging with our staff, consumers, suppliers and the community in a responsible and respectful manner 我們以負責任和尊重的方式與我們的員工、消費者、供應商和社區互動	– **SDG 3** Good Health and Well-being – **SDG 4** Quality Education – **SDG 8** Decent Work and Economic Growth – **SDG 11** Sustainable Cities and Communities – **可持續發展目標3** 良好的健康與福祉 – **可持續發展目標4** 優質教育 – **可持續發展目標8** 體面工作和經濟成長 – **可持續發展目標11** 可持續城市與社區

Priorities 優先事項	Commitments 承諾	Related SDGs 相關的可持續發展目標
Environment and Resources	We strive to care about the environment through low-carbon and the energy-saving operations, so as to benefit society	– **SDG 7** Affordable and Clean Energy – **SDG 12** Responsible Consumption and Production – **SDG 13** Climate Action
環境與資源	我們致力於透過低碳節能的經營方式關懷環境，造福社會	– **可持續發展目標7** 可負擔的清潔能源 – **可持續發展目標12** 負責任的消費與生產 – **可持續發展目標13** 氣候行動

PRODUCTS AND BUSINESSES



Guided by our unwavering commitment to 'Happy Spirit, Committed to becoming the World's Leader in Creating Happy Products,' China Partytime strategically embeds corporate social responsibility principles throughout its entire value chain, from sustainable product design and responsible production to market engagement. Operating within China's 'Domestic and International Dual Circulation' development paradigm, we are well-positioned to capture market opportunities while adhering to the highest standards of ethical conduct.

The Group is dedicated to maintaining responsible business practices, focusing on upholding product responsibility and operational risk management, protecting customer privacy as well as maintaining transparent communication with all stakeholders. The cultivation of a strong corporate image and ethical business conduct, and the fostering of sustainable and responsible supply chain relationships are fundamental aspects of promoting our integrity-based business.

Product Responsibility and Operational Risk Management

China Partytime prioritizes product safety and quality as cornerstones of its business. We implement stringent quality control measures throughout the entire product lifecycle, from responsible raw material sourcing to production and distribution. Our commitment to operational excellence extends to ensuring a safe and healthy working environment for our employees. We continuously strive to identify and mitigate potential operational risks, including those related to production safety, environmental impact, and product recalls, to safeguard our stakeholders and ensure corporate sustainability.

產品與業務



在我們對「快樂精神，致力成為世界快樂產品締造的領航者」的堅定承諾的引導下，派對文化策略性地將企業社會責任原則融入其整個價值鏈，涵蓋可持續產品設計、負責任生產乃至市場參與等各個環節。在中國「國內國際雙循環」的發展格局下，我們處於有利位置，可以抓住市場機會，同時恪守最高的道德行為標準。

集團致力於保持負責任的商業實踐，專注於履行產品責任和運營風險管理，並保護客戶隱私以及與所有持份者保持透明的溝通。培養良好的企業形象和道德商業行為，並促進可持續和負責任的供應鏈關係，是推動我們基於誠信的業務的基本方面。

產品責任和運營風險管理

派對文化將產品安全和質量作為其業務的基石。我們在整個產品生命周期中執行嚴格的質量控制措施，從負責任的原材料採購到生產和分銷。我們對運營卓越的承諾還延伸到確保員工的安全和健康工作環境。我們不斷努力識別和減少潛在的運營風險，包括與生產安全、環境影響和產品召回相關的風險，以保障我們的持份者，並確保企業的可持續性。

Production Safety and Operational Compliance

China Partytime strictly operates within a robust legal and regulatory framework, adhering to all relevant laws and regulations pertaining to production safety and operational compliance, including the "Production Safety Law of the PRC" and the "Law of the PRC on the Prevention and Control of Occupational Diseases". We are proud to have achieved the following certifications, which demonstrate our commitment to maintaining high standards of quality and safety throughout our operations:

- Quality Management System Certification: GB/T19001-2016/ ISO 9001:2015 (left image below)
- Occupational Health and Safety Management System Certification: GB/T45001-2020/ISO 45001:2018 (right image below)

生產安全和運營合規

派對文化嚴格在穩健的法律和監管框架內運營，遵守所有與生產安全和運營合規相關的法律法規，包括《中華人民共和國安全生產法》和《中華人民共和國職業病防治法》。我們自豪地獲得了以下認證，這些認證展示了我們在整個運營過程中保持高標準質量和安全的承諾：

- 質量管理體系認證：GB/T19001-2016/ISO 9001:2015(見下圖左側)
- 職業健康和安全管理體系認證：GB/T45001-2020/ISO 45001:2018(見下圖右側)



华中认证检验

Huazhong International Certification & Inspection Group Co., Ltd.

Quality Management System Certification Certificate

No：16422Q31453R3M

We hereby certify

Partytime Costume & Lingerie (Yiwu) Factory

(Unified social credit code：91330782663923316S)

Organization registered address: No.251 Huachuan North Road, Chi'an Town, Yiwu, Zhejiang

The actual business address: No.251 Huachuan North Road, Chi'an Town, Yiwu, Zhejiang

System is in conformity with

GB/T19001-2016/ISO9001:2015

Certified range is as follows:

The design, production and sales of wig products and party costumes (role-play costumes ,cosplay costumes and Lingeries)

Initial date：2016-01-05 Issuing date：2022-12-08 Closing date ：2025-12-07

NOTE：The certification registration scope doesn't include those product/service scopes which fail to be covered by the relevant effective administration permission and qualification permission regulated by the state. The certification organization should accept the supervision audit on a regular intervals and the certificate shall continue to be effective upon qualification examination and verification.
Accreditation Status:Accredited by China National Accreditation Service for Conformity Assessment. Corporate Registration Number:CNAS(C164-M

Issued by:

The Authenticity of this Certificate can be Verified by Scanning the QR Code

Add:Tianji building Room 2206,Station Road No.96,Xihu District,Nanchang,Jiangxi Province Postcode:330002 http://www.hzjt666.com
Note: This certificate can be authenticated on the website of Certification and Accreditation Administration of People's Republic of China (www.cnca.gov.cn) and on our company's website.



华中认证检验

Huazhong International Certification & Inspection Group Co., Ltd.

Occupational Health And Safety Management System Certification Certificate

No：W16422S30113R1M

We hereby certify

Partytime Costume & Lingerie (Yiwu) Factory

(Unified social credit code：91330782663923316S)

Organization registered address: No.251 Huachuan North Road, Chi'an Town, Yiwu, Zhejiang

The actual business address: No.251 Huachuan North Road, Chi'an Town, Yiwu, Zhejiang

System is in conformity with

GB/T45001-2020/ISO 45001：2018

Certified range is as follows:

The occupational health and safety management activities of The design, production and sales of wig products and party costumes (role-play costumes ,cosplay costumes and Lingeries) of Partytime Costume & Lingerie (Yiwu) Factory. It is situated in No.251 Huachuan North Road, Chi'an Town, Yiwu, Zhejiang.

Initial date：2021-01-11 Issuing date：2022-12-08 Closing date ：2025-12-07

NOTE：The certification registration scope doesn't include those product/service scopes which fail to be covered by the relevant effective administration permission and qualification permission regulated by the state. The certification organization should accept the supervision audit on a regular intervals and the certificate shall continue to be effective upon qualification examination and verification.

Issued by:

The Authenticity of this Certificate can be Verified by Scanning the QR Code

Add:Tianji building Room 2206,Station Road No.96,Xihu District,Nanchang,Jiangxi Province Postcode:330002 http://www.hzjt666.com
Note: This certificate can be authenticated on the website of Certification and Accreditation Administration of People's Republic of China (www.cnca.gov.cn) and on our company's website.

To further enhance our safety performance, we intensified our commitment to workplace safety with a specialised focus on fire prevention. During the Reporting Period, we launched mandatory fire safety training for all employees, including comprehensive theoretical instruction and practical fire drills (see pictures below). These initiatives systematically reinforce our emergency preparedness and underpin our proactive dedication to safeguarding our personnel.

為進一步提高我們的安全績效，我們加強了對工作場所安全的承諾，並特別聚焦於防火安全。於報告期內，我們為全體員工開展了強制性的消防安全培訓，內容包括全面的理論指導及實戰消防演習(詳見下圖)。這些措施有系統地強化了我們的應急準備能力，並體現了我們保障員工安全的主動承諾。





The EHS Committee plays a crucial role in overseeing our safety performance and operational compliance. The Committee conducts regular inspections of our production facilities to identify and address potential hazards proactively. Furthermore, the Committee rigorously investigates all incidents, analyzing root causes and implementing corrective and preventive actions to prevent future occurrences. In addition, regular training on production safety and specific Three-level Safety Training sessions are provided to employees at all levels and designated operators, respectively, to ensure all technicians comply with both the national and corporate requirements, creating a hazard-free work environment.

EHS委員會在監督我們的安全績效和運營合規方面發揮了關鍵作用。該委員會定期檢查我們的生產設施，主動識別和解決潛在危險。此外，該委員會嚴格調查所有事件，分析根本原因並實施糾正和預防措施，以防止未來發生類似事件。此外，為各級員工和指定操作員提供定期的生產安全培訓和特定的三級安全培訓課程，以確保所有技術人員遵守國家和企業要求，創造無危害的工作環境。

Our commitment to a comprehensive safety management approach and continuous improvement has shaped our safety culture, yielding consistently positive safety performance results. During the Reporting Period, the Group was not informed of any cases of non-compliance concerning production safety or operational adherence. We remain committed to upholding the highest standards of safety and compliance across all aspects of our operations.

我們對全面安全管理方法和持續改進的承諾塑造了我們的安全文化，產生了持續積極的安全績效結果。在報告期內，集團未被告知有任何關於生產安全或運營合規的違規情況。我們將繼續致力於在我們運營的各個方面保持最高的安全和合規標準。

Quality Assurance and Control

The principle of "Responsibility is the Guarantee of Quality, Quality is the Life of the Corporate" translates into a rigorous and comprehensive quality assurance system that encompasses all stages of the product lifecycle, from procurement and production to final inspection and recalls. Initiatives taken to ensure delivery of highest product quality across each stage are summarized below:

Procurement:

- **Supplier Selection:** stringent supplier selection criteria and procedures ensure the use of high-quality, environmentally friendly, and safe raw materials. Only pre-approved suppliers on the "Qualified Supplier List" are engaged for cooperation. For more information regarding supplier selection process, please refer to the "Supply Chain Management" subsection within this section.

- **Raw Material Inspection:** all incoming raw materials must undergo rigorous sampling and testing by the Quality Department to verify compliance with national and industry standards, as well as our product specifications for safety and performance. For instance, our primary apparel fabrics, such as flat knit textiles, are selected for quality, durability, and skin safety. Similarly, key materials like flame-retardant synthetic fibers used in wig production are specifically chosen and tested to meet stringent safety standards. Any unqualified samples will be returned back to suppliers. Only materials meeting our highest standards of quality, function, and characteristics are accepted.

Production:

- **In-Process Monitoring:** our Quality Department actively monitors the entire production process, conducting random sample checks to ensure adherence to industry standards and customer specifications.

- **Customer Audits:** China Partytime invites customers to conduct on-site audits of its production facilities to ensure alignment with their expectations regarding environmental protection, occupational health and safety, and corporate social responsibility.

- **Traceability:** a single-piece accountability and traceability system, utilizing labels to indicate inspection status, enhances product quality throughout the production process.

質量保證和控制

「責任是質量的保證，質量是企業的生命」這一原則轉化為嚴格而全面的質量保證體系，涵蓋了產品生命周期的所有階段，從採購和生產到最終檢查和召回。為確保在每個階段交付最高產品質量而採取的舉措總結如下：

採購

- **供應商選擇：**嚴格的供應商選擇標準和程序確保使用高質量、環保和安全的原材料。只有在「合格供應商名單」上的預先批准供應商才會被選中合作。關於供應商選擇過程的更多信息，請參閱本節中的「供應鏈管理」子部分。

- **原材料檢驗：**所有進口原材料都一定經過質量部門的嚴格抽樣和測試，以驗證其是否符合國家和行業標準，以及我們對產品安全與性能的專有規範。例如，我們主要的成衣面料(如平板布)均經過精挑細選，以確保其品質、耐用性及肌膚接觸安全性。同樣地，用於假髮生產的關鍵材料(如阻燃化纖絲)亦經過特別揀選及測試，以符合嚴格的安全標準。任何不合格的樣品將退回給供應商。只有符合我們最高質量、功能和特性標準的材料才會被接受。

生產

- **過程監控：**我們的質量部門積極監控整個生產過程，進行隨機抽樣檢查，以確保符合行業標準和客戶規格。

- **客戶審核：**派對文化邀請客戶對其生產設施進行現場審核，以確保符合他們對環境保護、職業健康和安全、和企業社會責任。

- **可追溯性：**單件問責制和可追溯性系統，利用標籤指示檢查狀態，在整個生產過程中提高產品質量。

Final Inspection and Recall:

- **Final Sampling:** each batch of finished products undergoes a thorough appearance review and product testing before shipment to customers. We aim to ensure that all finished products comply with the "Production Quality Law of the PRC" to meet our stringent product standards and are delivered to customers in their best condition.

- **Defect Resolution:** any substandard products identified during departmental self-reviews are immediately addressed, and preventive measures are implemented to prevent future occurrences of similar issues.

- **Customer Complaints:** China Partytime strictly adheres to the "Law of the PRC on the Protection of Consumers' Rights and Interests." In the event of customer complaints or product defects identified by national quality inspection authorities, the Company initiates immediate recalls of all affected products from the market and halts production to prevent further violations of consumer rights and minimize damage to the Company's reputation.

Through the implementation of this robust quality assurance and control system, China Partytime consistently meets industry standards, delivers high-quality products, and remains at the forefront of global market trends. We are pleased to report that during the Reporting Period, there were zero product recalls due to quality or safety concerns.

Intellectual Property Rights and Product Innovation

R&D is the driving force behind China Partytime's growth. Our dedicated R&D department, staffed with experienced professionals in animation derivatives and the clothing industry, leverages advanced technology to anticipate and respond swiftly to evolving consumer trends.

During the Reporting Period, the Group holds 86 patents (2024: 97). This robust IP portfolio protects our innovative technologies, and we strive to foster a strong culture of innovation through the following initiatives:

- **Employee Empowerment:** we empower our employees through an "Internal Intellectual Property Rights Management" regulation, protecting our innovation achievements and intangible brand assets, including patents, copyrights and trademarks.

最終檢查和召回

- **最終抽樣：**每批成品在發貨給客戶之前都要進行徹底的外觀檢查和產品測試。我們旨在確保所有成品符合《中華人民共和國產品質量法》，以滿足我們嚴格的產品標準，並以最佳狀態交付給客戶。

- **缺陷解決：**在部門自檢過程中發現的任何不合格產品將立即處理，並實施預防措施，以防止未來發生類似問題。

- **客戶投訴：**派對文化嚴格遵守《中華人民共和國消費者權益保護法》。在發生客戶投訴或國家質量檢驗機構發現產品缺陷的情況下，公司會立即召回市場上所有受影響的產品並停止生產，以防止進一步侵犯消費者權利並最大限度地減少對公司聲譽的損害。

透過實施這一強大的品質保證和控制體系，派對文化始終滿足行業標準，提供高品質的產品，並始終走在全球市場趨勢的前沿。我們欣然匯報，於報告期間內，並無因品質或安全問題而發生產品召回事件。

產權與產品創新

研發是派對文化增長的驅動力。我們專門的研發部門由動畫衍生品和服裝行業的經驗豐富的專業人士組成，利用先進技術迅速預測和應對不斷變化的消費者趨勢。

在報告期內，集團持有86項專利(2024年：97項)。這一穩健的專利組合保護了我們的創新技術，我們通過以下舉措努力培養強大的創新文化：

- **員工賦能：**我們通過「內部知識產權管理」規定賦能員工，保護我們的創新成果和無形品牌資產，包括專利、版權和商標。

- **Continuous Learning:** regular training programs are conducted for all employees, covering key legislation such as the "Patent Law of the PRC," "Copyright Law of the PRC," and the "Self-discipline Convention on the Protection of Intellectual Property Rights in China's Garment Industry." These training programs aim to enhance awareness of Intellectual Property ("IP") rights, facilitate a culture of respect for IP, and equip employees with the knowledge to effectively protect the Company's and third parties' intellectual assets.

- **Ethical and Sustainable Practices:** China Partytime is committed to ethical business practices. We respect the intellectual property rights of others and will never utilize any technology or trademark without proper authorization.

- **持續學習：**為所有員工定期舉辦培訓計劃，涵蓋《中華人民共和國專利法》、《中華人民共和國著作權法》和《中國服裝行業知識產權保護自律公約》等重要法律。這些培訓計劃旨在提高知識產權(「知識產權」)意識，促進尊重知識產權的文化，並使員工具備有效保護公司和第三方知識資產的知識。

- **道德和可持續實踐：**派對文化致力於道德商業實踐。我們尊重他人的知識產權，絕不在未經適當授權的情況下使用任何技術或商標。

In the future, we will continue to invest in our R&D talent through competitive compensation, professional development programs, and fostering a collaborative and innovative work environment. Meanwhile, we will actively seek collaborations with universities, research institutions, and industry partners to explore new technologies, develop cutting-edge products, and drive industry-wide innovation.

未來，我們將繼續通過具有競爭力的薪酬、專業發展計劃和培養協作和創新的工作環境來投資於我們的研發人才。同時，我們將積極尋求與大學、研究機構和行業合作夥伴的合作，探索新技術，開發尖端產品，推動行業創新。

Privacy Protection and Customer Communication

At China Partytime, we value and respect the privacy of our customers. We endeavour to collect, store, use, and disclose personal information responsibly and in accordance with applicable data protection laws and regulations. We maintain open and transparent communication channels with our customers, ensuring that they are informed about our privacy practices and have the opportunity to exercise their data rights. It is our ultimate goal to build trust and maintain strong customer relationships through honest and ethical communication.

隱私保護和客戶溝通

在派對文化，我們重視並尊重客戶的隱私。我們努力負責地收集、存儲、使用和披露個人信息，並遵守適用的數據保護法律和法規。我們與客戶保持開放和透明的溝通渠道，確保他們了解我們的隱私實踐並有機會行使其數據權利。我們的最終目標是通過誠實和道德的溝通建立信任並保持牢固的客戶關係。

Customer Privacy and Data Management

China Partytime is committed to building and maintaining strong, trusting relationships with its customers. We prioritize customer satisfaction and actively seek feedback through various channels to understand their needs and preferences. This customer-centric approach guides our product development and service delivery. To maintain trust with our customers, we operate in full compliance with all relevant data privacy and consumer protection laws and regulations.

