NHH

Ngai Hing Hong Company Limited
毅 興 行 有 限 公 司

(Incorporated in Bermuda with limited liability)
（於百慕達註冊成立之有限公司）
(Stock Code 股份代號：1047)

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

for the year ended 30th June 2026
截至2026年6月30日止年度

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I. About This Report
一. 關於本報告

OVERVIEW

The board of directors (the "Board") of Ngai Hing Hong Company Limited (the "Company") is pleased to present this Environmental, Social and Governance ("ESG") Report (the "Report") of the Company and its subsidiaries (collectively as the "Group" or "we") for the year ended 30th June 2026 (the "Reporting Period"). This ESG Report summarises the policies, sustainability strategies, management approach and initiatives implemented by the Group and the performance of the Group in the environmental and social aspects of its business.

概述

毅興行有限公司(「本公司」)董事會(「董事會」)欣然發表本公司及其附屬公司(統稱「本集團」或「我們」)截至2026年6月30日止年度(「報告期內」)之環境、社會及管治報告(「本報告」)，本報告總結了本集團之環境及社會範疇所實行的政策、可持續發展策略、管理方針及措施，以及本集團在這方面之表現。

REPORTING SCOPE

The ESG Report covers the Group's manufacture and sale of plastic materials, pigments, colorants, compounded plastic resins and engineering plastics products in Shanghai, Dongguan, Qingdao, Xiamen in Chinese Mainland, and Hong Kong, which are the core business and major source of revenue of the Group. The plastics trading business of the Group, which has sales offices in Guangzhou, Chongqing and Tianjin in Chinese Mainland, is not covered in the Report because their impact on the environmental, social and governance performance is not significant. During the Reporting Period, there were no significant changes to the reporting scope.

報告範圍

本報告涵蓋了本集團於中國上海、東莞、青島、廈門及香港經營塑膠原料、色粉、着色劑、混料和工程塑料的製造及貿易業務，該等業務為本集團的核心業務及主要收入來源。本集團的塑膠貿易業務於中國廣州、重慶及天津設有銷售辦事處，其對環境、社會及管治方面的表現沒有重大影響，因此不納入報告範圍內。報告期內的報告範圍沒有重大改變。

REPORTING BASIS

The Report discloses the required information under the "comply or explain" provisions of the ESG Reporting Code set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("HKEX"). The relevant provisions and details are listed out at the end of the Report.

報告基準

本報告根據香港聯合交易所有限公司(「聯交所」)證券上市規則附錄C2所載之《環境、社會及管治報告守則》所編製，並遵循當中之「不遵守就解釋」條文而作出披露，相關條文及內容載於本報告最末部分。

I. About This Report
一. 關於本報告

REPORTING PRINCIPLES

The Group adheres to the following reporting principles as the basis for the preparation of the Report.

- **Materiality:** The threshold at which ESG issues determined by the Board are sufficiently important to investors and other stakeholders of the Group that they should be reported, details of which are set out in the sections headed "Stakeholders' Engagement" and "Materiality Assessment" below. Information about climate-related risks and opportunities that could reasonably be expected to affect the cash flows, access to finance or the cost of capital over the short, medium or long term of the Group is disclosed.

- **Quantification:** The quantified environmental and social key performance indicators ("KPIs") are disclosed in the Report to give stakeholders of the Group a comprehensive picture of the Group's ESG performance. The information is accompanied by a narrative, explaining its purposes and impacts.

- **Balance:** Every effort has been made in the Report to reflect the performance of the Group's ESG activities impartially and avoid selection, omission or presentation format that might inappropriately influence the decision or judgment of the readers of the Report.

- **Consistency:** As far as is reasonably practicable, the Group has used consistent methodologies to allow for meaningful comparisons of ESG data over time.

匯報原則

本集團遵循以下匯報原則，作為編製本報告的基礎。

- **重要性：**當董事會釐定有關環境、社會及管治事宜會對本集團的投資者及其他持份者產生重要影響時，本集團就應作出匯報，有關詳細內容已於「持份者參與」及「重要性評估」章節披露。披露合理預期可能影響本集團在短期、中期或長期現金流量、融資渠道或資本成本的氣候相關風險和機遇。

- **量化：**本報告中披露經量化的環境及社會關鍵績效指標，讓本集團的持份者全面瞭解本集團於環境、社會及管治方面的表現。信息附有敘述，以解釋其目的和影響。

- **平衡：**本報告已儘量不偏不倚地反映本集團於環境、社會及管治方面的各項工作表現，並避免可能會不恰當地影響本報告讀者的決策或判斷的選擇、遺漏或報告格式。

- **一致性：**本集團已在合理可行的情況下儘量使用一致的披露統計方法，使環境、社會及管治數據日後可作有意義的比較。

FEEDBACK

Our ongoing improvement relies on your valuable opinions on our performance and reporting methods. If you have any question or recommendations with regard to the Report, you are welcome to send your comments via email to info@nhh.com.hk for the continuous improvement in ESG work of the Group.

意見反饋

我們的持續進步有賴　閣下對我們的表現及匯報方法發表寶貴意見。如　閣下對本報告有任何疑問或建議，歡迎將意見經電郵發送至info@nhh.com.hk，使本集團得以不斷改善環境、社會及管治方面的各項工作。

II. Management of Environmental, Social and Governance
二. 環境、社會及管治的管理

THE BOARD STATEMENT

The Board takes overall responsibility for ESG-related (including climate-related) matters and integrates such matters into the management approaches and strategies of the Group. It guides the management and monitors ESG-related (including climate-related) matters that have been identified as relevant to the Group, and reviews the progress made against ESG-related (including climate-related) goals and targets. For the disclosures about the supervision of the Board over ESG-related (including climate-related) matters, the ESG-related (including climate-related) management policies and strategies of the Board, the review progress of the Board made against ESG-related (including climate-related) goals and targets and their relationship with the business of the Group, please refer to other disclosure in the section headed "Management of Environmental, Social and Governance", which form part of the Board Statement.

