Moody Technology Holdings Limited
滿地科技股份有限公司

(Incorporated in the Cayman Islands with limited liability and continued in Bermuda with limited liability)
(於開曼群島註冊成立並於百慕達存續之有限公司)

Stock Code 股份代號: 1400



2025
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

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ABOUT THIS REPORT

Moody Technology Holdings Limited (the "Company"), together with its subsidiaries (the "Group"), is pleased to present this Environmental, Social and Governance Report (the "Report") to provide an overview of the Group's management of significant issues affecting the operation, including environmental, social and governance issues. This Report is prepared by the Group with the professional assistance of APAC Compliance Consultancy and Internal Control Services Limited.

關於本報告

滿地科技股份有限公司(「本公司」)連同其附屬公司(「本集團」)欣然提呈此份環境、社會及管治報告(「報告」),以概覽本集團對影響營運的重大事宜的管理,包括環境、社會及管治事宜。本報告乃由本集團在亞太合規顧問及內控服務有限公司專業協助下編製。

PREPARATION BASIS AND SCOPE

This Report is prepared in accordance with Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") (the "Listing Rules") – "Environmental, Social and Governance Reporting Guide" and has complied with the "comply or explain" provision in the Listing Rules.

This Report summarises the performance of the Group in respect of corporate environmental and social responsibility, covering its operations which are considered as material by the Group – (i) the sales of clothes products (the "clothes business"); (ii) design, manufacturing and sales of elastic webbings and (iii) provision of digital marketing services. With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken initiative to formulate policies, record relevant data as well as implement and monitor measures. This Report shall be published both in Chinese and English on the websites of the HKEXnews at www.hkexnews.hk and the Company at www.moodytech-holdingltd.com. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

編製基準及範圍

本報告乃依照香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄C2 —「環境、社會及管治報告指引」而編製,並已遵守上市規則項下的「不遵守就解釋」條文。

本報告概述本集團在企業環境及社會責任方面的表現,涵蓋本集團認為重要的業務—(i)從事服裝產品銷售(「服裝業務」);(ii)設計、生產和銷售彈性織帶及(iii)提供數字營銷服務。為優化和改進本報告的資料披露,本集團已主動制定政策,記錄相關數據,執行並監察措施。本報告將於港交所網站www.hkexnews.hk 及本公司網站www.moodytech-holdingltd.com 以中文及英文刊載。中英文本如有歧義,以英文本為準。

REPORTING PERIOD

This Report demonstrates our sustainability initiatives during the reporting period from 1 January 2025 to 31 December 2025.

報告期間

本報告列載於二零二五年一月一日至二零二五年十二月三十一日報告期間的可持續發展措施。

CONTACT INFORMATION

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by post mail to 20/F, Infinitus Plaza, 199 Des Voeux Road Central, Sheung Wan, Hong Kong.

聯絡資料

本集團歡迎 閣下對本報告提出任何可持續發展措施方面的反饋,請郵寄至香港上環德輔道中199號無限極廣場20樓與我們聯絡。

INTRODUCTION

The Group is principally engaged in (i) sales of clothes and elastic webbings and provision of digital marketing services during the year.

引言

本集團於年內主要從事(i)服裝及彈性織帶銷售以及提供數字化營銷服務。

Sustainable development is an integral part of the Group's business strategy in order to achieve business excellence and enhance capabilities for long-term competitiveness. The Group is committed to operating in a manner that is economically, socially and environmentally sustainable while balancing the interests of our various stakeholders and fostering a positive impact on the society. To demonstrate its commitment, the Group has established and implemented various policies and measures to manage and monitor the risks related to the environment, employment, operating practices and community. Details of the management approaches to sustainable development of different areas are illustrated in this Report.

為達至卓越營商及提高長期競爭力，可持續發展為本集團業務策略中不可或缺的一環。本集團致力以經濟、社會及環境可持續的形式營運，並平衡各方持份者的權益，為社會培育正面影響。為實現此承諾，本集團已設立並執行各項政策及措施以管理並監控有關環境、僱傭、營運常規及社區的風險。本報告載列各方面可持續發展管理方針的詳情。

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

持份者參與及重要性評估

The Group understands the success of the Group's business depends on the support from its key stakeholders, who (a) have invested or will invest in the Group; (b) have the ability to influence the outcomes within the Group; and (c) are interested in or affected by or have the potential to be affected by the impact of the Group's activities, products, services and relationships. It allows the Group to understand risks and opportunities. The Group will continue to ensure effective communication and maintain good relationship with each of its key stakeholders.

本集團深明，本集團之業務成功與否取決於(a)已投資或將投資於本集團；(b)有能力影響本集團內部事宜的結果；及(c)於本集團之業務、產品、服務及關係中擁有權益或受其影響或潛在影響的主要持份者的支持，並讓本集團了解風險與機遇。本集團將繼續確保與每個主要持份者有效溝通，並保持良好關係。

Stakeholders are prioritised from time to time in view of the Group's roles and duties, strategic plan and business initiatives. The Group engages with its stakeholders to develop mutually beneficial relationships and to seek their views on its business proposals and initiatives as well as to promote sustainability in the marketplace, workplace, community and environment.

本集團不時因應其角色及職責、戰略規劃及業務計劃對持份者進行重要性排序。本集團與其持份者溝通以建立互利關係，並尋求彼等對業務建議及計劃之意見，同時促進市場、工作場所、社區及環境之可持續發展。

The Group acknowledges the importance of intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to our business and established various channels for communication. The following table provides an overview of the Group's key stakeholders, and various platforms and methods of communication are used to reach, listen and respond.

本集團認同自持份者對本集團業務活動之見解、查詢及持續關注所得資料之重要性。本集團已識別對業務而言屬重要之主要持份者，並設立多種溝通渠道。下表提供本集團主要持份者以及用於接觸、聆聽及回應的各種溝通平台及方式的概要。

Stakeholders 持份者	Expectations 期 望	Engagement channels 參與渠道
Government **政府**	• Compliance with the laws and regulations 法律及法規合規 • Proper tax payment 正當繳税	• Annual reports, interim reports and announcements 年報、中期報告及公告 • Company website 公司網站
Shareholders and investors **股東及投資者**	• Low risk 低風險 • Return on the investment 投資回報 • Information disclosure and transparency 資訊披露及透明 • Protection of interests and fair treatment of shareholders 保障權益並公平對待股東	• Annual general meetings and other shareholder meetings 股東週年大會及其他股東會議 • Annual reports, interim reports and announcements 年報、中期報告及公告 • Company website 公司網站 • Meeting with investors and analysts 與投資者及分析師舉行會議
Employees **僱員**	• Safeguard the rights and interests of employees 捍衛僱員的權利及利益 • Working environment 工作環境 • Career development opportunities 職業發展機會 • Health and safety 健康及安全	• Trainings, seminars, briefing sessions 培訓、研討會及簡介會 • Newsletters 通訊 • Intranet and emails 內聯網及電郵
Customers **客戶**	• Safe and high-quality products 安全優質的產品 • Stable relationship 穩定關係 • Information transparency 資訊透明 • Integrity 誠信 • Business ethics 商業道德	• Annual reports, interim reports and announcements 年報、中期報告及公告 • Company website 公司網站 • Email and customer service hotline 電郵及客戶服務熱線 • Regular meetings 定期會議

Stakeholders 持份者	Expectations 期 望	Engagement channels 參與渠道
Suppliers and partners **供應商及夥伴**	• Long-term partnership 長期夥伴 • Honest cooperation 誠信合作 • Fairness and openness 公平開放 • Information resources sharing 共享資訊資源 • Risk reduction 減少風險	• Business meetings, phone calls 商務會議、電話聯繫 • Regular meetings 定期會議 • Reviews and assessments 審核及評估
Financial institution **金融機構**	• Compliance with the laws and regulations 法律及法規合規 • Disclosure of information 披露資訊	• Consulting 諮詢 • Information disclosure 披露資訊 • Annual reports, interim reports and announcements 年報、中期報告及公告
Media **媒體**	• Information transparency 資訊透明	• Company website 公司網站 • Interviews 訪問
Public and communities **公共及社區**	• Community involvement 社區參與 • Social responsibilities 社會責任	• Annual reports, interim reports and announcements 年報、中期報告及公告

Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has adopted the principle of materiality in the ESG reporting by understanding the key ESG issues that are important to the business of the Group. All the key ESG issues and key performance indicators (KPIs) are reported in the Report according to recommendations of the ESG Reporting Guide (Appendix C2 of the Listing Rules) and the GRI Guidelines.

The Group has evaluated the materiality and importance in ESG aspects through the following steps:

Step 1: Identification – Industry Benchmarking

- Relevant ESG areas were identified through the review of relevant ESG reports of the local and international industry peers.

- The materiality of each ESG areas was determined based on the important of each ESG area to the Group through internal discussion of the management and the recommendation of ESG Reporting Guide (Appendix C2 of the Listing Rules).

Step 2: Prioritisation – Stakeholder Engagement

- The Group discussed with key stakeholders on key ESG areas identified above to ensure all the key aspects were covered.

Step 3: Validation – Determining Material Issues

- Based on the discussion with key stakeholders and internal discussion among the management, the Group's management ensured that all the key and material ESG areas, which were important to the business development, were reported and in compliance with ESG Reporting Guide.

As a result of this process carried out in 2025, those important ESG areas to the Group were discussed in this Report.

透過與持份者進行一般溝通，本集團了解到持份者的期望及關注。所獲得的反饋讓本集團能夠作出更為明智的決策，且更好地評估及管理由此產生的影響。

本集團通過了解對本集團業務而言屬重要的關鍵環境、社會及管治事宜，於環境、社會及管治報告中採用重要性原則。根據環境、社會及管治報告指引(上市規則附錄C2)及全球報告倡議組織指引的建議，本報告就所有關鍵環境、社會及管治事宜及關鍵績效指標作出匯報。

本集團已透過以下步驟評估環境、社會及管治方面的重大性及重要性：

步驟一：識別－行業基準

- 透過審查當地及國際同業的相關環境、社會及管治報告，確定相關的環境、社會及管治範疇。

- 根據各個環境、社會及管治範疇對本集團的重要性，透過管理層的內部討論及環境、社會及管治報告指引(上市規則附錄C2)的建議，釐定各個環境、社會及管治範疇的重要性。

步驟二：排序－持份者的參與

- 本集團已就上述識別出的關鍵環境、社會及管治範疇與主要持份者進行討論，以確保涵蓋所有關鍵方面。

步驟三：確認－釐定重大議題

- 根據與主要持份者的討論以及管理層之間的內部討論，本集團的管理層確保所有對業務發展至關重要的關鍵及重大環境、社會及管治範疇已予報告並遵守環境、社會及管治報告指引。

由於二零二五年進行該程序，本報告中已討論該等對本集團至關重要的環境、社會及管治範疇。

ESG GOVERNANCE

Board's oversight of ESG issues

Board's overall vision and strategy in managing ESG issues

The board of directors ("Board") has a primary role in overseeing the management of the Group's sustainability issues. During the year, the Board spent significant time in evaluating the impact of ESG-related risks on our operation and formulating relevant policy in dealing with the risks. The oversight of the Board is to ensure the management to have all the right tools and resources to oversee the ESG issues in the context of strategy and long-term value creation.