客戶隱私和數據管理

派對文化致力於建立和維持與客戶的強大信任關係。我們優先考慮客戶滿意度，並通過各種渠道積極尋求反饋，以了解他們的需求和偏好。這種以客戶為中心的方法指導我們的產品開發和服務交付。為了保持與客戶的信任，我們完全遵守所有相關的數據隱私和消費者保護法律和法規。

To ensure the secure collection, use, and disclosure of customer data, we have established comprehensive data protection and management policies and procedures by implementing robust security measures, including access controls, encryption, and regular security assessments. We only collect and process the necessary amount of customer data required for our business operations. The Administration Department leads the Company's efforts in monitoring compliance with data protection regulations. A "Privacy Contract" is required to be signed by all employees before the commencement of work, which regulates them to not steal, copy or disclose any non-public, proprietary or confidential materials obtained during the employment or within two years of termination of employment. Moreover, all employees are required to participate in ongoing training programs to raise their awareness of data protection obligations and best practices. We conduct regular internal audits and reviews to assess the effectiveness of our data protection measures and identify areas for improvement. In cases of contract breaches or customer data leaks, we will immediately terminate the employment of the responsible individual. Depending on the severity of the breach, we reserve the right to pursue legal action, including claims for all resulting losses (direct economic losses, lost profits, infringer's profits, and legal fees). In the most serious cases, the matter will be referred to the relevant law enforcement authorities for further investigation and action.

為確保安全收集、使用和披露客戶數據，我們建立了全面的數據保護和管理政策和程序，並實施了強大的安全措施，包括訪問控制、加密和定期安全評估。我們僅收集和處理業務運營所需的必要客戶數據。公司在數據保護監管方面的努力由行政部門領導。所有員工在開始工作前都需要簽署「隱私合同」，規定他們不得偷竊、複製或披露在僱傭期間或僱傭終止後兩年內獲得的任何非公開、專有或機密材料。此外，所有員工都需要參加持續的培訓計劃，以提高他們對數據保護義務和最佳實踐的認識。我們定期進行內部審計和審查，以評估我們的數據保護措施的有效性並識別改進的領域。在合同違約或客戶數據洩漏的情況下，我們將立即終止負責人的僱傭。根據違約的嚴重程度，我們保留採取法律行動的權利，包括索賠所有由此事件造成的所有損失(直接經濟損失、利潤損失、侵權者的利潤和法律費用)。在最嚴重的情況下，該事件將被移交給相關執法機構進一步調查和處理。

During the Reporting Period, there were neither violations of laws and regulations relating to consumer data protection and privacy nor data breaches detected. China Partytime will continue to enhance its data protection practices to ensure compliance with evolving regulations and maintain the trust and confidence of its customers.

在報告期內，未發現任何與消費者數據保護和隱私相關的法律法規違規或數據洩漏情況。派對文化將繼續加強其數據保護實踐，以確保符合不斷變化的法規並保持客戶的信任和信心。

Customer Satisfaction and Communication

Customer satisfaction and efficient communication are paramount to China Partytime. We pay close attention to understanding customer needs and preferences and adapt to evolving market trends. This customer-centric approach guides our product development and ensures we deliver products that meet and exceed expectations.

客戶滿意度和溝通

客戶滿意度和高效溝通對派對文化至關重要。我們密切關注了解客戶需求和偏好，並適應不斷變化的市場趨勢。這種以客戶為中心的做法，引領著我們的產品開發方向，確保我們提供符合併超越期望的產品。

We maintain open communication channels with our customers, enabling us to gather valuable feedback and address concerns promptly. These channels include online platforms, social media, and dedicated customer service hotlines. Our "Complaint Management Procedures" outline clear channels for customers to voice concerns, such as through telephone, email, and online platforms. These complaints are promptly addressed by designated personnel under the Business Department, ensuring effective resolution and maintaining customer satisfaction. Furthermore, we have invested in customer service training and technology to streamline communication and to elevate customer satisfaction. This ongoing commitment ensures that China Partytime maintains strong customer relationships and delivers exceptional service.

我們與客戶保持開放的溝通渠道，使我們能夠收集寶貴的反饋並及時解決問題。這些渠道包括在線平台、社交媒體和專門的客戶服務熱線。我們的「投訴管理程序」概述了客戶提出問題的明確渠道，例如通過電話、電子郵件和在線平台。這些投訴由業務部門指定人員迅速處理，確保有效解決並保持客戶滿意度。此外，我們投資於客戶服務培訓和技術，以簡化溝通並提高客戶滿意度。這一持續的承諾確保派對文化保持強大的客戶關係並提供卓越的服務。

China Partytime operates in full compliance with all relevant consumer protection laws and regulations, including "Consumer Protection Law of the People's Republic of China". During the Reporting Period, the Group did not receive any major complaints regarding product quality or service delivery.

派對文化完全遵守所有相關的消費者保護法律和法規，包括《中華人民共和國消費者保護法》。在報告期內，集團未收到任何關於產品質量或服務交付的重大投訴。

Business Image and Corporate Ethics

China Partytime is committed to upholding the highest standards of ethical conduct in all its business dealings. Driven by integrity, transparency, and respect for stakeholders, we are dedicated to building a positive corporate image. By upholding strict ethical standards in all partnerships and interactions, we maintain a zero-tolerance stance against corruption and bribery, and champion ethical conduct across the company.

企業形象和企業道德

派對文化致力於在所有業務往來中保持最高標準的道德行為。以誠信、透明和尊重持份者為驅動力，我們致力於建立積極的企業形象。通過在所有合作和互動中保持嚴格的道德標準，我們保持對腐敗和賄賂的零容忍立場，並在整個公司內倡導道德行為。

Brand Reputation and Promotion

China Partytime actively promotes its brand image through a multi-faceted approach. We adhere to the "Advertisement Law of the PRC" and other relevant regulations, ensuring responsible marketing practices.

品牌聲譽和推廣

派對文化通過多方面的方法積極推廣其品牌形象。我們遵守《中華人民共和國廣告法》和其他相關法規，確保負責任的營銷實踐。

During the Reporting Period, we continued to expand our marketing channels to include prominent online platforms such as TikTok, 1688, and Suning, leveraging the power of live-stream shopping to reach a wider audience. Meanwhile, we actively participated in key industry events to showcase our brand and connect with customers and industry peers. Notably, the 2025 Guangzhou Expo (see images below) helped elevate brand visibility, facilitated direct customer engagement, and enabled valuable exchange with global industry peers, reinforcing our market leadership and fostering stakeholder relationships.

在報告期內，我們繼續擴展營銷渠道，包括TikTok、1688和蘇寧等知名在線平台，利用直播購物的力量來接觸更廣泛的受眾。同時，我們積極參加重要的行業活動，以展示我們的品牌並與客戶和行業同行建立聯繫。值得留意的是，2025年廣州博覽會(見下圖)，有助提升品牌知名度，促進與客戶的直接互動，並實現與全球業界同儕的寶貴交流，從而鞏固了我們的市場領導地位，並深化了與持份者的關係。





Business Ethics and Integrity

China Partytime adheres to a comprehensive framework of laws and regulations governing business ethics and integrity. These include the "Anti-Money Laundering Law of the PRC" and the "Regulations on the Administration of Commercial Franchise".

China Partytime has rigorous policies in place to prevent unethical practices of any employees, board members, shareholders, suppliers or business partners, which is outlined in the "Company Policy on Preventing Bribery, Extortion, Fraud, and Money Laundering" and specifically contains the following guidelines:

- **Anti-Bribery Policy:** bribery, including offering, giving, accepting, or soliciting anything of value to improperly influence business decisions, is strictly prohibited. Business gifts and entertainment must be modest and within predefined limits, with any exceeding amounts reported in advance. Third-party dealings will undergo strict scrutiny.
- **Anti-Extortion Policy:** employees receive security awareness training to identify threats such as ransomware. An emergency response team is established to handle extortion threats, with protocols for data backup and recovery.
- **Anti-Fraud Policy:** the Company enforces strict financial controls, multiple levels of transaction approvals, and comprehensive audits. An anonymous reporting channel is available for employees to report suspected fraud, ensuring whistleblower protection. Internal investigations are promptly conducted, with legal actions taken against perpetrators.

商業道德和誠信

派對文化遵守全面的法律和法規框架，管理商業道德和誠信，其中包括《中華人民共和國反洗錢法》和《商業特許經營管理條例》。

派對文化制定了嚴謹的政策，以防止任何員工、董事會成員、股東、供應商或業務合作夥伴的不道德行為，如《公司防止賄賂、勒索、欺詐和洗錢政策》中，並具體包含以下指引：

- **反賄賂政策：**嚴禁賄賂，包括提供、接受或索取任何有價值的物品以不正當地影響商業決策。商業禮品和娛樂必須適度並在預定限額內，任何超過限額的金額需提前報告。第三方交易將接受嚴格審查。
- **反勒索政策：**員工接受安全意識培訓，以識別勒索軟件等威脅。成立應急響應小組處理勒索威脅，並制定數據備份和恢復方案。
- **反欺詐政策：**公司實施嚴格的財務控制、多層次的交易審批和全面審計。提供匿名報告渠道，供員工報告涉嫌欺詐行為，確保舉報人保護。內部調查迅速進行，並對肇事者採取法律行動。

- **Anti-Money Laundering Policy:** rigorous customer identification processes and transaction monitoring are in place. Employees must comply with national and international anti-money laundering regulations and report suspicious activities to regulatory authorities.

- **反洗錢政策：**實施嚴格的客戶識別流程和交易監控。員工必須遵守國家和國際反洗錢法規，並向監管機構報告可疑活動。

Preventive Measures and Whistle-Blowing Procedures

China Partytime proactively combats corruption through a comprehensive strategy led by the Administrative Department. This includes regular internal audits conducted by the Internal Audit Department, anonymous reporting channels for employees to safely report unethical conduct, and collaboration with regulatory authorities for external supervision, ensuring continuous policy review and improvement based on valuable feedback.

預防措施和舉報程序

派對文化通過由行政部門領導的綜合策略主動打擊腐敗。此策略包括由內部審計部門進行定期內部審計，提供匿名報告渠道，供員工安全報告不道德行為，並與監管機構合作進行外部監督，確保根據寶貴的反饋持續審查和改進政策。

During the Reporting Period, there were no reported cases of non-compliance related to bribery, corruption, extortion, fraud, or money laundering brought against the Group. The Group implemented stringent policies and codes of conduct, with clear standards outlined in the "Employee Handbook", providing sufficient materials for employees to promote integrity and ethical practices, focusing on the identification, prevention, and reporting of bribery, extortion, fraud, and money laundering. Training materials, including brochures and posters, were distributed throughout the company to raise awareness, and hence, no specific anti-corruption training was arranged. Moving forward, the Group is committed to allocating more resources to enhance anti-corruption efforts, aiming to improve employee awareness of proper business conduct.

在報告期內，未報告集團涉及賄賂、腐敗、勒索、欺詐或洗錢的違規案件。集團實施了嚴格的政策和行為準則，並在《員工手冊》中明確標準，提供足夠的材料供員工促進誠信和道德實踐，重點識別、預防和報告賄賂、勒索、欺詐和洗錢行為。集團已分發了包括手冊和海報在內的培訓材料，以提高意識，因此未安排具體的反腐敗培訓。展望未來，集團致力於分配更多資源以加強反腐敗工作，旨在提高員工對正確商業行為的認識。

Supply Chain Management

Our suppliers are vital partners in our business success. We recognize that a well-managed supply chain is essential for delivering high-quality, environmentally friendly, and safe products. We meticulously select suppliers from our network of clothing and wig material providers, applying strict quality, environmental, and social standards to ensure the highest product quality.

供應鏈管理

我們的供應商是我們業務成功的重要合作夥伴。我們認識到，良好管理的供應鏈對於提供高質量、環保和安全的產品至關重要。我們從服裝及假髮材料的供應商網絡中，精心挑選合作夥伴，應用嚴格的質量、環境和社會標準，以確保最高的產品質量。

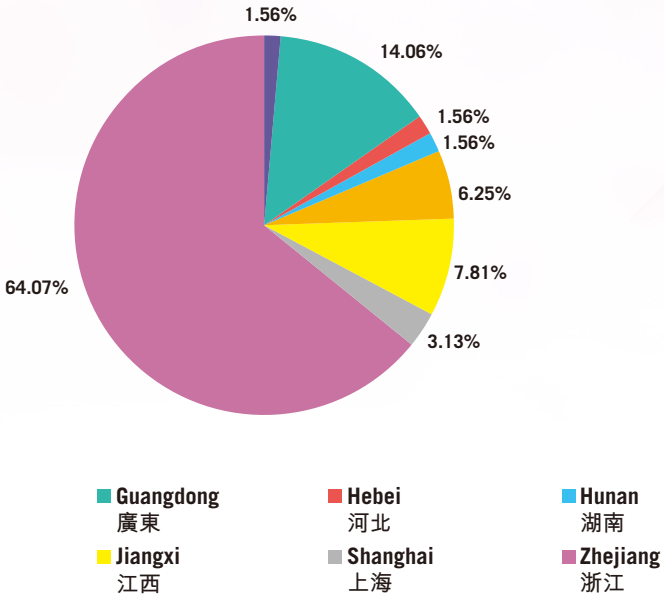
Number of Suppliers by Geographical Region

During the Reporting Period, China Partytime collaborated with 64 (2024: 46) suppliers in the PRC, and the geographical breakdown of its suppliers is shown below[1]:

按地理區域劃分的供應商數量

在報告期內，派對文化與中國境內的64家(2024年：46家)供應商合作，其供應商的地理分佈如下[1]：

Percentage of Supplier by Regional Distribution (Provinces)
供應商地域分佈百分比(省份)



Supplier Selection Criteria and Monitoring

Supplier selection is conducted through a multi-stage evaluation process:

1. **Initial Screening:** the 'Supplier Review Form' evaluates company status, supply chain capability, product quality, production systems and other aspects. During the bidding process, suppliers' environmental and social performance will be comprehensively scored, and suppliers with good performance will be given priority.

2. **Qualified Supplier List:** upon passing of the evaluation, suppliers will be approved and added to this list

3. **Bi-annual Assessments:** continuous evaluations focus on delivery quality, turnaround time, product price, and service quality

供應商選擇標準和監控

供應商選擇通過多階段評估過程進行：

1. **初步篩選：**通過《供應商審查表》評估公司狀況、供應鏈能力、產品質量、生產系統等方面。在招標過程中，供應商的環境和社會表現將進行全面評分，表現良好的供應商將優先考慮。

2. **合格供應商名單：**通過評估後，供應商將被批准並加入此名單。

3. **每半年評估：**持續評估重點關注交付質量、周轉時間、產品價格和服務質量。

4. **Annual Summative Assessment:** this ensures ongoing regulatory compliance and effectiveness of the Qualified Supplier List. For suppliers that do not meet the Company's environmental and social risk requirements, we will provide them with an opportunity to make corrections or terminate the cooperation depending on the circumstances.

4. **年度總結評估：**確保合規性和合格供應商名單的有效性。對於不符合公司環境和社會風險要求的供應商，我們將根據情況給予糾正機會或終止合作。

Performance data is recorded in the 'Qualified Supplier Approval Form', with top-performing suppliers receiving incentives, such as advance payments, while underperforming suppliers may be delisted. During the Reporting Period, the performance of 64 suppliers was reviewed, of which 64 passed the annual review, and none of them were found to be unsatisfactory.

績效數據記錄在《合格供應商批准表》中，表現優秀的供應商將獲得獎勵，例如提前付款，而表現不佳的供應商可能被除名。在報告期內，對64家供應商的績效進行了審查，其中64家通過年度審查，未發現不合格供應商。

To strengthen ESG integration across our value chain, we implemented a supplier ESG survey during the Reporting Period. Suppliers were scored on a 0-100 scale across key criteria, including environmental impact management, climate change and resource management, occupational health and safety, business ethics and integrity. The results were categorised as follows:

為加強我們價值鏈中的ESG融合，我們於報告期內實施了一項供應商ESG問卷調查。我們根據多項關鍵準則，包括環境影響管理、氣候變化與資源管理、職業健康與安全、商業道德與誠信，對供應商進行0至100分的評分。調查結果分類如下：

- 80-100 (high performance): strong adherence to ESG standards
- 60-80 (moderate performance): partial compliance with improvement opportunities
- Below 60 (low performance): critical gaps requiring actions

- 80–100分（優異表現）：嚴格遵守ESG標準
- 60–80分（中等表現）：部分合規，尚有改進空間
- 低於60分（較低表現）：存在重大缺失，需要採取行動

We received 10 responses out of the 40 surveys distributed to suppliers, representing a 25% participation rate. All suppliers achieved a high-performance rating, with an average score of 87.1. However, we acknowledge that this exercise may not accurately reflect the ESG performance of our suppliers due to a limited participation rate. In addition, this serves as a stimulus for all suppliers to embrace sustainable practices while encouraging our unresponsive suppliers to strengthen ESG accountability collaboratively. To ensure a more holistic and accurate view of supply chain ESG risks, we aim to evolve our assessment methodology, and our plan includes:

我們向供應商發出了40份調查問卷，收到10份回覆，參與率為25%。所有供應商均達到優異表現，平均分為87.1分。然而，我們承認由於參與率有限，本次評估未必能準確反映我們供應商的整體ESG表現。此外，此舉旨在激勵所有供應商採納可持續實踐，同時鼓勵尚未回覆的供應商共同加強ESG問責性。為更全面及準確地了解供應鏈的ESG風險，我們旨在改進評估方法，相關計劃包括：

- Selecting one-third of the suppliers and conducting on-site inspections in the second half of 2026
- Incorporating external verification checks for any regulatory penalties, fines, or warning issued to suppliers concerning environmental compliance

- 在2026年的下半年抽選三分之一的供應商並進行現場考察
- 對於供應商在環境合規方面接獲的任何監管處罰、罰款或警告，納入外部查核機制

Policies on Managing Environmental and Social Risks of the Supply Chain

On top of the 'Supply Chain Management Policy' published in 2014, China Partytime has further developed comprehensive policies to mitigate environmental and social risks, as detailed in the 'Supply Chain Environmental and Social Risk Management Policy', which was implemented in 2024:

- **Environmental Risk Management:** suppliers must comply with the 'Environmental Protection Law of the PRC', the 'Law of the PRC on Prevention and Control of Environmental Pollution by Solid Waste' and so on. Meanwhile, suppliers are required to identify potential environmental risks by establishing evaluation standards and disclosing environmental information. This includes but is not limited to data on pollutant emissions, energy usage, ecological damage during procurement, environmental protection measures, among others. Afterwards, we will evaluate the identified risks based on their potential severity and probability. For example, risks that may lead to major environmental pollution accidents or violate environmental regulations are classified as "high-risk". High-risk suppliers must implement environmental improvement plans with clear deadlines and cooperate with us on green initiatives such as clean energy usage. We also established an emergency response mechanism to ensure timely response and reduce losses when environmental emergencies occur.

