富景農業

# Fujing Holdings Co., Limited

# 富景中國控股有限公司

(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 : 2497**

# 2025

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

# 環境、社會及管治報告



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## 1 ABOUT THE REPORT

This report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the "**ESG Reporting Code**") as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. This report outlines the Group's policies and practices as well as certain major subsidiaries' policies and practices regarding to four environmental aspects and eight social aspects in accordance with ESG Reporting Code for the year ended 31 December 2025 ("**FY2025**" or "**2025**").

Unless otherwise specified, the reporting boundary of this report covers our principal businesses. We regularly review the scope of the ESG Report to ensure that significant impacts to our overall business portfolio are covered.

We are committed to promoting corporate social responsibility and sustainable development and integrate them into our business operations. Our Directors believe that other than being responsible for the interests of our Shareholders and maximising profits, our Company must also assume responsibility for the society in order to achieve a cohesive and sustainable relationship between our Company, the economy and the society. Accordingly, our Company has adopted a series of policies in relation to environmental protection, occupational health and safety and employee trainings. We plan to set targets for Environmental, Social and Governance (the "**ESG**") issues and to review our key performance on a regular basis.

For both environmental and social aspects, this report will focus on facilities located in Laixi, Qingdao, Shandong province, which is our material operating segment.

The basis of reporting principles:

- Materiality:

  We determine material ESG issues by stakeholder engagement and materiality assessment.

- Quantitative:

  Information is supported by quantitative measure, whenever feasible, including information on the standards, methodologies, assumptions used and provision of comparative data.

## 1 關於本報告

本報告乃根據香港聯合交易所有限公司證券上市規則附錄C2所載之環境、社會及管治報告守則(「**環境、社會及管治報告守則**」)編製。本報告概述截至二零二五年十二月三十一日止年度(「**二零二五財年**」或「**二零二五年**」)本集團及若干主要附屬公司遵照環境、社會及管治報告守則所制定，有關四類環境範疇及八類社會範疇的政策及常規。

除另有說明外，本報告的報告範圍涵蓋我們的主要業務。我們定期檢討環境、社會及管治報告的範圍，以確保涵蓋對整體業務組合產生的重大影響。

我們致力於推動企業社會責任及可持續發展，並在業務營運過程中踐行。董事認為，除對股東利益負責、實現溢利最大化外，本公司亦必須承擔社會責任，促進本公司、經濟、社會三者之間的凝聚力，形成三者之間的可持續發展關係。因此，本公司已於環境保護、職業健康與安全及僱員培訓方面採取了一系列政策。我們計劃為環境、社會及管治(「**ESG**」)議題制定目標，並定期檢討我們的主要表現。

在環境及社會方面，本報告將重點關注位於山東省青島萊西市的基地，即我們的主要經營分部。

報告原則的基準：

- 重要性：

  我們通過持份者參與及重要性評估來確定重要的環境、社會及管治議題。

- 量化：

  在可行的情況下，資料以量化計量為依據，包括有關所用標準、方法、假設及提供比較數據的資料。

## 1 ABOUT THE REPORT (continued)

- Consistency:

  The report will use consistent methodologies for meaningful comparisons in the past years unless improvements in methodology are identified.

- Balance:

  The report is presented in a fair and impartial manner. Both positive and negative sustainability performances are presented objectively.

## 1 關於本報告(續)

- 一致性：

  本報告將使用一致的方法對過去幾年作出有意義的比較，惟已識別到方法有所改進除外。

- 平衡：

  本報告以公平、公正的方式呈現。正面及負面可持續發展表現均以客觀方式呈現。

## 2 BOARD STATEMENT

We regard ESG commitments as part of our responsibilities and are committed to taking ESG considerations into account in our decision-making process. We take a top-down approach to ESG issues. The Board has overall responsibility for our ESG approach and strategy and has delegated certain execution of ESG strategy to a working group as explained below. It is responsible for ensuring the effectiveness of our risk management and internal controls, assessing, prioritizing and managing significant ESG-related issues, adopting ESG strategies and targets, and semi-annually reviewing progress in achieving our targets.

To enhance the effectiveness of our ESG efforts, we have established an ESG working group (the ''**Working Group**'') and hire ESG consultant (the ''**ESG Consultant**''). The Working Group comprises core members from different departments of the Company including head of sales, production, human resource, finance department and ESG Consultant and is responsible for collecting and analyzing ESG-related information, determining and assessing the ESG risks of the Company, reviewing and implementing ESG-related policies, guidelines and measures, and semi-annually reviewing the progress of related targets. The Working Group also identifies, evaluates and prioritizes important ESG issues through materiality assessments, which are further reviewed and approved by the Board. In addition, the Working Group will report regularly to the Board on ESG-related issues for the Board's evaluation and subsequent implementation or revision of our ESG strategy and management approach, and to ensure that appropriate risk management is applied to the ESG issues.

For any material ESG issue identified by the Working Group, the ESG Consultant, would perform:

— Risk ranking process involves analysing the inherent likelihood and impact of the material identified ESG risk in order to facilitate the management to prioritise the identified ESG risk items and identify the responsible risk owners. The Working Group is responsible for this function of the Company.

## 2 董事會聲明

我們視ESG承諾為責任承擔的一環，致力於在決策過程中考慮ESG事宜。我們採取自上而下方針，解決ESG議題。董事會全面負責我們ESG方針及策略，並將ESG策略的若干執行工作授予工作小組，具體說明如下。董事會負責確保風險管理及內部控制的成效，評估、優先考慮及管理重大ESG相關議題，採納ESG策略及目標，以及每半年檢討目標達成進展。

為加強ESG工作的成效，我們已設立ESG工作小組(「**工作小組**」)並聘用ESG顧問(「**ESG顧問**」)。工作小組成員由本公司不同部門的核心成員組成，包括銷售、生產、人力資源、財務部及ESG顧問主管，負責收集並分析ESG相關資料，釐定及評估本公司ESG風險，檢討及實施ESG相關政策、指引和措施，以及每半年檢討相關目標進度。工作小組亦通過重要性評估識別、評核及優先考慮重要ESG議題，其後由董事會進一步審閱及審批。此外，工作小組將定期就ESG相關議題向董事會報告，以供董事會評核ESG策略及管理方法，以便後續實施或修訂，同時確保對ESG議題採用適當的風險管理。

工作小組如識別任何重大ESG議題，ESG顧問將進行以下事項：

— 風險等級程序涉及分析已識別重大ESG風險的內在發生概率及影響，以協助管理層對已識別ESG風險項目進行優先排序，確定風險責任人。工作小組負責本公司此職能。

## 2 BOARD STATEMENT (continued)

— Risk acceptance is a formal decision to accept the ESG risk. In this step, the ESG Consultant should analyse the measures that put in the risk response table based on risk priorities. Starting point is the risk priority number as calculated from probability and severity and the risk threshold as defined at the risk assessment process.

— Once the decision to mitigate the significant ESG risk has been made and the strategy is identified, a mitigation plan should be formulated.

There are also regular meetings held between the Board, Working Group and the ESG Consultant to review and monitor both the qualitative and quantitative performance against the ESG targets, the efficiency in the use of our resources, and the operational matters to ensure we have complied with the regulations that have material impact to our business.

## 2 董事會聲明(續)

— 風險承受為承受ESG風險的正式決定。於此階段，ESG顧問應分析根據風險優先次序列載風險應對表格的措施。起點是由概率和嚴重性計算出的風險優先級編號，以及風險評估過程中定義的風險閾值。

— 一旦決定緩解重大ESG風險和確定相關策略，即制定緩解計劃。

董事會、工作小組與ESG顧問亦會定期舉行會議，檢討及監督ESG目標的定性、定量表現、資源利用效應及經營事宜，確保我們已遵守對我們業務有重大影響的規例。

## 3 STAKEHOLDER ENGAGEMENT

Stakeholder engagement plays a core role in the sustainability of the Group. We fully appreciate the needs to build both online and offline communication channels and to provide stakeholders with timely reports on strategic planning and performance of the Group in order to establish a continuing communication mechanism with the stakeholders. In addition, we consult the stakeholders on their recommendations and propositions to ensure our business practices can meet the expectations of the stakeholders.

The stakeholders include the shareholders/investors, governments and regulatory bodies, employees, customers, suppliers and society and the public. We discuss with the stakeholders through various channels for their expectations and relevant feedback of the Group as below:

## 3 持份者參與

持份者參與對本集團的可持續發展至關重要。我們充分認識到需要建立線上及線下溝通渠道，及時向持份者報告本集團的戰略規劃及表現，以建立與持份者的持續溝通機制。此外，我們諮詢持份者的建議及主張，以確保我們的業務常規符合持份者的期望。

持份者包括股東／投資者、政府及監管機構、僱員、客戶、供應商以及社會及公眾。我們透過不同渠道與持份者討論彼等對本集團的期望及相關反饋，詳情如下：

| Stakeholders<br>持份者 | Expectations<br>期望 | Communication and feedback<br>溝通與反饋 |
|---|---|---|
| Shareholders/Investors<br>股東／投資者 | • Financial performance<br>財務表現<br>• Corporate governance<br>企業管治<br>• Risk management<br>風險管理 | • Annual general meetings/general meetings<br>股東週年大會／股東大會<br>• Corporate reports and announcements<br>公司報告及公告<br>• Optimising risk management and internal control<br>優化風險管理及內部控制 |

## 3 STAKEHOLDER ENGAGEMENT (continued) 3 持份者參與(續)

| Stakeholders<br>持份者 | Expectations<br>期望 | Communication and feedback<br>溝通與反饋 |
|---|---|---|
| Government and regulatory bodies<br>政府及監管機構 | • Taxation compliance<br>稅務合規<br>• Regulatory compliance<br>監管合規<br>• Business ethics<br>商業道德 | • Compliance operation<br>合規經營<br>• Tax payment in full and on time<br>按時足額繳納稅款 |
| Employees<br>僱員 | • Career development platform<br>職業發展平台<br>• Salary and benefits<br>薪金及福利<br>• Safe working environment<br>安全工作環境<br>• Occupational health and safety<br>職業健康與安全 | • Promotion systems<br>晉升制度<br>• Competitive salary and employee benefits<br>具競爭力的薪金及僱員福利<br>• Providing trainings for employees and strengthening awareness on safety protocols<br>為員工提供培訓及加強對安全規章的認識 |
| Customers<br>客戶 | • Logistics and delivery service standards<br>物流及交付服務標準<br>• Customer information security<br>客戶資料安全<br>• Customer rights and interests protection<br>客戶權益保障 | • Getting delivery status through product tracking system<br>通過產品跟蹤系統獲取交貨狀態<br>• Customer privacy protection<br>客戶私隱保障<br>• Compliance marketing<br>合規營銷 |
| Suppliers<br>供應商 | • Integrity cooperation<br>誠信合作<br>• Business ethics and credibility<br>商業道德與信譽 | • Building a responsible supply chain<br>建立負責任的供應鏈<br>• Performing the contract according to law<br>依法履約 |
| Community<br>社區 | • Community involvement<br>社區參與<br>• Social responsibilities<br>社會責任<br>• Environmental protection<br>環境保護<br>• Employment opportunities<br>就業機會 | • Volunteer work<br>志願者工作<br>• Charity and social investment<br>慈善與社會投資<br>• Putting environmental protection and energy saving equipment into use<br>投用環保節能設備<br>• Providing employment opportunities<br>提供就業機會 |

## 4 FEEDBACK

For details on the ESG performance, corporate governance as well as financial performance, please visit our Company's website at fujingnongye.com and the annual reports. We treasure any feedback and comments on our sustainability performance, please send the feedback and enquiries to fjny@outlook.com.