ESG Working Group

The Group attaches great importance to ESG work. Under the leadership of the Board of the Company, each subsidiary has set up a dedicated safety and environmental protection department ("ESG Working Group") to implement specific safety and environmental protection work, so as to comply with government requirements, implement the concept of "safety and environmental protection" in its operation and fulfil its social responsibilities.

The ESG Working Group is primarily responsible for reviewing and supervising the ESG process, and risk management of the Group. Different ESG issues were reviewed by the Working Group at the meeting, which holds once per year. During the reporting period, the ESG Working Group and the management reviewed the ESG governance and different ESG issues. The ESG Working Group consisted of Executive Directors, General Manager, Chief Financial Officer, Human Resource Manager and factory managers.

Board's ESG management approach and strategy for material ESG-related issues

In order to better understand the opinions and expectations of different stakeholders on our ESG issues, materiality assessment is conducted each year. We ensure various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

環境、社會及管治的治理

董事會對環境、社會及管治事宜的監督

董事會在管理環境、社會及管治事宜方面的整體願景及戰略

董事會(「董事會」)在督導本集團的可持續發展事宜管理方面充當主要角色。於年內，董事會耗費大量時間評估環境、社會及管治相關風險對營運的影響，並制定相關政策以處理相關風險。董事會的督導確保於戰略及長期價值創造下，管理層擁有一切合適的工具及資源，以便督導環境、社會及管治事宜。

環境、社會及管治工作小組

本集團十分重視環境、社會及管治工作。在本公司董事會的領導下，各附屬公司都設立專責安全環保部門(「環境、社會及管治工作小組」)專責落實安全及環保具體工作，以配合政府要求，在經營中貫徹落實「安全環保」理念，履行社會責任。

環境、社會及管治工作小組主要負責檢討及監督本集團的環境、社會及管治流程以及風險管理。在每年舉行一次的會議上，工作小組會對不同環境、社會及管治事宜進行檢討。於報告期間，環境、社會及管治工作小組及管理層已檢討環境、社會及管治的治理情況及不同環境、社會及管治事宜。環境、社會及管治工作小組包括執行董事、總經理、財務總監、人力資源部經理及工廠經理。

董事會就重大環境、社會及管治相關事宜的環境、社會及管治管理方針及戰略

為更好地了解不同持份者對環境、社會及管治事宜的意見及期望，我們每年進行重要性評估。我們確保使用各種平台及溝通渠道來接觸、聆聽及回應我們的主要持份者。通過與持份者進行全面溝通，本集團得以了解其持份者的期望及關注。所獲得的反饋意見使本集團能夠作出更明智的決策，並更好地評估及管理該等決策產生的影響。

The Group has evaluated the materiality and importance in ESG aspects through the steps: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritization with stakeholder engagement; and (3) validation and determining material ESG issues based on results of communication among stakeholders and the management. Hence, this can enhance understanding of their degree and change of attention to each significant ESG issue, and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our material assessment were discussed in this Report.

本集團已透過以下步驟評估環境、社會及管治層面的重要性：(1)以行業對標方式識別重大環境、社會及管治範疇；(2)在持份者參與下，排列關鍵環境、社會及管治範疇優先順序；及(3)根據與持份者及管理層的溝通結果驗證及釐定重大環境、社會及管治事宜。因此，此舉可提高持份者對各重大環境、社會及管治事宜的理解程度及精力調配，並使我們能對日後可持續發展工作作出更全面的規劃。我們於重要性評估中識別的重要及重大環境、社會及管治範疇已於本報告中論述。

A. ENVIRONMENTAL ASPECTS

A. 環境層面

The Group believes that enterprise has responsibility in promoting and implementing the sustainable development of environment. Accordingly, the Group established environmental principles to ensure the effective execution in various measures. In production and operation activities, the Group has been enhancing management of pollution resources, taking effective precaution measures to reduce or avoid the impact of wasted water, exhaust gas, noise and solid waste to the environment; continuously improved production process, monitored the process, improved product qualification rate and saved resources and energy as much as possible; strove to seek substitutes for hazardous and noxious substances to produce our products meeting the requirement of customers and the laws and regulations of importing countries; encouraged the staff and workers to strengthen environmental protection awareness and to obtain knowledge and skills related to environmental protection.

本集團認為促進及實行環境的可持續性發展是企業的責任。於是，本集團建立了環保原則以確保各項措施得以有效執行。在生產經營活動中，本集團提高污染源的管理，採取有效預防措施，減低或避免廢水、廢氣、噪音及固體廢棄物等對環境的影響；不斷改進生產過程，過程監控，提高產品合格率，盡量節約資源和能源；努力尋求有毒有害物質的替代品，使我們的產品能夠滿足顧客及輸入國法律法規的要求；鼓勵員工及工人加強環保意識、取得環境保護相關的知識與技能。

During the reporting period, the Group fully complied with all of the relevant national laws, regulations and policies, such as the Environmental Protection Law of the PRC, the Law of the PRC on the Prevention and Control of Atmospheric Pollution and the Air Pollution Control Ordinance (Cap.311) in Hong Kong. Besides, the Group was not aware of any material non-compliance (2025: nil) with the relevant laws and regulations that had significant impact on the Group related to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous waste.

本集團於報告期間已全面遵守所有相關的國家法律、法規及政策，包括《中國環境保護法》、《中國大氣污染防治法》及香港的《空氣污染管制條例(第311章)》。此外，本集團並不知悉任何重大不遵守對本集團有關空氣及溫室氣體排放、向水及土地排放、產生有害及無害廢棄物有重大影響的相關法律及法規(二零二五年：無)。

A1. EMISSIONS

The Group acknowledges its responsibility to the environment and has implemented various policies and measures to regulate and mitigate the emissions generated during manufacturing process and office operations.

Air Pollutant Emissions

We understand that vehicle emission is one of the prominent sources of air pollution. Therefore, we adhere to the control vehicle emissions action published by the PRC government. Through understanding the fuel consumption and mileage of vehicles under the Group's name this year, we have planned and implemented several reduction measures to reduce vehicle emission, including the promotion of using public transport and conduct of regular vehicles maintenance, etc.

We complied with the Protection and Control of Atmospheric Pollution of the PRC《中華人民共和國大氣污染防治法》during the year. The decrease in air pollutant emissions in 2025 reflects the disposal of subsidiaries with high coal consumption in the prior period. The Group will continue to monitor air pollutant emissions and implement reduction measures on an ongoing basis.

During the reporting period, the air pollutants emission of our Group was as follows:

A1. 排放物

本集團認同其對環境的責任，並已實施多項政策及措施，以規管及減少製造過程及辦公室營運時所產生的廢氣排放。

空氣污染排放物

我們知悉車輛排放物是空氣污染的重要來源。因此，我們配合中國政府管制車輛排放物的行動。透過了解本年度本集團名下車輛的燃油耗量及行駛公里的資料，我們規劃並實行數種減排措施以減少車輛排放物，包括提倡使用公共交通工具及定期安排保養等。

於本年度，我們遵守《中華人民共和國大氣污染防治法》。二零二五年空氣污染排放量的減少反映了於先前期間出售高耗煤量的附屬公司。本集團將繼續按可持續基準監測空氣污染排放量並實施減排措施。

於報告期間，本集團的大氣污染物排放情況如下：

Type of air pollutants 空氣污染物類別	Unit 單位	2025 二零二五年	2024 二零二四年
Nitrogen oxides (NO_x) 氮氧化物(NO_x)	tonnes 噸	**0.00**	0.01
Sulphur oxides (SO_x) 硫氧化物(SO_x)	tonnes 噸	**0.00**	0.01
Particulate matter (PM) 懸浮粒子(PM)	tonnes 噸	**0.00**	0.00

Greenhouse Gas ("GHG") Emissions

Greenhouse gas is considered as one of the major contributors to the climate change and global warming. Electricity consumption account for a major part of the Group's GHG emissions.

Regarding GHG emissions of the Group, direct emissions (Scope 1) arise from fuel combustion by vehicles owned or controlled by the Group. Indirect emissions (Scope 2) result from the purchased electricity consumed in our factories and offices. This is the Group's first disclosure of Scope 3 emissions; the Group will continue to refine its methodologies and expand its Scope 3 data collection in subsequent reporting periods.

The Group attaches great importance on improving energy efficiency and reducing energy consumption to minimise its GHG emissions. The Group has set out three means of reducing emission:

- Regular monitoring of emissions in relation to its production processes and establishing guidelines for improvement;
- Stringent selection of suppliers and partners, giving priority to those fulfilling obligations of environmental protection and social responsibility;
- Continue to research on environment-friendly production technologies to achieve waste reduction at the source.

In the future, the Group will continue to incorporate environmental protection with business development to achieve better results. The Group has adopted various energy saving initiatives that will be further elaborated in the section "Use of Resources" of this Report. The significant decrease in GHG emissions in 2025 was primarily attributable to operational changes, including the leasing out of certain factory facilities and the integration of newly acquired operations with differing energy profiles. The Group will continue to monitor GHG emissions and set forward-looking reduction targets.

溫室氣體排放物

溫室氣體被認為是氣候變化和全球暖化的主要原因之一。電力消耗佔本集團溫室氣體排放的主要部分。

關於本集團的溫室氣體排放，直接排放(範圍1)來自本集團擁有或控制的車輛燃料燃燒。間接排放(範圍2)排放來自工廠及辦公室的購買電力消耗。此為本集團首次披露範圍3的排放量；本集團將於後續報告期間繼續完善其方法並擴大其範圍3的資料收集。

本集團非常重視提高能源效率及減少能源消耗，以盡量減少溫室氣體排放。本集團設立的減排措施有以下三項：

- 定時監測生產過程相關之排放情況，並就改善排放量提出新的指引；
- 嚴密挑選供應商及合作夥伴，優先選擇踐行環保及社会責任的企業；
- 繼續研究環保生產技術，達致源頭減廢。

未來，本集團將繼續執行環保節能的企業發展方向，以取得更好的成效。本集團已採納多項節能措施，將於本報告「資源使用」一節進一步詳述。二零二五年溫室氣體排放量大幅減少主要是由於營運調整，包括若干廠房設施的出租以及對能源結構各異的新收購業務的整合。本集團將繼續監測溫室氣體排放，並制定具前瞻性的減排目標。

During the reporting period, the GHG emissions were as follows:

於本報告期間，溫室氣體排放物如下：

GHG Emission 溫室氣體排放	Unit 單位	2025 二零二五年	2024 二零二四年
Scope 1[1] 範圍一[1]	tonnes of CO_2-e 以噸計二氧化碳當量	**0.01**	0.17
Scope 2[2] 範圍二[2]	tonnes of CO_2-e 以噸計二氧化碳當量	**1,669.59**	5,374.79
Total GHG emission 溫室氣體總排放	tonnes of CO_2-e 以噸計二氧化碳當量	**1,669.60**	5,374.95
GHG emission intensity 溫室氣體排放密度	tonnes of CO_2-e/RMB million revenue 以噸計二氧化碳當量／百萬人民幣收益	**0.0148**	0.0477

Hazardous and Non-hazardous Wastes

The Group recognizes the importance of waste reduction. Waste management measures have been introduced and implemented to minimize the amount of waste generated and the impact on the environment. Under its business operation in respect of its nature, no significant hazardous waste was generated in the Group's production activities during the reporting period. The non-hazardous waste is generated during the factory production and office operations. The non-hazardous waste mainly includes paper waste and household waste. All waste is handled according to the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste《中華人民共和國固體廢物污染環境防治法》.