- **Social Risk Management:** to safeguard labor rights, our suppliers must comply with International Labour Organization ("ILO") standards, ensuring no child or forced labor, and maintaining safe, healthy work environments. In addition, suppliers' impact on local communities and indigenous populations is also assessed, including the impacts of their business activities on land use and resource allocation. Additionally, suppliers are required to fully consult the community during project development to avoid disruption to community life and culture. For example, when building a new factory, the impact on the lives of surrounding residents must be considered, and appropriate mitigation measures must be taken. Only those with satisfactory social responsibility performance will be selected for building partnerships. Any violations of labor laws or unethical practices will result in the immediate termination of business relations.

管理供應鏈環境和社會風險的政策

除了2014年發布的《供應鏈管理政策》外，派對文化進一步制定了綜合政策，以減少環境和社會風險，如在2024年實施的《供應鏈環境和社會風險管理政策》中詳細說明：

- **環境風險管理：**供應商必須遵守《中華人民共和國環境保護法》、《中華人民共和國固體廢物污染環境防治法》等。同時，供應商需要通過建立評估標準並披露環境信息來識別潛在的環境風險。這包括但不限於污染物排放、能源使用、採購過程中的生態破壞、環境保護措施等數據。之後，我們將根據潛在嚴重性和概率評估識別的風險。例如，可能導致重大環境污染事故或違反環境法規的風險被歸類為「高風險」。高風險供應商必須實施具有明確期限的環境改進計劃，並與我們合作推動清潔能源使用等綠色倡議。我們還建立了應急響應機制，以確保在環境緊急情況發生時及時響應並減少損失。

- **社會風險管理：**為保障勞工權益，我們的供應商必須遵守國際勞工組織(「ILO」)標準，確保沒有童工或強迫勞動，並保持安全、健康的工作環境。此外，還會評估供應商對當地社區和原住民的影響，包括其商業活動對土地使用和資源分配的影響。此外，供應商在項目開發過程中需要充分諮詢社區，以避免對社區生活和文化的干擾。例如，在建設新工廠時，必須考慮對周圍居民生活的影響並採取適當的緩解措施。只有那些社會責任表現令人滿意的供應商才會被選中建立合作夥伴關係。任何違反勞動法或不道德行為的供應商將立即終止業務關係。

China Partytime prioritizes sustainability throughout the supply chain by conducting regular supplier audits, both internally and through third-party auditors, to ensure compliance with environmental and social standards. Transparency and reporting are crucial, with suppliers required to disclose their social responsibility performance and environmental impact data. To further promote sustainability, China Partytime prioritizes suppliers that align with green production standards, encouraging them to obtain relevant certifications. Material testing is conducted at the product sampling stage to ensure compliance with green production standards. In addition, China Partytime actively collaborates with suppliers on initiatives such as optimizing packaging materials and promoting clean energy, fostering a shared commitment to environmental protection.

派對文化通過定期的內部和第三方審計來確保供應鏈的可持續性，確保供應商遵守環境和社會標準。透明度和報告至關重要，供應商需要披露其社會責任表現和環境影響數據。為進一步促進可持續發展，派對文化優先選擇符合綠色生產標準的供應商，並鼓勵他們獲得相關認證。在產品打樣階段進行材料測試，以確保符合綠色生產標準。此外，派對文化積極與供應商合作，開展優化包裝材料和推廣清潔能源等倡議，共同致力於環境保護。

PEOPLE AND COMMUNITY



At China Partytime, we recognize that our success is intrinsically linked to the well-being of our employees and the vitality of our communities. We are committed to fostering a positive and inclusive work environment that champions diversity, empowers employee growth, and prioritizes the safety and well-being of every individual. This commitment extends to providing competitive remuneration and comprehensive benefits packages that recognize and reward employee contributions. Furthermore, we maintain a strict zero-tolerance policy against child and forced labor throughout our operations and supply chain, ensuring ethical and responsible practices. We actively engage in social and charitable initiatives, contributing meaningfully to the communities we serve.

Employee Benefits and Remuneration

China Partytime ensures that its employee welfare and remuneration policies comply with laws and regulations, including the "Labor Law of the People's Republic of China", "Social Insurance Law of the People's Republic of China" and "Law of the PRC on the Protection of Minors".

Employee Welfare and Compensation

Building upon basic remuneration, share options may be granted to eligible employees based on the Group's performance as well as individual contribution. Besides, we offer competitive remuneration packages designed to attract and retain top talent. The Company has further implemented a "Compensation Management System" and an "Employment and Promotion System" aligned with its compensation policies. Employee salaries are reviewed and adjusted annually based on performance evaluations and industry benchmarks. Transparent and fair procedures are practiced for dismissals, ensuring compliance with legal requirements. The Group promotes internal career growth by encouraging employees to apply for job openings and engaging in job rotation.

人文與社區



在派對文化，我們認識到我們的成功與員工的福祉和社區的活力密切相關。我們致力於營造一個積極和包容的工作環境，倡導多樣性，賦予員工成長的力量，並優先考慮每個人的安全和福祉。這一承諾延伸到提供具有競爭力的薪酬和全面的福利計劃，以表彰和獎勵員工的貢獻。此外，我們在整個運營和供應鏈中保持對童工和強迫勞動的零容忍政策，確保道德和負責任的實踐。我們積極參與社會和慈善活動，對我們服務的社區做出有意義的貢獻。

員工福利和薪酬

派對文化確保其員工福利和薪酬政策符合《中華人民共和國勞動法》、《中華人民共和國社會保險法》和《中華人民共和國未成年人保護法》等法律法規。

員工福利和補償

在基本薪酬的基礎上，根據集團的業績以及個人貢獻，可能會向符合條件的員工授予股票期權。此外，我們提供具有競爭力的薪酬方案，旨在吸引和留住頂尖人才。公司還實施了與其薪酬政策一致的《薪酬管理制度》和《聘用與晉升制度》。根據績效評估和行業基準，每年審查和調整員工薪酬。解僱程序透明且公平，確保符合法律要求。集團透過鼓勵員工申請職位空缺並實行崗位輪換以促進內部職涯發展。

Working hours and holidays are managed in accordance with the "Measures on Having a Holiday for National Annual Leaves and Memorial Days". Employees are entitled to national statutory holidays, sick leave, work-related injury leave, personal leave, marital leave, maternity leave, funeral leave, and paid annual leave. In addition to these benefits, employees receive birthday allowances, attendance bonuses, travel benefits, and are provided with comfortable dormitory accommodations. The well-being of female employees is a priority, and the Company strictly adheres to relevant laws and regulations to protect their rights. We value the contributions of our female employees, expressing our appreciation through annual Women's Day gifts and ensuring their well-being by upholding and promoting comprehensive maternity leave rights.

工作時間和假期按照《國家年節及紀念日放假辦法》管理。員工有權享受國家法定假日、病假、工傷假、事假、婚假、產假、喪假和帶薪年假。除了這些福利外，員工還可享受生日津貼、出勤獎金、旅遊福利，並提供舒適的宿舍住宿。女性員工的福祉是優先事項，公司嚴格遵守相關法律法規以保護她們的權利。我們重視女性員工的貢獻，通過每年的婦女節禮物表達我們的感謝，並通過維護和促進全面的產假權益來確保她們的福祉。

Performance Review Procedure and Communication Channels

Performance reviews are conducted periodically to objectively assess employees' abilities, professional skills, work attitudes, and overall contributions. Annual performance evaluations are carried out and play a significant role in salary adjustments and career development opportunities. These reviews focus on key personal development targets and contributions to the Company's goals. To maintain transparent and open communication between employees and management, the Company utilizes platforms such as WeChat to share updates, educational content, and provide opportunities for feedback.

績效評估程序和溝通渠道

定期進行績效評估，以客觀評估員工的能力、專業技能、工作態度和整體貢獻。年度績效評估在薪酬調整和職業發展機會中發揮重要作用。這些評估重點關注個人發展目標和對公司目標的貢獻。為保持員工與管理層之間的透明和開放溝通，公司利用微信等平台分享更新、教育內容並提供反饋機會。

Employee Activities and Engagement

China Partytime actively cultivates a vibrant and supportive corporate culture that prioritizes employee well-being and team cohesion. Our employee engagement initiatives are designed to foster a strong sense of community and promote a healthy work-life balance. Regular activities include celebratory birthday gatherings, as well as team-building events, such as group hikes, sports competitions, and the annual company party, which serve to enhance morale, strengthen interpersonal relationships, and enrich the overall employee experience.

員工活動和參與

派對文化積極培育充滿活力且互相支持的企業文化，並將員工福祉與團隊凝聚力置於優先位置。我們的員工參與計劃旨在培養強烈的歸屬感，並推廣健康的工作與生活平衡。恆常活動包括舉辦慶生會，以及各類團隊建設活動，例如團體遠足、體育競賽及年度公司晚會。這些活動有助提升士氣、加強人際關係，並豐富員工的整體體驗。





Through these comprehensive benefits and policies, China Partytime demonstrates its commitment to employee welfare, professional growth, and maintaining a positive workplace culture. During the Reporting Period, there were no cases of non-compliance related to employee welfare, remuneration, or labor practices.

透過這些全面的福利和政策，派對文化展示了其對員工福利、專業成長和維護積極的工作場所文化的承諾。報告期間內，公司未發生有關員工福利、薪資、勞工實務等不合規情況。

Prevention of Child Labor and Forced Labor

China Partytime pays utmost attention to upholding ethical labor practices and ensuring the well-being of all its employees. We maintain a strict zero-tolerance policy for child and forced labor throughout our operations and supply chain.

防止童工和強迫勞動

派對文化高度重視維護道德勞動實踐並確保所有員工的福祉。我們在整個運營和供應鏈中保持對童工和強迫勞動的零容忍政策。

To prevent child labor, we adhere to the "Law of the People's Republic of China on the Protection of Minors" and the "Regulations on the Prohibition of Child Labor". The "Guidelines for Saving Child Labor of the Company," developed by the Human Resources Department and approved by the General Manager in 2014, serves as a foundation of our child labor prevention efforts. These guidelines are strictly enforced during the recruitment process to ensure that all employees meet the legal age requirements for employment.

為防止童工，我們遵守《中華人民共和國未成年人保護法》和《禁止使用童工規定》。由人力資源部門制定並於2014年經總經理批准的《公司童工救助指南》是我們防止童工工作的基礎。這些指南在招聘過程中嚴格執行，以確保所有員工符合法定年齡要求。

Furthermore, we maintain a robust system to stringently prevent forced labor. Our "Standard Working Hour System" adheres to legal requirements, ensuring employees work no more than eight hours per day and forty hours per week. Overtime is strictly regulated and compensated in accordance with the "Provision of the State Council on Working Hours of Workers and Staff Members". In the event of a suspected case of child or forced labor, we will promptly investigate the matter, terminate the person's employment immediately, and notify relevant authorities for further investigation and action. During the Reporting Period, there were no cases of violation relating to child labor or forced labor.

此外，我們建立了強有力的機制以嚴防強迫勞動。我們的《標準工時制度》遵守法律要求，確保員工每天工作不超過八小時，每週工作不超過四十小時。加班嚴格規範並按照《國務院關於職工工作時間的規定》進行補償。如果發現疑似童工或強迫勞動的情況，我們將立即調查此事，立即終止該人的僱傭，並通知相關部門進行進一步調查和處理。在報告期內，未發現與童工或強迫勞動相關的違規情況。

China Partytime will continue to dedicate efforts to prevent child and forced labor. We will regularly review and update our policies and procedures to ensure they remain effective and aligned with evolving legal and ethical standards.

派對文化將繼續致力於防止童工和強迫勞動。我們將定期審查和更新我們的政策和程序，以確保它們保持有效並符合不斷變化的法律和道德標準。

Occupational Health and Safety

We consider occupational health and safety to be of the utmost importance. Hence, we exert great efforts to safeguard the well-being of our valued team members. Building upon our existing Occupational Health and Safety Management System, certified to GB/T45001-2020/ISO 45001:2018, we continue to implement robust measures to ensure employee safety.

職業健康與安全

我們認為職業健康與安全至關重要。因此，我們努力保障我們寶貴團隊成員的福祉。基於我們現有的職業健康與安全管理體系，該體系已獲得GB/T45001-2020/ISO 45001:2018認證，我們繼續實施強有力的措施以確保員工安全。

We conduct regular safety training programs aligned with the "Law of the PRC on Prevention and Control of Occupational Diseases" and the "Regulations on the Supervision and Administration of Occupational Health in the Workplace", emphasizing employee awareness and preparedness. This includes comprehensive training on identifying and mitigating workplace hazards, emergency response procedures, and the importance of adhering to safety protocols.

我們定期開展符合《中華人民共和國職業病防治法》和《工作場所職業健康監督管理條例》的安全培訓計劃，強調員工的意識和準備工作。全面的培訓內容涵蓋識別和減少工作場所危害、應急響應程序以及遵守安全規程的重要性。

To further enhance employee safety, we have implemented the following measures:

為進一步提高員工安全，我們實施了以下措施：

- **Pre-employment Health Assessments:** before commencing employment, all employees must undergo thorough health assessments to identify any potential health concerns. We will also inform the employee of the potential occupational hazard factors and consequences before signing the employment contract.
- **入職前健康評估：**在開始工作前，所有員工必須進行全面的健康評估，以識別任何潛在的健康問題。我們還會在簽訂勞動合同前告知員工潛在的職業危害因素及其後果。
- **Frontline Employee Responsibilities:** all employees are responsible for complying with safety regulations, holding relevant safety certifications (where applicable), conducting regular safety checks, familiarizing themselves with emergency escape routes, and seeking assistance when needed.
- **一線員工責任：**所有員工有責任遵守安全規定，持有相關的安全證書(如適用)，定期進行安全檢查，熟悉緊急逃生路線，並在需要時尋求幫助。
- **Occupational Health Monitoring:** we maintain comprehensive "Occupational Health Monitoring Profiles" for each employee, tracking their health status throughout their employment.
- **職業健康監測：**我們為每位員工維護全面的《職業健康監測檔案》，追蹤他們在工作期間的健康狀況。
- **Emergency Preparedness:** we conduct regular emergency drills and provide training on essential safety skills such as fire safety, CPR (cardiopulmonary resuscitation), and the use of AEDs (automatic external defibrillator).
- **應急準備：**我們定期進行應急演練，並提供基本安全技能的培訓，如消防安全、心肺復甦術(CPR)和自動體外心臟除顫器(AED)的使用。

Our proactive safety measures have enabled an exemplary safety record. Notably, in the past six years, including the current Reporting Period, we have achieved zero workplace fatalities, zero work-related injuries, and zero prosecutions related to occupational health and safety violations.

我們積極的安全措施使我們取得了卓越的安全記錄。值得注意的是，在過去五年，包括當前報告期內，我們實現了零工作場所死亡、零工傷和零職業健康與安全違規起訴。

Diversity, Equality and Inclusion

China Partytime maintains a diverse, equitable, and inclusive workplace, where all employees feel valued, respected, and have equal opportunities for growth and success. We believe that a diverse workforce brings a richness of perspectives, ideas, and experiences that drive innovation and creativity.

多樣性、平等和包容性

派對文化維持一個多樣化、公平和包容的工作場所，讓所有員工感到被重視、被尊重，並擁有平等的成長和成功機會。我們相信，多樣化的員工隊伍帶來豐富的觀點、想法和經驗，推動創新和創意。

We adhere to all applicable laws and regulations, including the "Labor Law of the PRC" and the "Labor Contract Law of the PRC," to ensure fair and equitable treatment for all employees. Our recruitment, development, and promotion processes are based on merit, with decisions made solely on the basis of qualifications, skills, and performance. Discrimination against gender, age, race, ethnicity, religion, disability, sexual orientation, or any other protected characteristic is strictly prohibited. We are committed to fostering a culture of inclusivity, where employees have a sense of belonging and the opportunity to contribute their unique perspectives and talents to the success of the entire industry.

我們遵守所有適用的法律法規，包括《中華人民共和國勞動法》和《中華人民共和國勞動合同法》，以確保所有員工得到公平和公正的待遇。我們的招聘、發展和晉升過程基於優點，決策僅基於資格、技能和表現。嚴禁針對性別、年齡、種族、民族、宗教、殘疾、性取向或任何其他受保護特徵的歧視。我們致力於培養包容性文化，讓員工有歸屬感，並有機會為整個行業的成功貢獻他們獨特的觀點和才能。

Training and Development

China Partytime invests in its employees' growth and development through a comprehensive training and development program. We believe that continuous learning is crucial for individual and organizational success.

培訓與發展

在派對文化，我們通過全面的培訓和發展計劃投資於員工的成長和發展。我們相信，持續學習對個人和組織的成功至關重要。

Guided by the principle of "Plan for All, Implement at Levels," we offer a diverse range of training programs tailored to the specific needs and learning styles of our employees at the beginning of each year. Our "Annual Training Schedule" encompasses a comprehensive range of topics, targeting various employee groups to enhance skills, ensure safety, and maintain quality standards. Apart from the aforementioned training seminars on fire drills, production safety, anti-fraud, anti-corruption, intellectual property rights, and plant safety (please refer to "Products and Businesses" section for further details), we also carried out various training sessions during the Reporting Period including but not limited to chemical safety, mechanical equipment maintenance, packaging quality awareness.