## 4 反饋意見

有關ESG表現、企業管治及財務表現的詳情，請瀏覽本公司網站fujingnongye.com及年報。我們重視對我們可持續發展表現的任何反饋及意見，請將反饋及查詢發送至fjny@outlook.com。

## 5 MATERIALITY MATRIX

During FY2025, we have evaluated a number of environmental, social and operation related issues, and assessed their importance to stakeholders and the Group through various channels. This assessment helps to ensure our business development is in line with the expectations and requirements of our stakeholders. The Group's and our stakeholders' matter of concern are presented in the following materiality matrix:

## 5 重要性矩陣

於二零二五財年，我們已評估多項環境、社會及營運相關事宜，並透過多種渠道評估其對持份者及本集團的重要性。該評估有助確保我們的業務發展符合持份者的期望及要求。本集團及持份者關注的事項於以下重要性矩陣呈列：

| Importance to Stakeholders 對持份者的重要性 | Importance to the Group 對本集團的重要性 – Low 低 | Medium 中 | High 高 |
|---|---|---|---|
| **High 高** | ◆ Anti-discrimination 反歧視<br>◆ Protecting labour rights 保障勞工權利 | ◆ Talent management 人才管理<br>◆ Staff training and promotion opportunities 員工培訓及晉升機會<br>◆ Staff compensation and welfare policies 員工薪酬及福利政策 | ➢ Customers' satisfaction 客戶滿意度<br>➢ Anti-corruption 反貪污<br>➢ Product quality and safety 產品質量與安全<br>➢ Suppliers management 供應商管理<br>◆ Occupational health and workplace safety 職業健康與工作場所安全 |
| **Medium 中** | ➢ Community involvement 社區參與 | ✧ Use of resources 資源使用 | ➢ Operational compliance 營運合規<br>➢ Protecting customers' privacy 保障客戶私隱<br>✧ Air emissions 大氣排放 |
| **Low 低** | ◆ Preventive measures for child and forced labour 童工及強制勞工的預防措施 | ✧ Non-hazardous wastes produced 產生的無害廢棄物 | ✧ Use of raw materials 原材料使用<br>✧ Hazardous wastes produced 產生的有害廢棄物 |

✧ Environmental ◆ Employee ➢ Operation

✧ 環境 ◆ 僱員 ➢ 營運

## 5 MATERIALITY MATRIX (continued)

The table underneath shows the aspects on the ESG Code to be assessed and those ESG issues were determined to be material to the Group.

## 5 重要性矩陣(續)

下表載列環境、社會及管治守則中予以評估的範疇，而該等ESG議題獲釐定為對本集團屬重要。

| ESG Aspects as set forth in the ESG Reporting Code<br>環境、社會及管治報告守則所載ESG範疇 | | Material ESG issues for the Group<br>本集團的重要ESG議題 |
|---|---|---|
| (A) | Environmental<br>環境 | |
| A1 | Emissions<br>排放 | Emission from town gas, electricity or vehicle<br>城鎮煤氣、電力或汽車排放 |
| A2 | Use of Resources<br>資源使用 | Use of energy and paper<br>能源及紙張使用 |
| A3 | Environment and Natural Resources<br>環境及天然資源 | |
| A4 | Climate Change<br>氣候變化 | |
| (B) | Social<br>社會 | |
| B1 | Employment and Labour Practices<br>僱傭及勞工常規 | Labour practices<br>勞工常規 |
| B2 | Health and Safety<br>健康與安全 | Workplace health and safety<br>工作場所健康與安全 |
| B3 | Development and Training<br>發展及培訓 | Employee development and training<br>僱員發展及培訓 |
| B4 | Labour Standards<br>勞工準則 | Anti-child and forced labour<br>反童工及強制勞工 |
| B5 | Supply Chain Management<br>供應鏈管理 | Supply chain management<br>供應鏈管理 |
| B6 | Product Responsibility<br>產品責任 | Product responsibility<br>產品責任 |
| B7 | Anti-corruption<br>反貪污 | Anti-corruption, fraud prevention and anti-money laundering<br>反貪污、防止欺詐及反洗黑錢 |
| B8 | Community Involvement<br>社區參與 | Community programs, employee volunteering and donation<br>社區計劃、僱員志願服務及捐贈 |

### A. Environmental

Our operations are subject to the current environmental protection laws and regulations promulgated by the PRC government. We are committed to minimizing the effect of pollution as a result of our operation. For example, we recycle and reuse pots for growing our potted vegetable produce. Our overall environmental protection efforts are managed by our guideline and we believe that our environmental protection measures are effective in reducing the negative environmental impact.

There is no assurance that the relevant environmental laws and regulations will remain unchanged. If the PRC government imposes more stringent environmental protection laws and regulations, we may need to spend additional capital to upgrade our system to remain in compliance or our cultivation operation may be interrupted.

### A. 環境

我們的業務須遵守中國政府頒佈的現行環保法律及法規。我們致力於在經營過程中實現污染影響最小化。例如，我們會回收及重複使用花盆種植盆栽蔬菜農產品。我們的整體環保工作以指引為管理守則，我們相信我們的環保措施能有效減少對環境的負面影響。

我們無法保證相關的環保法律及法規將保持不變。倘中國政府實施更嚴格的環保法律及法規，我們可能需要額外出資升級系統以保持合規，或我們的種植業務可能會遭中斷。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A1.1. Emissions Data from Gaseous Fuel Consumption*

Other air pollutants to be considered include nitrogen oxides ("**NOx**"), sulphur oxides ("**SOx**") and particulate matter ("**PM**"), which have adverse effects on climate, ecosystems, air quality, habitats, agriculture, and human and animal health. We generate other air pollutants through the use of our motor vehicles.

a) We did not have town fuel and town gas consumption during FY2025.

b) We routinely utilized motor vehicles during FY2025, data on vehicle emissions are set out below:

## 5 重要性矩陣(續)

### A. 環境(續)

*A1.1. 氣體燃料消耗排放數據*

其他需要考慮的空氣污染物包括氮氧化物(「**NOx**」)、硫氧化物(「**SOx**」)及顆粒物(「**PM**」),該等污染物對氣候、生態系統、空氣質量、棲息地、農業以及人類和動物健康產生不利影響。我們使用汽車會產生其他空氣污染物。

a) 於二零二五財年,我們並無消耗城鎮燃料及燃氣。

b) 我們於二零二五財年通常使用汽車,有關汽車排放的數據載列如下:

| **KPI**<br>**關鍵績效指標** | **2025**<br>**二零二五年** | **Unit**<br>**單位** | **%**<br>**%** |
|---|---|---|---|
| NOx | 70.1 | Kg<br>千克 | 91.0% |
| SOx | 0.2 | Kg<br>千克 | 0.3% |
| PM | 6.7 | Kg<br>千克 | 8.7% |
| **Total**<br>**總計** | 77.0 | Kg<br>**千克** | 100.0% |

When considering the air emissions intensity, we have recorded approximately 0.403 kg (2024: 0.441 kg) of air emission per million of revenue.

當考慮廢氣排放密度時,我們錄得每百萬元收益約0.403千克(二零二四年:0.441千克)的廢氣排放量。

Going forwards, we will continue improving the efficiency of routine vehicle use by planning travel routes that further limit air emissions.

展望未來,我們將通過規劃出行路線,進一步限制大氣排放,繼續提高日常車輛使用的效率。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A1.2. Greenhouse Gas Emission*

Greenhouse gas emissions are the main contributors to global warming, leading to climate changes and threatening the ecosystem of the world. To continuously fulfill the duties as a socially responsible enterprise, we embrace green practices our in day-to-day operations in order to minimize greenhouse gas emissions.

## 5 重要性矩陣(續)

### A. 環境(續)

*A1.2. 溫室氣體排放*

溫室氣體排放是全球變暖的主要原因，導致氣候變化，威脅世界生態系統。為持續履行一家對社會責任的企業之職責，我們在日常營運中採用綠色實踐，以最大限度減少溫室氣體排放。

**KPI**
**關鍵績效指標**

| | 2025<br>二零二五年 | Unit<br>單位 | %<br>% |
|---|---|---|---|
| **Scope 1** Direct Emission<br>**範圍1**直接排放 | **36,077** | Kg<br>千克 | 16.4% |
| **Scope 2** Indirect Emission<br>**範圍2**間接排放 | **176,560** | Kg<br>千克 | 80.2% |
| **Scope 3** Other indirect Emission<br>**範圍3**其他間接排放 | **7,631** | Kg<br>千克 | 3.4% |
| **Total**<br>**總計** | **220,268** | **Kg**<br>**千克** | **100.0%** |

Scope 1: It mainly represents the towngas, liquefied petroleum gas and diesel oil from consumption of motor vehicles.
Scope 2: It mainly represents the electricity purchased from power suppliers.
Scope 3: It mainly represents the paper waste disposed at landfills and water used.

範圍一： 主要指汽車消耗的燃氣、液化石油氣及柴油。
範圍二： 主要指向電力供應商購買的電力。
範圍三： 主要指棄置於堆填區的廢紙及廢水。

During FY2025, there was 220,268 (2024: 211,218) Kg of carbon dioxide ("**$CO_2$**") equivalent greenhouse gases (mainly the usage of vehicles for transportation using petrol and gasoline) were released from our operation.

於二零二五財年，我們在營運中排放了220,268(二零二四年：211,218)千克二氧化碳(「**二氧化碳**」)當量溫室氣體(主要為車輛運輸過程中使用汽油所產生的排放)。

When considering the greenhouse gas emissions intensity, we recorded approximately 1,153 (2024: 1,159) Kg of greenhouse gas emissions per million of revenue during FY2025.

當考慮溫室氣體排放密度時，我們於二零二五財年錄得每百萬元收益約1,153(二零二四年：1,159)千克的溫室氣體排放量。

During FY2025, we had set targets to decrease the greenhouse gas emissions by 1%, relative to their 2024 target. The target greenhouse gas emission for the Year is 231,456 Kg (2024: 233,794 Kg). The result was met during the Year.

於二零二五財年，我們已設定目標，將溫室氣體排放量較二零二四年的目標減少1%。本年度的溫室氣體排放目標為231,456千克(二零二四年：233,794千克)。該目標已於本年度實現。

Compliance with Relevant Laws and Regulations:

遵守相關法律法規：

We are not aware of any material non-compliance with the relevant laws and regulations that have a significant impact relating to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous wastes of the Group during FY2025. In addition, no significant fines or non-monetary sanctions for non-compliance with relevant laws and regulations had been reported in the FY2025.

於二零二五財年，我們並不知悉任何嚴重違反有關本集團的大氣及溫室氣體排放、向水及土地排污、有害及無害廢棄物的產生且構成重大影響的相關法律及法規的情況。此外，於二零二五財年，並無報告因違反相關法律及法規而被處以重大罰款或非金錢處罰。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A1.3. Hazardous Waste and Non-hazardous Waste*

Wastage management

There were 3 major types of wastes produced during production: i) unsold vegetable; ii)used pots; and iii) used organic substrates.