The Group strives to reduce the amount of non-hazardous waste by implementing various waste reduction initiatives based on the 4R principle (i.e. Reduce, Reuse, Replace and Recycle). In order to reduce paper waste, the Group promotes electronic communication, such as by emails, instead of paper form communication. The Group also encourages its employees to use both sides of paper and suitable font sizes and shrinkage mode when printing.

有害廢棄物及無害廢棄物

本集團認識到減少廢棄物的重要性並已推出及實施廢棄物管理措施以將產生的廢棄物數量及對環境的影響減至最低。根據有關其性質的業務運營，於報告期間，本集團的生產活動並無產生重大有害廢棄物。無害廢棄物乃於工廠生產及辦公運作過程中產生。無害廢棄物主要包括廢紙及生活垃圾。所有廢棄物均依照《中華人民共和國固體廢物污染環境防治法》進行處理。

本集團通過實施基於4R原則（即減少、重用、代替及回收）的各種減少廢棄物的措施，致力減少無害廢棄物的數量。為減少浪費紙張，本集團推廣電子通訊，例如電子郵件，而非紙質通訊。本集團亦鼓勵員工在印刷時使用紙張的兩面以及合適的字體大小和縮小模式。

1 Scope 1: Direct emission from sources that are owned or controlled by the Group.

2 Scope 2: Indirect emissions from the purchased electricity consumed by the Group.

1 範圍一：本集團擁有或控制的來源產生的直接排放。

2 範圍二：本集團消耗的購買電力產生的間接排放。

Besides, employees are encouraged to use durable items, such as reusable cups and cutleries instead of disposable ones. The Group places great emphasis on waste recycling by ensuring waste segregation with separately allocated containers to facilitate recycling of general waste.

此外，本公司鼓勵僱員使用耐用物品，例如可重複使用的杯子和餐具，而非一次性用品。本集團非常重視廢棄物回收，通過確保以單獨分配的容器建立廢棄物分類，促進一般廢棄物的循環再造。

The reduction in non-hazardous waste in 2025 is mainly due to the decrease in paper usage during the reporting period. The Group will continue to implement waste reduction initiatives to further reduce non-hazardous waste generation.

二零二五年無害廢棄物減少主要是由於報告期間紙張用量減少。本集團將繼續實施減少廢棄物的舉措，以進一步減少無害廢棄物的產生。

During the reporting period, the non-hazardous wastes generated by the Group were as follows:

於本報告期間，本集團產生的無害廢棄物如下：

Type of wastes generated 所產生廢棄物類別	Unit 單位	2025 二零二五年	2024 二零二四年
Household waste 生活垃圾	tonnes 噸	–	–
Paper waste 廢紙	tonnes 噸	**1.08**	1.08
Non-hazardous waste generated 所產生無害廢棄物	tonnes 噸	**1.08**	1.08
Non-hazardous waste generated intensity 所產生無害廢棄物密度	tonnes/RMB million revenue 噸／百萬人民幣收益	**0.00001**	0.00001

A2. USE OF RESOURCES

The major resources used by the Group are electricity, water and packaging materials. The Group aims to promote resources saving by implementing energy and water efficiency initiatives and motivating our employees to participate in resources conservation activities.

Energy Consumption

The use of electricity account for the Group's major energy consumption. In view of the scarcity of energy, the Group has advocated various energy conservation strategies to increase energy efficiency and reduce energy consumption. The temperature of air-conditioners is maintained at an energy-efficient level at around 25 degrees Celsius. A standby mode is set for computers when they are not in use for a long period of time. Besides, all lighting and power supply in the area are switched off while leaving. In order to increase the environmental awareness of employees, energy saving reminder notices are posted near the switches and sockets to encourage our employees to reduce electricity usage.

A2. 資源使用

本集團使用的主要資源為電力、水和包裝材料。本集團旨在通過實施能源和水效率計劃以及激勵員工參與資源保護活動來促進資源節約。

能源消耗

電力的使用是本集團主要能源消耗的原因。鑑於能源短缺，本集團倡導各種節能策略，以提高能源效率及減少能源消耗。空調的溫度保持在25攝氏度左右的能源效率水平。當電腦長時間不使用時，將其設置待機模式。此外，離開時關閉所有照明和電源。為提高員工的環保意識，在開關和插座附近張貼節能提醒通知，以鼓勵員工減少用電量。

The overall decrease in energy consumption in 2025 reflects reduced production activity at certain facilities, the impact of prior-period asset disposals, and ongoing energy efficiency initiatives. The Group will continue to pursue energy efficiency improvements as part of its ongoing sustainability commitment. During the reporting period, the energy consumption was as follows:

二零二五年能源消耗量的整體減少主要反映了若干設施生產活動減少、前期資產出售的影響以及正在進行的節能舉措。本集團將繼續致力於提高能源效率，以履行其對可持續發展的承諾。於本報告期內，能源耗量如下：

Type of energy 能源種類	Unit 單位	2025 二零二五年	2024 二零二四年
Purchased electricity 購買電力	MWh 兆瓦時	**2,157.93**	2,280.96
Petrol 汽油	MWh 兆瓦時	**26.88**	674.51
Coal 煤炭	MWh 兆瓦時	**0.00**	0.00
Steam 蒸汽	MWh 兆瓦時	**7,591.51**	8,685.11
Total energy consumption **能源總耗量**	**MWh** **兆瓦時**	**9,776.32**	11,640.58
Energy consumption intensity 能源耗量密度	MWh/RMB million 兆瓦時／百萬人民幣收益	**0.036**	0.103

Water Consumption

Water is another important resource used by the Group during operation. The Group endeavours to conserve water effectively in its operations by implementing various water-saving measures. The water used in cleaning process is reused when practicable. Besides, employees are encouraged to turn off the water taps when they are not in use.

In case of leaking faucet or pipe, the Group will promptly report to relevant authority in order to reduce unnecessary water consumption. Moreover, the amount of water consumption is recorded regularly for the Group to monitor the water consumption level and better formulate water-saving measures.

Water consumption remained relatively stable in 2025, with a marginal increase compared to the prior year. The Group continues to implement water-saving measures to manage consumption levels. The Group will continue to implement water-saving measures to further reduce water consumption.

耗水量

水是本集團在營運期間使用的另一項重要資源。本集團致力於通過實施各種節水措施，在營運中有效地節約用水。在清潔過程中使用的水在可行的情況下重複使用。此外，鼓勵員工在不使用時關掉水龍頭。

如果水龍頭或管道洩漏，本集團將及時向有關當局報告，以減少不必要的用水量。此外，本集團定期記錄用水量，以監察用水水準，並更好地制定節水措施。

二零二五年耗水量維持相對穩定，較前一年輕微增加。本集團繼續實施節水措施以管理用水量水平。本集團將繼續實施節水措施，以進一步降低用水量。

During the reporting period, the water consumption was as follows:

於本報告期間，耗水量如下：

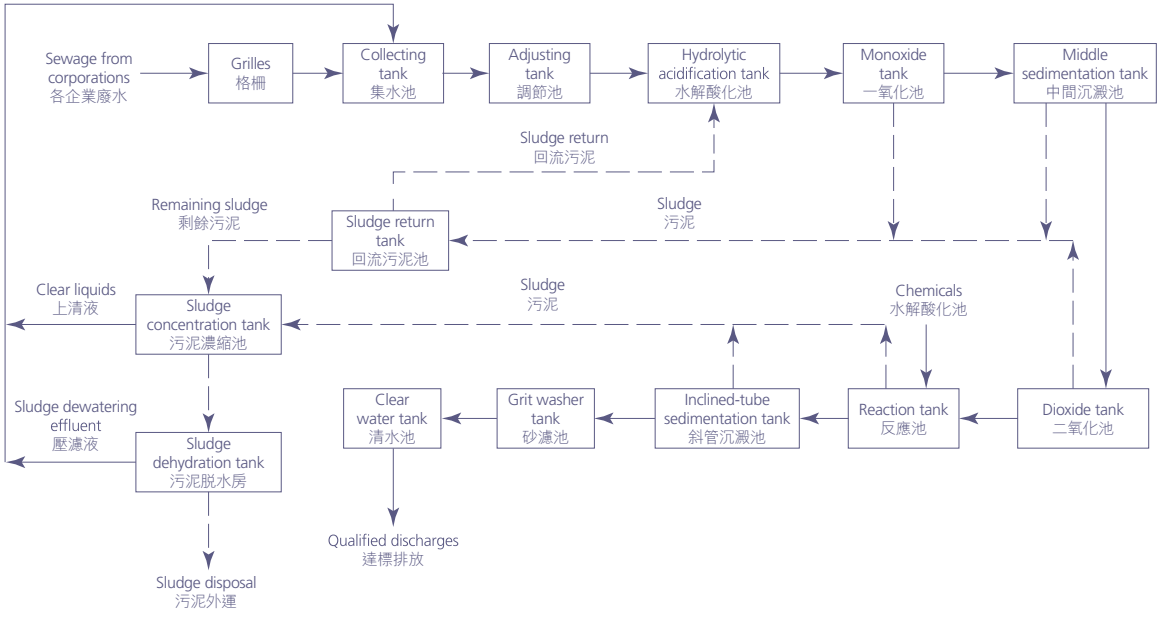
Water Consumption 耗水量	Unit 單位	2025 二零二五年	2024 二零二四年
Total water consumption 耗水總量	m^3 立方米	**603**	600
Water consumption intensity 耗水量密度	m^3/RMB million revenue 立方米／百萬人民幣收益	**0.004**	0.006

Sewage Discharge and Treatment

The Group regularly monitors the production, office and domestic sewage so to comply with the relevant laws and regulations and meet local government sewage standards. The sewage discharged by the Group from production processes and living activities is collected by septic tanks and discharged to sewage treatment plants through official city networks. The processes are as follows:

廢水排放及處理

本集團定時監控生產、辦公室和生活產生的污水，以遵守相關的法律法規和達到當地政府的污水排放標準。本集團於生產過程及生活活動中產生的廢水由化糞池收集後，經市政官網排放到污水處理廠進行集中處理。其處理流程如下：



Sewage discharged 廢水排放	Discharge destination 排放目的地	Unit 單位	2025 二零二五年	2024 二零二四年
Fengtai (Hubei) Textile Co. Ltd. 豐太（湖北）紡織有限公司	Huangmei County River 黃梅縣縣河	tonnes of sewage 噸廢水	**0.00**	0.00
Shishi Meiyina Clothing Co. Limited 石獅美美依娜服飾有限公司	South China Sea 南中國海	tonnes of sewage 噸廢水	**603.00**	600.00

Packaging Materials

The packaging materials are used to protect our products in order to minimise the risk of damage during transportation. The major packaging materials used by the Group is packaging film. The Group will continue to work towards reducing packaging materials usage as part of its ongoing environmental commitment.