董事會聲明

董事會全面負責環境、社會及管治事宜(包括氣候相關)，並將該等事宜融入本集團的管理方針及策略內，以指引管理層並監控已識別為與本集團相關的環境、社會及管治(包括氣候相關)事宜，並根據環境、社會及管治相關(包括氣候相關)的目標及指標審閱所取得的進展。有關董事會對環境、社會及管治(包括氣候相關)事宜的監管、董事會的環境、社會及管治(包括氣候相關)管理方針及策略、董事會按環境、社會及管治(包括氣候相關)相關目標檢討進度及其與本集團業務相關之披露，請見本「環境、社會及管治的管理」章節的其他披露，該等披露構成董事會聲明的一部分。

REPORT OF CHAIRMAN

The Group is committed to corporate social responsibility and balancing environmental, social and economic benefits, and aims to balance its business development with the interests of its key stakeholders and operates its business in a "sustainable" manner. To achieve this vision, we have set a sustainability framework that focuses on environmental protection, resource management, employee and community well-being and guides our sustainability efforts to ensure that sustainability elements are integrated into our business processes and all business decisions. In order to cater to the era of global green and low-carbon transformation and innovation, some of the Group's subsidiaries have successfully obtained International Sustainable and Carbon Certification, allowing us to demonstrate our commitment to sustainable development to the global market.

主席報告

本集團致力履行企業社會責任，矢志兼顧環境、社會及經濟效益，以及希望在業務發展與主要持份者的利益之間取得平衡，並以可持續發展的方式經營業務。為了實現此願景，我們制定了可持續發展框架，此框架聚焦於環境保護、資源管理、員工與社會福祉，並指引我們推動可持續發展工作，確保將可持續發展要素融入各個營運環節和所有業務決策中。為了迎合全球綠色低碳轉型創新的時代，本集團旗下部分附屬公司已成功獲得了國際永續發展與碳認證，讓我們向全球市場展現對可持續發展的承諾。

Global warming is a major concern of governments worldwide. The Chinese government has developed more rigorous environmental laws and regulations. The Group takes the environmental protection policy of the Chinese government as the development blueprint, aligns with the strategy of safe, harmonious, green development and clean production, instills the concept of environmental management into the core of its operation activities, and at the same time pays attention to and loves nature, and makes joint efforts with employees to build an environment-friendly and resource-saving enterprise.

全球暖化是世界各國政府關注的主要問題，中國政府制定更嚴謹的環境法律法規，本集團以中國政府的環保政策作為發展藍圖，堅持安全、和諧、綠色發展及清潔生產的方針，把環境管理思想置入營運活動的核心，同時關注及愛護大自然，與員工共同努力構建環境友好型與資源節約型的企業。

II. Management of Environmental, Social and Governance
二. 環境、社會及管治的管理

REPORT OF CHAIRMAN *(CONTINUED)*

During the Reporting Period, the heightened economic uncertainties in the globe and China have led to an increased market volatility. In addition, the pace of economic recovery were slower than expected, posing challenges to the business of the Group. In response to these challenges, the Group continues to take proactive steps, including strengthening of its review process on ESG-related (including climate-related) risks and opportunities, adapting to changes caused by the external environment and continuing to promote measures to revitalize the business of the Group. Aside from this, the Group keeps paying attention to the employee remuneration and benefits and career development opportunities, provides a safe working environment to employees, pays attention to customer needs, develops new products, enhances the product quality, strengthens the supply chain management, increases the green suppliers and the use of environmental protection raw materials, keeps the initial aim of embracing corporate social responsibility, actively participates in public welfare undertakings, continues to allocate resources to optimise various emission treatment facilities, adjusts the product structure and manufactures more environmental-friendly products to contribute positively to the global climate change. At the same time, the Group continues to assess climate risks and study various adaptation methods to help coping with potential challenges. By doing these, we can seize opportunities in the face of crisis during hard time.

主席報告*(續)*

於報告期內，受到全球及中國經濟前景不明朗因素帶來的影響，使市場波動加劇，加上經濟復甦速度比預期緩慢，為本集團業務帶來諸多挑戰。有鑑於此，本集團在當下的商業環境中持續採取積極措施，包括加強環境、社會及管治事宜相關(包括氣候相關)風險與機會的審查流程，適應外部環境引致的變化，繼續推動本集團業務振興的措施。除此之外，本集團始終關注員工的薪酬福利、職業發展機會，提供安全的工作環境予員工，重視客戶需求，研發新產品，提高產品質量，加強供應鏈管理，增加綠色供應商及使用環保原材料，堅守承擔企業社會責任的最初目標，積極參與公益事務，持續投入資源優化處理各類排放物的設施，調整產品結構及生產更環保的產品，為全球氣候帶來正面改變。同時，本集團持續評估氣候風險，研究調適方法，協助應對潛在挑戰，透過這些舉措，我們得以在危機當中把握機遇，共克時艱。

To achieve this vision, the Group has set a number of environmental and social KPIs and taken a top-down approach to disintegrate the KPIs into the functional departments. The Group not only improved the well-being of the employees, strengthened supply chain management, made good use of renewable raw materials, developed biodegradable products, but also urged the employees to make changes in different areas, such as reducing greenhouse gas ("GHG") emissions and making good use of resources. During the Reporting Period, the Group has made achievements by actively supporting the sustainable development strategies and objectives of the Group from the management team and all employees. The relevant scope, progress and achievements relating to the environmental and social KPIs are disclosed in the Report.