(i) Unsold vegetable

Wastage of unsold vegetable from daily operation mainly came from i) defects and ii) unnecessary movement during transportation. To reduce the waste of overprocessing and defects, we create and implement standard production procedures so that our planting team have guidance for each task and do not spend more than the recommended time and usage of materials on any one step. Also, our planting team are well trained to know the right methods and quality expected. Furthermore, we have scheduled regular maintenance for devices and machines. To reduce waste of transport, our staff at cultivation facilities should keep aisles and the site clutter-free so that transport vehicles can drive freely and staff do not have to find alternative routes. In general, our scrap rate is between 3%-5%.

Unsold vegetables will be reused by feeding the vegetable waste to livestock or giving the vegetable culls to local food banks.

(ii) Used Pots

We regularly reuse our pots by collecting them from our customers and cleaning them for reuse. We also require our customers to return used pots to us, reducing the amount of waste that ends up in landfills. There are insignificant amount of pots are damaged and not reusable due to wear and tear.

## 5 重要性矩陣(續)

### A. 環境(續)

*A1.3. 有害廢棄物及無害廢棄物廢棄管理*

廢棄物管理

生產過程中主要產生三類廢棄物：i)未售出蔬菜；ii)使用過的盆；及iii)使用過的有機基質。

(i) 未售出蔬菜

日常營運產生的未售出蔬菜廢棄物主要來自i)不合格品及ii)運輸工程中的不必要移動。為減少過度生產及不合格品的廢棄物，我們設立並實施標準生產程序，以便種植團隊的每項任務有指引可循，每一步驟都不會花費超過建議的時間及材料用量。此外，我們的種植團隊均受過良好訓練，知曉正確的方法和預期的質量。我們還安排對設備及機械進行定期維護。為減少運輸廢棄物，我們種植基地的員工應保持工作通道及場地整潔，以便運輸車輛能夠暢通行駛，而員工不必尋求替代路線。一般而言，我們的廢品率介乎3%至5%。

未售出蔬菜將通過喂飼家畜或將揀剩的蔬菜贈予當地食品銀行予以重新利用。

(ii) 使用過的盆

我們定期從客戶處收集盆並清洗以供重複使用。我們還要求客戶將用過的盆退還予我們，減少最終被填埋的垃圾量。有少量的盆會被損壞，或因磨損和撕裂而不能重複使用。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A1.3. Hazardous Waste and Non-hazardous Waste (continued)*

Wastage management (continued)

(iii) Used organic substrates

Organic substrates are made primarily from raw materials such as cow manure, fungi residue and peanut shells that are proportioned, mixed and processed through high temperature fermentation. Organic substrates have long storage time. In addition, the production of organic substrates is based on sales orders, and we maintain a low level of inventory of organic substrates. Our use of organic substrates is based on our cultivation plan and we do not have any waste of organic substrates. We regularly collect used organic substrate when collecting pots. We will send the used organic substrate to a recycler for recycling. Our recycler is engaged in the tree planting business. It provides us with free recycling of used organic substrates services by collecting used organic substrates from us for free and extracting and reusing useful materials from the substrates. No income or expense is generated or incurred by us for sending the used organic substrates to recycler.

*Hazardous Waste and Non-hazardous Waste*

Our operations produced an insignificant amount of both hazardous waste and non-hazardous waste, during FY2025.

During FY2025, we had set targets to decrease hazardous waste and non-hazardous waste by 1%, relative to their 2024 target. The target hazardous waste and non-hazardous waste for the Year is 0.98 tonnes (2024:0.99 tonnes), while the actual hazardous waste and non-hazardous waste during the Year is less than 0.3 tonnes. Thus the result was achieved.

*A2. Use of Resource*

Energy

We aim to minimise environmental impacts in our operations by identifying and adopting appropriate measures in our operations. All employees are notified to implement such policies and measures on resource utilisation. Regular review is conducted on the energy objectives and targets to seek continuous improvement in our energy performance.

## 5 重要性矩陣(續)

### A. 環境(續)

*A1.3. 有害廢棄物及無害廢棄物廢棄管理(續)*

廢棄物管理(續)

(iii) 使用過的有機基質

有機基質主要是由牛糞、真菌殘留物、花生殼等原料經過配比、混合、高溫發酵加工而成。有機基質具有較長的儲存時間。此外，有機基質的生產基於銷售訂單，我們維持低水平的有機基質庫存。我們使用的有機基質乃基於我們的種植計劃及我們沒有浪費任何有機基質。我們在收集盆時會定期收集使用過的有機基質。我們會將使用過的有機基質送交回收商進行回收。我們的回收商從事植樹業務。其為我們提供免費的使用過的有機基質回收服務，免費從我們這裡收集使用過的有機基質，並從基質中提取有用材料並重新利用。我們不會因將使用過的有機基質送交回收商而得到或產生任何收入或開支。

*有害廢棄物及無害廢棄物*

於二零二五財年，我們營運產生少量有害廢棄物及無害廢棄物。

於二零二五財年，我們已設定目標，將有害廢棄物及無害廢棄物的產生量較二零二四年的目標減少1%。本年度有害廢棄物及無害廢棄物目標為0.98公噸(二零二四年：0.99公噸)，而本年度實際產生的有害廢棄物及無害廢棄物少於0.3公噸。因此，該目標已實現。

*A2. 資源使用*

能源

我們的目標是通過在營運中識別和採用適當措施，將營運中對環境的影響降至最低。所有僱員均獲知會落實有關資源利用的政策及措施。本公司會定期檢討能源目標及指標，以尋求持續改善能源表現。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A2. Use of Resource (continued)*

Energy (continued)

Monthly monitoring of the usage of electricity, water and other materials is implemented. Unexpected high electricity consumptions will be investigated to find out the root cause and preventive measures will be taken. During the reporting period, we have performed the following measures relating to promoting energy efficiency:

- Switching off unnecessary lightings and electrical appliances when not in use; and
- Purchasing and using LED lighting and energy efficient office equipment.

Water consumption

Our business is subject to environmental protection laws and regulations promulgated by the PRC government. For example, we are required to meet appropriate standards for the sake of prevention of the pollutions of soil, underground water and agricultural products, and to discharge water pollutants in accordance with national and local standards. We must discharge water pollutants in accordance with national and local standards. If we breach any environmental-related laws and regulations, or faces any accusation of negligence in environmental protection, in addition to the potential fines and penalties, such incidents may also adversely affect our reputation and creditability. The environmental related costs may increase, and the expansion of the production capacity may be constrained if PRC's environmental protection laws become more onerous, and any noncompliance with relevant environmental protection laws could lead to the imposition of fines and penalties.

In almost every agricultural operation, irrigation is an indispensable process for crops to flourish, the Company's agricultural business is no exception to this necessity. In order to avoid excessive or unnecessary irrigation, we regularly check the moisture level in the soil. Our main water supply for irrigation at Laixi Facility is water from the Chanzi Reservoir, while the main water supply for irrigation at Xi'an Facility and Dalian Facility is from public supply of drinking water in Xi'an and Dalian.

## 5 重要性矩陣(續)

### A. 環境(續)

*A2. 資源使用(續)*

能源(續)

本公司每月監測電力、水及其他材料的使用情況。倘用電量異常高企，本公司將進行調查，找出根本原因，並採取預防措施。於報告期內，我們已採取以下有關提升能源效益的措施：

- 關掉不使用的照明設備及電器；及
- 購買及使用LED照明及節能辦公設備。

水消耗

我們的業務須遵守中國政府頒佈的環保法律及法規。例如，我們須符合適當的標準，以避免土壤、地下水及農產品污染，並根據國家及地方標準排放水污染物。我們必須按照國家及地方標準排放水污染物。倘我們違反任何環保相關法律及法規，或面臨任何環保過失指控，我們可能被處以罰款及處罰，除此之外，有關事件亦可能對我們的信譽造成不利影響。倘中國環保法律趨於嚴苛，環保相關成本可能增加，產能擴張亦會被限制，而任何違反相關環保法律的行為均可能導致被處以罰款及處罰。

於幾乎每次農業操作時，灌溉是讓作物生長的必需過程，本公司的農業業務在此必要性上並無例外。為避免過度或不必要的灌溉，我們定期檢查土壤的濕度。我們萊西基地的主要灌溉用水來自產芝水庫，而西安基地及大連基地的主要灌溉用水來自西安及大連的公共飲用水供應。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A2. Use of Resource (continued)*

Water consumption (continued)

Notwithstanding the scarcity of water resources in Shandong province, our Directors consider the water supply for our cultivation in Laixi Facility is not affected as Laixi Facility is strategically situated immediately next to and directly connected to the Chanzhi Reservoir, the second largest reservoir in Shandong province with maximum capacity of approximately 402 million $m^3$. Chanzhi Reservoir serves multiple purposes such as flood control, irrigation and water supply, etc. Testing of the water quality of Chanzhi Reservoir is regularly performed by Laixi Branch of the Qingdao Municipal Ecological and Environment Bureau (青島市生態環境局萊西分局), and the water quality exceeds the agricultural level and meets the drinking water level according to the Surface Water Environmental Quality Standards (地表水環境質量標準) (GB3838–2002). Hence, our Directors considered that the risk of water pollution that may affect the quality of water supply in our Laixi Facility is low.

According to our historical record, our maximum annual water consumption for Laixi Facility was approximately 330,000 $m^3$, representing only a minimal portion of the capacity of Chanzhi Reservoir of approximately 402 million $m^3$. The quality of water extracted from the Chanzhi Reservoir exceeds the agricultural level as explained above. In light of the proximity of our Laixi Facility to a stable supply of high quality water resources for our cultivation and regular testing of water quality performed by the government authority, our Directors consider that the risk of potential water shortage and water pollution in Shandong province on our business is minimal.

To further mitigate the risks of water shortage and water pollution, we have also:

- retained a water pond in our Laixi Facility for collecting rainwater which can be further filtered and used as our additional water supply in case of severe water shortage, which the water pond is sufficient to cover the water consumption of our Laixi Facility for approximately seven months;
- built a well our Laixi Facility for extracting underground water in case of severe water shortage, which the well is sufficient to cover the water consumption of our Laixi Facility for approximately two days; and

## 5 重要性矩陣(續)

### A. 環境(續)

*A2. 資源使用(續)*

水消耗(續)

儘管山東省水資源稀缺，董事認為，由於萊西基地毗鄰山東省第二大水庫產芝水庫(最大容量約為4.02億立方米)並與之相通，故萊西基地的種植用水供應不受影響。產芝水庫具有防洪、灌溉和供水等多種用途。青島市生態環境局萊西分局定期對產芝水庫水質進行檢測，根據《地表水環境質量標準》(GB3838–2002)，水質超過農業水準，符合飲用水水準。因此，董事認為，我們萊西基地內可能影響水資源供應質量的水污染風險較低。

根據我們的過往記錄，萊西基地的最大年用水量約為330,000立方米，僅為產芝水庫容量約4.02億立方米的極小部分。如上所述，從產芝水庫抽取的水的質素超過了農業水平。鑑於我們的萊西基地鄰近充足的優質水資源，可供給我們耕種，且政府機關定期進行水質檢測，董事認為業務面臨山東省缺水及水污染的風險極小。

為進一步減低缺水及水污染的風險，我們亦已：

- 於萊西基地留用一個水池，以收集雨水，雨水可進一步過濾，並在嚴重缺水時用作我們的額外供水。水池足以供萊西基地約七個月的用水；
- 於萊西基地修建水井，以在嚴重缺水的情況下抽取地下水。水井足以供萊西基地約兩天的用水；及

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A2. Use of Resource (continued)*

Water consumption (continued)

– engaged and will continue to engage a third-party inspection institution to conduct testing of water quality. The purpose of this test is to ensure that the pH value and residual level of heavy metals in our irrigation water comply with the environmental requirements for producing pollution-free agricultural products. It is our internal control policy to conduct regular testing of the water quality.