在「全員計劃，分層實施」的原則指導下，我們在每年初提供多樣化的培訓計劃，針對員工的具體需求和學習風格。我們的《年度培訓計劃》涵蓋了廣泛的主題，針對不同的員工群體，以提高技能、確保安全和保持質量標準。除了前述的消防演練、生產安全、防欺詐、防腐敗、知識產權和工廠安全培訓講座外(詳情請參閱「產品與業務」部分)，我們還在報告期內進行了包括但不限於化學安全、機械設備維護、包裝質量意識等各種培訓課程。

The training sessions include both oral and written examinations to evaluate the participants' understanding and application of the training content. We utilize a variety of training methods, including classroom training, online learning platforms, workshops, and on-the-job training, to ensure that employees have access to the most effective and engaging learning experiences. Meanwhile, we continuously evaluate the effectiveness of our training programs through employee feedback, performance assessments, and regular reviews of training outcomes. Employee feedback consistently indicates that our training materials are highly practical, with a strong desire for further learning opportunities. This input is integral to refining our training programs, identifying areas for improvement, and ensuring that our training initiatives are aligned with the evolving needs of our business and our employees. By investing in the continuous growth and development of our employees, we cultivate a highly skilled, adaptable, and engaged workforce that drives innovation, enhances productivity, and contributes to the long-term success of China Partytime and the whole animation and apparel industry.

培訓課程包括口頭和書面考試，以評估參與者對培訓內容的理解和應用。我們利用多種培訓方法，包括課堂培訓、在線學習平台、工作坊和在職培訓，確保員工能夠獲得最有效和最具吸引力的學習體驗。同時，我們通過員工反饋、績效評估和定期審查培訓成果來持續評估培訓計劃的有效性。員工反饋一致表明，我們的培訓教材非常實用，並且員工對進一步的學習機會有強烈的渴望。這些意見反饋對於優化我們的培訓計劃、識別需要改進的領域，以及確保我們的培訓措施能配合業務與員工不斷變化的需求，至關重要。通過投資於員工的持續成長和發展，我們培養了一支高技能、適應力強且積極投入的員工隊伍，推動創新，提高生產力，並為派對文化和整個動畫與服裝行業的長期成功做出貢獻。

Community Development and Contribution

China Partytime is dedicated to creating a positive and lasting impact on the communities in which it operates, fostering mutually beneficial and sustainable relationships. Our 'Corporate Community Engagement and Investment Policy' articulates a strategic framework for our community engagement initiatives, which is grounded in the principles of mutual benefit, long-term commitment, respect for local cultures, and unwavering transparency.

社區發展與貢獻

派對文化致力於對其運營的社區產生積極和持久的影響，培養互利和可持續的關係。我們的《企業社區參與和投資政策》闡明了我們社區參與計劃的戰略框架，以互利、長期承諾、尊重當地文化和堅定的透明度為原則。

To ensure effective and impactful community engagement, we have established a robust decision-making process. This includes conducting thorough needs assessments, screening potential projects based on social impact, feasibility, alignment with company values, and potential return on investment. Budget planning ensures resource allocation aligns with our capabilities, and all projects undergo rigorous approval processes, where the Board will conduct a review for major initiatives. Dedicated teams oversee project implementation and monitoring, with regular evaluations to assess the effectiveness of these activities and identify areas for improvement.

為確保有效和有影響力的社區參與，我們建立了健全的決策過程。這包括進行徹底的需求評估，並根據社會影響、可行性、與公司價值觀的一致性和投資回報潛力篩選潛在項目。預算規劃確保資源分配與我們的能力一致，所有項目都經過嚴格的批准過程，董事會將對重大舉措進行審查。專門的團隊負責項目的實施和監控，並定期評估其有效性並識別改進的領域。

Guided by this policy, our community engagement initiatives conducted during the Reporting Period focused on targeted volunteer services and community support, including:

- The "Safe Yiwu Night Patrol" in Chi'an, where 18 employees contributed 54 volunteer hours to enhance local security and public welfare;
- Participation in the "Chengshan Community's Double Ninth Festival", where 2 employees dedicated 4 hours to support elderly residents, demonstrating care and respect.

在此政策指引下，我們於報告期內開展的社區參與活動，聚焦於針對性的義工服務與社區支援，其中包括：

- 參與赤岸鎮的「平安義烏夜巡」活動，共有18名員工貢獻了54小時的義工時數，以提升當地安全與公共福利；
- 參與「城山社區重陽節」活動，共派出2名員工投入4小時支援長者居民，展現關愛與尊重。





We encourage employee participation in community activities through various incentives, including paid volunteer time, recognition awards, and community-based training programs to enhance their community engagement skills. Furthermore, we share updates on community projects with employees through newsletters and internal meetings, and we actively promote our community engagement efforts through social media and news platforms. By adhering to this policy and actively engaging in community initiatives, China Partytime demonstrates its commitment to sustainable development within local communities and its role as a responsible corporate citizen.

我們通過各種激勵措施鼓勵員工參與社區活動，包括帶薪志願服務時間、表彰獎勵和社區培訓計劃，以提高他們的社區參與技能。此外，我們通過通訊和內部會議與員工分享社區項目的最新情況，並積極通過社交媒體和新聞平台推廣我們的社區參與工作。通過遵守這一政策並積極參與社區倡議，派對文化展示了其對當地社區可持續發展的承諾以及作為負責任企業公民的角色。

ENVIRONMENT AND RESOURCES



In the dynamic and creative world of cosplay and animation, environmental sustainability is paramount. China Partytime recognizes its responsibility and strives to minimize its environmental impact throughout its operations. We are committed to implementing environmentally responsible practices across our supply chain, from raw material sourcing to production and distribution.

Climate Change

The PRC has committed to achieving carbon neutrality by 2060, with a peak in carbon emissions by 2030, as outlined in its updated Nationally Determined Contributions (NDCs) under the Paris Agreement. Within China, the textile sector contributes about 2% of national annual carbon emissions. As a leading cosplay manufacturer, China Partytime has aligned its operations with national climate goals. This section details our analysis of emissions and the development of strategies to mitigate climate risks.

Governance

During the Reporting Period, China Partytime has established a robust, three-tiered climate governance structure to ensure the effective oversight, management, and implementation of its climate strategy:

環境與資源



在充滿活力和創意的角色扮演和動畫世界中，環境可持續性至關重要。派對文化認識到其責任，並努力在整個運營過程中將環境影響降至最低。我們致力於在供應鏈的各個環節實施環保措施，從原材料採購到生產和分銷。

氣候變化

中國已承諾到2060年實現碳中和，並在2030年達到碳排放峰值，這在《巴黎協定》下的最新國家自主貢獻(NDCs)中有所體現。在中國，紡織行業約佔全國年度碳排放量的2%。作為領先的角色扮演製造商，派對文化已將其運營與國家氣候目標對齊。本節詳細介紹了我們對排放的分析以及減少氣候風險的策略。

管治

於報告期內，派對文化已建立一個穩健的三層氣候管治架構，以確保對其氣候策略進行有效的監督、管理及執行：

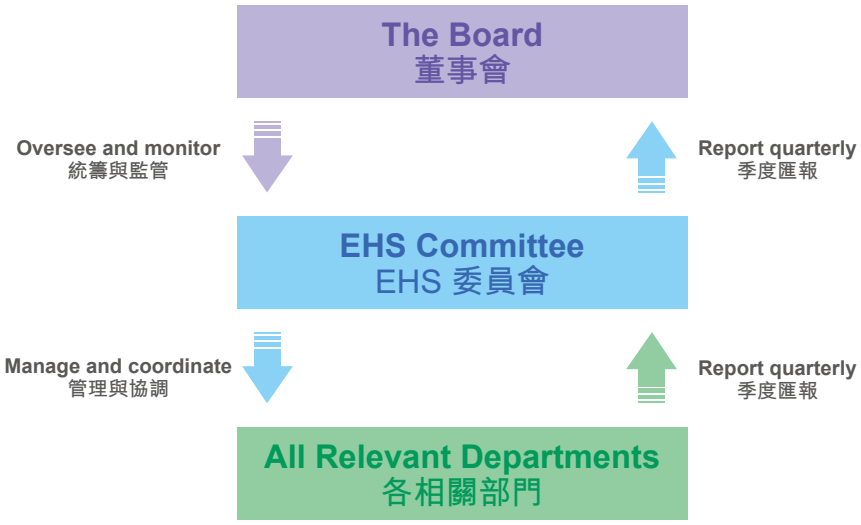
Unit/Department 單位／部門	Job Responsibilities 工作職責
The Board	• Approve the Group's overall climate strategy, emissions reduction targets, and transition plans, and take ultimate and full responsibility for the overall direction, strategy, goals, performance, and reporting of the Group's sustainable development • Monitor the identification, assessment, and integration of significant climate-related risks and opportunities into enterprise risk management • Consider climate-related risks and opportunities in its strategy oversight and major transactions, evaluating potential trade-offs to align business decisions with sustainability commitments • Review and approve climate-related disclosures in the annual ESG report to ensure compliance with regulatory requirements • Ensure that adequate human, financial and technological resources are allocated to climate-related actions • Ensure that the Board members possess, or can acquire through training or by consulting external experts, the knowledge and capabilities required to assess climate issues
董事會	• 審批集團的整體氣候策略、減排目標及轉型計劃，並對集團可持續發展的整體方向、策略、目標、績效及報告承擔最終及全部責任 • 監督重要氣候相關風險與機遇的識別、評估及其融入企業風險管理的情況 • 在策略監督及重大交易中考慮氣候相關風險與機遇，評估潛在的權衡取捨，以使業務決策與可持續發展承諾保持一致 • 審閱及批准年度環境、社會及管治報告中的氣候相關披露，以確保符合監管要求 • 確保為氣候相關行動分配充足的人力、財務及技術資源 • 確保董事會成員具備或能通過培訓或咨詢外部專家獲得評估氣候議題所需的知識及能力

Unit/Department 單位／部門	Job Responsibilities 工作職責
EHS Committee	• Assist the Board in the overall planning and coordination of the Group's climate change approach, and manage the Group's ESG and climate-related matters • Review climate strategies and objectives, create action plans; lead and participate in specific annual assessments of climate-related risks and opportunities • Employ specific controls and procedures (including standardised data collection templates and quarterly performance tracking) to support the oversight of climate-related risks and opportunities • Monitor the collection, calculation, and verification processes for greenhouse gas emission data and other related environmental data, and track the achievement of emission reduction targets as well as environmental goals quarterly • Coordinate with procurement, production, R&D, finance departments and other third-party organizations to ensure the effective implementation of climate change measures • Conduct climate-related training and awareness campaigns to enhance employee understanding, and integrate climate-related performance requirements into the job responsibilities of relevant personnel
EHS委員會	• 協助董事會進行集團氣候變化方針的整體規劃及協調，並管理集團的環境、社會及管治及氣候相關事務 • 檢討氣候策略及目標，制定行動計劃；領導及參與氣候相關風險與機遇的年度具體評估 • 採用具體的控制及程序(包括標準化數據收集模板及季度績效追蹤)，以支持對氣候相關風險與機遇的監督 • 監察溫室氣體排放數據及其他相關環境數據的收集、計算及核實過程，並每季度追蹤減排目標及每季度的環境目標的達成情況 • 與採購、生產、研發、財務部門及其他第三方機構協調，確保氣候變化措施的有效實施 • 開展氣候相關培訓及宣傳活動，以提高員工認識，並將氣候相關績效要求納入相關人員的職責範圍

Unit/Department 單位／部門	Job Responsibilities 工作職責
All Departments	• Implement the Group's sustainability Strategy and related initiatives to advance climate goals • Conduct specific energy conservation and emission reduction initiatives, improve resource efficiency and promote circular economy projects as per the action plan • Collect, record, and report relevant energy and resource consumption, material usage, and waste data, providing a basis for emissions accounting and performance tracking • Identify climate-related risks and opportunities proactively and report them to the EHS Committee quarterly
所有部門	• 執行集團的可持續發展策略及相關舉措，以推進氣候目標 • 開展具體的節能減排措施，提高資源效率，並根據行動計劃推廣循環經濟項目 • 收集、記錄及報告相關的能源及資源消耗、物料使用及廢棄物數據，為排放核算及績效追蹤提供依據 • 主動識別與氣候變化相關的風險與機遇，並每季度向環境、健康與安全委員會報告

This structure ensures clear accountability and effective information flow: from strategic direction set by the Board, through management coordination by the EHS Committee, to company-wide implementation by all operational departments, supported by ongoing monitoring and progress reporting to the Board and EHS Committee on a quarterly basis (see below graph for climate reporting structure)

此架構確保了明確的問責機制與暢通的信息傳遞：策略方向由董事會制定，經由EHS委員會統籌協調，繼而推動至所有營運部門落實執行；同時輔以持續監察，並每季度向董事會及EHS委員會匯報進度(氣候匯報架構參見下圖)。



Strategy

China Partytime's climate strategy is structured to build resilience and align with a low-carbon transition, recognizing the material impact of climate-related risks and opportunities on its business model, financial planning, and value chain.

As part of our strategic approach, we have identified acute physical risks relevant to our operations, including extreme precipitation, typhoons, and heat waves. Concurrently, we monitor transition risks from regulatory shifts, such as strengthened carbon disclosure requirements, and technological changes that may affect materials and processes. In parallel, we see strategic opportunities in enhancing resource efficiency, adopting renewable energy, and meeting the growing market demand for sustainable products.

These climate-driven factors are integrated into our strategic planning. Physical risks inform investments in operational continuity and adaptation measures, while transition risks drive innovation and compliance strategies. A key component of our strategy is diversifying our operational footprint. During the Reporting Period, we have established production facilities in Zhejiang and Shanghai for seasonal production. This geographical diversification enhances our resilience against regional disruptions and safeguards our supply chain.

Moving forward, we will continue to evolve our strategy in line with best practices. We are committed to enriching our product portfolio and diversifying our business by acquiring intellectual property with growth potential while collaborating with value chain partners to promote green textile production. We will also pursue strategic investments in companies that synergize with our business, enhancing our competitive edge in new markets. This internal growth is complemented by alignment with domestic frameworks, such as China's national "Dual-Carbon" goals and the textile industry's focus on the circular economy and digital transformation, as seen in our adoption of practices like reusing raw material packaging boxes to reduce virgin material consumption.

策略

派對文化的氣候策略旨在建立韌性並與低碳轉型保持一致，同時認識到氣候相關風險與機遇對其業務模式、財務規劃及價值鏈的重大影響。

作為策略方針的一部分，我們已識別與營運相關的急性實體風險，包括極端降水、颱風及熱浪。與此同時，我們監察來自監管轉變(如加強的碳披露要求)以及可能影響材料及流程的技術變革所帶來的轉型風險。與此同時，我們亦看到在提升資源效率、採用可再生能源以及滿足日益增長的可持續產品市場需求等方面的策略性機遇。

這些氣候驅動因素已融入我們的策略規劃。實體風險為營運持續性及適應措施的投資提供依據，而轉型風險則推動創新及合規策略。我們策略的一個關鍵組成部分是實現營運足跡的多元化。於報告期內，我們已在浙江及上海設立了季節性生產設施。此地理區域的多元化增強了我們應對區域性干擾的韌性，並保障了我們的供應鏈。

展望未來，我們將繼續根據最佳實踐不斷完善我們的策略。我們致力於通過收購具有增長潛力的知識產權來豐富我們的產品組合和實現業務多元化，同時與價值鏈合作夥伴合作推廣綠色紡織品生產。我們還將尋求對與我們業務產生協同效應的公司進行戰略投資，以增強我們在新市場中的競爭優勢。這種內生成長與國家政策框架保持一致，例如中國的「雙碳」目標以及紡織行業對循環經濟和數字化轉型的關注，體現在我們採取的實踐中，如重複使用原材料包裝盒以減少原生材料消耗。

The Group has not yet quantified the current and anticipated financial impact of the identified climate-related risks and opportunities on its financial position, financial performance, and cash flows. This is primarily due to the early stage of our formal climate risk modelling and the absence of a climate scenario analysis, which limits our ability to accurately assign precise monetary values for impacts stemming from physical and transition risks. Furthermore, based on our current assessment, we have not identified any specific climate-related risk or opportunity that poses a significant risk of materially adjusting the carrying amounts of assets or liabilities in the next annual financial statements. The Group plans to develop capabilities to assess potential impacts across different time horizons, which will inform more robust adaptation and mitigation planning.

集團尚未量化已識別的氣候相關風險與機遇對其財務狀況、財務表現及現金流量的當前及預期財務影響。這主要是由於我們正式的氣候風險建模尚處於早期階段，且尚未進行氣候情景分析，這限制了我們準確地為物理風險和轉型風險所產生的影響賦予具體貨幣價值的能力。此外，根據我們目前的評估，集團尚未識別任何特定的氣候相關風險或機遇會對下一年度財務報表中的資產或負債賬面金額構成重大調整的顯著風險。集團計劃逐步建立能力，以評估不同時間範圍內的潛在影響，這將為制定更穩健的適應及緩解規劃提供依據。

Risk Management

Our risk management process is designed to proactively identify, assess, and mitigate climate-related risks while capitalizing on opportunities, where governance is led by the Board, with the EHS Committee responsible for planning, coordination, and monitoring, ensuring climate issues are embedded within our enterprise risk management framework.

風險管理

我們的風險管理流程旨在主動識別、評估及緩解氣候相關風險，同時把握機遇。該流程由董事會領導治理，而環境、健康與安全委員則會負責規劃、協調及監察，確保氣候議題融入我們的企業風險管理框架。

For acute physical risks, such as extreme weather, we have implemented specific adaptation measures, and we have designated personnel to monitor weather forecasts and take prompt precautions. This practice is supported by our formal 'Policy and Measures to Cope with Natural Disasters,' which provides clear guidelines for employees. Collaboration with local government departments on early warning systems has further mitigated operational impacts, such as those related to staff mobility and logistics during extreme weather events in Jiangxi.