為了實現上述願景，本集團已設定了一系列環境及社會關鍵績效指標，並採用自上而下的方法，將關鍵績效指標分發到各職能部門負責。本集團不僅改善了員工的福利、加強供應鏈管理、善用可再生原材料、研發可生物降解的產品，而且還敦促員工在減少溫室氣體排放和善用資源等不同領域作出改變。於報告期內，在管理層和全體員工對本集團可持續發展策略和目標的積極支援下，本集團取得了一定的成績。環境及社會關鍵績效指標的範圍、進展和成果已於本報告內文披露。

The Group has been established for more than fifty years, working together with every employee for mutual benefit. It has established a flexible, innovative and professional management team and commits to stable operation and prudent financial management policy, meets the challenges head-on with success, implements sustainable development strategies, improves business performance and creates more meaningful long-term value for the enterprise and its stakeholders.

本集團至今成立逾五十年，與每位員工同心協力，互惠互利，建立了一支靈活、創新及專業的管理團隊，致力於穩定的經營和穩健的財務管理政策，奮起迎接挑戰，實施可持續發展策略，提高經營業績，為企業及利益相關者創造更有意義的長期價值。

II. Management of Environmental, Social and Governance
二. 環境、社會及管治的管理

GOVERNANCE STRUCTURE

The Board believes that sound ESG strategies can create investment value for the Group and deliver long-term returns to its stakeholders. Establishment of appropriate governance framework is critical to successful implementation of the Group's ESG sustainability strategy, therefore, we set up the ESG governance structure with clear duties and responsibilities. The Board sets long-term policies and strategies for all sustainability matters, reviews the implementation status and progress of ESG-related (including climate-related) work annually and reports on its performance. The Board will also identify, review and evaluate the Group's corporate responsibility, sustainability and climate-related risks and opportunities during internal meetings on a regular basis. The management team set the ESG-related (including climate-related) performance target to assist the Board in evaluating the effectiveness of the ESG (including climate) strategy and measures on an annual basis and assessing and determining whether an appropriate and effective internal control system has established to contain the ESG-related (including climate-related) risks and opportunities. The directors read climate-related training materials on their own to ensure they keep up with the latest trends of climate-related risks and opportunities and have the necessary expertise and skills to oversee the management of ESG-related (including climate-related) issues. At the operational level, functional units are responsible for ensuring the integration of sustainability (including climate-related) strategies and practices into the business operations of the Group and exploring new action plans or initiatives.

管治架構

董事會相信完善的環境、社會及管治策略能增加本集團的投資價值，為持份者帶來長遠回報。建立適當的管治框架，對成功實施本集團於環境、社會及管治方面的可持續發展策略至關重要，因此我們建立了環境、社會及管治治理架構，並制定明確的職責和責任。董事會針對所有可持續發展事宜制定長遠方針及策略，每年審視環境、社會及管治相關(包括氣候相關)工作的執行情況與進展，並匯報相關工作的表現；董事會還會通過內部會議識別、審核、評估就本集團企業責任、可持續發展及氣候相關的風險及機遇。管理團隊每年訂立環境、社會及管治相關(包括氣候相關)的表現目標，以協助董事評估其環境、社會及管治(包括氣候)策略及措施的有效性，並評估及釐定內部監控系統是否合適及有效地控制環境、社會及管治相關(包括氣候相關)風險。董事自行閱讀氣候相關的培訓材料，以確保他們掌握氣候相關風險及機遇的最新趨勢，並具備監督環境、社會及管治相關(包括氣候相關)管理工作的專業知識和技能。於營運層面方面，各職能部門負責確保將可持續發展(包括氣候相關)策略及實務納入本集團的業務營運中，並探討新的行動計劃或措施。

II. Management of Environmental, Social and Governance
二. 環境、社會及管治的管理

The Board
董事會

Board members are responsible for:
由董事會成員負責：

- Developing long-term sustainable development policies and strategies
  制定長遠的可持續發展方針及策略
- Assessing and identifying risks and opportunities associated with ESG-related (including climate-related)
  評估及釐定有關環境、社會及管治相關（包括氣候相關）風險及機遇
- Ensuring appropriate and effective ESG-related (including climate-related) risk management and internal monitoring systems
  確保合適及有效的環境、社會及管治相關（包括氣候相關）風險管理及內部監控系統
- Reviewing and approving ESG-related (including climate-related) policies, objectives and action plans or measures
  檢討及批准環境、社會及管治相關（包括氣候相關）的政策、目標及行動計劃或措施
- Approving ESG reports
  審批環境、社會及管治報告

Management Team
管理團隊

The management team is responsible for:
由管理團隊負責:

- Developing and reviewing ESG-related (including climate-related)policies, objectives and action plans or measures
  制定與檢討環境、社會及管治相關（包括氣候相關）的政策、目標及行動計劃或措施
- Monitoring and reporting to the Board on the progress and quality of implementation of the action plan or measures
  監督及向董事會匯報行動計劃或措施的執行進度與質素
- Identifying ESG-related (including climate-related) risks and opportunities
  識別環境、社會及管治相關（包括氣候相關）風險及機遇
- Reviewing ESG report
  審閱環境、社會及管治報告

Functional Department
職能部門

The functional departments are responsible for:
由職能部門負責:

- Identifying, assessing, defining and reporting to management on significant ESG-related (including climate-related) issues
  識別、評估、釐定及向管理層匯報重大環境、社會及管治相關（包括氣候相關）議題
- Performing ESG-related (including climate-related) risk management and internal monitoring
  執行環境、社會及管治相關（包括氣候相關）風險管理及內部監控
- Ensuring ESG-related (including climate-related)policies, objectives and action plans or measures are integrated into business operations
  確保環境、社會及管治相關（包括氣候相關）的政策、目標及行動計劃或措施融入業務營運中
- Reporting to management on progress and quality of action plan or measures
  向管理層匯報行動計劃或措施的執行進度與質素

II. Management of Environmental, Social and Governance
二. 環境、社會及管治的管理

GOVERNANCE STRUCTURE *(CONTINUED)*

The Board has appointed an independent consultant to provide advices on the Group's ESG-related (including climate-related) matters and assist in collecting data and information for conducting various analysis, and to provide improvement recommendations on ESG-related (including climate-related) performance. The Group has also collected the views of key stakeholders on ESG-related (including climate-related) matters during daily operations and conducted a materiality assessment to identify important ESG-related (including climate-related) issues for the Group, details of which are disclosed in the sections headed "Stakeholders' Engagement" and "Materiality Assessment" below. To effectively lead the Group's ESG-related (including climate-related) process, the Board continuously monitors the work of all departments to ensure that they work closely together to achieve the sustainable development goals of operational compliance and social responsibility.