During the reporting period, the consumption of the Group's major packaging materials was as follows:

包裝材料

包裝材料用作保護我們的產品免受運輸期間的破損風險。本集團主要使用的包裝材料為包裝膜。本集團將繼續致力於減少包裝材料的使用，以履行其作為持續環保承諾的一部分。

於本報告期間，本集團主要包裝材料消耗量如下：

Type of packaging materials 包裝材料種類	Unit 單位	2025 二零二五年	2024 二零二四年
Packaging film 包裝膜	tonnes 噸	**1.08**	1.08
Packaging film consumption intensity 包裝膜消耗密度	tonnes/RMB million revenue 噸／百萬人民幣收益	**0.00001**	0.00001

A3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group has established policies to identify the Group's environmental targets, implement environmental plans and validate the results.

In deciding the environmental objectives, indices and plans, the Group takes into consideration different criteria, including the significant environmental impacts in operational activities, environmental concerns of related parties and the Group's commitment to pollution prevention. Each department is responsible for conveying to its employees the environmental targets and plans, as well as encouraging employees to maintain an environmental-friendly workplace.

A3. 環境及天然資源

本集團已制定政策，以識別本集團的環保目標，實施環保計劃及驗證結果。

在決定環境目標、指數和計劃時，本集團考慮了不同的標準，包括業務活動的重大環境影響、關聯方的環境問題以及本集團對預防污染的承諾。每個部門均負責向員工傳達環境目標和計劃，並鼓勵員工維護環保的工作場所。

B. SOCIAL ASPECTS

EMPLOYMENT AND LABOUR PRACTICES

B1. EMPLOYMENT

The Group believes employees are valuable assets and the foundation for success and development of the Group. The Group strives to maintain a safe and equal working environment for its employees and promote employees' health and well-being. The employment contracts and human resources management policies cover the Group's standards in respect of compensation and dismissal, recruitment and promotion, working hours, rest periods and other benefits and welfare.

The Group strives to create a fair and inclusive workplace where all its employees are treated with dignity and respect. The Group provides equal opportunity in all aspects of employment and prohibits discrimination or harassment against any individual on their gender, age, nationality, marital status, disability, race, colour, religion and any other characteristics protected by the relevant laws.

The Group is in strict compliance with the relevant laws and regulations in the PRC and Hong Kong, including the Labour Law of the PRC, the Labour Contract Law of the PRC, the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong), the Sex Discrimination Ordinance (Chapter 480 of the Laws of Hong Kong) and the Race Discrimination Ordinance (Chapter 602 of the Laws of Hong Kong). During the reporting period, the Group was not aware of any material non-compliance (2024: nil) with those applicable laws and regulations.

B. 社會層面

僱傭及勞工常規

B1. 僱傭

本集團相信僱員乃珍貴資產，並是本集團成功及發展的基礎。本集團致力為其僱員維持安全及平等工作環境，並促進僱員的健康及福祉。僱傭合約及人力資源管理政策涵蓋本集團有關補償及解僱、招聘及晉升、工作時間、休息時間和其他權益及福利。

本集團致力於營造一個公平、包容的工作環境，讓所有員工均得到尊嚴和尊重。本集團在僱傭的各個方面提供平等機會，並禁止歧視或騷擾任何個人的性別、年齡、國籍、婚姻狀況、殘疾、種族、膚色、宗教及受相關法律保護的任何其他特徵。

本集團嚴格遵守中國及香港的相關法律及法規，包括《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《僱傭條例》(香港法例第57章)、《強制性公積金計劃條例》(香港法例第485章)、《性別歧視條例》(香港法例第480章)及《種族歧視條例》(香港法例第602章)。於本報告期間，本集團並不知悉任何重大不遵守該等適用法律及法規的情況(二零二四年：無)。

The employee composition breakdown by gender, age group, employment category and geographical region at the end of the reporting period is shown as follow:

於報告期末，僱員組成按性別、年齡組別、僱傭類別及地理區域劃分的明細如下：

Employee compositions	僱員組成	2025 二零二五年	2024 二零二四年
By gender	**按性別劃分**		
• Male	• 男性	**43%**	44%
• Female	• 女性	**57%**	56%
By age group	**按年齡組別劃分**		
• Age 30 or below	• 三十歲或以下	**6%**	5%
• Age 31-40	• 三十一至四十歲	**43%**	41%
• Age 41-50	• 四十一至五十歲	**43%**	43%
• Age 51 or above	• 五十一歲或以上	**8%**	10%
By geographical region	**按地理區域劃分**		
• PRC	• 中國	**100%**	100%
• Hong Kong	• 香港	**–**	–
By employment category	**按僱傭類別劃分**		
• Senior management	• 高級管理層	**9%**	9%
• Middle management	• 中級管理層	**42%**	41%
• General	• 普通員工	**49%**	50%
• Contract/short term staff	• 合同員工／臨時員工	**–**	–
By employment mode	**按僱傭模式劃分**		
• Full-time	• 全職	**100%**	100%
• Contract/short term	• 合同／臨時	**–**	–

In addition, below is the detailed breakdown of our employee turnover rate by gender, age group and geographical region during the reporting period: The increase in overall turnover in 2025 compared to 2024 was primarily driven by workforce adjustments associated with the Group's business expansion and operational restructuring during the year.

此外，於報告期間，僱員流失率按性別、年齡組別及地理區域劃分的詳細明細如下：二零二五年整體流失率較二零二四年有所增長，主要乃由於本集團於本年度進行業務擴張及營運重組導致相關人員出現調整。

Employee turnover rate	僱員流失率	2025 二零二五年	2024 二零二四年
By gender	**按性別劃分**		
• Male	• 男性	**13%**	8%
• Female	• 女性	**7%**	4%
By age group	**按年齡組別劃分**		
• Age 30 or below	• 三十歲或以下	**35%**	0%
• Age 31-40	• 三十一至四十歲	**6%**	3%
• Age 41-50	• 四十一至五十歲	**10%**	2%
• Age 51 or above	• 五十一歲或以上	**8%**	13%
By geographical region	**按地理區域劃分**		
• PRC	• 中國	**10%**	5%
• Hong Kong	• 香港	**–**	–
Overall	**總計**	**10%**	5%

B2. HEALTH AND SAFETY

Employee health and safety is the Group's top priority. The Group strictly abides by the relevant laws and regulations in the PRC and Hong Kong, including the Law of the PRC on Work Safety, the Law of the PRC on the Prevention and Control of Occupational Disease and the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong).

The Group has established a set of policies related to health and safety, including the "Occupational Health and Safety Operation Control Program" and the "Occupational Health and Safety Monitoring and Control Procedures", which illustrates our commitment in providing a safe working environment for our employees and strengthening their awareness towards occupational health and safety.

B2. 健康與安全

員工的健康與安全是本集團的重要事項。本集團嚴格遵守中國及香港的相關法律及法規，包括《中華人民共和國安全生產法》、《中華人民共和國職業病防治法》和《職業安全及健康條例》（香港法例第509章）。

本集團已制定一套與健康和安全相關的政策，包括「職業健康與安全操作控制計劃」和「職業健康與安全監控程序」，此等政策體現了我們為僱員提供安全工作環境的承諾，並加強他們對職業健康和安全的意識。

Safety education

Safety education is crucial to ensure that employees are fully understand the safety risks and well-equipped to handle the job duty safely. Our Group regularly provides trainings to employees working in factories.

Before working in factories, all employees must receive safety training, comprising plant-entry training, workshop training and class training. For employees who are engaged in special operations, they are required to attain trainings and assessments in accordance with the national laws and regulations. They are only allowed to work on sites after they have passed the assessments and obtained relevant licenses.

Safe production process

The Group has assigned registered security officers to be responsible for the Group's safety supervision and management. Prior to the implementation of new technologies, the Group conducts full identification and evaluation of hazards. After installation of the production equipment, the Group conducts inspection to ensure the equipment is safe to be operated. During the production process, all production employees shall strictly implement the safety operation regulations, including the use of protective equipment. The Security and Logistics Department is responsible for inspecting and monitoring the use of protective equipment of each department. The Group also conducts safety inspections, including daily inspections and regular inspections, to rectify any unsafe situations.

Health of employees

The Group places great emphasis on the health of employees. The Group provides pre-job, on-the job, off-the-post and emergency health check-ups for employees who are directly exposed to occupational hazards. Besides, underage and pregnant workers are avoided from taking up job positions that may possess higher health risks to them, including working in the hazardous chemicals' storage warehouse and the hydrogen station.

During the reporting period, the Group was not aware of any material non-compliance (2024: nil) with the relevant laws and regulations related to providing a safe working environment in the PRC and Hong Kong.

安全教育

安全教育對確保員工充分了解安全風險以及安全處理工作職責的設備至關重要。本集團定期為在工廠工作的員工提供培訓。

在工廠工作之前，所有員工必須接受安全培訓，包括工廠進入培訓、車間培訓和課堂培訓。對於從事特殊業務的員工，他們必須按照國家法律及法規進行培訓和評估。他們只有在通過評估並獲得相關資格認可後才能在工場上工作。

安全生產程序

本集團已委派註冊安全主任負責監督並管理本集團的安全事務。在實施新技術之前，本集團對危險事項進行全面識別和評估。安裝生產設備後，本集團進行檢查，確保設備安全運行。在生產過程中，所有生產員工應嚴格執行安全操作規程，包括使用防護設備。安保和物流部負責檢查和監督各部門的防護設備使用情況。本集團亦會進行安全檢查，包括日常檢查及定期檢查，以糾正任何不安全情況。

僱員的健康

本集團高度重視僱員的健康。本集團為直接承受職業危險的僱員提供任職前、在職、離職後及緊急健康檢查。此外，本集團避免未成年及懷孕員工從事可能對他們造成較大健康風險的工作崗位，包括在危險化學品儲存倉庫和氫氣站工作。

於本報告期間，本集團並不知悉任何重大不遵守有關在中國及香港提供安全工作環境的相關法律及法規（二零二四年：無）。

During the reporting period, there was no work-related injury case (2024: nil, 2023: nil) and lost day due to work injury (2024: nil, 2023: nil) in our business operation. There was no work-related fatality case (2024: nil, 2023: nil) during the reporting period. Employees were given paid sick leave for their recovery. Overall, no employees had serious accident during the reporting period.

於報告期間，於業務營運中並無錄得工傷案件(二零二四年：無；二零二三年：無)及因工傷損失工作日數(二零二四年：無；二零二三年：無)。於報告期間，並無因工死亡之個案(二零二四年：無；二零二三年：無)。本集團已給予有關僱員帶薪病假以供彼等康復。總體而言，於報告期間，概無僱員發生嚴重意外事故。

B3. DEVELOPMENT AND TRAINING

The Group believes the knowledge and skills of its employees are vital to the sustainable development of the Group. As stipulated in the Group's human resources management policies, the Group offers various training programs for employees, including pre-job training and regular training, to enhance their requisite knowledge and skills in discharging their duties.

1. Pre-job training

The pre-job training includes theoretical and practical training. Employees are allowed to work independently only when they have passed the training assessment.

2. Regular training

Each department identifies regular training programs according to the specific needs of the department and the job nature. The regular training programs are induced in the annual training plan.