針對急性實體風險(如極端天氣)，我們已實施具體的適應措施，並指定專人監測天氣預報及及時採取預防措施。此舉措得到我們正式的《自然災害應對政策及措施》的支持，該政策為員工提供了清晰的指引。與地方政府部門在預警系統上的合作，進一步減輕了營運影響，例如在江西極端天氣事件期間對員工通勤及物流運輸的影響。

To manage transition risks, we focus on enhancing transparency and operational adaptation. We are committed to annually improving our carbon disclosure quality and conducting stakeholder engagement to understand evolving expectations on climate change. Technological transition is addressed by investing in renewable energy, such as for fleet electrification, and by exploring sustainable material alternatives (see the below table for a summary of identified material climate-related risks and corresponding measures):

為管理轉型風險，我們專注於提升透明度及營運適應性。我們致力於每年提高碳披露質量，並進行持份者參與，以了解對氣候變化不斷變化的期望。技術轉型方面，我們通過投資可再生能源(例如車隊電氣化)及探索可持續材料替代方案來應對(已識別的重大氣候相關風險及相應措施摘要見下表)：

Type of Risk 風險類別	Name of Risk 風險名稱	Response Measures 應對措施
Physical Risks	**Acute** • Extreme precipitation • Typhoons • Heat waves • Thunderstorms	• Publish and implement the 'Policy and Measures to Cope with Natural Disasters
實體風險	**急性** • 極端降水 • 颱風 • 熱浪 • 雷暴	• 發佈並實施《自然災害應對政策及措施》
Transition Risks	**Acute** • Strengthen carbon disclosure requirement • Price control against fossil fuels	• Improve the carbon disclosure quality every year • Conduct materiality assessment to understand stakeholders' opinions
	Technology • Replacement of traditional materials • Replacement of production technology	• Use electric systems to replace fossil fuel-generated electricity
轉型風險	**政策及法規** • 加強碳披露要求 • 化石燃料價格調控	• 逐年提升碳披露質量 • 進行重要性評估以了解持份者意見
	技術 • 傳統材料替代 • 生產技術替代	• 使用電力系統取代化石燃料發電

Opportunity identification is an integral part of our management process. We actively pursue opportunities that arise from the low-carbon transition, including energy efficiency gains from optimized production schedules, cost savings from renewable energy investments, and brand strengthening through robust environmental management systems certified to ISO 14001 standards.

機遇識別是我們管理流程中不可或缺的一部分。我們積極把握低碳轉型所帶來的機遇，包括通過優化生產排程提高能源效益、通過投資可再生能源節省成本，以及通過獲得ISO 14001認證的健全環境管理體系來加強品牌建設。



华中认证检验

华中国际认证检验集团有限公司

环境管理体系认证证书

证书编号：16424E30340R2M

兹证明

派对文化集团有限公司

统一社会信用代码：91360900697625847

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实际经营地址：江西省宜春市经济技术开发区

建立的环境管理体系符合标准

GB/T24001-2016/ISO14001:2015

通过认证范围如下：

位于江西省宜春市经济技术开发区的派对文化集团有限公司的假发、纺织服装的生产所涉及的环境管理活动。

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注：1、认证注册范围不包括未获得有效的国家规定的相关行政许可、资质许可的产品/服务范围。2、获证组织必须定期接受监督审核并经审核合格此证书方继续有效。3、认可状态：经中国合格评定国家认可委员会认可，公司认可注册号：CNASC164-M。

签发人：

证书是否有效以二维码扫描结果为准

中国认可
国际互认
管理体系
MANAGEMENT SYSTEM
CNAS C164-M

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本证书信息可在国家认证认可监督管理委员会官方网站（www.cnca.gov.cn）和本公司网站查询

Metrics and Targets

Reducing greenhouse gas ("GHG") emissions is fundamental to tackling climate change as it slows the rate of global warming and helps to mitigate the worst impacts of climate change, safeguarding the environment and ensuring a sustainable future for all. China Partytime's GHG emissions are classified under Scope 1, Scope 2, and Scope 3 (see table below). Our Scope 1 and location-based Scope 2 emissions are measured using the operational control approach, as it best reflects emissions from business activities we directly manage. Unless otherwise stated, data is derived from actual consumption records using an estimation approach for practicality. Actual consumption records are used because they offer higher accuracy and traceability, better reflecting true activity impacts than extrapolated or sector-average data. During the Reporting Period, our emissions were predominantly driven by Scope 2 (2025: 944.02 tCO_2e), accounting for 98.16% of total GHG emissions. Notably, the total GHG emissions decreased by 54.56% as compared to 2024. This substantial reduction is primarily attributable to a significant decline in Scope 2 emissions, resulting from reduced electricity consumption following the implementation of energy-saving measures detailed below:

指標與目標

減少溫室氣體「溫室氣體」排放是應對氣候變化的基礎，因為它能減緩全球變暖的速度，有助於減輕氣候變化的最嚴重影響，從而保護環境並確保所有人的可持續未來。派對文化的溫室氣體排放分為範圍一、範圍二和範圍三(見下表)。我們的範圍一和基於位置的範圍二排放採用營運控制權法計量，因為這最能反映我們直接管理的業務活動所產生的排放。除非另有說明，數據均來自實際消耗記錄，並採用估算方法以務實操作。之所以使用實際消耗記錄，是因為它們具有更高的準確性和可追溯性，比外推數據或行業平均數據更能反映真實的活動影響。於報告期內，我們的排放主要來自範圍二(2025年：944.02噸二氧化碳當量)，佔溫室氣體排放總量的98.16%。值得注意的是，溫室氣體排放總量較2024年減少了54.56%。這一大幅減少主要歸因於範圍二排放的顯著下降，這是由於實施下述節能措施後用電量減少所致。詳情請參見下表：

Category **類別**	**Sources of Consumption** **消耗來源**	**Corresponding Measures** **相應措施**	**Emissions in 2024 (tCO_2e)** **2024年排放量(噸二氧化碳當量)**	**Emissions in 2025 (tCO_2e)** **2025年排放量(噸二氧化碳當量)**
Direct Emissions (Scope 1) 直接排放(範圍一)	• Burning of fossil fuels for cooking stoves • Burning of petroleum and diesel for vehicles • 烹飪爐灶燃燒化石燃料 • 車輛燃燒汽油和柴油	• Afforestation • Solar power system • Low-carbon transportation • 植樹造林 • 太陽能發電系統 • 低碳交通	17.71	16.34
Indirect Emissions (Scope 2) 間接排放(範圍二)	• Purchased electricity for production and daily operations • 為生產和日常營運購買的電力	• Clean energy replacement • Green office • Energy-saving measures for production facilities • 清潔能源替代 • 綠色辦公 • 生產設施節能措施	2,096.96	944.02
Indirect Emissions (Scope 3) 間接排放(範圍三)	• Business trips by plane • Purchased fresh water and sewage treatment • 商務飛行 • 購買淡水及污水處理	• Advocate employees to take high-speed railway instead of planes for business trips • 倡導員工商務出行時以高鐵代替飛機	1.30	1.22

Our current Scope 3 emissions calculations represent a preliminary assessment. A comprehensive calculation of all fifteen Scope 3 emissions categories as defined by the GHG Protocol has not yet been conducted. This is due to current data availability constraints and the complexity of gathering accurate activity data across our extensive supplier network and product lifecycle. We recognise this as a limitation in our current GHG emissions inventory and are committed to expanding the breadth and accuracy of our Scope 3 emissions assessment in future reporting cycles as part of our ongoing enhancements of our climate strategy.

我們目前的範圍三排放計算屬於初步評估。尚未根據《溫室氣體議定書》的定義，對全部十五個範圍三排放類別進行全面計算。這是由於當前數據可用性的限制，以及在我們廣泛的供應商網絡和產品生命周期中收集準確活動數據的複雜性所致。我們認識到此為我們當前溫室氣體排放清冊中的一個限制，並致力於在未來的報告週期中擴大範圍三排放評估的廣度和準確性，作為我們持續加強氣候策略的一部分。

In 2024, the Group has set specific environmental targets and corresponding strategies to mitigate these emissions (summarized in the table below). Our emission reduction target refers to the overarching goals of the Paris Agreement to limit global temperature rise, as well as China's national "Dual-Carbon" strategy of achieving carbon peaking before 2030 and carbon neutrality before 2060. The target applies to the whole Group, encompassing all consolidated operations and geographical regions under our operational control. To reduce operational emissions, we have implemented a series of energy conservation and clean energy initiatives, including the replacement of existing lighting energy-saving light bulbs. Furthermore, our afforestation efforts directly contribute to carbon sequestration, where 86 trees in total were planted. These multifaceted initiatives collectively form a tangible path toward reducing our carbon footprint, enhancing local environmental quality, and fulfilling our commitment to a sustainable future.

於2024年，集團已設定具體的環境目標及相應策略以減少此等排放(概述於下表)。我們的減排目標參考了《巴黎協定》限制全球升溫的總體目標，以及中國國家「雙碳」戰略－即於2030年前實現碳達峰、2060年前實現碳中和。該目標適用於整個集團，涵蓋我們營運控制範圍內所有合併的業務及地區。為減少營運排放，我們實施了一系列節能及清潔能源措施，包括將現有照明更換為節能燈泡。此外，我們的植樹造林工作直接促進了碳封存，共種植了86棵樹木。這些多方面的舉措共同形成了一條切實可行的路徑，以減少我們的碳足跡、提升當地環境質量，並履行我們對可持續未來的承諾。

Aspect 方面	Targets 目標	Progress 進度	Achievements till the end of the Reporting Period 截至報告期末的進展
Exhaust Gas and GHG Emissions	By 2027, reduce absolute greenhouse gas emissions (Scope 1, 2 and 3) by 15% compared to the 2024 baseline year	Ongoing	• Replace light bulbs with energy-saving ones • Encourage employees to use less air conditioning and take the stairs instead of the elevator
	By 2027, plant a total of 90 new trees through independent planting and cooperation with ecological projects	Ongoing	• Planted a total of 86 trees
廢氣及溫室氣體排放	到2027年，溫室氣體絕對排放量(範圍一、二及三)較2024基準年減少15%	進行中	• 更換節能燈泡 • 鼓勵員工減少使用空調，多走樓梯代替乘搭電梯
	到2027年，通過獨立種植及與生態項目合作，累計種植90棵新樹木	進行中	• 已種植共86棵樹木

Waste Management

At China Partytime, we are committed to minimizing our environmental impact throughout our entire production process. As a leading cosplay manufacturer, we recognize the importance of responsible waste management. This commitment is manifested through a multifaceted approach, encompassing the following key areas: (i) the stringent management of chemical usage and hazardous waste; (ii) the smart consumption of packaging materials through innovative design, efficient logistics, and the utilization of eco-friendly alternatives whenever possible; and (iii) the effective management of non-hazardous waste, including proper segregation, recycling, and responsible disposal to prevent pollution. This integrated system ensures regulatory compliance, prevents pollution, and maximises resource efficiency.

廢棄物管理

在派對文化，我們致力於在整個生產過程中將環境影響降至最低。作為領先的角色扮演製造商，我們認識到負責任的廢棄物管理的重要性。這一承諾通過多方面的方法體現，包括以下關鍵領域：(i)嚴格管理化學品的使用和有害廢棄物；(ii)通過創新設計、高效物流和盡可能使用環保替代品來智能消耗包裝材料；(iii)有效管理無害廢棄物，包括適當的分類、回收和負責任的處置，以防止污染。此綜合系統確保符合法規要求、防止污染，並最大限提高資源效率。

Management of Chemical Usage and Discharge

The Company's hazardous waste primarily includes oil drums and lubricating white oil used for facility maintenance. Used lubricating white oil is collected by suppliers, and oil drum disposal is entrusted to a licensed third-party waste management company. To ensure safe handling and disposal of hazardous waste, the Company has established a "Hazardous Waste Disposal Agreement" in compliance with the "Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste", "Technical Policy for Prevention and Control of Hazardous Waste Pollution", and "Regulations on the Prevention and Control of Environmental Pollution by Solid Waste in Jiangxi Province". This agreement outlines procedures for the safe handling, storage, transportation, and disposal of hazardous waste. Importantly, it mandates that hazardous waste must be transported to designated disposal sites by licensed professional agencies. These agencies are required to implement stringent safety measures to prevent spillage, leakage, or environmental contamination during transportation. Prior to transferring the waste, external agencies need to conduct on-site hazardous waste sampling to ensure there's no significant changes between tested samples and received waste. At the same time, China Partytime ensures that hazardous waste is categorized, clearly labeled, and securely packaged.

化學品使用和排放管理

公司的危險廢棄物主要包括用於設施維護的油桶和潤滑白油。使用了的潤滑白油由供應商回收，油桶處置則委託給有許可的第三方廢物管理公司。為確保危險廢棄物的安全處理和處置，公司根據《中華人民共和國固體廢棄物污染環境防治法》、《危險廢棄物污染防治技術政策》、《江西省固體廢棄物污染環境防治條例》等規定，制定了《危險廢棄物處置協議》。該協議概述了安全處理、儲存、運輸和處置危險廢棄物的程序。重要的是，該協議規定危險廢棄物必須由有執照的專業機構運送至指定的處置場所。這些機構必須實施嚴格的安全措施，以防止運輸過程中發生溢出、洩漏或環境污染。在轉移廢棄物之前，外部機構需要進行現場危險廢棄物採樣，以確保測試樣本和收到的廢棄物之間沒有顯著變化。同時，派對文化確保危險廢棄物進行分類、清晰標記並安全包裝。

To further safeguard against environmental risks, the Company has implemented rapid testing procedures to detect potential leaks or spills during storage and transport. Moreover, we conduct regular inspections of hazardous waste storage areas to identify and address any potential hazards. Employees involved in hazardous waste handling are provided with comprehensive training to ensure safe and compliant operations. These proactive measures have proven effective, as no violations related to chemical discharge, GHG emissions, or hazardous waste generation were reported during the Reporting Period.

為進一步防範環境風險，公司實施了快速測試程序，以檢測存儲和運輸過程中的潛在洩漏或溢出。此外，我們定期檢查危險廢棄物存儲區，以識別和解決任何潛在危害。參與危險廢棄物處理的員工接受全面培訓，以確保安全和合規操作。這些主動措施已被證明是有效的，因為在報告期內未報告與化學品排放、溫室氣體排放或危險廢棄物生成相關的違規情況。

By properly managing chemical usage and discharge, China Partytime contributes significantly to environmental protection, public health, and ecological safety. These efforts support sustainable economic, social, and environmental development, reinforcing the Company's commitment to corporate responsibility and environmental stewardship.

通過妥善管理化學品的使用和排放，派對文化對環境保護、公共健康和生態安全做出了重大貢獻。這些努力支持可持續的經濟、社會和環境發展，加強了公司對企業責任和環境管理的承諾。

Smart Consumption of Packaging Materials

China Partytime is dedicated to optimizing the use of packaging materials to support sustainable operations. The Group primarily consumes paper and plastic for daily operations and the packaging of finished products, such as wigs and costumes. In office operations, the Group has implemented a "Purchasing and Recycling Log" to track paper consumption accurately. Through dedicated paperless initiatives and active material reuse, we reduced office paper consumption intensity (by workforce) by 3.33% in the Reporting Period as compared to 2024.

善用包裝材料

派對文化致力於優化包裝材料的使用，以支持可持續運營。集團主要消耗紙張和塑料，用於日常運營和成品(如假髮和服裝)的包裝。在辦公運營中，集團實施了《採購和回收日誌》，以精確追蹤紙張消耗。透過推行無紙化措施及積極重複使用物料，我們於報告期內將辦公室用紙消耗密度(按員工人數計)較2024年降低了3.33%。

For packaging materials, China Partytime maintains a continuous focus on operational efficiency and waste reduction. This includes actively reusing the packaging boxes of purchased products and repurposing the original packaging of incoming raw materials for internal product handling and storage, which was implemented during the Reporting Period. This closed-loop practice directly enhances our recovery rate and reduces the consumption of new plastic and paper materials. In parallel, we have incorporated innovative packaging solutions by purchasing biodegradable non-woven fabrics, focusing on reducing hazardous waste and promoting environmental protection. Moving forward, China Partytime plans to expand the use of non-toxic, harmless, and eco-friendly materials across its product lines, further reinforcing its commitment to sustainable practices.

在包裝材料方面，派對文化持續關注運營效率及減少廢棄物。這包括積極重複利用已購買產品的包裝盒，以及將進貨原材料的原始包裝重新用於內部產品處理和存儲，這些措施已在報告期內實施。這種閉環實踐直接提高了我們的回收率，並減少了新塑料和紙張材料的消耗。與此同時，我們通過採購可生物降解的無紡布，採用了創新的包裝解決方案，專注於減少危險廢棄物並促進環境保護。展望未來，派對文化計劃在其產品線中擴大使用無毒、無害及環保的材料，進一步加強其對可持續實踐的承諾。

Non-hazardous Waste Management

Effective non-hazardous waste management contributes to minimizing environmental impacts and promoting sustainability. The Group's non-hazardous waste primarily consists of general waste, paper, plastic, and fabric offcuts. General waste is managed by professional waste disposal companies, while paper waste, including used paper and cardboard, is collected and recycled by specialized recycling firms. Similarly, plastic waste, such as plastic bags, synthetic hair, and fabric offcuts are also collected for recycling. During the Reporting Period, all non-hazardous waste is recycled by third-party companies, demonstrating our commitment to responsible resource circularity.

無害廢棄物管理

有效的無害廢棄物管理有助於將環境影響降至最低並促進可持續性。集團的無害廢棄物主要包括一般廢棄物、紙張、塑料和布料邊角料。一般廢棄物由專業廢棄物處理公司管理，而紙張廢棄物，包括使用過的紙張和紙板，由專門的回收公司收集和回收。同樣，塑料廢棄物，如塑料袋、合成髮料和布料邊角料也被收集回收。在報告期內，所有無害廢棄物均由第三方公司回收，展示了我們對負責任資源循環的承諾。

China Partytime has been continuously monitoring its waste emissions, wastewater, and noise pollution. According to the "2025 Environmental Monitoring Report", all wastewater and noise levels meet the national standards outlined in the "Comprehensive Wastewater Discharge Standard" (GB18918-2002) and the "Environmental Noise Emission Standard for Industrial Enterprises" (GB12348-2008). The Group monitors factors such as pH, chemical oxygen demand, ammonia nitrogen, and oils, ensuring that all measurement levels are within regulatory limits.

派對文化一直在持續監測其廢棄物排放、廢水和噪音污染。根據《2025年環境監測報告》，所有廢水和噪音水平均符合《綜合廢水排放標準》(GB18918–2002)和《工業企業環境噪聲排放標準》(GB12348–2008)中的國家標準。集團監測酸鹼值、化學需氧量、氨氮和油類等因素，確保所有測量水平在法規限值內。

Guided by the waste reduction targets established in 2024 (see the table below), we achieved a decrease in absolute waste generation, i.e., total hazardous waste and non-hazardous waste declined by 0.3 kg and 3,873 kg, respectively, as compared to the previous year. However, waste intensity per full-time employee increased during the Reporting Period, with hazardous waste and non-hazardous waste intensity rising by 5.17% and 0.38% respectively relative to 2024. This increase is primarily attributable to a 5.23% reduction in our workforce. To maintain progress toward our 2027 goal, we are strengthening waste management practices across operations. Building upon the foundation of upgraded waste classification stations at all Jiangxi Partytime facilities, we have enhanced internal segregation practices and actively encourage employee participation in sorting and reduction programs. Concurrently, we are advancing garment circularity through the application of computer-optimised layout design during the production planning stage, which systematically reduces fabric offcuts and scrap materials at the source.