管治架構*(續)*

董事會已委聘獨立顧問公司就本集團的環境、社會及管治相關(包括氣候相關)事宜提供意見，協助收集數據和資料作不同分析，並就環境、社會及管治相關(包括氣候相關)績效表現提供改善建議。本集團同時亦從日常營運中得到各主要持份者對環境、社會及管治相關(包括氣候相關)事宜的意見，並進行重要性評估以識別本集團的重要環境、社會及管治相關(包括氣候相關)議題，有關詳細內容已於下文「持份者參與」及「重要性評估」章節披露。為有效領導本集團的環境、社會及管治相關(包括氣候相關)進程，董事會持續監察各部門的工作，確保各部門之間緊密合作，共同達至合規營運和肩負社會責任的可持續發展目標。

STAKEHOLDERS' ENGAGEMENT

The Group strives to balance the opinions and interests of stakeholders through constructive communications in order to determine the directions of its sustainable development. We assess and determine our ESG-related (including climate-related) risks, and ensure that the relevant risk management measures and internal control systems are operating effectively, and incorporate stakeholders' feedback in the formulation of business strategies. The following table shows the means of communication with the stakeholders and the management response to the stakeholders' expectations and concerns:

持份者參與

本集團致力透過建設性交流平衡意見與利益，從而確定本集團的可持續發展方向。我們評估及釐定環境、社會及管治相關(包括氣候相關)風險，確保相關風險管理及內部控制制度妥善及有效地運行，並於制定業務策略時納入各持份者的反饋。有關持份者的期望與要求、溝通渠道及管理層的回應如下表：

STAKEHOLDERS' ENGAGEMENT *(CONTINUED)* 持份者參與*(續)*

Stakeholders 持份者	Expectations and concerns 期望與要求	Means of communication 溝通渠道	Management response 管理層回應
Government/ regulatory organisations 政府／監管組織	➢ Compliance in laws and regulations 遵守法律法規 ➢ Fulfill tax obligation 履行稅務責任 ➢ Safety production 安全生產	➢ Periodic return 定期申報 ➢ Compliance inspection 合規檢查 ➢ Laws and regulations 法律法規 ➢ Handle official business through government affairs website or application 透過政府政務網站或應用程式辦理公務	➢ Uphold integrity and compliance in operations 於營運中秉持誠信及合規 ➢ Pay tax on time, and in return contribute to the society 按時繳稅以回饋社會 ➢ Establish comprehensive and effective internal control system 建立全面有效的內部控制系統 ➢ Fully implement safety production responsibility system 全面推行安全生產責任制度
Shareholders/ investors 股東／投資者	➢ Return on investment 投資回報 ➢ Information transparency 資訊透明度 ➢ Corporate governance system 公司管治制度 ➢ Operational risk management 經營風險管理	➢ Information disclosed on the HKEX website 於聯交所網站披露之信息 ➢ The website of the Company 本公司網站 ➢ Annual general meeting and other shareholders' meeting 股東大會及其他股東會議 ➢ Exhibitions 展覽會	➢ Management possesses relevant experience and professional knowledge in business sustainability 管理層具有相關經驗和專業知識，確保業務的可持續性 ➢ Ensure transparent and effective communications by dispatching information on the websites of HKEX and the Company 透過於聯交所及本公司網站定期發放資訊，確保透明度及有效溝通 ➢ Continue to improve the internal control system and focus on risk management 儘力改善內部監控及風險管理

II. Management of Environmental, Social and Governance
二. 環境、社會及管治的管理

STAKEHOLDERS' ENGAGEMENT *(CONTINUED)* 持份者參與*(續)*

Stakeholders 持份者	Expectations and concerns 期望與要求	Means of communication 溝通渠道	Management response 管理層回應
Employees 員工	➢ Labour rights 勞工權益 ➢ Career development 事業發展 ➢ Compensation and welfare 待遇和福利 ➢ Health and workplace safety 健康及工作場所安全	➢ Staff activities 員工活動 ➢ Employee performance assessment 員工績效考核 ➢ Staff handbook 員工手冊 ➢ Induction and on the job training 入職及在職培訓 ➢ Internal meetings and announcements 內部會議及通告 ➢ Employee opinion mailbox 員工意見信箱	➢ Set up contractual obligations to protect labour rights 制定合約責任以保護勞工權益 ➢ Encourage employees to participate in continuous education and professional trainings 鼓勵員工參與持續教育及專業培訓以提高能力 ➢ Establish a fair, reasonable and competitive remuneration scheme 建立公平、合理和具競爭力的薪酬體系 ➢ Pay attention to occupational safety and health 注重職業安全及健康