Paper Usage

Efficiency in usage of paper in daily operation has been advocated and communicated to employees. We consistently encourage double-sided printing and collecting single sided used printed paper for reusing purpose.

The summary of the resources consumed are set out below:

## 5 重要性矩陣(續)

### A. 環境(續)

*A2. 資源使用(續)*

水消耗(續)

– 委聘並將繼續委聘第三方檢測機構進行水質檢測。水質檢測旨在確保我們灌溉水中的pH值和重金屬殘留水平符合生產無公害農產品的環境要求。定期檢測水質是我們的內部監控政策。

紙張使用

本集團倡導並向僱員宣傳在日常營運中高效使用紙張。我們一貫鼓勵雙面列印，並收集單面列印廢紙，以重複使用。

所消耗資源的概要載列如下：

| KPI<br>關鍵績效指標 | 2025<br>二零二五年 | Unit<br>單位 |
|---|---|---|
| Energy consumed<br>耗能 | **292,120** | MWh<br>兆瓦時 |
| Water consumed<br>耗水量 | **223,142** | Cubic meter ("**M³**")<br>立方米(「**立方米**」) |

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A2. Use of Resource (continued)*

Paper Usage (continued)

Resources consumed per million of revenue are summarized below:

## 5 重要性矩陣(續)

### A. 環境(續)

*A2. 資源使用(續)*

紙張使用(續)

每百萬元收益消耗的資源概述如下：

| KPI<br>關鍵績效指標 | 2025<br>二零二五年 | Unit<br>單位 |
|---|---|---|
| Revenue<br>收益 | **191.03** | million of revenue<br>百萬元收益 |
| Energy consumption intensity<br>消耗能源密度 | **1,529** | MWh/million of revenue<br>兆瓦時／百萬元收益 |
| Water consumption intensity<br>耗水量密度 | **1,168** | $M^3$/ million of revenue<br>立方米／百萬元收益 |

*Goal target achievement*

Our Board will set targets for each material KPI at the beginning of each financial year in accordance with the disclosure requirements of Appendix C2 to the Listing Rules and other relevant rules and regulations upon the Listing. The relevant targets on material KPI will be reviewed on an annual basis. In setting targets for the KPIs, we have taken into account their respective historical levels during the Track Record Period, and has considered our future business expansion in a thorough and prudent manner with a view of balancing business growth and environmental protection to achieve sustainable development. The Working Group is responsible for semi-annually reviewing progress in achieving our targets.

*目標指標實現情況*

董事會將根據上市規則附錄C2及上市後其他相關規則及規例的披露規定，於各財政年度開始時為各重大關鍵績效指標設定目標。本集團將每年檢討重大關鍵績效指標的相關目標。在設定關鍵績效指標的目標時，我們已考慮其各自於往績記錄期間的歷史水平，並以全面及審慎的方式考慮我們未來的業務擴展，以期平衡業務增長與環境保護，從而實現可持續發展。工作小組負責每半年審查一次我們達成目標的進展情況。

We strive to improve the utilization rate of energy and resources, undertake energy saving and consumption reduction activities to save water and electricity and reduce paper consumption. As part of our commitment to environmental protection, we have set the following environmental targets for our operation:

我們致力提升能源和資源利用率，舉行節能減耗活動，節水節電，減少紙耗。我們承諾承擔環保責任，並就經營制定以下環境目標：

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A2. Use of Resource (continued)*

Paper Usage (continued)

During FY2025, we had set targets to decrease their consumption of electricity, water, and packing material by 1%, relative to their 2024 target. The targets were achieved, as supported by the figures below:

## 5 重要性矩陣(續)

### A. 環境(續)

*A2. 資源使用(續)*

紙張使用(續)

於二零二五財年，我們已設定目標，將電力、水及包裝材料的消耗量較二零二四年的目標減少1%。目標已實現，以下數字證明了這一點：

**Target KPI**
**目標關鍵績效指標**

| | 2025<br>二零二五年 | Unit<br>單位 | Result<br>結果 |
|---|---|---|---|
| Energy consumed<br>耗能 | **353,102** | MWh<br>兆瓦時 | Achieved<br>已實現 |
| Water consumed<br>耗水量 | **345,488** | $M^3$<br>立方米 | Achieved<br>已實現 |

Basis of the goal target setting

We have established specific ESG-related goals, targets, and policies that focus on reducing our air pollutant emission, reducing energy and water consumption. To reduce our air pollutant emissions by approximately 5% by 2026 (i.e. 1% annually), using 2021 as a baseline, we will implement a number of initiatives as follows:

- Planting more trees: Planting more trees is an effective way of reducing air pollution since they absorb carbon dioxide and other pollutants from the atmosphere;
- Continuing with the switch to low-emission vehicles; and
- Adopting the use of clean energy: We will consider installing solar panels in our cultivation facilities to promote the use of renewable energy.

To reduce our energy consumption by 1%, we will implement several policies and initiatives as follows:

- Energy efficiency standards: We can mandate energy efficiency standards for appliances, buildings, and vehicles. This will help reduce energy consumption by ensuring that all new products consume less energy; and

目標指標設定的依據

我們已制定具體的ESG相關目標、指標及政策，專註於減少空氣污染物排放、減少能源及水消耗。為於二零二六年前減少空氣污染物排放約5%(即每年減少1%)，以二零二一年為基準，我們將實施以下多項措施：

- 種植更多樹木：種植更多樹木是減少空氣污染的有效方法，因為樹木能夠從大氣中吸收二氧化碳和其他污染物；
- 繼續轉向低排放汽車；及
- 採用清潔能源：我們將考慮在我們的種植基地安裝太陽能電池板，以促進使用可再生能源。

為減少1%的能源消耗，我們將實施以下若干政策及措施：

- 能源效率標準：我們可制定電器、建築和車輛的能源效率標準。這將有助於通過確保所有新產品消耗更少的能源來減少能源消耗；及

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A2. Use of Resource (continued)*

Basis of the goal target setting (continued)

- Adopting the use of clean energy: We will consider installing solar panels in our cultivation facilities to promote the use of renewable energy.

To reduce our water consumption by 1%, we have implemented several policies and initiatives as follows:

- Water-efficient technologies: The use of water-efficient technologies can help in reducing water consumption. These technologies include low-flow water fixtures, water-efficient irrigation systems, and water harvesting systems; and

- Efficient agriculture practices: Agriculture accounts for a significant amount of water consumption. We can promote efficient agriculture practices such as drip irrigation and water-efficient crops to reduce water consumption in the agricultural sector.

Our progress towards achieving our ESG goals is reviewed semi-annually by Working Group. We also work with ESG consultant to assess our performance and identify areas for improvement.

Benefits of achieving the goal target

*Financial impacts*

There are several potential financial impacts on the Group that could be resulted from actions taken for achieving ESG targets.

- Increase in investment: measures such as tree planting and switching to electric vehicle represent one-off investment cost to the Group;

- Cost savings: On the other hand, by becoming more efficient in our operations, such as switching to electric vehicle, energy saving and water saving, will reduce our on-going cost; and

- Improved reputation and selling price: Achieving targets can also lead to improved brand recognition and reputation. This may make it easier for us to attract new customers, retain existing customers, and may potentially increase our selling price due to better branding.

## 5 重要性矩陣(續)

### A. 環境(續)

*A2. 資源使用(續)*

目標指標設定的依據(續)

- 採用清潔能源：我們將考慮在我們的種植基地安裝太陽能電池板，以促進使用可再生能源。

為減少1%的水消耗，我們已實施以下若干政策及措施：

- 節水技術：使用節水技術有助於減少水消耗。這些技術包括低流量水裝置、節水灌溉系統和集水系統；及

- 高效農業實踐：農業消耗大量的水。我們會推廣採用滴灌和種植節水作物等高效農業實踐法，以減少農業板塊的水消耗。

工作小組每半年檢討一次實現ESG目標的進度。我們亦與ESG顧問合作，評估我們的表現及識別需要改進的地方。

實現目標指標的裨益

*財務影響*

為實現ESG目標而採取的行動可能會對本集團造成若干潛在財務影響。

- 增加投資：植樹及改用電動車等措施對本集團而言為一次性投資成本；

- 節約成本：另一方面，透過提高營運效率，例如改用電動車、節能及節水，將降低我們的持續成本；及

- 提高聲譽和售價：實現目標還可以提高品牌認知度和聲譽。這可能使我們更容易吸引新客戶、留住現有客戶，並可能因更好的品牌推廣而提高我們的售價。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A2. Use of Resource (continued)*

Benefits of achieving the goal target (continued)

*Non-financial impacts*

There are several non-financial impacts on the Group that could be resulted from achieving ESG targets as below:

- Increased awareness: Setting targets for ESG saving and taking of various measures to achieve the targets create awareness among our management and employees about the importance of water and energy conservation and the needs for adherence to the best practice.

- Improved efficiency: Water/Energy-saving measures can lead to improved efficiency in operations. For example, using recycled water for non-potable uses can reduce the need for fresh water, which in turn reduces the energy required for water treatment and distribution.

- Lower compliance risk: Our policy of regularly reviewing and achieving ESG targets will enable us to have better performance in terms of environment protection and thus we will potentially be better prepared for more stringent environment regulations that may be introduced in future.

## 5 重要性矩陣(續)

### A. 環境(續)

*A2. 資源使用(續)*

實現目標指標的裨益(續)

*非財務影響*

實現ESG目標可能會對本集團產生以下各種非財務影響：

- 提高意識：設定ESG節約目標並採取各種措施以實現目標，讓我們的管理層和員工意識到節約用水和能源的重要性以及堅持最佳實踐的必要性。

- 提高效率：節水／節能措施可以提高運營效率。例如，將循環水用於非飲用水用途可以減少對淡水的需求，從而減少水處理和分配所需的能源。

- 降低合規風險：我們定期檢討及達成ESG目標的政策將有助我們在環境保護方面有更佳表現，因此我們有可能為未來可能引入的更嚴格環境法規作好準備。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A3. Environmental and Natural Resources*

Protecting the environment and ensuring responsible use of natural resources are important considerations in the agriculture industry. We have established a series of policies, protocols and measures on environmental protection and natural resources conservation to ensure our sustainable development and operation. We strive to enhance our efficiency in the usage of energy, water and materials and comply with relevant local environmental regulations and international general practices. The actions taken are aligned with international standards. These include greenhouse gas emission inspections, reduction and classification, recycling of wastes, and consultations on energy conservation.

We encourage all employees to proactively recycle and excessive and minimise the use of nature resources. We have actively introduced environmental protection measures in the office spaces, including (i) prioritizing use of energy-saving lighting and electrical appliances; (ii) turning off electric equipment and lighting during non-office hours; and (iii) reusing of papers and gradually paving a way to a paperless office. In addition, we also encourage our employees to save resources, cherish food and avoid preventable creation of wastes.