B3. 發展與培訓

本集團相信其員工的知識及技能對本集團的可持續發展至關重要。根據本集團的人力資源管理政策規定，本集團為員工提供各種培訓計劃，包括崗前培訓和定期培訓，以提高他們履行職責所需的知識和技能。

1. 崗前培訓

崗前培訓包括理論和實踐培訓。員工只有在通過培訓評估後才能獨立工作。

2. 定期培訓

每個部門根據部門的具體需求和工作性質確定定期培訓計劃。定期培訓計劃於年度培訓計劃中引入的。

During the reporting period, the details of the percentage of employees received training in each employee type is as follows: Formal structured training during the year was focused on factory-based general staff, who are predominantly male. The Group will work towards broadening training coverage across all employee categories in future periods.

於報告期間，受訓僱員於各僱傭類別的百分比詳情如下：本年度的正式系統化培訓主要針對工廠的一般員工，其以男性為主。本集團未來將努力擴大培訓覆蓋範圍，惠及所有員工類別。

Percentage of employees received training	各類別受訓僱員百分比	2025 二零二五年	2024 二零二四年
By gender	**按性別劃分**		
• Male	• 男性	**24%**	23%
• Female	• 女性	**–**	–
By employment category	**按僱傭類別劃分**		
• Senior management	• 高級管理層	**–**	–
• Middle management	• 中級管理層	**–**	–
• General	• 普通員工	**21%**	21%
• Contract/short term	• 合同員工／臨時員工	**–**	–
Overall	**總計**	**10%**	42%

During the reporting period, the breakdown of trained employees by gender and employment category was as follows:

於報告期間，受訓僱員按性別及僱傭類別劃分的明細如下：

Composition of employees received training	受訓僱員組成	2025 二零二五年	2024 二零二四年
By gender	**按性別劃分**		
• Male	• 男性	**100%**	100%
• Female	• 女性	**–**	–
By employment category	**按僱傭類別劃分**		
• Senior management	• 高級管理層	**–**	–
• Middle management	• 中級管理層	**–**	–
• General	• 普通員工	**100%**	100%
• Contract/short term	• 合同員工／臨時員工	**–**	–

During the Reporting Period, the average training hours completed per employee by gender and employee category is as follows:

於報告期間，按性別及僱傭類別劃分的每名僱員已完成的平均培訓時數如下：

Average training hours received per employee	每名僱員平均受訓時數	2025 二零二五年	2024 二零二四年
By gender	**按性別劃分**		
• Male	• 男性	**1.0**	0.9
• Female	• 女性	**–**	–
By employment category	**按僱傭類別劃分**		
• Senior management	• 高級管理層	**–**	–
• Middle management	• 中級管理層	**–**	–
• General	• 普通員工	**0.8**	0.8
• Overall	• 總計	**0.4**	0.8

B4. LABOUR STANDARDS

Adhering to the Labour Law of the PRC and the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Group is committed to supporting the effective abolition of child labour and upholding the elimination of all forms of forced labour.

As stipulated in the Group's human resources management policies and staff handbook, during the recruitment process, job applicants are required to present their identity documents to the Human Resources Department for age verification as preventing from engaging child labour. In case of engaging any child labour, the Group will stop the child labour from working and offer medical checks for him/her. The Group will also contact his/her guardians and return the child labour to his/her guardians.

The Group respects the freedom of employees. All works should be voluntarily performed and must not involve forced labour. The Group forbids abusing, corporal punishment, violence, spirit oppression, sexual harassment (including improper language, posture and body contact) as forms of penalty.

During the reporting period, the Group was not aware of any material non-compliance (2024: nil) with the relevant laws and regulations related to recruitment of child labour or forced labour practices.

B4. 勞工標準

本集團遵守《中華人民共和國勞動法》和《僱傭條例》(香港法例第57章)，致力支持有效廢除童工及堅決消除各種形式的強制性勞動。

根據本集團的人力資源管理政策及員工手冊規定，在招聘過程中，求職者必須向人力資源部門出示身份證明文件，以防止從事童工勞動。如果有任何童工，本集團將停止童工工作，並為他／她提供醫療檢查。該小組亦會聯繫他／她的監護人並將童工歸還給他／她的監護人。

本集團尊重員工的自由。所有工作均須自願進行和不得涉及強制性勞動。本集團禁止辱罵、體罰、暴力、精神壓迫、性騷擾(包括不恰當的語言、姿勢和身體的接觸)作為懲罰方式。

在本報告期間，本集團並未發現任何重大違反有關招聘童工或強制性勞動的相關法律及法規的情況(二零二四年：無)。

OPERATING PRACTICES

B5. SUPPLY CHAIN MANAGEMENT

The Group strives to maintain long-term and stable relationships with suppliers and maintain competitive advantages in the value chain. In order to manage and mitigate the environmental and social risks in the supply chain, the Group has adopted a stringent supplier selection procedure. The Group constantly refines its supplier's database and management and conducts formal audits on suppliers. Suppliers should possess the following to qualify: valid business license, tax registration certificate, abundant registered capital and clean legal records. Suppliers in special industries must have relevant qualifications while those with ISO certificates would receive priority consideration.

The suppliers are evaluated the performance regularly by the corporate qualifications, industry reputation, product quality and the fulfillment of social responsibilities. They are surveyed on corporate governance, effective environment protection and social contribution. During the year, the Group had 21 suppliers (2024: 15 suppliers) in the PRC.

Procurement System

The Group's procurement team specializes in implementing a process which undertakes principles including price parity, consistency, incorruption and subjection to auditing. The processes begin with purchase requisition, quotation and negotiation, then contract signing, and finally inspection and warehousing. The Group delineates all the principles and processes clearly. Inspection and warehousing are crucial parts of the processes. The Group stipulates that a material warehousing list shall be issued for materials that pass inspection and acceptance, and unqualified materials are not allowed to be stored into the warehouse, and the procurement department shall negotiate with the supplier.

營運常規

B5. 供應鏈管理

本集團致力與供應商保持長期穩定的關係，並維持價值鏈的競爭優勢。為管理及減輕供應鏈中的環境和社會風險，本集團採取嚴格的供應商挑選程序。在挑選供應商方面，本集團不斷完善其供應商資料庫，加強供應商管理制度，進行公平及嚴格的審核。合格的供應商至少應具備：有效的營業執照及稅務登記證、充足的註冊資本金、完善的守法記錄等。而特殊行業供應商則必須經過更為嚴格及專業的品質認證。通常情況下，取得ISO質量認證的供應商將獲得優先考慮。

本集團按企業資質、業內信譽、產品質量及其社會責任，定期考察供應商的表現，盡可能地了解其企業管治措施、環境保護成效、社會貢獻等。於本年度期間，本集團於中國有21家供應商（二零二四年：15家供應商）。

採購制度

本集團聘用專門的採購人員，嚴格執行本集團之採購制度。本集團對採購部門的主要要求包括：需進行詢價比價、需採取一致性原則、需保證廉潔、需接受審計監督等。採購流程主要包括：採購申請、詢價議價、簽訂合同、驗收入庫。本集團的採購守則對每一環節都進行了說明，其中最為關鍵的一個環節是驗收入庫。本集團規定對於驗收合格的原料開具材料入庫單，不合格的原料不允許辦理入庫，並交由採購部門與供應商協商處理。

B6. PRODUCT RESPONSIBILITY

The Group regards product quality as a key competitive advantage of its business and makes every effort to improve the product quality while strengthening communications with customers. The Group complies with the applicable laws and regulations in the PRC and Hong Kong, including the Product Quality Law of the PRC, the Consumer Protection Law of the PRC and the Trade Descriptions Ordinance (Chapter 362 of the Laws of Hong Kong) and the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong).

Quality Control

The Group has implemented production operation procedures to identify the responsibilities of different departments and ensure that our products meet the national standards. The Group's quality department are responsible for formulating related inspection standards and operating instructions and examine the characteristics of the products.

The Group has also adopted monitoring and measuring equipment control procedure to ensure that the monitoring and measuring equipment used to examine the raw materials and finished product characteristics and product compliance are able to meet its intended use and to ensure that its products do not harm the health and safety of customers. To ensure the raw materials and finished products qualified, the following characteristics are examined:

Raw materials:

i. Blended yarns: weight, yarn levelness (except bamboo yarn) and toughness are tested.

ii. Chemical fiber: weight is tested.

Finished products:

i. Blended yarns: fabric structure, width, density of warp threads and weft threads are tested.

ii. After cropping: defects are outlined, and problematic fabrics are then mended to meet standards.

B6. 產品責任

本集團視產品質量為業務的主要競爭優勢，並致力提升產品質素，同時加強與客戶的溝通。本集團遵守中國及香港適用法律及法規，包括《中國產品質量法》、《中華人民共和國消費者權益保護法》及《商品説明條例》(香港法例第362章)及《個人資料(隱私)條例》(香港法例第486章)。

品質監控

本集團已實施生產經營程序，以識別不同部門的責任，並確保我們的產品符合國家標準。本集團的質量部門負責制定相關的檢驗標準和操作説明，並檢查產品的特性。

本集團亦已採納監察及測量設備監控程序，以確保用於檢驗原材料及成品特性及產品合規性的監測及測量設備能夠達到預期用途，並確保其產品不會損害客戶的健康及安全。為確保原料及成品合格，本集團將檢查以下特性：

原料：

i. 混紡紗：入廠後檢測重量、條幹均勻度(竹節除外)強力指標。

ii. 化纖絲：檢測重量指標。

成品：

i. 混紡紗：檢測織物組織、幅寬、經紗緯紗密度指標。

ii. 落布後：檢測布面疵點指標，有問題的經修織後達到要求。

Policies on Customer Complaint

During the reporting period, the Group was no returns and complaints (2024: nil) received about the products. The Group is committed to provide top services and offers quality guarantee to our customers. For that, the Group set up a complaint handling system for customers, entailing opinion collection, case analysis and proposing improvement plan. In case of discord in the business processes, the business department is responsible for communicating with customers and resolving the issues.

During the reporting period, no material products and service-related complaints (2024: nil) were received, and no products sold or shipped were subjected (2024: nil) to recalls for safety and health reasons.

客戶投訴政策

於報告期間，本集團未收到有關產品的退貨及投訴(二零二四年：無)。本集團始終致力於提供最優質的服務，並保證產品質量達到客戶的要求。為保持最佳質素，本集團設立顧客投訴管理機制，大致流程包括：意見收集、個案分析及提出改善方案。如銷售過程中有任何疑議、分歧，業務部門將與客戶進行溝通，妥善解決問題。

於報告期間，概無收到與產品及服務有關的重大投訴(二零二四年：無)，亦無已售或已運送產品因安全及健康原因被召回(二零二四年：無)。

Observing and Protecting Intellectual Property Rights

The protection of intellectual property rights holds a significant place in the Group's values, whether in the context of product design or production technology. It strictly prevents violations of existing copyrights while being sufficiently informed.

維護及保護知識產權

本集團重視保護知識產權，不論在產品設計或生產技術上，都避免在已知情況下侵犯已存在之版權作品。

Privacy Protection Policies

The Group regards data privacy and security as a key operating principle and takes high precaution in ensuring their confidentiality to avoid misuse of personal data. Serving such purpose, the Group is equipped with a designated file room for storing files including but not limited to correspondences with customers, business reports and trading receipts, etc. Such is managed by authorized personnel for the protection and appropriate acquisition of information. The Group has implemented a "Information Security Management System", which covers regulations and measures on securing confidentiality.

During the reporting period, the Group was not aware of any material non-compliance (2024: nil) with the relevant laws and regulations related to product responsibility in the PRC and Hong Kong.