在2024年制定的減廢目標(見下表)指引下，我們的廢棄物絕對產生量有所下降，即危險廢棄物和無害廢棄物總量較上一年度分別減少了0.3千克和3,873千克。然而，報告期內，按全職員工計算的廢棄物密度卻有所上升，其中危險廢棄物和無害廢棄物密度較2024年分別增加了5.17%和0.38%。此增長主要歸因於我們的員工人數減少了5.23%。為保持邁向2027年目標的進度，我們正加強整個運營過程中的廢棄物管理實踐。在完成江西派對所有設施廢棄物分類站的升級改造後，我們加強了內部廢棄物分類措施，並積極鼓勵員工參與垃圾分類和減量計劃。與此同時，我們通過在生產規劃階段應用電腦優化排版設計來推進服裝循環性，從而在源頭上系統性地減少布料邊角料和廢料。

Aspect 方面	Targets 目標	Progress 進展	Achievements till the end of the Reporting Period 截至報告期末的進展
Wastewater and Solid Waste	By 2027, reduce waste generation intensity (by full-time employees) by 15% compared to 2024 base year	Ongoing	• Encourage employees to sort and reduce their waste
	By 2027, actively advance garment circularity and achieve waste minimisation	Ongoing	• Use computer-optimised layout and continuously optimise the design to reduce waste and scrap materials
廢水和固體廢棄物	截至2027年，將廢棄物產生強度(按全職員工數計)較2024基準年降低15%	進行中	• 鼓勵員工分類及減少廢棄物
	在2027年之前主動推進服裝循環性，並實現廢棄物最小化	進行中	• 應用電腦優化排版，並持續改良設計以減少浪費及廢料

Through these integrated efforts in monitoring, target setting and operational innovation, China Partytime strengthens its commitment to environmental stewardship by minimizing non-hazardous waste and promoting sustainable resource use.

透過這些結合監測、目標設定及營運創新的綜合措施，派對文化致力最大限度地減少無害廢棄物並推廣可持續資源運用，從而加強對環境管理的承諾。

Resources and Raw Materials

We understand that sustainable production practices extend beyond the factory floor. Our commitment to environmental protection begins with the responsible sourcing of raw materials and efficient utilization of essential natural resources. This section details our strategies for sustainable raw material sourcing and resource optimization through smart water and electricity consumption practices.

Responsible Raw Material Procurement

China Partytime places great emphasis on responsible raw material procurement to minimize environmental impact and ensure the sustainability of its operations. The Group's approach focuses on selecting suppliers that meet strict environmental, social, and quality standards, ensuring that all raw materials are sourced ethically and sustainably, which is detailed in the "Supply Chain Management" subsection within the "Products and Businesses" section. We engage closely with our partners to enhance their environmental performance and compliance with national regulations, advocating for the use of eco-friendly materials. In line with this, our primary material selection procedures is centered on balancing functionality, safety, and continuous improvement.

Moving forward, China Partytime actively seeks to reduce its dependence on hazardous materials by investing in sustainable alternatives and fostering innovation in raw material sourcing. By prioritizing suppliers that demonstrate strong environmental performance and social responsibility, the Group not only ensures the integrity of its products but also contributes to the broader goal of sustainable development.

Smart Consumption of Water and Electricity

As a cosplay costume manufacturer, our operations involve various processes that consume water and electricity. Water is constantly used for garment pressing and employee sanitation, while electricity powers our production machinery, lighting, and operational systems. Excessive water and electricity consumption can have significant environmental impacts. Water pollution from chemicals can contaminate rivers and lakes, harming aquatic life and ecosystems. Over-reliance on fossil fuels for electricity generation releases pollutants into the air, contributes to GHG emissions and exacerbates climate change.

資源和原材料

我們理解可持續生產實踐不僅限於工廠車間。我們對環境保護的承諾始於負責任的原材料採購和高效利用基本自然資源。本節詳細介紹了我們通過智能水電消耗實踐實現可持續原材料採購和資源優化的策略。

負責任的原材料採購

派對文化非常重視負責任的原材料採購，以將環境影響降至最低並確保其運營的可持續性。集團的方法側重於選擇符合嚴格環境、社會和質量標準的供應商，確保所有原材料均以道德和可持續的方式採購，這在「產品與業務」章節的「供應鏈管理」子部分中有詳細說明。我們與合作夥伴緊密合作，以提升其環境績效及對國家法規的合規性，並倡導使用環保物料。據此，我們的主要物料篩選程序旨在平衡功能性、安全性與持續改進。

展望未來，派對文化積極尋求減少對有害材料的依賴，通過投資可持續替代品並促進原材料採購創新。通過優先選擇環境績效和社會責任表現良好的供應商，集團不僅確保其產品的完整性，還為實現可持續發展的更廣泛目標做出貢獻。

節約用水及用電

作為角色扮演服裝製造商，我們的運營涉及各種消耗水和電的過程。水主要用於整燙衣服和員工衛生，而電力則為我們的生產機械、照明和運營系統提供動力。過度的水電消耗可能對環境產生重大影響。化學品造成的水污染可能會污染河流和湖泊，危害水生生物和生態系統。過度依賴化石燃料發電會向空氣中釋放污染物，增加溫室氣體排放並加劇氣候變化。

To address these concerns, China Partytime has set relevant goals in 2024 (see table below) and implemented corresponding measures to promote the smart consumption of water and electricity:

為了解決這些問題，派對文化在2024年設定了相關的目標(見下表)並實施了相應的措施，以促進智能水電消耗：

Aspect 方面	Targets 目標	Progress 進展	Achievements till the end of the Reporting Period 截至報告期末的進展
Energy	By 2027, phase out 70% of traditional fossil fuel-powered vehicles, transitioning to a fully upgraded new-energy fleet	Ongoing	• Replaced one gasoline-powered vehicle with an electric vehicle (three electric vehicles in total are now in use)
	By 2026, establish the Green Fleet Management Standards, ensuring all operational vehicles prioritise electric mobility	Ongoing	• Installed 10 charging stations and encourage employees to purchase electric vehicles
	By 2027, expand solar power generation capacity to 300 MWh	Postponed	• Yichun currently has sufficient power supply, and the government is temporarily not approving such projects
能源	2027年前，淘汰70%的傳統化石燃料車輛，全面升級為新能源車隊	進行中	• 已將一輛汽油動力車輛替換為電動車(目前共有三輛電動車投入使用)
	2026年前，制定綠色車隊管理標準，確保所有營運車輛優先採用電動化出行	進行中	• 已安裝10個充電站，並鼓勵員工選購電動車
	2027年前，前將太陽能發電容量擴展至300兆瓦時	延期	• 目前宜春電力供應充足，但政府暫未批准此類項目
Water	Establish a comprehensive "Water Risk Map" by 2026, identifying high water-consumption hotspots across the supply chain	Ongoing	• No progress
水	2026年前，建立全面的「水資源風險分佈圖」，識別供應鏈中高耗水的熱點區域	進行中	• 暫無進展

China Partytime prioritizes responsible water management through a multi-faceted approach. Our operations are designed to limit water intensity as we primarily purchase finished components, hence direct water consumption in our production process is relatively low. We strictly adhere to wastewater discharge regulations, conducting regular monitoring of chemical oxygen demand and suspended solids, reinforced by third-party inspections to ensure environmental compliance. Our well-defined rainwater and sewage system, complete with diligent operation and maintenance procedures, including regular inspections, oil separator cleaning, and septic tank washing, minimizes contamination risks. Furthermore, we actively promote water-saving practices among employees through awareness campaigns and reminders, fostering a culture of conservation.

派對文化通過多方面的方法優先考慮負責任的水管理。我們的營運模式旨在限制用水強度，例如通過主要採購成品組件，使生產過程中的直接耗水量相對較低。我們嚴格遵守廢水排放法規，定期監測化學需氧量和懸浮固體，並通過第三方檢查確保環境合規。我們完善的雨水和污水系統，配有勤勉的運營和維護程序，包括定期檢查、油水分離器清洗和化糞池清洗，將污染風險降至最低。此外，我們通過宣傳活動和提醒積極推廣員工節水實踐，培養節約文化。

Recognizing that purchased electricity is a primary source of our greenhouse gas emissions, China Partytime has implemented robust electricity conservation measures. We prioritise the use of energy-efficient machinery and optimise production schedules to reduce idle power consumption. Aligned with our target to establish Green Fleet Management Standards by 2026, we are actively electrifying our operational vehicles and installed supporting electric charging infrastructure. Additionally, we remain committed to increasing our use of renewable energy. While the planned expansion of our on-site solar generation capacity has been postponed due to external regulatory factors, we will continue to leverage our existing solar installations to offset grid electricity consumption and reassess expansion opportunities as conditions change.

認識到購電是我們溫室氣體排放的主要來源，派對文化實施了強有力的節電措施。我們優先採用節能機械，並優化生產排程以減少待機電力消耗。配合我們於2026年前制定綠色車隊管理標準的目標，我們正積極推動營運車輛電動化，並安裝了配套的電動車充電設施。此外，我們持續致力於提高可再生能源的使用比例。雖然因外部監管因素，我們擴大現場太陽能發電能力的計劃需要延期，但我們將繼續利用現有的太陽能裝置來抵銷電網用電量，並在條件改變時重新評估擴建機遇。

Through rigorous water stewardship, systematic energy conservation, and a committed transition towards electric mobility and renewable energy, China Partytime strives to manage these resources efficiently and sustainably.

通過嚴格的的水資源管理、系統性的節能措施，以及堅定推進電動出行和可再生能源的轉型，派對文化致力於高效及可持續地管理這些資源。

LAWS AND REGULATIONS

China Partytime is committed to operating business with the highest ethical standards. The Group not only aims to pursue profits, but also actively shoulders responsibilities towards all stakeholder groups, the surrounding environment and the community it operates in. We guarantee commitment and dedication to our services, while strictly complying with regulatory requirements regarding production and operation, employment and recruitment, and environment and resources. The following table lists the relevant laws and regulations that the Group has complied with during the Reporting Period. Laws and regulations with a significant impact to the Group have been reiterated in relevant sections above.

法律法規

派對文化致力於以最高道德標準經營業務。集團不僅追求利潤，還積極承擔對所有持份者群體、周圍環境和運營所在社區的責任。我們保證對服務的承諾和奉獻，同時嚴格遵守有關生產和運營、僱傭和招聘以及環境和資源的法規要求。下表列出了集團在報告期內遵守的相關法律法規。對集團有重大影響的法律法規已在上文相關部分中重申。

Section 章節	Laws and Regulations (edition) 法律與法規(版本年份)
Products and Businesses	• Production Safety Law of the People's Republic of China (2021) • Fire Control Law of the People's Republic of China (2021) • Instructions for Use of Products of Consumer Interest – Part 4: Textiles and Apparel GB/T 5296.4-2012 (2012) • National General Safety Technical Code for Textile Products GB 18401-2010 (2010) • Code of Practice for Selection of Personal Protective Equipment GB/T 11651-2008 (2008) • Product Quality Law of the People's Republic of China (2018) • Anti-Money Laundering Law of the People's Republic of China (2007) • Anti-unfair Competition Law of the People's Republic of China (2019) • Patent Law of the People's Republic of China (2020) • Copyright Law of the People's Republic of China (2020) • Advertising Law of the People's Republic of China (2021) • Trademark Law of the People's Republic of China (2019) • Regulations on the Administration of Commercial Franchise (2007) • Consumer Rights and Interests Protection Law of the People's Republic of China (2013) • Standardisation Law of the People's Republic of China (2022) • Enterprise Intellectual Property Management Specification GB/T 29490-2013 (2013)
產品與業務	• 《中華人民共和國安全生產法》(2021) • 《中華人民共和國消防法》(2021) • 《消費類產品使用説明書第四部分－紡織品和服裝》GB/T 5296.4-2012 (2012) • 《國家紡織產品基本安全技術規範》GB 18401-2010(2010) • 《個體防護裝備選用規範》GB/T 11651-2008 (2008) • 《中華人民共和國產品質量法》(2018) • 《中華人民共和國反洗錢法》(2007) • 《中華人民共和國反不正當競爭法》(2019) • 《中華人民共和國專利法》(2020) • 《中華人民共和國著作權法》(2020) • 《中華人民共和國廣告法》(2021) • 《中華人民共和國商標法》(2019) • 《商業特許經營管理條例》(2007) • 《中華人民共和國消費者權益保護法》(2013) • 《中華人民共和國標准化法》(2022) • 《企業知識產權管理規範》GB/T 29490-2013 (2013)

Section 章節	Laws and Regulations (edition) 法律與法規(版本年份)
People and Community	• Labor Law of the People's Republic of China (2018) • Labor Contract Law of the People's Republic of China (2021) • Law of the People's Republic of China on Prevention and Control of Occupational Diseases (2018) • Provisions on the Administration of Occupational Health at Workplaces (2021) • Social Insurance Law of the People's Republic of China (2018) • Regulation on Work-Related Injury Insurances (2010) • Regulation on Paid Annual Leave for Employees (2007) • Regulation on Public Holidays for National Annual Festivals and • Memorial Days (2024) • Law of the People's Republic of China on the Protection of Rights and Interests of Women (2018) • Law of the People's Republic of China on the Protection of Minors (2020) • Provisions on the Prohibition of Using Child Labour (2002) • Special Regulations on Labour Protection for Female Employees (2012)
人文與社區	• 《中華人民共和國勞動法》(2018) • 《中華人民共和國勞動合同法》(2021) • 《中華人民共和國職業病防治法》(2018) • 《工作場所職業衛生管理規定》(2021) • 《中華人民共和國社會保險法》(2018) • 《工傷保險條例》(2010) • 《職工帶薪年休假條例》(2007) • 《全國年節及紀念日放假辦法》(2024) • 《中華人民共和國婦女權益保障法》(2018) • 《中華人民共和國未成年人保護法》(2020) • 《禁止使用童工規定》(2002) • 《女職工勞動保護特別規定》(2012)
Environment and Resources	• Environmental Protection Law of the People's Republic of China (2014) • Energy Conservation Law of the People's Republic of China (2018) • Law of the People's Republic of China on the Prevention and Control of Environment Pollution Caused by Solid Wastes (2020) • Law of the People's Republic of China on Environmental Impact Assessment (2018) • The Integrated Wastewater Discharge Standard GB 8978-1996 (1996) • The Emissions Standard for Industrial Enterprises Noise at the Boundary GB 12348-2008 (2008) • Technical Policy for Prevention and Control of Hazardous Waste Pollution (2001) • Law of the People's Republic of China on Water and Soil Conservation (2010) • Law of the People's Republic of China on the Prevention and Control of Water Pollution (2008)
環境與資源	• 《中華人民共和國環境保護法》(2014) • 《中華人民共和國節約能源法》(2018) • 《中華人民共和國固體廢物污染環境防治法》(2020) • 《中華人民共和國環境影響評價法》(2018) • 《污水綜合排放標準》GB 8978-1996 (1996) • 《工業企業廠界環境噪聲排放標準》GB 12348-2008 (2008) • 《危險廢物污染防治技術政策》(2001) • 《中華人民共和國水土保持法》(2010) • 《中華人民共和國水污染防治法》(2008)

KPIS SUMMARY 關鍵績效指標總匯

Environmental KPIs[2] 環境關鍵績效指標[2]	Unit 單位	2024	2025
Emissions[3] **排放物[3]**			
Nitrogen Oxides (NO_x) 氮氧化物	kg 千克	108.01	105.21
Sulphur Oxides (SO_x) 硫氧化物	kg 千克	0.06	0.06
Particulate Matter (PM) 顆粒物	kg 千克	10.58	10.32
Wastewater Discharged 廢水排放	tonne 噸	1,500.00	1,600.00
Chemical Oxygen Demand in Wastewater[4] 廢水化學需氧量[4]	mg/litre 毫克／升	26.10–26.50	26.10–26.50
Suspended Matter in Wastewater[5] 廢水懸浮物含量[5]	mg/litre 毫克／升	34.30–36.50	34.50–35.50
Ammonia Nitrogen in Wastewater[6] 廢水氨氮含量[6]	mg/litre 毫克／升	0.153–0.182	0.156–0.179
Animal and Vegetable Oil in Wastewater[7] 廢水動植物油含量[7]	mg/litre 毫克／升	0.098–0.125	0.108–0.124
pH of Wastewater[8] 廢水酸鹼度[8]	pH 酸鹼度	7.18–7.30	7.10–7.25

1 As all figures are rounded to two decimal places, there might be slight discrepancies when summing up.
2 The emission factors used to calculate exhaust air emissions are derived from the Hong Kong Environmental Protection Department's Vehicle Emission Calculation Model (EMFAC-HK Vehicle Emission Calculation) and the United States Environmental Protection Agency's Vehicle Emission Modelling Software-MOBILE6.1, as well as the Emission Factors for Greenhouse Gas Inventories (2025) of the United States Environmental Protection Agency.
3 The data was monitored by Yichun Environmental Monitoring Station entrusted by China Partytime Culture Holdings Ltd. The executive standard value is 500, and the conclusion is up to standard.
4 The data was monitored by Yichun Environmental Monitoring Station entrusted by China Partytime Culture Holdings Ltd. The executive standard value is 400, and the conclusion is up to standard.
5 The data was monitored by Yichun Environmental Monitoring Station entrusted by China Partytime Culture Holdings Ltd. The executive standard value is 25, and the conclusion is up to standard.
6 The data was monitored by Yichun Environmental Monitoring Station entrusted by China Partytime Culture Holdings Ltd. The executive standard value is 100, and the conclusion is up to standard.
7 The data was monitored by Yichun Environmental Monitoring Station entrusted by China Partytime Culture Holdings Ltd. The executive standard value is 6-9, and the conclusion is up to standard.
1 由於所有數字均已四捨五入至小數點後兩位，因此相加時可能會存在細微差異。
2 用於計算廢氣排放的排放因子乃按照香港環境保護署汽車排放計算模型(EMFAC-HK Vehicle Emission Calculation)和美國環境保護署的汽車排放模型軟件(Vehicle Emission Modelling Software-MOBILE6.1)，以及美國環境保護署的《溫室氣體清單的排放因數(2025)》而得出。
3 該數據由派對文化集團有限公司委託宜春市環境監測站進行監測。執行標準值為500，結論為達標。
4 該數據由派對文化集團有限公司委託宜春市環境監測站進行監測。執行標準值為400，結論為達標。
5 該數據由派對文化集團有限公司委託宜春市環境監測站進行監測。執行標準值為25，結論為達標。
6 該數據由派對文化集團有限公司委託宜春市環境監測站進行監測。執行標準值為100，結論為達標。
7 該數據由派對文化集團有限公司委託宜春市環境監測站進行監測。執行標準值為6-9，結論為達標。

Environmental KPIs[2] 環境關鍵績效指標[2]	Unit 單位	2024	2025
GHG[9] **溫室氣體[9]**			
Scope 1 Emissions 範圍一排放	tCO_2e- 噸二氧化碳當量	17.71	16.34
Scope 2 Emissions[10] 範圍二排放[10]	tCO_2e- 噸二氧化碳當量	2,096.96	944.02
Scope 3 Emissions[11] 範圍三排放[11]	tCO_2e- 噸二氧化碳當量	1.30	1.22
Total GHG Emissions (Scope 1, 2, 3) 總溫室氣體排放	tCO_2e- 噸二氧化碳當量	2,115.97	961.58
Total Number of Trees Planted Since Operation 自運營起累計樹木栽植總數	item 棵	80	86
Total GHG Emissions Intensity (by Gross Floor Area, ("GFA")) 總溫室氣體排放密度(按總樓面面積計)	tCO_2e-/m^2 噸二氧化碳當量／平方米	0.04	0.01
Total GHG Emissions Intensity (by Full Time Employee, ("FTE")) 總溫室氣體排放密度(按全職員工數計)	tCO_2e-/person 噸二氧化碳當量／人	7.37	3.54
Total GHG Emissions Intensity (by Production Volume) 總溫室氣體排放密度(按產品數計)	tCO_2e-/item 噸二氧化碳當量／件	0.00	0.00

8 The quantification method of GHG is based on the *Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals from Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong* published by the Hong Kong Electrical and Mechanical Services Department and the Environmental Protection Department.