During FY2025, our operations had no significant impact on the environment and natural resources.

## 5 重要性矩陣(續)

### A. 環境(續)

*A3. 環境及天然資源*

保護環境和確保負責任使用天然資源是農業的重要考慮因素。我們已就環境保護及節約天然資源制定一系列政策、規章及措施，以確保我們可持續發展及營運。我們致力提高能源、水及材料的使用效率，並遵守當地相關環保法規及國際一般慣例。所採取的行動均符合國際標準。該等行動包括溫室氣體排放檢查、減排和分類、廢物回收利用以及節能諮詢。

我們鼓勵全體僱員積極回收及盡量減少過渡使用天然資源。我們積極在辦公場所採用環保措施，包括(i)優先使用節能照明及電器；(ii)於非辦公時間關閉電氣設備及照明設備；及(iii)紙張重複使用，逐步為無紙化辦公鋪路。此外，我們亦鼓勵僱員節約資源、珍惜食物及避免產生可防止產生的廢物。

於二零二五財年，我們的營運並無對環境及自然資源產生重大影響。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A4. Climate change*

In consideration of the our operations and activities, the current global environmental conditions, and the views and opinions of the stakeholders, the Board identified and resolved that (i) global warming caused by direct and indirect $CO_2e$ emissions, and (ii) conservation of fresh water are the most important climatic issues that we have impacted the physical environment. These climatic issues not only affect the operation costs of the Group but also the climatic and physical environmental conditions.

(i) Energy

Global warming is directly and indirectly resulting in the of uses of fossil fuels for electricity and transportation. During FY2025, our operations and activities directly and indirectly generated $CO_2e$ emissions through the use of electricity and petrol, though the amount was not substantial. We have implemented policies and measures, explained above, trying to reduce electricity and petrol consumption for the primary purpose to reduce $CO_2e$ emissions. Fortunately, the main activity of the Group is to grow vegetables, which through the natural process of photosynthesis to absorb $CO_2$ and produce oxygen, contributing positively to address global warming.

## 5 重要性矩陣(續)

### A. 環境(續)

*A4. 氣候變化*

經考慮我們的營運及活動、當前全球環境狀況以及持份者觀點及意見，董事會已識別並解決(i)直接及間接二氧化碳當量排放導致的全球變暖及(ii)節約淡水為我們對自然環境構成影響的最為重要的氣候問題。該等氣候問題不僅影響本集團的營運成本，亦影響氣候及自然環境狀況。

(i) 能源

化石燃料用於電力及交通直接且間接導致全球變暖。於二零二五財年，我們的營運及活動因使用電力及汽油而直接及間接產生二氧化碳當量排放，惟排放量較低。我們已實施上文所述的政策及措施，努力減少電力及汽油消耗，主要目的為減少二氧化碳當量排放。幸好，本集團主要活動為種植蔬菜，通過天然的光合作用過程吸收二氧化碳及產生氧氣，對應對全球變暖產生積極貢獻。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A4. Climate change (continued)*

(ii) Fresh Water

The most precious natural resources of the world, is most urgently needed to conserve nowadays. With regard to our business operation and activities, the offices' water consumption is normal and insignificant, but the plantation operation requires a substantial amount of fresh water. To fulfil our corporate objective in conserving fresh water and to save costs, we have already built water recycling and reusing system, specialized drainage. At the same time, we have always reminded our employees not to waste and to use fresh water smartly. The introduction of the above measures has ensured the fresh water is conserved and used efficiently.

During FY2025, we have already implemented measures to lower greenhouse gas emissions and pollutants, to conserve fresh water and to preserve soil with the aim at improving the global environmental and climatic conditions ultimately contributing to the improvement of global warming. Our operations and activities do not cause much negative impacts to the environmental and climatic conditions. On the contrary, the growing of vegetables and the control and use of the surface running fresh water have positively contributed to the building of a greener climate and environment.

We have determined that environmental, social, and climate-related factors may give rise to both risks and opportunities, including (i) risks related to the physical impacts of climate change and (ii) risks related to the transition to a lower-carbon economy.

## 5 重要性矩陣(續)

### A. 環境(續)

*A4. 氣候變化(續)*

(ii) 食水

食水是世界上最珍貴的自然資源，亦是當今最迫切需要保護的資源。在我們的業務營運及活動方面，辦公室的耗水量屬正常且微不足道，但種植業務需要大量食水。為實現節約食水及節約成本的企業目標，我們已建立水循環再用系統及專門的排水設施。與此同時，我們一直提醒員工不要浪費，要明智地使用食水。採取上述措施確保了節約及高效利用食水。

於二零二五財年，我們已採取措施減少溫室氣體排放及污染物、節約食水及保護土壤，旨在改善全球環境及氣候狀況，最終為改善全球變暖作出貢獻。我們的營運及活動不會對環境及氣候狀況造成過大負面影響。相反，種植蔬菜及控制和利用地表流動食水對構建更環保的氣候及環境作出正面貢獻。

我們已識別到環境、社會及氣候相關因素可能帶來風險與機遇，包括：(i)與氣候變化實體影響有關的風險；及(ii)與向低碳經濟轉型有關的風險。

## 5 MATERIALITY MATRIX (continued)

### A. Environmental (continued)

*A4. Climate change (continued)*

(i) Physical risks from climate change

Climate change has increased extreme weather events in recent years creating physical risks with financial implications. For example:-

- Damage to office and production premises or facilities may lead to increased maintenance and prevention costs.
- There may be a potential employee safety risk.
- Damage of production loss.

To address potential risks from extreme weather events, we have secured insurance coverage for our properties and facilities to mitigate possible financial losses. In parallel, we have implemented emergency response plans to safeguard our production operations. We also maintain ongoing monitoring of our supply chain and assess alternative suppliers to reduce the impact of identified physical risks. In addition, regular maintenance of our production facilities helps minimize damage and the risk of production loss.

Furthermore, we closely track extreme weather events to strengthen our preparedness and resilience.

(ii) Transition risks to a lower-carbon economy

The transition to a low carbon economy may entail significant policy, legal, technological, and market changes designed to support climate change mitigation and adaptation. Policy and legal transition risks include amendments to local environmental laws and regulations that could increase compliance costs. To address these risks, we conduct regular analyses of regulatory requirements to ensure adherence and provide employees with training on policy and regulatory developments, enabling proactive compliance planning.

## 5 重要性矩陣(續)

### A. 環境(續)

*A4. 氣候變化(續)*

(i) 氣候變化帶來的實體風險

近年來，氣候變化導致極端天氣事件增加，從而產生具有財務影響的實體風險。例如：

- 辦公場所及生產場地或基地受損，可能導致維修及預防成本增加。
- 可能存在員工安全風險。
- 產量損失。

為應對極端天氣事件帶來的潛在風險，我們已為物業及基地購買保險，以減輕可能產生的財務損失。同時，我們已制定應急預案，以保障生產運營。我們亦持續監察供應鏈情況，並評估替代供應商，以降低已識別實體風險帶來的影響。此外，我們定期對生產基地進行維護，有助於減少損壞及降低產量損失的風險。

此外，我們密切關注極端天氣事件的發展，以加強應對準備及提升業務韌性。

(ii) 向低碳經濟轉型的風險

向低碳經濟轉型可能涉及為支持氣候變化減緩及適應而進行的重大政策、法律、技術及市場變革。政策及法律層面的轉型風險包括地方環境法律及法規的修訂，該等修訂可能增加合規成本。為應對該等風險，我們定期分析相關監管要求，以確保符合法規，並向員工提供政策及監管發展方面的培訓，主動進行合規規劃。

## 5 MATERIALITY MATRIX (continued)

### B. Social

We believe that sustainable business success relies on the contribution and support of our talented employees. We treat our employees as the most valuable assets to the Group. The contributions of the employees drive the our achievement of corporate goals and continuous development. We therefore place significant emphasis on developing human capital and providing competitive remuneration and welfare packages. The human resources policies and procedures, including recruitment, probation, termination, promotion, retirement, transfer, appraisal, working hours, salary, bonus, entitled leave and medical benefits, fully comply with the relevant legislation.

*B1. Employment and Labour Practices*

Employee Benefits

We place a significant emphasis on developing human capital, providing competitive remuneration and welfare packages. Promotion opportunities and salary adjustments are benchmarked against individual performance. Employees are entitled to benefits such as annual leave, sick leave, maternity leave, marriage leave, funeral leave and medical coverage in accordance with local regulations.

We emphasis on equal opportunities for all personnel in respect of hiring, pay rates, training and development, promotion and other terms of employment. We are committed to providing a work environment free from any form of discrimination on the basis of ethnicity, gender, religion, age, disability or sexual orientation.

We have a wide diversity of cultures including employees with different genders, ages, skills, educational backgrounds, industry experiences and other qualifications in order to achieve the most suitable composition and balance.

We seek to attract and retain talented employees through providing fair compensation package and upholding the values of respect and integrity. Compensation packages are competitive, and promotion opportunities and rewards available to employees are benchmarked against their individual performance, experience and prevailing market conditions. We implement a set of comprehensive policies to maximise the development of effective human resource management, supporting the needs of employees while ensuring that our goals are achieved.

We perform annual staff performance appraisal, assessing employee performance to determine year-end bonus eligibility. Factors, considered, including but not limited to the employees' attendance, capability, attitude, and contributions to the Group. With reference to appraisal on the employees, staff promotion and salary increment are rewarded to the contributing and improving employees.

## 5 重要性矩陣(續)

### B. 社會

我們相信，可持續商業成功有賴於優秀員工的貢獻和支持。我們視僱員為本集團最寶貴的資產。僱員的貢獻推動我們實現企業目標和持續發展。因此，我們非常重視發展人力資本，提供具競爭力的薪酬及福利待遇。人力資源政策及程序包括招聘、試用期、解僱、晉升、退休、調任、考核、工作時數、薪金、花紅、假期及醫療福利，均完全符合相關法例。

*B1. 僱傭及勞工常規*

僱員福利

我們非常重視發展人力資本，提供具競爭力的薪酬及福利待遇。晉升機會及薪金調整以個人表現為基準。根據當地法規，僱員有權享有年假、病假、產假、婚假、喪假及醫療保險等福利。

我們強調在僱傭、薪酬、培訓及發展、晉升及其他僱傭條款方面為所有員工提供平等機會。我們致力於提供一個沒有任何歧視的工作環境，不論種族、性別、宗教、年齡、殘疾或性取向。

我們擁有多元化的文化，容納不同性別、年齡、技能、教育背景、行業經驗及其他資歷的僱員，以達致最合適的人員組成及平衡。

我們透過提供公平的薪酬待遇及秉持尊重及誠信的價值觀，吸引及挽留優秀僱員。薪酬待遇具競爭力，僱員可獲得的晉升機會及獎勵乃根據其個人表現、經驗及現行市況而定。我們實施一套全面的政策，以最大限度發展有效的人力資源管理，支持員工的需求，同時確保我們的目標得以實現。

我們進行年度員工績效評估，評估員工表現以確定年終獎資格。所考慮的因素包括但不限於僱員的出勤、能力、態度及對本集團的貢獻。本集團參考員工考核，提拔作出貢獻及取得進步的員工，並上調其薪金。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B1. Employment and Labour Practices (continued)*

Staff Composition

As at 31 December 2025, we employed a total of 30 (excluding INEDs) (2024: 35) staff. We believe that championing diversity, equity, and inclusion is integral to our long-term success.