STAKEHOLDERS' ENGAGEMENT *(CONTINUED)* 持份者參與*(續)*

Stakeholders 持份者	Expectations and concerns 期望與要求	Means of communication 溝通渠道	Management response 管理層回應
Customers 客戶	➢ High quality and environmental -friendly products 優質與環保產品 ➢ High quality services 優質服務 ➢ Timely delivery 及時交貨 ➢ Reasonable price 價格合理	➢ Business visit 商務拜訪 ➢ Contact via email, phone call and communication applications 電子郵件、電話及溝通應用程式 ➢ Customer satisfaction survey 客戶滿意度調查 ➢ Exhibition 展覽會	➢ Improve the quality of products and services continuously in order to maintain customer satisfaction 持續提供優質產品與服務以滿足客戶 ➢ Establish an effective, efficient and green supply chain system 建立高效的綠色供應鏈 ➢ Formulate comprehensive quality assurance process and recall procedures 制定全面的質量保證流程和召回程序 ➢ Ensure proper contractual obligations are in place 確保履行合約責任

II. Management of Environmental, Social and Governance
二. 環境、社會及管治的管理

STAKEHOLDERS' ENGAGEMENT *(CONTINUED)* 持份者參與*(續)*

Stakeholders 持份者	Expectations and concerns 期望與要求	Means of communication 溝通渠道	Management response 管理層回應
Suppliers 供應商	➢ Stable demand 需求穩定 ➢ Good relationship with the corporate 與企業保持良好關係 ➢ Corporate reputation 企業信譽	➢ Business visit 商務拜訪 ➢ Contact via email, phone call and communication applications 電子郵件、電話及溝通應用程式 ➢ Exhibition 展覽會 ➢ Supplier performance evaluation and audit 供應商表現評估與審核	➢ Ensure the performance of contractual obligation 確保履行合約責任 ➢ Develop policies and procedures for supply chain management 制定供應鏈管理的政策和程序 ➢ Maintain a strong and long-term partnership 保持強大與長期的合作關係 ➢ Rigorous selection of supplier 嚴謹篩選供應商

STAKEHOLDERS' ENGAGEMENT *(CONTINUED)* 持份者參與*(續)*

Stakeholders 持份者	Expectations and concerns 期望與要求	Means of communication 溝通渠道	Management response 管理層回應
Community 社區	➢ Environmental protection 環境保護 ➢ Reduce GHG emissions and waste generation 減少溫室氣體與廢棄物的排放與產生 ➢ Effective resources utilization 有效地利用資源 ➢ Environmental-friendly products 環保產品 ➢ Community contribution 社區參與 ➢ Economic development and community employment 經濟發展與社區就業	➢ The website of the Company 本公司網站 ➢ Community activities 社區活動	➢ Pay attention to climate change and actively take various clean production measures 關注氣候變化及積極採取各項清潔生產措施 ➢ Actively innovate environmental protection technology and develop environmental protection product 積極創新環保技術及研發環保產品 ➢ Strengthen energy conservation and emission reduction management 加強節能減排管理 ➢ Instill environmental protection knowledge into employees 向員工灌輸環保知識 ➢ Promote the concept of green mobility to employees 向員工推廣綠色出行理念 ➢ Encourage employees to actively participate in charitable activities and voluntary services 鼓勵員工積極參與慈善活動和志願服務 ➢ Maintain good and stable financial performance and business growth 確保良好的財務業績和業務增長

II. Management of Environmental, Social and Governance
二. 環境、社會及管治的管理

MATERIALITY ASSESSMENT

In order to determine the scope of ESG report, key management conduct internal discussions to identify the ESG-related (including climate-related) items of interest to the Group. Functional departments communicate with key stakeholders in daily business operations to understand the ESG-related (including climate-related) items that are of interest to stakeholders and the level of concern for each of the items so as to identify the relatively important ESG-related (including climate-related) issues. For the materiality assessment, the Group has adopted the following three processes:

重要性評估

為了釐定環境、社會及管治報告範圍，主要管理層會進行內部討論，列出本集團所關心的環境、社會及管治相關(包括氣候相關)項目，職能部門於日常業務營運中與主要持份者溝通，瞭解持份者所關心的環境、社會及管治相關(包括氣候相關)項目及對各項目的重視程度，從而選擇出相對重要的環境、社會及管治相關(包括氣候相關)議題。對於重要性評估，本集團已採取以下三個流程：

Identification 識別

- Through diverse channels and internal discussion
  透過多元渠道及內部討論
- Examines and adopts the ESG-related (including climate-related) issues of concern in the past stakeholders' engagement
  檢視及採納過往持份者參與活動時所關注的環境、社會及管治相關（包括氣候相關）議題
- Draws attention to emerging ESG-related (including climate-related) issues
  注意新興的環境、社會及管治相關（包括氣候相關）議題

Prioritisation 訂立優先次序

- Synthesises, analyses and evaluates the views of all parties to identify and prioritise potential and important issues
  綜合、分析及評估各方意見，以辨識潛在重要性議題，並為此等議題訂立優先次序
- Develops materiality matrix based on the importance of the issue to the Group and its key stakeholders
  根據議題對本集團及主要持份者的重要程度編製重要性矩陣圖