隱私保護政策

本集團將資料隱私和安全視為關鍵的營運原則，並採取高度預防措施以確保其機密性，以避免濫用個人資料。為此，本集團配備有專用的檔案室，儲存與客戶往來的重要函件、商務報告、貿易單據等，並由專人負責管理，確保資料合理利用，嚴防洩露。本集團實施「信息安全管理系統」，其中包括確保機密性的法規和措施。

於本報告期間，本集團並不知悉任何重大不遵守有關中國及香港產品責任的相關法律及法規(二零二四年：無)。

B7. ANTI-CORRUPTION

The Group is committed to upholding high standards of business ethics and integrity. The Group strictly abides by the relevant laws and regulations in the PRC and Hong Kong, including the Criminal Law of the PRC and the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong). The Group forbids any form of corruption, extortion, bribery, fraud, money laundering and embezzlement. The Group set up an anti-fraud management system and prohibits any illegal behavior that might harm the Group's benefit, namely bribery, extortion, fraud and money laundry and the like.

The Group's complaints reporting and whistleblower protection system encourages and enables employees to report on observed and suspected non-compliance and questionable practices. The Group has also established a confidentiality mechanism to protect whistleblowers against intimidation and reprisals.

During the reporting period, no legal case (2024: nil) concerned with corrupt practices was brought against the Group, and the Group was not aware of any material non-compliance (2024: nil) with the relevant laws and regulations related to anti-corruption in the PRC and Hong Kong.

B7. 反貪污

本集團致力致力恪守最高的道德與誠信標準。本集團嚴格遵守中國及香港的相關法律及法規，包括《中華人民共和國刑法》及《防止賄賂條例》(香港法例第201章)。本集團禁止任何形式的貪污、敲詐、受賄、欺詐、洗黑錢和盜用公款。本集團為此制定了內部反舞弊管理機制，嚴厲禁止賄賂、勒索欺詐及洗黑錢等損害本集團利益的違法行為。

本集團的投訴報告和舉報人保護系統鼓勵並使員工能夠報告觀察到的和可疑的違規行為及有問題的操作。本集團亦建立一個保密機制，以保護舉報人免受恐嚇和報復。

於本報告期間，本集團未發生任何與貪污行為有關的法律案件(二零二四年：無)，且本集團並未發現任何重大不遵守中國和香港反貪污相關法律及法規的情況(二零二四年：無)。

Anti-corruption training	反貪污培訓	2025 二零二五年	2024 二零二四年
Number of employees received training	**接受培訓的僱員人數**		
• Board of directors	• 董事會	**1**	1
• Senior management	• 高級管理層	**1**	1
• Middle management	• 中級管理層	**4**	4
• General staff	• 普通員工	**–**	–
Total employees	**僱員總數**	**6**	6
Number of training hours	**培訓時數**		
• Board of directors	• 董事會	**8**	8
• Senior management	• 高級管理層	**8**	8
• Middle management	• 中級管理層	**32**	32
• General staff	• 普通員工	**–**	–
Total training hours	**培訓總時數**	**48**	48

COMMUNITY

B8. COMMUNITY INVESTMENT

As a socially responsible enterprise, the Group is constantly aware of the needs of community and strives to bring a positive impact on community development. The Group encourages its employees to dedicate their time and skills to supporting local communities with the aim to create a harmonious society. During the reporting period, the Group's community investment activities included employee volunteer programmes and charitable donations directed at local community organisations.

C. CLIMATE RESILIENCE

Governance

Our Group addresses climate-related risks based on the nature of the risk to our operations. The physical impacts of climate change, including extreme weather events, or damage to facilities have immediate operational impacts and are treated as operational risks. Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, may be discussed by the Group's ESG Working Group.

Supported by our ESG Working Group, our Board oversees climate-related issues and risks regularly during board meetings and ensures that they are incorporated into our strategy.

To ensure our Board to keep up with the latest trend of climate-related issues, climate competence training will be provided to ensure it has the necessary expertise and skills to oversee the management of climate-related issues. Our Board also seeks professional advice from external experts when necessary to better support the decision-making process.

Our ESG Working Group provides effective governance for integrating and addressing ESG issues, including climate change, within our business. The ESG Working Group is responsible for approving operational emissions targets for the Group and commissioning an ESG benchmarking, as well as gap analysis exercise to identify gaps in both disclosure and policy relative to the best practice standards. Moreover, the ESG Working Group works closely with the Group's different operation departments, with an aim to develop consistent and enhanced approaches on addressing ESG risk issues and report to the management.

社區

B8. 社區投資

作為一家對社會負責任的企業，本集團不斷了解社區的需求，並致力為社區發展帶來積極影響。本集團鼓勵員工投入時間和技能，支援當地社區，以創造和諧社會。於本報告期間，本集團的社區投資活動包括員工志工計劃及在當地社區組織進行的慈善捐款。

C. 氣候適應性

治理

本集團根據業務風險對我們營運而言的性質處理氣候相關風險。氣候變化的物理影響，包括極端天氣事件或對設施的損壞會即時造成營運影響，並被視為營運風險。本集團的環境、社會及管治工作小組可能會討論長期挑戰，如新出現的環境、社會及管治事宜以及氣候相關風險及機遇。

在環境、社會及管治工作小組的支持下，董事會在董事會會議期間定期監督氣候相關事宜及風險，並確保將其納入我們的戰略。

為確保董事會跟上氣候相關事宜的最新趨勢，其將獲提供氣候方面的勝任能力培訓，以確保擁有必要的專業知識及技能，可監督氣候相關事宜的管理。董事會亦在必要時尋求外部專家的專業意見，以更好地促進決策過程。

我們的環境、社會及管治工作小組為我們在業務中綜合及處理環境、社會及管治事宜(包括氣候變化)提供有效的治理。環境、社會及管治工作小組負責批准本集團的營運排放目標，並委託制定環境、社會及管治比較標準以及進行差距分析，以確定與最佳實踐標準相關的披露及政策差距。此外，環境、社會及管治工作小組與本集團的不同營運部門密切合作，旨在制定處理環境、社會及管治風險事宜的一致改善方針，並向管理層報告。

Strategy

Climate change risk forms part of our overall risk profile through its role in increasing the frequency and intensity of certain diseases, and the health and mortality impacts resulting from natural disasters. We assess the overall level of risk by taking into consideration a range of diverse risk factors across the many categories in our services range. This diversity of risk is combined with our business strategy and broad geographic footprint helps us mitigate risk and provide protection against the impacts of short-term climate change effects.

As a manufacturer and distributor of textile and apparel products, the Group recognises that climate change may affect raw material availability, supply chain logistics and production continuity. We continue to explore opportunities to engage our business partners and encourage them to develop climate resilience and reduce their operational carbon footprint. Our climate strategy takes into consideration of different climate-related scenarios, including a "2° C or lower scenario" through the following steps:

Step 1: Set Future Images Assuming Climate Change Effects

As climate change measures proceeds, there is a possibility that the industry will be exposed to substantial changes, such as stricter policies including the introduction of and increases in carbon pricing, as well as advances in technology and changes in customer awareness.

In light of these climate change effects, and with reference to internationally recognised scenarios including those published by the International Energy Agency ("IEA"), the Intergovernmental Panel on Climate Change ("IPCC") and the Network for Greening the Financial System ("NGFS"), we developed climate scenario analyses across short-term (0–3 years), medium-term (3–10 years) and long-term (beyond 10 years) time horizons. We put particular focus on an orderly transition scenario aligned with a 2°C or lower pathway, as well as a higher-warming scenario where climate mitigation measures are insufficient.

策略

氣候變化風險會增加部分疾病的患病率及嚴重程度，並加劇自然災害對健康和生命的影響，是我們整體風險的一部分。於評估整體風險水平時，我們會考慮旗下多個服務類別所涉及的各項不同的風險因素。風險的多樣性已融入我們的業務策略，而廣泛的地理分佈有助我們減低風險，避免遭受短期氣候變化造成的影響。

作為紡織及服裝產品的生產商及分銷商，本集團認識到氣候變化可能會影響原材料供應、供應鏈物流及生產的連續性。我們不斷探尋機會，致力攜手及鼓勵我們的業務夥伴合作，以提升氣候應對能力及減少營運中的碳排放足跡，並透過以下步驟考慮各種氣候相關情境（包括「2°C或以下情境」）：

第一步：設定氣候變化影響可能造成的未來情境

隨著氣候變化應對措施的推行，行業可能面臨重大變化，例如推出和上調碳定價等更嚴厲的政策，以及技術進步和客戶意識的變化。

鑑於該等氣候變化的影響，並參考國際公認的情景（包括國際能源總署（「IEA」）、政府間氣候變化專門委員會（「IPCC」）及綠色金融網絡（「NGFS」）發佈的情景），我們制定了短期（0-3年）、中期（3-10年）及長期（10年以上）時間範圍內的氣候情景分析。我們尤其關注與2°C或更低路徑一致的有序過渡情景，以及氣候紓緩措施不足以應對的具更大升溫幅度的情景。

Step 2: Consider the Impacts

We considered the impacts on our Group for each of the future images developed in Step 1. We believe that in such a society, it will be possible to expand carbon dioxide reduction effects.

With regard to effects on raw material procurement and production, introduction of and increases in carbon pricing is anticipated in accordance with the global advance of climate change measures, leading to the possibility of higher raw material procurement and production costs.

On the other hand, in the case where climate change measures are not adequate throughout society, production interruptions and supply chain disruptions are likely to increase as a result of higher frequency and intensification of natural disasters such as flooding.

Step 3: Respond to the Strategies

Our Group will begin promoting the reduction of non-renewable energy in our daily operation. This strategy will allow for flexible and strategic responses to each demand for the regions where the emission factors of purchased electricity consumptions are high. By promoting real carbon emissions reductions throughout the world through comprehensive energy-saving policies and introduction of renewable energy, we are working to achieve zero carbon emission in our business.

We minimize carbon emissions through comprehensive energy-saving and introduction of renewable energy. With respect to renewable energy in particular, we have set a new target, achieve a reduction rate for purchased electricity in coming few years.

With regard to the ongoing confirmation of the suitability and progress of the Group's strategies, we believe that we will have opportunities for stable funding and sustainable increases in corporate value through appropriate information disclosure, dialogue with institutional investors and other stakeholders.

Risk Management

Our Group identifies the climate change related risks or to test the existing risk management strategies under climate change with the aid of risk assessment. Hence, the areas where new strategies are needed could be identified.