*a) Employee' s Employment Type Distribution*

| Employment type 僱傭類型 | | 2025 二零二五年 Male 男性 | 2025 二零二五年 Female 女性 | 2024 二零二四年 Male 男性 | 2024 二零二四年 Female 女性 |
|---|---|---|---|---|---|
| Full Time | 全職 | **43%** | **57%** | 51% | 49% |
| Part-time | 兼職 | **0%** | **0%** | 0% | 0% |
| **Total** | **總計** | **43%** | **57%** | 51% | 49% |

*b) Employee' s Age and Gender Distribution*

| Age Group 年齡組別 | | 2025 二零二五年 Male 男性 | 2025 二零二五年 Female 女性 | 2024 二零二四年 Male 男性 | 2024 二零二四年 Female 女性 |
|---|---|---|---|---|---|
| 0-15 | 0至15歲 | **0%** | **0%** | 0% | 0% |
| 16-18 | 16至18歲 | **0%** | **0%** | 0% | 0% |
| 19 - 30 | 19至30歲 | **3%** | **3%** | 6% | 3% |
| 31 - 45 | 31至45歲 | **20%** | **30%** | 19% | 23% |
| 46 - 60 | 46至60歲 | **13%** | **14%** | 17% | 17% |
| = 61/>61 | 等於／大於61歲 | **7%** | **10%** | 9% | 6% |
| **Total** | **總計** | **43%** | **57%** | 51% | 49% |

*c) Employee' s Geographical Distribution*

| Location 位置 | | 2025 二零二五年 Male 男性 | 2025 二零二五年 Female 女性 | 2024 二零二四年 Male 男性 | 2024 二零二四年 Female 女性 |
|---|---|---|---|---|---|
| Hong Kong | 香港 | **0%** | **0%** | 0% | 0% |
| Mainland China | 中國內地 | **43%** | **57%** | 51% | 49% |
| **Total** | **總計** | **43%** | **57%** | 51% | 49% |

## 5 重要性矩陣(續)

### B. 社會(續)

*B1. 僱傭及勞工常規(續)*

員工組成

於二零二五年十二月三十一日，我們合共僱用30名(不包括獨立非執行董事)(二零二四年：35名)員工。我們相信倡導多元化、公平及包容是我們長遠取得成功的其中一環。

*a) 僱員僱傭類型分佈*

*b) 僱員年齡及性別分佈*

*c) 僱員的地域分佈*

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B1. Employment and Labour Practices (continued)*

Staff Composition (continued)

*d) Employee' s Position Distribution*

## 5 重要性矩陣(續)

### B. 社會(續)

*B1. 僱傭及勞工常規(續)*

員工組成(續)

*d) 僱員的職位分佈*

| Position 職位 | | 2025 二零二五年 Male 男性 | 2025 二零二五年 Female 女性 | 2024 二零二四年 Male 男性 | 2024 二零二四年 Female 女性 |
|---|---|---|---|---|---|
| Senior Management | 高級管理層 | **13%** | **0%** | 14% | 0% |
| Middle level staff | 中層員工 | **7%** | **10%** | 6% | 9% |
| Junior staff | 初級員工 | **23%** | **47%** | 31% | 40% |
| **Total** | **總計** | **43%** | **57%** | 51% | 49% |

*e) Turnover Rate by Age Group*

*e) 按年齡組別劃分的流失率*

| Age Group 年齡組別 | | 2025 二零二五年 Male 男性 | 2025 二零二五年 Female 女性 | 2024 二零二四年 Male 男性 | 2024 二零二四年 Female 女性 |
|---|---|---|---|---|---|
| 0-15 | 0至15歲 | **0%** | **0%** | 0% | 0% |
| 16-18 | 16至18歲 | **0%** | **0%** | 0% | 0% |
| 19 - 30 | 19至30歲 | **3%** | **0%** | 0% | 0% |
| 31 - 45 | 31至45歲 | **3%** | **3%** | 3% | 3% |
| 46 - 60 | 46至60歲 | **5%** | **5%** | 0% | 0% |
| = 61/>61 | 等於／大於61歲 | **2%** | **2%** | 2% | 2% |
| **Total** | **總計** | **13%** | **10%** | 5% | 5% |

We are not aware of any material non-compliance with the Employment Ordinance of Hong Kong, Employees' Compensation Ordinance of Hong Kong, Labour Law of the PRC and other applicable laws and regulations that have a significant impact on us relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare during FY2025.

於二零二五財年，我們並不知悉有任何嚴重違反香港僱傭條例、香港僱員補償條例、中國勞動法及其他對我們有重大影響而有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視及其他福利的適用法律及法規的情況。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B2. Employee Health and Safety*

We hold regular worksite inspection to eliminate all potential workplace hazard that may negatively affect the health and safety of our employees. Also, we hold safety trainings for our employees to enhance their awareness of occupational health and safety issue. Moreover, we have kept a proper system of recording and handling accidents. During the Track Record Period, we did not experience significant operational accident because of implementation of our comprehensive occupational safety measures.

Occupational Health and Safety Data

The statistics on work accident incidences from 2023-2025 are set out below:

## 5 重要性矩陣(續)

### B. 社會(續)

*B2. 僱員健康與安全*

我們定期進行現場檢查，以消除所有可能不利影響僱員健康與安全的潛在工作場所危險。此外，我們為僱員舉辦安全培訓，以提高彼等對職業健康與安全問題的認識。再者，我們已建立一套完善的事故記錄及處理制度。於往績記錄期間，由於我們實施全面的職業安全措施，我們並無發生重大作業事故。

職業健康與安全數據

二零二三年至二零二五年的工傷事故發生率統計數據載列如下：

| | **2025 二零二五年** | | 2024 二零二四年 | | 2023 二零二三年 | |
|---|---|---|---|---|---|---|
| **Health and Safety 健康與安全** | **Male 男性** | **Female 女性** | Male 男性 | Female 女性 | Male 男性 | Female 女性 |
| Number of work-related fatalities 因工死亡人數 | **–** | **–** | – | – | – | – |
| Rate of work-related fatalities 因工死亡比率 | **–** | **–** | – | – | – | – |
| Lost days due to work injury 因工傷損失的天數 | **–** | **–** | – | – | – | – |

We are not aware of any material non-compliance with the Occupational Safety and Health Ordinance of Hong Kong, Prevention and Control of Disease Ordinance of Hong Kong, Law on Occupational Safety and Health of PRC and other applicable laws and regulations that have a significant impact on us relating to providing a safe working environment and protecting employees from occupational hazards during FY2025.

於二零二五財年，我們並不知悉有任何嚴重違反香港職業安全及健康條例、香港預防及控制疾病條例、中國職業安全及健康法以及其他有關提供安全工作環境及保護僱員免受職業危害而對我們有重大影響的適用法律及法規的情況。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B3. Development and Training*

We place significant emphasis on employee trainings and development. We hold training sessions to teach our employees on how to improve the quality of our products and operate our cultivation equipment from time to time. We will continue to invest in the education and training programmes for our employees with the purpose of upgrading their skills and knowledge on the latest development of the industry, market and technology.

Our continuing efforts in protecting the environment and the health and safety of our employees have been recognised, as shown by various certificates that we have obtained. We have obtained GB/T 24001-2016 idt ISO 14001 : 2015 certificate for our environmental management system. Moreover, in the same year, we obtained GB/T 45001-2020 idt ISO 45001 : 2018 certificate for our occupational health and safety management system.

Our Directors have the collective and overall responsibility for establishing, adopting and reviewing our policies in relation to environmental protection, occupational health and safety and employee trainings as mentioned above, and evaluating, determining and addressing the relevant risks involved at least once a year. Our Directors may assess or engage Independent Third-Party(ies) to evaluate the relevant risks and review our existing strategy, target and internal controls. Necessary measures will then be taken to mitigate the risks.

All employees are encouraged to enhance their skills and knowledge in order to perform their duties more efficiently and effectively. During FY2025, we provided approximately 80 hours of training to our employees.

## 5 重要性矩陣(續)

### B. 社會(續)

*B3. 發展及培訓*

我們高度重視僱員的培訓及發展。我們不定期舉辦培訓課程，教導僱員如何提高產品質素及操作我們的種植設備。我們將於僱員的教育及培訓計劃方面繼續投入，提高彼等的技能及知識，瞭解行業、市場及技術的最新發展。

我們於保護環境及僱員健康安全方面獲得多項證書，以表彰我們在此方面所作的持續努力。我們的環境管理系統獲得GB/T 24001–2016 idt ISO 14001：2015證書。此外，同年，我們的職業健康安全管理系統獲得GB/T 45001–2020 idt ISO 45001：2018證書。

董事負有集體及整體責任，負責制定、採納及檢討上述與環保、職業健康與安全及僱員培訓有關的政策，並且每年至少評估、釐定及處理一次有關風險。董事可評估或聘請獨立第三方對相關風險進行評估，並對我們現有的策略、目標及內部控制進行審閱。而後我們將採取必要的措施以降低風險。

本集團鼓勵全體僱員提升其技能及知識，以更高效及有效地履行職責。於二零二五財年，我們為僱員提供約80小時的培訓。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B3. Development and Training (continued)*

The Total training hours received by our employees by gender and position type in the FY2025 are set out below:

## 5 重要性矩陣(續)

### B. 社會(續)

*B3. 發展及培訓(續)*

於二零二五財年按性別及職位類別劃分的僱員受訓總時數載列如下：

| | | 2025 二零二五年 | | |
|---|---|---|---|---|
| **Training hours 培訓時數** | | **Male 男性** | **Female 女性** | **Total 總計** |
| Senior management | 高級管理層 | 20 | – | 20 |
| Middle management | 中層管理人員 | 6 | 8 | 14 |
| Junior level | 初級人員 | 22 | 28 | 50 |
| **Total** | **總計** | **48** | **36** | **84** |

| | | 2025 二零二五年 | |
|---|---|---|---|
| **Percentage of employees Trained 僱員培訓比例** | | **Male 男性** | **Female 女性** |
| Senior management | 高級管理層 | 42% | 0% |
| Middle management | 中層管理人員 | 13% | 22% |
| Junior level | 初級人員 | 45% | 78% |
| **Total** | **總計** | **100%** | **100%** |

We encourage our employees to strike a balance between work and life. All employees are encouraged to participate in the recreational activities in order to enhance the team spirit, employee's sense of belonging and morale.

我們鼓勵員工在工作與生活之間取得平衡。我們鼓勵全體員工參與娛樂活動，以增強團隊精神、員工歸屬感及士氣。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B4. Labour Standard*

We fully understand that exploitation of child and forced labour is universally condemned, strictly complying with all laws and regulations against child and forced labour. Internal policies are also in place to ensure that no person who is underage or under coercion is hired and, if any such case is identified during the recruitment process, it will be reported to the relevant authorities.

Employees are entitled to various fringe benefits, such as annual leave, marriage leave, compassionate leave and medical coverage, in accordance with local regulations. With the well-established benefit and support systems in place the Group strives to retain talents and encourage the growth of our employees.