Validation 驗證

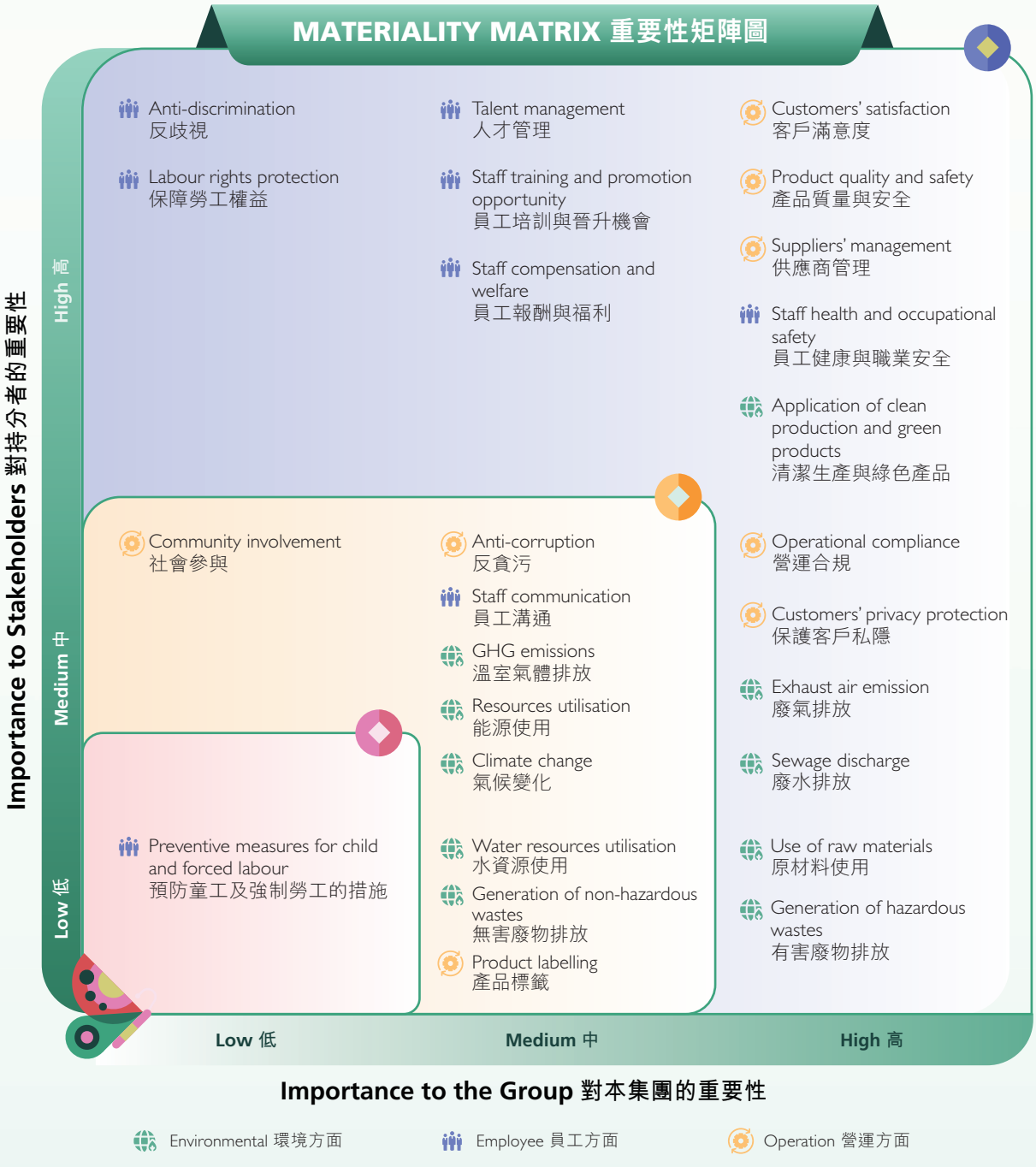
- Interacts with the management team to validate the materiality assessment and ensure that these issues are aligned with the sustainable development direction sought by the Group
  管理團隊互動，以驗證重要性評估結果，確保這些議題與本集團尋求的可持續發展方向一致
- Reports the materiality assessment to the Board and makes disclosure in the ESG Report
  將重要性評估結果向董事會匯報，並於環境、社會及管治報告中披露

MATERIALITY ASSESSMENT *(CONTINUED)*

Materiality assessment helps the Group to ensure that its business development meets the stakeholders' expectations and requirements. The Group's and stakeholders' matters of concern are set out in the materiality matrix below:

重要性評估*(續)*

重要性評估有助本集團確保業務發展能符合持份者的期望與要求，而本集團和持份者所關心的事項均列載於以下的重要性矩陣圖：



III. Environmental Protection
三. 環境保護

1. MANAGEMENT OF EMISSIONS

The emissions in the Group's production process are mainly generated by its production plants in Chinese Mainland and Hong Kong. In order to strictly comply with the relevant laws and regulations on environmental protection at operating locations, including the "Law of the People's Republic of China on Environmental Protection", the "Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution", the "Law of the People's Republic of China on the Prevention and Control of Water Pollution", the "Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste", the "Law of the People's Republic of China on the Prevention and Control of Environmental Noise Pollution", the "Energy Conservation Law of the People's Republic of China", the "Air Pollution Control Ordinance", the "Water Pollution Control Ordinance", the "Waste Disposal Ordinance", the "Noise Control Ordinance", and the local government requirements and standards. The Group based on the laws and regulations, policies, requirements and standards on environmental protection, and made reference to the Group's operating environment, structure, production capabilities, human resources and environmental factors to develop a unique environmental management system and established a set of management method on pollutant management to regulate exhaust air, wastewater, noise and different types of solid waste generated in operation and production. Some plants in Chinese Mainland also hold GB/T 24001 or ISO 14001 environmental management system certification. The Group reviews environmental management work to ensure the full compliance, effectiveness and sustainability of the environmental management system.