9 Emission factors for GHG Scope 2 emissions are derived from the *National Greenhouse Gas Emission Factor Database (2026)*. For our electric vehicles, we estimate 90% of charging occurred on-site and 10% off-site based on charging infrastructure patterns, providing a reasonable allocation in the absence of actual charging records. Off-site charging emissions are calculated using the latest emission factor for Jiangxi Province.

10 The emission factors for GHG Scope 3 emissions are based on the ICAO Carbon Emissions Calculator of the International Civil Aviation Organisation.

8 溫室氣體的量化方法乃依據香港機電工程署及環境保護署刊發的《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》。

9 溫室氣體範圍二的排放因子乃來源於《國家溫室氣體排放因子數據庫》(2026)。對於我們的電動車，我們根據充電設施模式估算，90%的充電發生在集團場地，10%發生在集團以外場地，這在缺乏實際充電紀錄的情況下提供了一個合理的分配方案。非場內充電排放量採用江西省最新的排放因子計算。

10 溫室氣體範圍三的排放因子乃按照國際民用航空組織(「國際民航組織」)的國際民航組織碳排放計算器(ICAO Carbon Emissions Calculator)而得出。

Environmental KPIs[2] 環境關鍵績效指標[2]	Unit 單位	2024	2025
Hazardous Waste Generation **有害廢棄物**			
Solid Hazardous Waste Generation (oil drums) 固體有害廢棄物(油桶)	barrel 桶	8	7
Liquid Hazardous Waste Generation (lubricating white oil) 液體有害廢棄物(潤滑白油)	tonne 噸	0.09	0.09
Total Hazardous Waste Generation 有害廢棄物總量	tonne 噸	0.09	0.09
Hazardous Waste Intensity (by GFA) 有害廢棄物密度(按總樓面面積計)	kg/m^2 千克／平方米	0.00	0.00
Hazardous Waste Intensity (by FTE) 有害廢棄物密度(按全職員工數計)	kg/person 千克／人	0.32	0.34
Hazardous Waste Intensity (by Production Volume) 有害廢棄物密度(按產品數計)	kg/item 千克／件	0.00	0.00
Non-hazardous Waste Generation **無害廢棄物**			
Domestic Waste Generation 生活垃圾	tonne 噸	70.20	66.50
Carton Waste Generation 廢紙箱	tonne 噸	3.47	3.48
Plastic Waste Generation 塑料	tonne 噸	2.83	2.74
Fabric Waste Generation 邊角布料	tonne 噸	3.04	2.94
Total Non-hazardous Waste Generation 無害廢棄物總量	tonne 噸	79.53	75.66
Non-hazardous Waste Intensity (by GFA) 無害廢棄物密度(按總樓面面積計)	kg/m^2 千克／平方米	1.32	0.94
Non-hazardous Waste Intensity (by FTE) 無害廢棄物密度(按全職員工數計)	kg/person 千克／人	277.11	278.15
Non-hazardous Waste Intensity (by Production Volume) 無害廢棄物密度(按產品數計)	kg/item 千克／件	0.03	0.02

Environmental KPIs[2] 環境關鍵績效指標[2]	Unit 單位	2024	2025
Energy Consumption **能源用量**			
Total Electricity Generation[12] 電力生產總量[12]	MWh 兆瓦時	285.50	293.00
Total Purchased Electricity 外購電力總量	MWh 兆瓦時	3,404.16	1,617.48
Total Electricity Consumption 電力消耗總量	MWh 兆瓦時	3,689.66	1,910.48
Total Petroleum Consumption 汽油消耗總量	MWh 兆瓦時	18.51	15.58
Total Diesel Consumption 柴油消耗總量	MWh 兆瓦時	21.02	20.60
Total LPG Consumption 液化石油氣消耗總量	MWh 兆瓦時	34.27	30.06
Total Energy Consumption 能源消耗總量	MWh 兆瓦時	3,763.46	1,976.72
Energy Consumption Intensity (by GFA) 能源消耗密度(按總樓面面積計)	MWh/m^2 兆瓦時／平方米	0.06	0.03
Energy Consumption Intensity (by FTE) 能源消耗密度(按全職員工數計)	MWh/person 兆瓦時／人	13.11	7.27
Energy Consumption Intensity (by Production Volume) 能源消耗密度(按產品數計)	MWh/item 兆瓦時／件	0.00	0.00
Water Consumption **水用量**			
Total Water Consumption 用水總量	m^3 立方米	45,261.00	33,656.00
Water Consumption Intensity (by GFA) 用水密度(按總樓面面積計)	m^3/m^2 立方米／平方米	0.75	0.42
Water Consumption Intensity (by FTE) 用水密度(按全職員工數計)	m^3/person 立方米／人	157.70	123.74
Water Consumption Intensity (by Production Volume) 用水密度(按產品數計)	m^3/item 立方米／件	0.02	0.01

12 Electricity is generated by Jiangxi Partytime's solar power generation system and used for daily operations.
12 此部分電力通過江西派對的太陽能發電系統產生並用於日常營運。

Environmental KPIs[2] 環境關鍵績效指標[2]	Unit 單位	2024	2025
Packaging Material Consumption **包裝材料用量**			
Total Packaging Material Consumption 包裝材料總用量	tonne 噸	8.74	11.16
Plastic Packaging Material Consumption 塑料包裝材料用量	tonne 噸	3.66	2.94
Paper Packaging Material Consumption 紙包裝材料用量	tonne 噸	5.09	8.23
Plastic Packaging Material Consumption Intensity (by Production Volume) 塑料包裝材料用量密度(按產品數計)	kg/item 千克／件	0.00	0.00
Paper Packaging Material Consumption Intensity (by Production Volume) 紙包裝材料用量密度(按產品數計)	kg/item 千克／件	0.00	0.00
Office Paper Consumption **辦公紙用量**			
Office Paper Consumption 辦公紙張消耗量	tonne 噸	0.37	0.34
Office Paper Recycling 辦公紙張回收量	tonne 噸	0.16	0.15
Office Paper Consumption Intensity (by GFA) 辦公紙張消耗量密度(按總樓面面積計)	kg/m^2 千克／平方米	0.01	0.00
Office Paper Consumption Intensity (by FTE) 辦公紙張消耗量密度(按全職員工數計)	kg/person 千克／人	1.29	1.25
Office Paper Consumption Intensity (by Production Volume) 辦公紙張消耗量密度(按產品數計)	kg/item 千克／件	0.00	0.00

Social KPIs[2] 社會關機績效指標[2]	Unit 單位	2024	2025
Workforce **勞動力**			
Total Number of Employees 員工總數	person 人	287	272
By Gender ***按性別分***			
Male 男	person 人	106	96
Female 女	person 人	181	176
By Employee Category ***按僱傭類型分***			
C-level Management 董事會成員	person 人	3	3
Senior Management 高層管理	person 人	3	3
Middle Management 中層管理	person 人	85	75
General Staff 普通僱員	person 人	196	191
By Age Group ***按年齡組分***			
<30	person 人	98	93
30–40	person 人	126	120
41–50	person 人	38	36
>50	person 人	25	23
By Geographical Region ***按地區分***			
Jiangxi Province, the PRC 中國江西省	person 人	287	272

Social KPIs[2] 社會關機績效指標[2]	Unit 單位	2024	2025
Turnover Rate **流失比率**			
Total Turnover Rate 總流失比率	%	12.26	10.73
By Gender ***按性別分***			
Male 男	%	4.81	9.90
Female 女	%	16.53	11.20
By Age Group ***按年齡組分***			
<30	%	10.36	7.33
30–40	%	3.24	6.50
41–50	%	15.38	18.92
>50	%	26.60	33.33
Health and Safety **健康與安全**			
Work-related Fatality 因工亡故人數	person 人	0	0
Work-related Injury 因工受傷人數	person 人	0	0
Lost Days due to Work-related Injury 因工傷損失工作日數	day 日	0	0

Social KPIs[2] 社會關機績效指標[2]	Unit 單位	2024	2025
Training and Development **培訓及發展**			
Total Percentage of Employees Trained 受訓員工總百分比	%	100.00	100.00
Average Training Hours Completed per Employee 每位受訓員工平均時數	hour 小時	3.45	3.77
The Percentage of Employees Trained by Gender ***按性別分的受訓員工百分比***			
Male 男	%	36.93	35.29
Female 女	%	63.07	64.71
The Percentage of Employees Trained by Employee Category ***按僱傭類型分的受訓員工百分比***			
C-level Management 董事會成員	%	1.05	1.10
Senior Management 高層管理	%	1.05	1.10
Middle Management 中層管理	%	29.62	27.57
General Staff 普通僱員	%	68.29	70.22
The Average Training Hours Completed per Employee by Gender ***按性別分的每位受訓員工平均時數***			
Male 男	hour 小時	2.55	2.97
Female 女	hour 小時	3.98	4.20
The Average Training Hours Completed by Employee Category ***按僱傭類型分的每位受訓員工平均時數***			
C-level Management 董事會成員	hour 小時	6.00	6.00
Senior Management 高層管理	hour 小時	6.00	6.00
Middle Management 中層管理	hour 小時	2.00	3.00
General Staff 普通僱員	hour 小時	4.00	4.00
Anti-corruption **反貪污**			
Concluded Legal Cases regarding Corrupt Practices 對集團或其員工提出並已審結的貪污訴訟案件的數目	case 宗	0	0

Social KPIs[2] 社會關機績效指標[2]	Unit 單位	2024	2025
Community Investment **社區投資**			
Money Contributed to the Focus Area 在專注範疇所動用的金額	RMB 人民幣	100,000.00	0.00
Time Contributed to the Focus Area 在專注範疇所動用的時數	hour 小時	45.00	58.00
Supply Chain **供應鏈**			
Total Number of Suppliers 供應商總數	quantity 間	46	64
Number of Suppliers by Geographical Region ***按地區分的供應商數目***			
Zhejiang Province, the PRC 中國浙江省	quantity 間	28	41
Fujian Province, the PRC 中國福建省	quantity 間	5	0
Guangdong Province, the PRC 中國廣東省	quantity 間	3	9
Hebei Province, the PRC 中國河北省	quantity 間	1	1
Jiangxi Province, the PRC 中國江西省	quantity 間	5	5
Jiangsu Province, the PRC 中國江蘇省	quantity 間	4	4
Sichuan Province, the PRC 中國四川省	quantity 間	0	0
Shanghai, the PRC 中國上海市	quantity 間	0	2
Hunan Province, the PRC 中國湖南省	quantity 間	0	1
Anhui Province, the PRC 中國安徽省	quantity 間	0	1
Product and Services **產品與服務**			
Total Number of Sold and Shipped Products 已售及已運送產品總數	item 件	2,880,142	3,133,788
Product Recall Rate for Safety and Health Reasons 因安全與健康理由收回的產品百分比	%	0.00	0.00
Products and Service-related Complaints 產品及服務相關的投訴數目	case 宗	0	0

ESG REPORTING CODE CONTENT INDEX 環境、社會及管治報告守則內容索引

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
Mandatory Disclosure Requirements **強制披露規定**		
Governance Structure **管治架構**	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. 由董事會發出的聲明，當中載有下列內容： (i) 披露董事會對環境、社會及管治事宜的監管； (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜(包括對發行人業務的風險)的過程；及 (iii) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。	**About this Report** **Sustainability Governance** – Materiality Assessment – ESG Strategy **關於本報告** **可持續管治** – 重要性評估 – ESG策略

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
Reporting Principles	A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: **Materiality:** The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; and (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. **Quantitative:** Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be discussed. **Consistency:** The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	**About this Report** **Sustainability Governance** – Stakeholder Engagement – Materiality Assessment **KPIs Summary**
匯報原則	描述或解釋在編備環境、社會及管治報告時如何應用下列匯報原則： **重要性：**環境、社會及管治報告應披露： (i) 識別重要環境、社會及管治因素的過程及選擇這些因素的準則； (ii) 如發行人已進行持份者參與，已識別的重要持份者的描述及發行人持份者參與的過程及結果。 **量化：**有關匯報排放量／能源耗用(如適用)所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源應予披露。 **一致性：**發行人應在環境、社會及管治報告中披露統計方法或關鍵績效指標的變更(如有)或任何其他影響有意義比較的相關因素。	**關於本報告** **可持續管治** – 持份者參與 – 重要性評估 **關鍵績效指標匯總**
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	**About this Report**
匯報範圍	解釋環境、社會及管治報告的匯報範圍，描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。	**關於本報告**

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
"Comply or Explain" Provision **「不遵守就解釋」條文**		
A. Environmental **A.環境**		
Aspect A1: Emissions **層面A1：排放物**		
General Disclosure	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.	**Environment and Resources** – Climate Change **Laws and Regulations**
一般披露	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。	**環境與資源** – 氣候變化 **法律與法規**
KPI A1.1	The types of emissions and respective emissions data.	**Environment and Resources** – Climate Change **KPIs Summary**
關鍵績效指標A1.1	排放物種類及相關排放數據。	**環境與資源** – 氣候變化 **關鍵績效指標總匯**
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	**Environment and Resources** – Waste Management **KPIs Summary**
關鍵績效指標A1.3	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）。	**環境與資源** – 廢棄物管理 **關鍵績效指標匯總**
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	**Environment and Resources** – Waste Management **KPIs Summary**
關鍵績效指標A1.4	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）。	**環境與資源** – 廢棄物管理 **關鍵績效指標匯總**

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
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。	**Environment and Resources** – Climate Change **環境與資源** －氣候變化
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。	**Environment and Resources** – Waste Management **環境與資源** － 廢棄物管理
Aspect A2: Use of Resources **層面A2：資源使用**		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	**Environment and Resources** – Resources and Raw Materials **環境與資源** – 資源和原材料
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)。	**Environment and Resources** – Resources and Raw Materials **KPIs Summary** **環境與資源** － 資源和原材料 **關鍵績效指標匯總**
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)。	**Environment and Resources** – Resources and Raw Materials **KPIs Summary** **環境與資源** － 資源和原材料 **關鍵績效指標匯總**
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。	**Environment and Resources** – Resources and Raw Materials **環境與資源** － 資源和原材料

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
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。	**Environment and Resources** – Resources and Raw Materials **環境與資源** – 資源和原材料
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。	**KPIs Summary** **關鍵績效指標總匯**
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 impacts 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。	**Environment and Resources** – Climate Change – Waste Management – Resources and Raw Materials **環境與資源** – 氣候變化 – 廢棄物管理 – 資源和原材料
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。	**Environment and Resources** – Climate Change – Waste Management – Resources and Raw Materials **環境與資源** – 氣候變化 – 廢棄物管理 – 資源和原材料

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
B. Social **B.社會**		
Aspect B1: Employment **層面B1：僱傭**		
General Disclosure	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.	**People and Community** – Employee Benefits and Remuneration **Laws and Regulations**
一般披露	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。	**人文與社區** 一 員工福利及薪酬 **法律與法規**
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	**KPIs Summary**
關鍵績效指標B1.1	按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	**關鍵績效指標總匯**
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	**KPIs Summary**
關鍵績效指標B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	**關鍵績效指標總匯**

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
Aspect B2: Health and Safety **層面B2：健康與安全**		
General Disclosure	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.	**Products and Businesses** – Production Safety and Operational Risk Management **People and Community** – Occupational Health and Safety **Laws and Regulations**
一般披露	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。	**產品與業務** – 產品責任和運營風險管理 **人文與社區** – 職業健康與安全 **法律與法規**
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	**People and Community** – Occupational Health and Safety **KPIs Summary**
關鍵績效指標B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率。	**人文與社區** – 職業健康與安全 **關鍵績效指標總匯**
KPI B2.2	Lost days due to work injury.	**People and Community** – Occupational Health and Safety **KPIs Summary**
關鍵績效指標B2.2	因工傷損失工作日數。	**人文與社區** – 職業健康與安全 **關鍵績效指標總匯**
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	**People and Community** – Occupational Health and Safety
關鍵績效指標B2.3	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。	**人文與社區** – 職業健康與安全

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
Aspect B3: Development and Training **層面B3：發展及培訓**		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	**People and Community** – Training and Development
一般披露	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。	**人文與社區** – 培訓與發展
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	**KPIs Summary**
關鍵績效指標B3.1	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。	**關鍵績效指標總匯**
KPI B3.2	The average training hours completed per employee by gender and employee category.	**KPIs Summary**
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	**關鍵績效指標總匯**
Aspect B4: Labour Standards **層面B4：勞工準則**		
General Disclosure	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.	**People and Community** – Prevention of Child Labor and Forced Labor **Laws and Regulations**
一般披露	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。	**人文與社區** – 防止童工及強迫勞動 **法律與法規**
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	**People and Community** – Prevention of Child Labor and Forced Labor
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	**人文與社區** – 防止童工及強迫勞動
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	**People and Community** – Prevention of Child Labor and Forced Labor
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	**人文與社區** – 防止童工及強迫勞動