We are not aware of any material non-compliance with the Employment Ordinance of Hong Kong, Employment of Children Regulations of Hong Kong, Labour Law of the PRC that have a significant impact on us relating to preventing child or forced labour during FY2025.

*B5. Supply Chain Management*

We expect our major suppliers to adhere to the same environmental, social responsibility, health and safety, and governance policies as the Group.

We also have the following measures in place to ensure our suppliers prioritize environmental and social responsibility:

## 5 重要性矩陣(續)

### B. 社會(續)

*B4. 勞工標準*

我們深明剝削童工及強制勞工受到普遍譴責，並嚴格遵守所有禁止童工及強制勞工的法律法規。本集團亦已制定內部政策，以確保不聘用任何未成年人或受脅迫人士，如果在招聘過程中發現任何有關情況，將向有關機構舉報。

根據當地法規，僱員享有各種額外福利，如年假、婚假、恩恤假及醫療保險。憑藉完善的福利及支援制度，本集團致力挽留人才及鼓勵僱員成長。

於二零二五財年，我們並不知悉有任何嚴重違反對我們有重大影響且有關防止童工或強制勞工的香港僱傭條例、香港僱用兒童規例及中國勞動法的情況。

*B5. 供應鏈管理*

我們期望我們的主要供應商遵守與本集團相同的環境、社會責任、健康與安全以及管治政策。

我們亦已採取以下措施確保供應商重視環境及社會責任：

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B5. Supply Chain Management (continued)*

Supplier selection: Before entering into business with new or existing suppliers, we carefully assess factors such as product quality, price, reliability, delivery, capabilities, and overall supply chain sustainability. We give priority to suppliers who offer environmentally preferable products or demonstrate higher environmental performance. We will gather information of the products directly from our suppliers or from online sources in assessing whether the raw materials environmentally preferable products.

Supplier evaluation: We conduct regular assessments of our suppliers based on predetermined criteria, including the evaluation of production pollution through site visits or interviews.

Monitoring and performance assessment: We continuously review our suppliers' environmental performance to ensure ongoing compliance with sustainability requirements, such as the Environmental Protection Law of the People's Republic of China, on a semi-annual basis.

Communication and education: Our procurement department is trained to thoroughly consider all aspects of these policies when evaluating suppliers, and we ensure that tendering procedures are clearly and effectively communicated to suppliers.

In 2025, we maintained stable business relationship with all of our suppliers. During FY2025, we had total 46 suppliers, the geographical distribution of those suppliers are set out below:

## 5 重要性矩陣(續)

### B. 社會(續)

*B5. 供應鏈管理(續)*

甄選供應商：在與新的或現有的供應商開展業務之前，我們會仔細評估產品質量、價格、可靠性、交付、能力和整體供應鏈可持續性等因素。我們優先考慮提供環保產品或環保表現更佳的供應商。我們將直接從供應商或網上收集產品資料，以評估原材料是否為環保產品。

供應商評估：我們根據預先確定的標準對供應商進行定期評估，包括通過實地考察或訪談對生產污染狀況進行評估。

監察及表現評估：我們持續檢討供應商的環境表現，每半年一次，以確保持續遵守《中華人民共和國環境保護法》等可持續發展規定。

溝通及教育：我們的採購部門接受培訓，在評估供應商時會全面考慮這些政策的所有方面，我們確保向供應商清楚、有效地傳達招標程序。

二零二五年，我們與所有供應商保持穩定的業務關係。於二零二五財年，我們合共有46名供應商，該等供應商的地區分佈載列如下：

| **By location**<br>**按地點劃分** | | **No. of suppliers**<br>**供應商數目** |
|---|---|---|
| Shandong Province | 山東省 | 26 |
| Liaoning Province | 遼寧省 | 11 |
| Shaanxi Province | 陝西省 | 9 |
| **Total** | **總計** | 46 |

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B6. Product Responsibility*

To ensure the quality of our potted vegetable produce, we have established stringent quality control measures over our entire production process, from selection of suppliers and sourcing of raw materials to our cultivation process, inspection of finished products and inventory storage. Our quality control department is responsible for formulating our quality control system in accordance with the relevant PRC laws and regulations, and monitoring our entire production process at each key stage to ensure our products meet the required quality standards. Further, our quality control department reviews the implementation of our quality control system on a regular basis to recommend improvement procedures and ensure continuous improvement in the quality of our products.

Our quality control department is led by our quality control department manager who has more than seven years of relevant experience in implementing quality control measures in cultivation of our potted vegetable produce. Our quality control department personnel are required to acquire relevant knowledge in relation to product quality assessment.

In recognition of our technical and quality control capabilities, we were selected by Qingdao Association of Standardisation (青島市標準化協會) in 2019 to be involved in the development of the industry standard for the industrial cultivation of potted vegetable produce in the PRC together with the Laixi Potted Vegetable Cultivation Association (萊西市盤菜種植協會), Qingdao Fugeng Agricultural Machinery Professional Cooperative (青島富耕農機專業合作社) and Qingdao Institute of Technology and Standards (青島市技術標準科學研究所).

Raw materials quality control

As the quality of our potted vegetable produce is heavily dependent on the quality of our primary raw materials, we have implemented stringent procedures in the selection of our suppliers.

## 5 重要性矩陣(續)

### B. 社會(續)

*B6. 產品責任*

為確保盆栽蔬菜農產品的質量，我們在從選擇供應商及採購原材料到種植過程、成品檢驗及存貨儲存的整個生產過程中建立了嚴格的質量控制措施。我們的質量控制部門負責根據中國相關法律法規制定質量控制體系，並在各個關鍵環節監控我們整個生產過程，以確保產品符合規定的質量標準。此外，我們的質量控制部門定期檢討我們質量控制系統的實施情況，以提出有關改進程序的建議及確保我們產品質量的持續提升。

我們的質量控制部門由質量控制部門經理領導，彼於盆栽蔬菜農產品種植中實施質量控制措施方面擁有逾七年相關經驗。我們質量控制部門人員必須具備有關產品質量評估的相關知識。

作為對我們技術及質量控制能力的認可，我們於二零一九年亦獲青島市標準化協會選定與萊西市盤菜種植協會、青島富耕農機專業合作社及青島市技術標準科學研究所共同制定中國盆栽蔬菜農產品工業栽培的行業標準。

原材料質量控制

由於盆栽蔬菜農產品的質量在很大程度上取決於我們主要原材料的質量，我們已於挑選供應商時實施嚴格的程序。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B6. Product Responsibility (continued)*

Raw materials quality control (continued)

In addition, we have also implemented an inspection and testing procedure whereby raw materials delivered to our cultivation facilities are sampled for inspection and testing in accordance with our quality requirements before they are accepted. For example, we will conduct visual examination on the seeds supplied by our suppliers to ensure that they are not adulterated with other wild seeds that are not required for our cultivation. Moreover, as our internal quality control measures, we will conduct searches to check whether our seeds producers possess valid qualification certificate. We will also examine the packaging of the seeds, foliar fertilisers and biopesticides to check their manufacturing date to ensure that no near-expiry goods are delivered to us by the suppliers. We will also conduct sample testing on the seeds' germination rate with the organic substrates prepared and fermented from the raw materials supplied by our suppliers to examine whether the raw materials they provided could yield the organic substrates with satisfactory quality and be able to cultivate our potted vegetable produce efficiently. We have also implemented storage control procedures in relation to the storage of raw materials.

Production process quality control

Our cultivation process is closely monitored by our quality control department, which conducts quality sample testing and inspection on our potted vegetable produce at various stages of our cultivation process. Our quality control department is responsible for ensuring that (i) our cultivation procedures, including the use of raw materials, follow our internal production guidelines; (ii) the size and appearance of our potted vegetable produce are satisfactory in accordance with our internal standards; (iii) there is no contamination and pollution of our products; and (iv) our products meet our quality standards. Only those products which pass our quality checks can be sold to our customers.

## 5 重要性矩陣(續)

### B. 社會(續)

*B6. 產品責任(續)*

原材料質量控制(續)

此外，我們亦已實施檢測程序，所有送往我們種植基地的原材料在獲接收之前，將根據我們的質量規定進行抽樣檢測。例如，我們將對供應商供應的種子進行視察，確保其並無摻入並非我們種植所需的其他野生種子。此外，作為我們的內部質量控制措施，我們將進行調查以檢驗種子生產商是否具備有效的資質證書。我們亦會檢查種子、葉面肥及生物農藥的包裝，以核對其生產日期，確保供應商不會向我們交付臨期商品。此外，我們會對使用有機基質的種子發芽率進行抽查，而該等有機基質由供應商所供應的原材料所製備及發酵，以檢驗彼等所提供的原料是否能夠產出其質量令人滿意的有機基質及高效地種植我們的盆栽蔬菜農產品。我們亦已就原材料儲存實施儲存控制程序。

生產過程質量控制

我們的質量控制部門會密切監控種植過程，並在種植過程各個階段對盆栽蔬菜農產品進行品質抽樣測試及檢查。質量控制部門負責確保(i)我們的種植程序(包括原材料的使用)符合內部生產指引；(ii)我們的盆栽蔬菜農產品在大小及外觀上符合我們的內部標準；(iii)產品沒有受到污染物污染；及(iv)產品符合我們的質量標準。只有通過我們質量檢查的產品才能出售予我們的客戶。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B6. Product Responsibility (continued)*

Production process quality control (continued)

In order to ensure our potted vegetable produce is growing in an environment that is free from hazardous chemicals and pollutants and to minimise the risk of contamination and pollution from the environment, we have implemented certain control measures in respect of the growing environment of our potted vegetable produce. These measures include the careful selection of water source and suppliers for the raw materials of our organic substrates. We have also engaged a third party inspection institution to conduct sample testing on our organic substrates and water for irrigation to ensure their qualities in respect of their pH value and residual level of heavy metals comply with the environmental requirements for origin of pollution-free agricultural products.

According to the Measures for the Management of Pollution-free Agricultural Products (2007 Amendment) (無公害農產品管理辦法(2007修正)) (the "**Management Measures**"), pollution-free agricultural products are unprocessed or pretreated edible agricultural products which passed the relevant national standards and requirements in relation to the environment of origin, production process and product quality, and the products will be certified and allowed to use the pollution-free agricultural products logos. We have standard procedure in cultivation to ensure that our potted vegetable produce is in compliance with the relevant requirements set out in the Management Measures; fertilisers (such as foliar fertilisers) and biopesticides (such as matrine) will only be applied by the Group in cultivation if necessary in strict compliance with the Management Measures. As confirmed by our Directors, we have not applied any restricted chemicals or any material or substance in cultivation that would lead to the residual levels of the restricted chemicals exceeding the prescribed limits in the potted vegetable produce. We had conducted sample checking and the independent third party inspection institution engaged by us had not detected any restricted chemicals that exceeded the prescribed limits in our potted vegetable produce.