1. 排放物的管理

本集團於生產過程中所產生的排放物主要來自中國內地及香港的生產廠房，為了嚴格遵守營運地點的環境保護的法律法規，包括《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《中華人民共和國水污染防治法》、《中華人民共和國固體廢物污染環境防治法》、《中華人民共和國環境噪聲污染防治法》、《中華人民共和國節約能源法》、《空氣污染管制條例》、《水污染管制條例》、《廢物處置條例》、《噪音管制條例》，以及當地政府的要求與標準。本集團根據相關的環保法律法規、政策、要求與標準作為藍本，並依照本集團的經營環境、架構、生產能力、人力資源、環境因素等制定一套環境管理系統，以及訂定不同的排放物管理辦法，以規範營運及生產過程中所產生的廢氣、廢水、噪音及各種固體廢物。部分中國內地廠房更持有GB/T 24001或ISO 14001環境管理體系認證，本集團會評審環境管理工作，以確保環境管理體系的合規性、有效性及持續性。

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.1 Management of Exhaust Air and GHG Emissions

The exhaust air generated by the Group mainly includes non-methane total hydrocarbons ("NMHC")[1], dust, particulate matter, toluene, ethylbenzene, etc. during its production, exhaust air and GHG when use of gasoline and diesel in vehicles and forklifts, and the GHG produced when using electricity, liquefied petroleum gas ("LPG"), natural gas and other energy resources. The various departments of the Group perform their duties and cooperate with each other to monitor various control points to ensure that the discharge of industrial exhaust air meets the national standards. To ensure that environmental protection and production equipment can operate effectively at the same time, the head of production department monitors the production staff to follow the working guidelines of production and the operating procedures of environmental and production equipment.

1. 排放物的管理*(續)*

1.1 廢氣及溫室氣體排放的管理

本集團產生的廢氣主要包括於生產過程中所產生的非甲烷總烴*附註1*、粉塵、顆粒物、甲苯、乙苯等、車輛和叉車使用汽油及柴油時所產生的廢氣和溫室氣體，以及使用電力、液化石油氣、天然氣等能源時所產生的溫室氣體。本集團各部門各司其職，互相配合監控各個控制點，確保工業廢氣的排放符合國家標準。生產部主管督促生產部員工遵循生產工作指引、環保與生產設備的操作規程，確保環保與生產設備能同時有效地運作。

Exhaust air treatment facilities
廢氣處理設施

Note: Non-methane total hydrocarbons, including alcohols, aldehydes, acids, esters, ketones and other hydrocarbons (except methane), are volatile organic matter derived from high temperature processes such as refining, injection molding, melting and film blowing. It is a commonly used indicator in the field of environmental monitoring, and is mostly used to indicate the content of organic pollutants in air and exhaust air.

附註: 非甲烷總烴包括醇、醛、酸、酯、酮等碳氫化合物（甲烷除外）所衍生的揮發性有機物質，於密煉、注塑、熔融及吹膜成型等高溫工序中產生，是一種環境監測領域常用的指標，多用於表示空氣和廢氣中有機污染物的含量。

III. Environmental Protection
三. 環境保護

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.1 Management of Exhaust Air and GHG Emissions (Continued)

The Group aims at improving the atmospheric environment, insists on solving problems at source, and continues to optimise the energy structure, environmental protection facilities and air emission management of each production plant. For example, the Group restricts the processes that produce NMHC, dust and particulate matter in an airtight workshop and use high-efficiency exhaust equipment to collect and transport exhaust air to the exhaust air treatment facilities through independent exhaust pipes and discharge at the national emission standard height after purification; uses activated carbon adsorption methods to reduce the concentration of NMHC; regularly replaces the activated carbon in the activated carbon adsorption equipment to keep the exhaust air treatment facility operating properly; sets up a dust removal system and exhaust device in production workshop to reduce the concentration of dust and particulate matter. The production and maintenance departments regularly maintain the environmental protection and production equipment to avoid affecting their effectiveness. During the Reporting Period, some plants of the Group entrusted the qualified local environmental consulting company to measure the concentration and the emission velocity of particulate matter, NMHC, toluene, ethylbenzene, etc. inside the plants and the test results met the standards.

1. 排放物的管理*(續)*

1.1 廢氣及溫室氣體排放的管理(續)

本集團以改善大氣環境為目標，堅持源頭治理，持續優化各生產廠房的能源結構、環保設施及大氣排放管理工作，例如：本集團將產生非甲烷總烴、粉塵和顆粒物的工序設於密閉的車間內，配以高效的抽風設備收集廢氣，通過獨立排氣管道輸送至廢氣處理設備，經淨化處理後，於國家排放標準高度排放；使用活性炭吸附方法，降低非甲烷總烴的濃度；定期更換活性炭吸附設備中的活性炭，以保持設備正常運作；於生產車間設置除塵系統及排風裝置，降低粉塵及顆粒物的濃度。生產及維修部門定期維護環保與生產設備，避免影響其效能。於報告期內，本集團部分廠房委託了符合當地環保認證的公司檢測工廠內各廢氣排放口的顆粒物、非甲烷總烴、甲苯、乙苯等的濃度與排放速率，有關檢測結果均能達標。

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.1 Management of Exhaust Air and GHG Emissions (Continued)

The target set by the Group for 2025/2026 and the result are as follows:

1. 排放物的管理*(續)*

1.1 廢氣及溫室氣體排放的管理(續)

本集團為二零二五／二零二六年度所訂立的目標及所取得的成果如下表：

Intensity of GHG and Air Emissions [1] 溫室氣體及廢氣排放密度 [1]		Target 目標		Performance [6] 表現 [6]	
		Plastics Manufacturing Business 塑料製造業務	Plastics Trading Business 塑料貿易業務	Plastics Manufacturing Business 塑料製造業務	Plastics Trading Business 塑料貿易業務
GHG Emission	**溫室氣體**				
Scope 1 [2, 7]	範圍一 [2, 7]	↓ 2%	—	↑ 5%	—
Scope 2 [3]	範圍二 [3]	↓ 2%	↓ 2%	↑ 1%	↑ 17%
Scope 3 [4, 5]	範圍三 [4, 5]	↓ 2%	↓ 2%	↑ 1%	↓ 15%
Air Emission [2]	**廢氣 [2]**				
Nitrogen Oxides [7]	氮氧化物 [7]	↓ 2%	↓ 2%	↑ 8%	↓ 12%
Sulfur Oxides [7]	硫氧化物 [7]	↓ 2%	↓ 2%	↑ 100%	↓ 24%
Particulate Matters [7]	顆粒物 [7]	↓ 2%	↓ 2%	↑ 9%	↓ 12%

III. Environmental Protection
三. 環境保護

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.1 Management of Exhaust Air and GHG Emissions (Continued)

Notes:

1 The emission intensity of the plastics manufacturing and plastics trading business are calculated in terms of the production volume per kilo-tonne and the average number of employees during the year respectively (unless specified, please refer to Note 7 below).