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
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。	**Products and Businesses** – Supply Chain Management **產品與業務** – 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	**Products and Businesses** – Supply Chain Management **KPIs Summary** **產品與業務** – 供應鏈管理 **關鍵績效指標總匯**
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	**Products and Businesses** – Supply Chain Management **產品與業務** – 供應鏈管理
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	**Products and Businesses** – Supply Chain Management **產品與業務** – 供應鏈管理
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。	**Products and Businesses** – Supply Chain Management **Environment and Resources** – Resources and Raw Materials **產品與業務** – 供應鏈管理 **環境與資源** – 資源和原材料

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
Aspect B6: Product Responsibility **層面B6：產品責任**		
General Disclosure	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.	**Products and Businesses** – Production Responsibility and Operational Risk Management **Laws and Regulations**
一般披露	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。	**產品與業務** — 產品責任和運營風險管理 **法律法規**
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	**Products and Businesses** – Product Responsibility and Operational Risk Management **KPIs Summary**
關鍵績效指標B6.1	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。	**產品與業務** — 產品責任和運營風險管理 **關鍵績效指標匯總**
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	**Products and Businesses** – Privacy Protection and Customer Communication **KPIs Summary**
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	**產品與業務** — 隱私保護和客戶溝通 **關鍵績效指標總匯**
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	**Products and Businesses** – Intellectual Property Rights and Product Innovation
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	**產品與業務** — 產權與產品創新

Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
KPI B6.4	Description of quality assurance process and recall procedures.	**Products and Businesses** – Product Responsibility and Operational Risk Management
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	**產品與業務** — 產品責任和運營風險管理
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	**Products and Businesses** – Privacy Protection and Customer Communication
關鍵績效指標B6.5	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。	**產品與業務** — 隱私保護和客戶溝通
Aspect B7: Anti-corruption **層面B7：反貪污**		
General Disclosure	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.	**Products and Businesses** – Business Image and Corporate Ethics **Laws and Regulations**
一般披露	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。	**產品與業務** — 企業形象和企業道德 **法律與法規**
KPI 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.	**Products and Businesses** – Business Image and Corporate Ethics **KPIs Summary**
關鍵績效指標B7.1	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。	**產品與業務** — 企業形象和企業道德 **關鍵績效指標總匯**
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	**Products and Businesses** – Business Image and Corporate Ethics
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	**產品與業務** — 企業形象和企業道德

Aspects, General Disclosures and KPIs 主要範疇、層面、 一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Explanation 相關章節或解釋
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。	**Products and Businesses** – Business Image and Corporate Ethics **產品與業務** – 企業形象和企業道德
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。	**People and Community** – Community Development and Contribution **人文與社區** – 社區發展與貢獻
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture and sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	**People and Community** – Community Development and Contribution **人文與社區** – 社區發展與貢獻
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)。	**People and Community** – Community Development and Contribution **KPIs Summary** **人文與社區** – 社區發展與貢獻 **關鍵績效指標總匯**

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
(I) Governance **(I)管治**	
19. An issuer shall disclose information about: 19. 發行人須披露有關以下方面的資料：	
(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: (a) 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化
(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (i) 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化
(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; (ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化
(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; (iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化
(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and (iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度(見第37段至第40段)，包括是否將相關績效指標納入薪酬政策以及如何納入(見第35段)；及	Performance metrics on climate-related targets are not incorporated into the Group's remuneration policies 氣候相關目標的績效指標尚未納入集團的薪酬政策中
(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	**Environment and Resources** – Climate Change
(i) 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及	**環境與資源** – 氣候變化
(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	**Environment and Resources** – Climate Change
(ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	**環境與資源** – 氣候變化
(II) Strategy	
(II)策略	
Climate-related risks and opportunities	
氣候相關風險和機遇	
20. An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:	
20. 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：	
(a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term;	**Environment and Resources** – Climate Change
(a) 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；	**環境與資源** – 氣候變化
(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;	**Environment and Resources** – Climate Change
(b) 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；	**環境與資源** – 氣候變化
(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	**Environment and Resources** – Climate Change
(c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍(短期、中期或長期)；及	**環境與資源** – 氣候變化
(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	**Environment and Resources** – Climate Change
(d) 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。	**環境與資源** – 氣候變化

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
Business model and value chain ***業務模式和價值鏈***	
21. An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:	
21. 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：	
(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and	Apply the Reasonable Information Relief
(a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及	應用合理資料寬免
(b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	Apply the Reasonable Information Relief
(b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方(例如，地理區域、設施及資產類型)。	應用合理資料寬免
Strategy and decision-making ***策略和決策***	
22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:	
22. 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：	
(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:	**Environment and Resources** – Climate Change
(a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：	**環境與資源** — 氣候變化
(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;	**Environment and Resources** – Climate Change
(i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動；	**環境與資源** — 氣候變化
(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);	**Environment and Resources** – Climate Change
(ii) 已經或預期將進行的任何適應或減緩工作(直接或間接)；	**環境與資源** — 氣候變化

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and	The Group does not currently have a climate transition plan in place
(iii) 發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明；	集團目前尚未制定氣候轉型計劃
(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and	**Environment and Resources** – Climate Change
(iv) 發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標(如有))；及	**環境與資源** – 氣候變化
(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	**Environment and Resources** – Climate Change
(b) 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	**環境與資源** – 氣候變化
23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	The Group's climate-related initiatives and plans were adopted during the Reporting Period
23. 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	集團的氣候相關倡議及計劃已於報告期內採納
Financial position, financial performance and cash flows ***財務狀況、財務表現及現金流量***	
Current financial effect *當前財務影響*	
24. An issuer shall disclose qualitative and quantitative information about:	
24. 發行人須披露以下定性和量化資料：	
(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	**Environment and Resources** – Climate Change
(a) 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	**環境與資源** – 氣候變化
(b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	**Environment and Resources** – Climate Change
(b) 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	**環境與資源** – 氣候變化

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
Anticipated financial effect *預期財務影響*	
25. The issuer shall provide qualitative and quantitative disclosures about: 25. 發行人須披露以下定性和量化資料：	
(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: (a) 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務表現在短期、中期及長期內將如何變化：	Apply the Reasonable Information Relief and Capabilities Relief 應用合理資料寬免及能力寬免
(i) its investment and disposal plans; and (i) 其投資及處置計劃；及	Apply the Reasonable Information Relief and Capabilities Relief 應用合理資料寬免及能力寬免
(ii) its planned sources of funding to implement its strategy; and (ii) 其為實施策略所需的資金的計劃資金來源；及	Apply the Reasonable Information Relief and Capabilities Relief 應用合理資料寬免及能力寬免
(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. (b) 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	Apply the Reasonable Information Relief and Capabilities Relief 應用合理資料寬免及能力寬免
Climate resilience ***氣候韌性***	
26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 26. 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：	
(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (a) 發行人截至匯報日對其氣候韌性的評估，其有助於了解：	Apply the Reasonable Information Relief and Capabilities Relief 應用合理資料寬免及能力寬免
(i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (i) 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；	Apply the Reasonable Information Relief and Capabilities Relief 應用合理資料寬免及能力寬免

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and	Apply the Reasonable Information Relief and Capabilities Relief
(ii) 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及	應用合理資料寬免及能力寬免
(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;	Apply the Reasonable Information Relief and Capabilities Relief
(iii) 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；	應用合理資料寬免及能力寬免
(b) how and when the climate-related scenario analysis was carried out, including:	
(b) 如何及何時進行氣候相關情景分析，包括：	
(i) information about the inputs used, including:	Apply the Reasonable Information Relief and Capabilities Relief
(i) 使用的輸入數據，包括：	應用合理資料寬免及能力寬免
(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;	Apply the Reasonable Information Relief and Capabilities Relief
(1) 發行人在分析中使用的氣候相關情景及其來源；	應用合理資料寬免及能力寬免
(2) whether the analysis included a diverse range of climate-related scenarios;	Apply the Reasonable Information Relief and Capabilities Relief
(2) 分析是否涵蓋多種不同的氣候相關情景；	應用合理資料寬免及能力寬免
(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;	Apply the Reasonable Information Relief and Capabilities Relief
(3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；	應用合理資料寬免及能力寬免
(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;	Apply the Reasonable Information Relief and Capabilities Relief
(4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；	應用合理資料寬免及能力寬免
(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;	Apply the Reasonable Information Relief and Capabilities Relief
(5) 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；	應用合理資料寬免及能力寬免
(6) time horizons the issuer used in the analysis; and	Apply the Reasonable Information Relief and Capabilities Relief
(6) 發行人在分析中所使用的時間範圍；及	應用合理資料寬免及能力寬免
(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);	Apply the Reasonable Information Relief and Capabilities Relief
(7) 發行人分析所涵蓋的營運範圍(例如分析所涵蓋的營運地點及業務單位)；	應用合理資料寬免及能力寬免

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
(ii) the key assumptions the issuer made in the analysis; and	Apply the Reasonable Information Relief and Capabilities Relief
(ii) 發行人在分析中所作的關鍵假設；及	應用合理資料寬免及能力寬免
(iii) the reporting period in which the climate-related scenario analysis was carried out.	Apply the Reasonable Information Relief and Capabilities Relief
(iii) 進行氣候相關情景分析的匯報期。	應用合理資料寬免及能力寬免
(III) Risk Management **(III)風險管理**	
27. An issuer shall disclose information about:	
27. 發行人須披露以下資訊：	
(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:	**Environment and Resources** – Climate Change
(a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊：	**環境與資源** – 氣候變化
(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);	**Environment and Resources** – Climate Change
(i) 發行人使用的輸入資料及參數(例如資料來源及程序所涵蓋的業務範圍)；	**環境與資源** – 氣候變化
(ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;	The Group has not yet conducted a formal climate scenario analysis to inform risk identification due to current resource and capability constraints
(ii) 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；	由於目前的資源及能力限制，集團尚未進行正式的氣候情景分析以為風險識別提供資訊
(iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);	The Group has not yet established quantitative thresholds or financial modelling to precisely determine the nature, likelihood and magnitude of potential effects due to current resource and capability constraints
(iii) 發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)；	由於目前的資源及能力限制，集團尚未建立定量門檻或財務模型來精確釐定潛在影響的性質、可能性及程度

Climate-related Disclosures Description 氣候相關披露描述		Relevant Chapter or Explanation 相關章節或解釋
	(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;	Climate-related risks are considered alongside other strategic and operational risks, but a formal, standardised framework for comparatively weighting and prioritising them against all other risk categories is not yet in place
	(iv) 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；	氣候相關風險與其他戰略及營運風險一併考慮，但尚未建立一個正式、標準化的框架來將它們與所有其他風險類別進行比較權重和優先排序
	(v) how the issuer monitors climate-related risks; and	
	(v) 發行人如何監察其氣候相關風險；及	
	(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;	No change
	(vi) 與上一個匯報期相比，發行人可有及如何改變其使用的流程；	無變動
(b)	the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	The Group has not yet conducted a formal identification, assessment and prioritisation of climate-related opportunities due to current resource and capability constraints
(b)	發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)；及	由於目前的資源及能力限制，集團尚未對氣候相關機遇進行正式的識別、評估及優先排序
(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	Climate-related issues are incorporated into our enterprise risk management discussions; however, the processes for their identification, assessment, and monitoring are not yet fully systematized or documented to the same degree as our core financial and operational risk management procedures
(c)	氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	氣候相關議題已被納入我們的企業風險管理討論中；然而，其識別、評估及監察流程尚未像我們核心財務及營運風險管理程序那樣完全系統化或記錄

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
(IV) Metrics and Targets **(IV)指標及目標** ***Greenhouse gas emissions*** ***溫室氣體排放***	
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as: 28. 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示),並分為:	
(a) Scope 1 greenhouse gas emissions; (a) 範圍1溫室氣體排放;	**Environment and Resources** – Climate Change **KPIs Summary** **環境與資源** – 氣候變化 **關鍵績效指標總匯**
(b) Scope 2 greenhouse gas emissions; and (b) 範圍2溫室氣體排放;及	**Environment and Resources** – Climate Change **KPIs Summary** **環境與資源** – 氣候變化 **關鍵績效指標總匯**
(c) Scope 3 greenhouse gas emissions. (c) 範圍3溫室氣體排放。	**Environment and Resources** – Climate Change **KPIs Summary** **環境與資源** – 氣候變化 **關鍵績效指標總匯**
29. An issuer shall: 29. 發行人須:	
(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; (a) 除非管轄機關或發行人上市之另一交易所另有要求,否則發行人須根據《溫室氣體核算體系:企業核算與報告標準(2004年)》計量其溫室氣體排放;	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
(b) disclose the approach it uses to measure its greenhouse gas emissions including: (b) 披露其用於計量溫室氣體排放的方法，包括：	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化
(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (i) 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；	**Environment and Resources** – Climate Change **KPIs Summary** **環境與資源** – 氣候變化 **關鍵績效指標總匯**
(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (ii) 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及	**Environment and Resources** – Climate Change **KPIs Summary** **環境與資源** – 氣候變化 **關鍵績效指標總匯**
(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; (iii) 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；	No change 無變動
(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and (c) 就根據第28(b) 段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化
(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). (d) 就根據第28(c) 段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化
Climate-related transition risks ***氣候相關轉型風險***	
30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 30. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	Apply the Reasonable Information Relief 應用合理資料寬免

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
Climate-related physical risks ***氣候相關物理風險***	
31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 31. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。	Apply the Reasonable Information Relief 應用合理資料寬免
Climate-related opportunities ***氣候相關機遇***	
32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 32. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	Apply the Reasonable Information Relief 應用合理資料寬免
Capital deployment ***資本運用***	
33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 33. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	During the Reporting Period, the Group has not separately tracked or allocated capital expenditure under a dedicated climate-related taxonomy. This is primarily because our investments in climate transition (including fleet electrification and energy efficiency upgrades) are integrated into our broader operational and capital budgeting processes, and hence a discrete financial figure for climate-specific capital deployment is not available 於報告期內，集團並未根據專門的氣候相關分類單獨追蹤或分配資本支出。這主要是因為我們在氣候轉型方面的投資(包括車隊電氣化及能源效益提升)已整合到更廣泛的營運及資本預算流程中，故目前並無獨立的財務數據可用於反映氣候相關資本配置

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
Internal carbon prices ***內部碳定價*** 34. An issuer shall disclose: 34. 發行人須披露如下： (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and (a) 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及 (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. (b) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	The Group does not apply a carbon price for decision-making 集團並未在決策過程中應用碳價格
Remuneration ***薪酬*** 35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 35. 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	The Group does not incorporate climate-related performance metrics into remuneration policies 集團並未將氣候相關績效指標納入薪酬政策
Industry-based metrics ***行業指標*** 36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 36. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	**Environment and Resources** – Climate Change **環境與資源** – 氣候變化

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
Climate-related targets ***氣候相關目標***	
37. An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:	**Environment and Resources** – Climate Change
37. 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：	**環境與資源** — 氣候變化
(a) the metric used to set the target;	**Environment and Resources** – Climate Change
(a) 用以設定目標的指標；	**環境與資源** — 氣候變化
(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	**Environment and Resources** – Climate Change
(b) 目標的目的(例如減緩、適應或以科學為基礎的舉措)；	**環境與資源** — 氣候變化
(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);	**Environment and Resources** – Climate Change
(c) 目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))；	**環境與資源** — 氣候變化
(d) the period over which the target applies;	**Environment and Resources** – Climate Change
(d) 目標的適用期間；	**環境與資源** — 氣候變化
(e) the base period from which progress is measured;	**Environment and Resources** – Climate Change
(e) 衡量進度的基準期間；	**環境與資源** — 氣候變化
(f) milestones or interim targets (if any);	None
(f) 階段性目標或中期目標(如有)；	無
(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and	**Environment and Resources** – Climate Change
(g) 如屬量化目標，其屬絕對目標還是強度目標；及	**環境與資源** — 氣候變化
(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	**Environment and Resources** – Climate Change
(h) 最新氣候變化國際協議(包括該協議產生的司法承諾)如何幫助發行人設定目標。	**環境與資源** — 氣候變化

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 38. 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：	
(a) whether the target and the methodology for setting the target has been validated by a third party; (a) 目標本身及設定目標的方法是否經第三方驗證；	The Group's climate-related targets have been not been validated by third-parties 集團的氣候相關目標尚未經第三方驗證
(b) the issuer's processes for reviewing the target; (b) 發行人審核目標的程序；	**Environment and Resources** – Climate Change **環境與資源** — 氣候變化
(c) the metrics used to monitor progress towards reaching the target; and (c) 用於監察達標進度的指標；及	**Environment and Resources** – Climate Change **環境與資源** — 氣候變化
(d) any revisions to the target and an explanation for those revisions. (d) 任何修訂目標的內容及原因。	None 無
39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 39. 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	**Environment and Resources** – Climate Change **環境與資源** — 氣候變化
40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 40. 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：	
(a) which greenhouse gases are covered by the target; (a) 目標涵蓋哪些溫室氣體；	**Environment and Resources** – Climate Change **環境與資源** — 氣候變化
(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	**Environment and Resources** – Climate Change **環境與資源** — 氣候變化
(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (c) 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	**Environment and Resources** – Climate Change **環境與資源** — 氣候變化

Climate-related Disclosures Description 氣候相關披露描述	Relevant Chapter or Explanation 相關章節或解釋
(d) whether the target was derived using a sectoral decarbonisation approach; and	The Group's GHG emissions target was not formulated using a sectoral decarbonisation approach
(d) 目標是否是採用行業脱碳方法得出的；及	集團的溫室氣體排放目標並非採用行業脱碳方法制定
(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:	The Group has not set any net GHG emissions targets, and hence carbon credits were not used
(e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：	集團尚未設定任何溫室氣體淨零排放目標，因此並未使用碳信用
(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	
(i) 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；	
(ii) which third-party scheme(s) will verify or certify the carbon credits;	
(ii) 該碳信用將由哪些第三方計劃驗證或認證；	
(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and	
(iii) 碳信用的類型，包括相關抵銷是否是基於自然還是基於科技的碳消除，以及相關抵銷是通過減碳還是碳消除實現；及	
(iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	
(iv) 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵銷效果的假設）。	
Applicability of cross-industry metrics and industry-based metrics ***跨行業指標及行業指標的適用性***	
41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	**Environment and Resources** – Climate Change
41. 在編制披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。	**環境與資源** – 氣候變化

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