第二步：考慮影響

我們已考慮第一步所設定的各種未來情境對本集團造成的影響。我們認為在該社會環境中，可能須加大二氧化碳減排力度。

就對原材料採購及生產的影響方面，隨著全球加強氣候變化應對措施，預計將推出及上調碳定價，進而可能推高原材料採購和生產成本。

另一方面，當整個社會的氣候變化應對措施不足時，因洪水等自然災害發生的頻率變高且程度加劇而導致生產停頓和供應鏈中斷的可能性將會增加。

第三步：應對策略

本集團將開始在日常營運中推廣減少不可再生能源的使用。該策略可以靈活及策略性地應對外購用電的排放係數較高地區的需求。通過全面的節能政策及引入可再生能源，我們在全球範圍內推動實質的碳減排，努力實現業務達致零碳排放。

我們通過全面節能及引入可再生能源，致力減少碳排放。具體而言，於可再生能源方面，我們已設定於未來數年減少外購電力的新目標。

對於持續確認本集團策略的適切性和進展，我們相信通過適當的資料披露、與機構投資者及其他持份者的溝通，我們將有機會獲得穩定資金及實現企業價值的可持續增長。

風險管理

本集團會識別氣候變化相關風險或借助風險評估測試在氣候變化下現有的風險管理策略。因此能夠發現需要實施新策略的領域。

The risk assessment takes a standard risk-based approach using national data, local information and expert knowledge, which can identify how climate change may compound existing risks or create new ones. The risk assessment is conducted through the following steps:

Step 1: Establish the context

- Objective/goal
- Scale
- Time frame
- Climate change scenario for most climate variables and sea level

Step 2: Identify existing risk (past and current)

- Identify the record of occurrence of climatic hazard in the past in the area
- Risk management strategies in place to tackle future occurrence of the hazard

Step 3: Identify future risk and opportunities

- Explore climate change projections for the selected time frame(s) and emission scenario(s)
- Identify potential hazards
- Investigate whether any existing risk from Step 2 may get worse under future projected changes
- Identify new risks that can emerge under future projected changes

Step 4: Analyse and evaluate risk

- Identify a set of decision areas or systems (i.e., geographical areas, business operation, assets, ecosystems, etc.) that has the potential to be at risk in future

As outlined within the Governance section above, the Group has robust risk management and business planning processes that are overseen by the board of directors in order to identify, assess and manage climate-related risks. The Group engages with government and other appropriate organizations in order to keep abreast of expected and potential regulatory and/or fiscal changes.

We continue to raise awareness of climate change in regard to monitoring of carbon and energy footprint in our daily operation. However, there remains gaps in understanding how such climate risks and opportunities may impact our operations, assets and profits. Our Group assesses how the business addresses climate change risks and opportunities and takes the initiative to monitor and reduce their environmental footprint.

風險評估採用基於風險的標準方法，並利用國家數據、本地資料及專家知識，能夠識別氣候變化如何加劇現有風險或產生新風險。有關風險評估透過以下步驟進行：

第一步：建立背景

- 目標／願景
- 規模
- 時間表
- 根據多數氣候可變因素及海平面設定的氣候變化情景

第二步：識別現有風險（過去及現在）

- 搜集本地區過去發生氣候災害的記錄
- 現有應對未來災害的風險管理策略

第三步：確定未來的風險及機遇

- 探索選定時間範圍內及排放情景下的氣候變化預測
- 識別潛在危害
- 根據未來預測變化分析第二步的任何現有風險是否可能加劇
- 識別未來預測變化中可能出現的新風險

第四步：分析及評估風險

- 確定一組未來可能存在風險的決策領域或系統（如地區、業務運營、資產、生態系統等）

誠如上文管治一節所述，本集團擁有穩健有效的風險管理及業務規劃流程，有關流程受董事會監督，以識別、評估及管理氣候相關風險。本集團將與政府及其他合適的機構合作，與時俱進，掌握預期及可能作出的監管及／或財政政策變動。

我們不斷加強有關氣候變化的意識，於日常營運中監控碳及能源足跡。然而，在理解該等氣候風險及機遇可能如何影響我們的營運、資產及溢利方面仍存在不足之處。本集團評估業務如何應對氣候變化的風險及機遇，並採取措施以監控並減少其環境影響。

Significant Climate-related Issues

During the reporting period, the significant climate-related physical risks and transition risks, which have impacted and/or may impact our Group's business and strategy in (i) operations, products and services, (ii) supply chain and value chain, (iii) adaptation and mitigation activities, (iv) investment in research and development, and (v) financial planning, as well as the steps taken to manage these risks, are as follows:

重大氣候相關事宜

於報告期間，已經及／或可能對本集團業務及(i)營運、產品及服務、(ii)供應鏈及價值鏈、(iii)適應及紓緩活動、(iv)研發投資及(v)財務規劃方面的策略產生影響的氣候相關的重大實體風險及過渡風險，以及為管理該等風險而採取的措施載列如下：

Climate-related risks description 氣候相關風險的描述	Financial Impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Physical Risk **實際風險**		
Acute physical risks 急性實際風險		
• Increased severity and frequency of extreme weather events such as cyclones and floods. These have the potential to cause both idiosyncratic and systemic risks, resulting in potential damage to machinery and equipment. • 極端天氣事件（如龍捲風及洪水）的嚴重性和頻率上升。有關情況均可能導致個別及系統性的風險，從而可能損壞機器及設備。	• Operating cost and repairing expense increase • 營運成本及維修開支增加	• Planned to establish a natural disasters emergency plan. • 計劃設立自然災害應急方案。 • Planned to devise an action plan to articulate the goals and targets of the reductions in GHG emission and energy consumption. Outlined the plan to achieving those targets and defined responsibilities. • 計劃制訂行動規劃，以說明減少溫室氣體排放及能源消耗的目標和願景。就達成有關目標和願景以及界定責任作出計劃綱要。

Climate-related risks description 氣候相關風險的描述	Financial Impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Chronic physical risks 慢性實際風險		
• Changes in precipitation patterns and extreme variability in weather patterns. Frequent extreme weather events and rising in sea levels are likely to pose disruptions to communities across the region over the long term, affecting economic output and business productivity. • 降雨模式改變及天氣模式極度反覆。頻密的極端天氣事件及海平面上升，長遠而言可能對區內的社區造成干擾，影響經濟生產力及業務效率。	• Revenue reduces • 收益減少 • Operating cost increases • 營運成本增加	• Planned improvements, retrofits, relocations, or other changes to facilities that may reduce their vulnerability to climate impacts, and increases climate resilience in long term. • 計劃對設施進行裝修、加裝、重置或其他改建，以修補有關氣候影響的漏洞，並長遠加強對抗氣候變化的能力。 • Record the energy consumption to identify peaks in usage, thus significant savings could be determined. • 記錄能源消耗量以識別用量高峰期，務求大幅節省能源。 • Engaged with local or national governments and local stakeholders on local resilience. • 與當地或國家政府及當地持份者合作，對抗當地風險。
• Governments that have been pushing for new regulation to reduce GHG emission will pose a threat to financial performance of a business and increase regulatory risk. • 政府推動新規例減低溫室氣體排放，將對企業的財務表現構成威脅，並增加監管風險。		

Climate-related risks description 氣候相關風險的描述	Financial Impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Transitional Risk **過渡風險** Policy risk 政策風險		
• As a result of energy efficiency requirements, the carbon-pricing mechanisms by the PRC Government, which increase the price of fossil fuels. • 中國政府能源效益規定及碳定價機制，導致化石能源價格上升。	• Operating cost increases • 營運成本增加 • Monitor the updates of the relevant environmental laws and regulations against existing products and services, to avoid the unnecessary increase in cost and expenditure due to non-compliance. • 就現有產品及服務監察相關環境法例及規例的更新情況，以避免因不合規而不必要地增加成本及開支。	• Planned to conduct a carbon footprint survey, in order to work out the Company's footprint, to prioritize energy and waste reductions. • 計劃進行碳足跡調查，以計算公司的碳足跡，務求制定節能減廢的優先次序。

Climate-related risks description 氣候相關風險的描述	Financial Impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Legal risk 法律風險		
• Exposure to litigation risk. We have to adapt the tightened law and regulations imposed by the government due to climate change, as well as bear the risk of potential litigation once we fail to obligate the new regulations. • 我們須適應政府因應氣候變化而收緊法例及規例，一旦未能遵守新規則，則會面臨訴訟風險。 • Enhanced air pollutant emissions-reporting obligations for local government, and we may have to spend more time on fulfilling the ESG reporting standards to comply with the Hong Kong Listing Rules. • 當地政府加強空氣污染排放報告的責任。我們可能需要花費更多時間滿足環境、社會及管治報告準則，以遵守香港上市規則。	• Operating cost increases • 營運成本增加	• Monitored the updates of environmental laws and regulations and implemented GHG emissions calculations in advance. • 監察環境法例及規例的更新情況，提前進行溫室氣體排放的計算。 • Continued monitoring of the ESG reporting standards of the Hong Kong Listing Rules. • 持續監察香港上市規則的環境、社會及管治報告準則。
Technology risk 技術風險		
• Low-carbon, energy-saving technologies are launched. Lagging behind of technology advancement may weaken our competitive edges. • 已推出低碳、節能技術。技術進展滯後可能會削弱我們的競爭優勢。	• Capital investment increases • 資本投資增加 • Research and Development (R&D) expense increases • 研究及開發（研發）開支增加	• Planned to invest in the innovations of energy saving products. • 計劃投資節能產品的創新。 • Examined the feasibility and benefits of applying the latest low-carbon and energy-saving technologies into our operation • 審視在我們的營運中應用最新低碳、節能技術的可行性及裨益。

Climate-related risks description 氣候相關風險的描述	Financial Impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Market risk 市場風險		
• More customers are concerned about climate-related risks and opportunities, which may lead to changes in customer preference. • 更多客戶關注氣候相關風險及機遇，可能令客戶偏好有所改變。	• Revenue decreases • 收益減少 • Operating cost increases • 營運成本增加 • Production cost increases • 生產成本增加	• Fulfilled the climate-related regulations by the government. • 符合政府的氣候相關規例。 • Prioritize the climate change as a high concern in the market decisions to show to the clients that the Company is concerned about the problem of climate change. • 作出市場決策時將氣候變化優先列為高度關注事項，讓客戶了解到公司對氣候變化問題的關注。
• Inability to attract co-financiers and/or investors due to uncertain risks related to the climate. • 因氣候相關的不確定風險而導致無法吸引融資合作夥伴及／或投資者。		
Reputational risk 信譽風險		
• Risk of stigmatization of our business sector, as there will be more stakeholder concern or negative stakeholder feedback on our Group. • 本集團業務領域污名化的風險，將會招致更多持份者關注或負面意見。	• Revenue decreases • 收益減少 • Operating costs increases • 營運成本增加	• Fulfilled the social responsibility by organizing more public relation activities to show how our Group places importance on climate change. • 組織更多公關活動展示本集團對氣候變化的重視，以履行社會責任。
• Negative press coverage related to support of our Group's business projects or activities with negative impacts on the climate (e.g., GHG emissions and energy conservation), which may affect our reputation and image. • 有關本集團商業項目或活動支援對氣候有負面影響（如溫室氣體排放及節省能源）的負面新聞報道，可能會影響我們的信譽及形象。		• Reviewed the business projects to ensure the production and the projects are environmental-friendly. • 審視商業項目，確保製作過程及有關項目均屬環保。

During the reporting period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

於報告期間，氣候相關的主要機遇及相應財務影響如下：

Detailed description of climate-related opportunities **氣候相關機遇的詳細描述**	**Financial Impact** **財務影響**
Resource efficiency 資源效率	
• Use of more efficient modes of transport • 使用更有效率的交通工具 • Use of more efficient production and distribution processes • 使用更有效率的製作及分銷流程 • Use of recycling • 循環再用 • Reduce water consumption • 減少用水	• Operating cost reduces through efficiency gains and cost reductions • 透過加強效率及節省成本降低營運成本
Energy source 能源	
• Use of lower-emission sources of energy • 使用低排放能源 • Use of supportive policy incentives • 使用支援政策獎勵措施 • Use of new technologies • 使用新技術 • Shift toward decentralized energy generation • 過渡至分散能源的時代	• Operating cost reduces through use of lowest cost abatement • 透過使用最低成本減排降低營運成本 • Returns on investment in low-emission technology increases • 增加低排放技術的投資回報