## 5 重要性矩陣(續)

### B. 社會(續)

*B6. 產品責任(續)*

生產過程質量控制(續)

為了確保我們的盆栽蔬菜農產品在不含有害化學品及污染物的環境中生長及盡量減低環境污染的風險，我們已就盆栽蔬菜農產品的生長環境採取若干控制措施。該等措施包括審慎選擇水源及有機基質的原材料供應商。我們亦已委聘第三方檢測機構對我們的有機基質及灌溉用水進行樣品測試，以確保產品的pH值及重金屬殘留量符合無公害農產品種植產地的環境要求。

根據《無公害農產品管理辦法(2007修正)》(「**管理辦法**」)，無公害農產品是指產地環境、生產過程及產品質量符合國家相關標準及規定，且產品將獲得認證並允許使用無公害農產品標誌的未經加工或初加工的食用農產品。我們擁有標準的種植程序，以確保我們的盆栽蔬菜農產品符合管理辦法所載的相關規定；本集團將嚴格遵守管理辦法，僅於必要時在種植過程中施用肥料(如葉面肥)及生物農藥(如苦參堿)。誠如董事確認，我們在種植過程中並無使用任何會導致盆栽蔬菜農產品中受限制化學品殘留量超過規定限量的受限制化學品或任何材料或物質。我們已進行抽樣檢查，而我們委聘的獨立第三方檢驗機構並無在我們的盆栽蔬菜農產品中檢測出任何超過規定限量的受限制化學品。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B6. Product Responsibility (continued)*

Production process quality control (continued)

We have implemented quality control procedures to ensure the quality of the potted vegetable produce cultivated by our subcontractors. Pursuant to the labour subcontracting agreements, we require our subcontractors to comply with our internal production requirements on production safety and occupational hygiene. Our quality control department closely monitors our subcontractors' cultivation process and provide guidance at various stages. We are responsible for procuring and providing raw materials to our subcontractors, who utilise such raw materials in accordance with our instructions and training provided to them. Further, we calculate the subcontracting fees on a monthly basis based on the quality passing rate of each batch of potted vegetable produce cultivated by our subcontractors, the subcontractors would be entitled to receive a higher subcontracting fee per pot of potted vegetable produce if they could achieve a higher quality passing rate for the batch they cultivate.

Finished product quality control

We perform sample-tests and inspections on our matured potted vegetable produce to ensure that the relevant quality standards have been met. We conduct sample testing on our potted vegetable with pesticide residue testing machines to ensure that our potted vegetable produce would not contain residual pesticide that exceeds the safety limits. For our Laixi Facility, the pesticide residue testing machine is connected to Qingdao Agricultural Rural Bureau (青島市農業農村局), and the testing results were reported back to Qingdao Agricultural Rural Bureau. We have also engaged a third party inspection institution to conduct sample testing on our potted vegetable produce for checking the residue level of (i) heavy metals such as cadmium and lead; and (ii) pesticides such as carbofuran, omethoate and phorate in accordance with the relevant national standards mentioned in the guideline issued by the Ministry of Agriculture of the PRC. The investigation result revealed that none of the samples of our potted vegetable produce had been detected with the heavy metals or pesticides that exceed the safety limits set out in the relevant national standards. We have been granted Certificate of Pollution-free Agricultural Products (無公害農產品證書) by Qingdao Agricultural Rural Bureau (青島市農業農村局) in respect of some species of potted vegetable produce cultivated at our Laixi Facility.

## 5 重要性矩陣(續)

### B. 社會(續)

*B6. 產品責任(續)*

生產過程質量控制(續)

我們已實施質量控制程序，以確保由分包商種植的盆栽蔬菜農產品的質量。根據勞務外包合作協議書，我們要求分包商遵守我們有關生產安全及職業衛生的內部生產規定。我們的質量控制部門密切監察分包商的種植過程，並在各個階段提供指引。我們負責採購原材料並將其提供予分包商，分包商根據我們的指示及所接受的培訓使用該等原材料。此外，我們根據分包商種植的每批盆栽蔬菜農產品的品質合格率，每月計算分包費，倘分包商種植的每批產品的品質合格率較高，則分包商可就每盆盆栽蔬菜農產品收取較高的分包費。

成品質量控制

我們對成熟的盆栽蔬菜農產品進行樣品測試及檢驗，以確保達到相關質量標準。我們使用農藥殘留監測儀抽樣檢測我們的盆栽蔬菜，確保我們的盆栽蔬菜農產品所含的殘留農藥不超出安全限額。我們萊西基地的農藥殘留監測儀連接至青島市農業農村局，檢測結果會反饋予青島市農業農村局。我們亦已委聘第三方檢測機構對我們的盆栽蔬菜農產品進行樣品測試，以根據中國農業部頒佈的指引所述的相關國家標準檢測(i)鎘和鉛等重金屬；及(ii)呋喃丹、氧化樂果及甲拌磷等農藥的殘留量。調查結果顯示我們的盆栽蔬菜農產品樣品概無檢測到重金屬或農藥超出相關國家標準載列的安全限額。我們於萊西基地種植的若干種盆栽蔬菜農產品獲青島市農業農村局授予無公害農產品證書。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B6. Product Responsibility (continued)*

Finished product quality control (continued)

As our distributors and end-user customers conduct inspections on our products before acknowledging acceptance, we generally do not accept any return of our products nor do we accept any warranty claims once such customer has acknowledged acceptance of the products sold and at such point, all titles and risks in connection with our products will be passed to the customer.

For our business model, consumer data protection and privacy policies are not applicable because the Group does not obtain any individual consumer's data.

During FY2025, no products sold or shipped were recalled for safety and health reasons, and no complaints were received regarding safety and health issues

As we sell most of our potted vegetable produce to our distributors and we generally do not deal directly with individual customers, consumer data protection and privacy policies are not applicable.

We observe and protect intellectual property rights by maintaining clear policies on patents, trademarks, copyrights, and trade secrets. Regular monitoring and audits help prevent infringement, while registration and documentation safeguard ownership. Employees receive training to ensure awareness, and contractual safeguards with partners reinforce compliance. In cases of infringement, enforcement measures are taken to protect our rights.

## 5 重要性矩陣(續)

### B. 社會(續)

*B6. 產品責任(續)*

成品質量控制(續)

由於我們的分銷商及終端客戶在確認接受產品前會進行檢查，因此一旦客戶確認接受已售產品，我們通常不接受任何產品退貨，也不接受任何質量索賠，此時，所有與我們產品相關的所有權及風險均將轉移至客戶。

就我們的業務模式而言，由於本集團並無獲取任何個人消費者資料，因此消費者資料保障及私隱政策並不適用。

於二零二五財年，概無已售或已發貨產品因安全及健康原因而被召回，亦無接獲有關安全及健康問題的投訴。

鑒於我們將大部分盆栽蔬菜農產品銷售給分銷商，且通常並不直接面向個人消費者，因此消費者資料保障及私隱政策不適用。

我們透過建立有關專利、商標、版權及商業機密的明確政策，以遵守並保護知識產權。定期監察及審核有助於防止侵權行為，而相關註冊及文件管理則用於保障權利的所有權。員工亦會接受相關培訓，以提升知識產權保護認識，並透過與合作夥伴簽訂具保障條款的合約，加強合規管理。如發生侵權情況，我們將採取強制措施保障自身權益。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B7. Anti-corruption*

We have zero tolerance on any corruptions, frauds and all other behaviours violating work ethics. It values and upholds integrity, honesty and fairness in the way it conducts businesses. We have formulated related policies on the control and prevention of bribery, extortion, fraud and money laundering between shareholders and related parties in each business operation and trade activity. During the reporting period, we did not note any material non-compliance with the relevant laws and regulations of bribery, extortion, fraud and money laundering, including but not limited to the Prevention of Bribery Ordinance of Hong Kong.

As spelt out in the Employee Handbook, employees should declare potential conflict of interest to their supervisor or Human Resources Department and abide by the Code of Ethics for employees. Basic standards of expected conducts for all employees are clearly set out in the Anti-Fraud, Anti-Money Laundering Policy. The definition of "Fraud", "Money laundering", "Terrorism Financing" and "Employees" are clearly stated in the above policy. Such policy will be reviewed at least bi-annually and revised as needed. The Director is responsible for the administration, revision, interpretation and application of this policy.

All employees should be alert for occurrences of fraud and be aware that unusual transactions or behaviours could be indications of fraud. Employees will be subjected to disciplinary actions if they are found to be engaged in fraudulent activities. Disciplinary actions include termination of an individual, or prosecution to the appropriate law enforcement and/or regulatory agencies for independent investigation, depending on the situation.

An assessment of the risk of money laundering in our operations will be conducted by the Managing Director annually. Due diligence will be conducted by the responsible departments before the acceptance of business counterparties. For any indicators of suspicious activities, the Finance Manager will report to the Audit Committee immediately.

During the reporting period, we have provided 24 hours of training in relation to anti-corruption to our employees.

No legal case regarding corrupt practices was brought against the Company or its employees during FY2025.

## 5 重要性矩陣(續)

### B. 社會(續)

*B7. 反貪污*

我們絕不容忍任何貪污、欺詐及所有其他違背職業道德的行為。其重視並秉持誠信、誠實及公平的經營方式。我們已制定相關政策，以控制及防止各業務營運及貿易活動中股東與關聯方之間的賄賂、勒索、欺詐及洗黑錢。於報告期內，我們並無發現任何嚴重違反賄賂、勒索、欺詐及洗黑錢相關法律及法規的情況，包括但不限於香港防止賄賂條例。

誠如僱員手冊所述，僱員應向其主管或人力資源部申報潛在利益衝突，並遵守僱員道德守則。反欺詐、反洗黑錢政策明確規定了所有員工預期行為的基本標準。上述政策明確規定了「欺詐」、「洗黑錢」、「資助恐怖主義」及「僱員」的定義。該政策將至少每半年審查一次，並根據需要進行修訂。董事負責本政策的施行、修訂、解釋及應用。

全體員工應警惕發生欺詐事件，並意識到異常交易或行為可能表明存在欺詐。倘僱員被發現參與欺詐活動，其將會受到紀律處分。視情況而定，紀律處分包括解僱個人，或向合適的執法機關及／或監管機構檢舉，要求進行獨立調查。

董事總經理將每年對我們營運中的洗錢風險進行評估。在接納商業對手方前，負責部門將進行盡職調查。對於任何可疑活動的跡象，財務經理將立即向審核委員會報告。

於報告期內，我們已向僱員提供24小時有關反貪污的培訓。

於二零二五財年，未發生任何涉及本公司或其員工的貪污行為法律案件。

## 5 MATERIALITY MATRIX (continued)

### B. Social (continued)

*B8. Community Involvement*

We advocate the concept of giving back to the community. We make efforts on not only increasing our positive impacts on the environment and community, but also in creating a safe and equal working environment for our employees. Moreover, it emphasizes providing good quality of products and services for the interests of our customers. We believe that working as a responsible corporate is critical for giving back to the community. In the coming years, we will continue to invest efforts in the abovementioned aspects and maintaining the success of this year.

Furthermore, we are planning to corporate with local food banks to donate unsold potted vegetables to those in need.

## 5 重要性矩陣(續)

### B. 社會(續)

*B8. 社區參與*

我們提倡回饋社會的理念。我們不僅努力加大對環境和社區的積極影響，還努力為員工創造安全和平等的工作環境。此外，其重視為客戶利益而提供優質的產品及服務。我們相信，作為一家負責任的企業，回饋社區至關重要。在未來幾年，我們將繼續在上述方面不斷努力，並維持今年取得的成績。

此外，我們正計劃與當地食品銀行合作，將未售出的盆栽蔬菜捐贈給有需要的人。

富景農業

# Fujing Holdings Co., Limited

# 富 景 中 國 控 股 有 限 公 司