Detailed description of climate-related opportunities 氣候相關機遇的詳細描述	Financial Impact 財務影響
Products and services 產品及服務	
• Development of climate-resilient and sustainable product lines • 制定氣候適應及可持續產品生產線 • Ability to diversify business activities • 多元化業務活動的能力 • Development of new products or services through R&D and innovation • 透過研發及創新技術開發新產品或服務	• Revenue increases through development of sustainable and eco-friendly products that meet evolving customer preferences • 透過開發滿足日新月異的消費者喜好的可持續及環保產品提升收益
Markets 市場	
• Access to new markets • 進入新市場	• Revenue increases through access to new and emerging markets • 透過進入新興市場增加收益
Resilience 適應力	
• Participation in renewable energy programs and adoption of energy-efficiency measures • 參與可再生能源計劃及採取節能措施 • Resource substitution or diversification • 資源替代或多元化	• Market valuation increases through resilience planning, such as planning of the research in the use of electric vehicles • 透過彈性規劃（如規劃研究使用電動車）增加市場估值 • Reliability of supply chain and ability to operate under various condition increases • 增強供應鏈的可靠性及在各種條件下的營運能力 • Revenue increases through new products and services related to ensuring resiliency • 透過與確保適應力相關的新產品及服務增加收益

Metrics and Targets

The Group uses the following key metrics to assess and manage climate-related risks and opportunities:

- Energy consumption (total and intensity)
- Greenhouse gas ("GHG") emissions (Scope 1, Scope 2, and an initial disclosure of Scope 3)

Detailed data for these metrics is presented in Sections A1 and A2 of this Report.

Performance Against Previously Set Targets

In its 2024 ESG Report, the Group communicated environmental reduction objectives for the 2025 reporting period. Progress against those objectives is noted as follows:

- Air pollutant emissions – Directional improvement observed
- GHG emissions intensity – Favourable movement
- Non-hazardous waste intensity – Generally stable
- Energy consumption intensity – Favourable movement
- Water consumption intensity – Favourable movement
- Packaging materials intensity – Generally stable

Forward-Looking Targets

The Group has established the following directional targets to guide environmental performance over the medium term:

- **Metric:** Energy consumption intensity and GHG emissions intensity
- **Target:** 5% reduction
- **Base Year:** 2025
- **Target Year:** 2028

These targets reflect the Group's ongoing commitment to managing its environmental footprint. Progress will be monitored by the ESG Working Group and reviewed by the Board as part of the Group's annual strategy cycle. As operational conditions stabilise, the Group will consider the development of more specific targets aligned with recognised frameworks.

指標及目標

本集團採用以下關鍵指標評估及管理氣候相關風險及機遇：

- 能源消耗(總量及強度)
- 溫室氣體(「溫室氣體」)排放(範圍1、範圍2及初步披露範圍3)

該等指標的詳細數據呈列於本報告A1及A2各節中。

先前目標的執行情況

本集團在其二零二四年環境、社會及管治報告中公佈了二零二五年報告期間的環境減排目標。目前在實現該等目標方面的進展如下：

- 空氣污染物排放－觀察到方向性改善
- 溫室氣體排放強度－有利變動
- 無害廢棄物強度－通常穩定
- 能源消耗強度－有利變動
- 耗水量強度－有利變動
- 包裝材料強度－通常穩定

前瞻性目標

本集團已制定以下方向目標，為中期環境績效提供指引：

- **指標**：能源消耗強度與溫室氣體排放強度
- **目標**：減少5%
- **基準年度**：二零二五年
- **目標年度**：二零二八年

該等目標體現了本集團持續致力於管理其環境足跡的承諾。進度將由環境、社會及管治工作小組負責監督，並作為本集團年度策略週期的一環由董事會進行審查。隨著營運狀況趨於穩定，本集團將考慮制定更符合公認框架的具體目標。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING INDEX

環境、社會及管治報告索引

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KPI A1.2 關鍵績效指標A1.2	Greenhouse gas emissions in total and, where appropriate, intensity 溫室氣體總排放量及（如適用）密度	"Emissions – Greenhouse Gas Emission" 「排放物－溫室氣體排放」	11
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced and, where appropriate, intensity 所產生有害廢棄物總量及（如適用）密度	"No significant hazardous waste was produced during the reporting period" 於報告期間並無產生重大有害廢棄物	N/A 不適用
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced and, where appropriate, intensity 所產生無害廢棄物總量及（如適用）密度	"Emissions – Hazardous and Non-hazardous Wastes" 「排放物－有害及無害廢棄物」	12
KPI A1.5 關鍵績效指標A1.5	Description of measures to mitigate emissions and results achieved 描述減低排放量的措施及所得成果	"Emissions – Air Pollutant Emissions", "Emissions – Greenhouse Gas Emission" 「排放物－空氣污染排放」，「排放物－溫室氣體排放」	9-10
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved 描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果	"Emissions – Hazardous and Non-hazardous Wastes" 「排放物－有害及無害廢棄物」	11-12

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KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type in total and intensity 按類型劃分的直接及／或間接能源總耗量及密度	"Use of Resources – Energy Consumption" 「資源使用－能源耗量」	13
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity 總耗水量及密度	"Use of Resources – Water Consumption" 「資源使用－耗水量」	14
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency initiatives and results achieved 描述能源使用效益計劃及所得成果	"Use of Resources – Energy Consumption" 「資源使用－能源耗量」	12
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved 描述求取適用水源上可有任何問題，以及提升用水效益計劃及所得成果	"Use of Resources – Water Consumption" 「資源使用－耗水量」	13
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced 製成品所用包裝材料的總量及（如適用）每生產單位佔量	"Use of Resources – Packaging Materials and Other Resources" 「資源使用－包裝材料及其他資源」	15

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KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	"The Environment and Natural Resources" 「環境及天然資源」	15
A4: Climate Change **A4：氣候變化**			
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KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them 描述已經及可能會對發行人產生影響的重大氣候相關事宜及已採取管理有關影響的行動	"Climate Change" 「氣候變化」	31-38
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Employment and Labour Practices **僱傭及勞工常規**			
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KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type, age group and geographical region 按性別、僱傭類型、年齡組別及地區劃分的僱員總數	"Employment" 「僱傭」	17
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流失比率	"Employment" 「僱傭」	18

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General Disclosure 一般披露		"Health and Safety" 「健康及安全」	18
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities 因工作關係而死亡的人數及比率	No work-related fatality was records during reporting period 於報告期間並無錄得因工作關係而死亡的人數	N/A 不適用
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury 因工傷損失工作日數	"Health and Safety" 「健康及安全」	20
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored 描述所採納的職業健康與安全措施，以及相關執行及監察方法	"Health and Safety" 「健康及安全」	18-20
B3: Development and Training **B3：發展與培訓**			
General Disclosure 一般披露		"Development and Training" 「發展與培訓」	20
KPI B3.1 關鍵績效指標B3.1	The percentage of employee trained by gender and employee category 按性別及僱員類別劃分的受訓僱員百分比	"Development and Training" 「發展與培訓」	21
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分，每名僱員完成受訓的平均時數	"Development and Training" 「發展與培訓」	22

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KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討招聘慣例的措施以避免童工及強制勞工	"Labour Standards" 「勞工標準」	22
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered 描述在發現違規情況時消除有關情況所採取的步驟	"Labour Standards" 「勞工標準」	22
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B5: Supply Chain Management **B5：供應鏈管理**			
General Disclosure 一般披露		"Supply Chain Management" 「供應鏈管理」	23
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	"Supply Chain Management" 「供應鏈管理」	23
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法	"Supply Chain Management" 「供應鏈管理」	23

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B6: Product Responsibility **B6：產品責任**			
General Disclosure 一般披露		"Product Responsibility" 「產品責任」	24
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全與健康理由而須回收的百分比	"Product Responsibility" 「產品責任」	N/A 不適用
KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with 接獲關於產品及服務的投訴數目以及應對方法	"Product Responsibility" 「產品責任」	N/A 不適用
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights 描述與維護及保護知識產權有關的慣例	"Product Responsibility – Observing and Protecting Intellectual Property Rights" 「產品責任－維護及保護知識產權」	25
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures 描述質量檢定過程及產品回收程序	"Product Responsibility – Quality Control" 「產品責任－品質監控」	24
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored 描述消費者資料保障及隱私政策，以及相關執行及監察方法	"Product Responsibility – Privacy Protection Policies" 「產品責任－隱私保護政策」	25

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KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the case 於報告期間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	No concluded legal case regarding corrupt practices was noted. 不知悉有關貪污的已結案法律案件。	N/A 不適用
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored 描述防範措施及舉報程序，以及相關執行及監察方法	"Anti-corruption" 「反貪污」	26
Community **社區**			
B8: Community Investment **B8：社區投資**			
General Disclosure 一般披露		"Community Investment" 「社區投資」	27
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport) 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）	–	N/A 不適用
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area 在專注範疇所動用資源（如金錢或時間）	"Community Investment" 「社區投資」	27
C. Climate Resilience **C. 氣候適應性**			
Governance **管治**	a) Describe the board's oversight of climate-related risks and opportunities. a) 描述董事會對氣候相關風險及機遇的監督情況。 b) Describe the management's responsibilities in overseeing climate related risks and opportunities. b) 描述管理層在監督氣候相關風險及機遇方面的職責。	"Governance" 「管治」	27

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Strategy **策略**	a) Describe the climate-related risks and opportunities over different time horizons. a) 描述不同時區內與氣候相關的風險及機遇。 b) Describe the impacts of the climate related risks and opportunities on the organization's financial performance and business model, and their mitigation measures. b) 描述與氣候相關的風險及機遇對組織財務表現及商業模式的影響，以及相應的紓緩措施。 c) Describe the resilience of the organisation's strategy, considering various climate-related scenarios, including a global average temperatures 3°C or lower scenario. c) 通過考慮各種氣候相關情景（包括全球平均氣溫3°C或更低情景），描述組織策略的適應性。	"Strategy" 「策略」	28-29
Risk Management **風險管理**	a) Describe the organisation's processes for identifying, assessing and managing climate related risks. a) 描述組織識別、評估及管理氣候相關風險的流程。 b) Describe how the processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management. b) 描述如何將識別、評估及管理氣候相關風險的流程整合至組織的整體風險管理。	"Risk Management" 「風險管理」	29-37

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Metric and Targets **指標及目標**	a) Describe the metrics used by the organisation to assess climate-related risks and opportunities. a) 描述組織用於評估氣候相關風險及機遇的指標。 b) Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions. b) 披露範圍1、範圍2及範圍3（如適用）的溫室氣體排放量。 c) Describe the climate-related targets to manage the risks and opportunities and performance against targets. c) 描述氣候相關目標，以管理風險及機遇及目標的執行情況。	"Metric and Targets" 「指標及目標」	38



Moody Technology Holdings Limited
滿地科技股份有限公司