2 Scope 1 GHG and air emission refer to the Group's business direct GHG emission, including combustion of LPG, natural gas, gasoline and diesel.

3 Scope 2 refers to the Group's business indirect GHG emission, including consumption of purchased electricity.

4 Scope 3 refers to other indirect greenhouse gas emissions generated outside the Group, including greenhouse gas emissions from business travel. Data for other categories of Scope 3 emissions has not yet been collected, and the Group currently does not have the capacity to collect data for such categories; however, the Group will endeavor to allocate resources to complete the disclosure of Scope 3 emissions in due course.

5 The carbon emissions generated from business travel are calculated with reference to the carbon emission calculation method of 2060 Zero Carbon Corporation Initiative.

6 In order to achieve the pre-established emission target, the Group implemented various emission reduction measures. The relevant information is described in detail in the section headed "Conservation of Energy Utilisation " below.

7 Scope 1 GHG emission from the combustion of gasoline and natural gas in the Plastics Manufacturing Business account for 78% of the total emission of that business. In the Plastics Trading Business, Scope 1 GHG and air emissions all come from gasoline use. As gasoline/natural gas use does not have direct linear relationship with the production level, the emission targets and performance are calculated based on emissions, rather than emission intensity.

1. 排放物的管理*(續)*

1.1 廢氣及溫室氣體排放的管理(續)

附註：

1 塑料製造業務和塑料貿易業務的排放量密度分別以每千噸生產量及全年平均員工人數計算（除非另有說明，請參考下面附註7）。

2 範圍一溫室氣體及廢氣是指本集團業務直接產生的溫室氣體及廢氣排放，包括燃燒液化石油氣、天然氣、汽油及柴油。

3 範圍二溫室氣體是指本集團業務內部消耗購回來的電力所引致的「間接能源」溫室氣體排放。

4 範圍三是指於本集團外部產生的其他間接溫室氣體排放，包括商務差旅所產生的溫室氣體排放。其他類別的範圍三排放數據尚未收集，且本集團目前並無能力就該等類別收集數據；然而，本集團將努力投入資源，以期適時完成範圍三排放的披露工作。

5 商務差旅所產生的二氧化碳排放量是參照2060零碳企業行動協議碳排放計算方法計算。

6 為了達到所訂立的排放量目標，本集團實施各類減排措施，有關資料將於下文「節約能源」章節中詳細描述。

7 塑料製造業務燃燒汽油及天然氣所產生的範圍一溫室氣體佔業務總排放量的78%，而塑料貿易業務的範圍一溫室氣體及廢氣皆來自汽油的使用。由於汽油／天然氣的使用量與生產量沒有直接的線性關係，因此排放目標及表現是以排放量，而非排放量密度計算。

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.2 Management of Wastewater

The wastewater generated in the business process of the Group can be divided into domestic wastewater and industrial wastewater. The domestic wastewater mainly comes from toilets and the daily operation of canteens. Industrial wastewater mainly includes wastewater from production equipment parts cleaning, cooling water circulation system, floor washing, wastewater discharged before cleaning the circulation system, oil-containing wastewater discharged from cleaning packaging tools and plastic baskets, and during vacuum process, waste lubricating oil generated during repair and maintenance of production equipment and acid-containing waste liquid generated during chemical testing.

Hazardous waste liquids such as waste lubricating oil, oil-containing wastewater and acid-containing waste liquid are stored in the temporary hazardous waste warehouse in the plant. The domestic plants cannot pass the hazardous waste fluids to qualified environmental recycling company for disposal before approval from the local Ecology and Environment Bureau is obtained. The Hong Kong plants commission environmental technology company with advanced recycling technology to dispose the hazardous waste liquids. Due to large quantity of suspended particles existed in industrial wastewater, and the sewage from canteen contains oil; the wastewater needs to go through the sedimentation, filtration, oil and slag separation processes before they can be discharged to the local wastewater pipe network together with the domestic wastewater, and further processed by the wastewater treatment plant of the industrial zone. Dedicated personnel is assigned to regularly check the pH value and turbidity of the general sewage discharge outlet, and immediately notify the local sewage treatment plant to carry out remediation work for abnormalities found; so as to prevent adverse effects on the environment. Besides, we also regularly entrust qualified companies to remove the sediments from the sewage tank and set up dedicated pipelines for wastewater; and discharge of waste oil, chemicals or any substances that may cause pipeline blockage to public sewer is strictly prohibited. We regularly conduct repair and maintenance for the wastewater treatment facilities and pipelines to ensure that they operate properly to prevent leakage, and also to reduce water resources wastage and secondary pollution to the environment.

1. 排放物的管理*(續)*

1.2 廢水排放的管理

本集團業務過程中所產生的廢水可分為生活廢水及工業廢水，生活廢水主要來自使用洗手間及食堂的日常運作；工業廢水主要包括清洗生產設備機件、清洗冷卻水循環系統前所排放已用過的廢水、沖洗生產車間地面、清洗包裝工具、膠筐及抽真空工序時所產生的含油廢水、保養及維修生產設備時所產生的廢潤滑油、於化學測試時所產生的含酸廢液等。

廢潤滑油、含油廢水與含酸廢液等有害廢液會儲存於廠房內的危險廢物暫存倉庫，國內廠房於獲得當地生態環境局的審批後，才可將此等有害廢液交由具資質的環保回收公司進行處置，而香港廠房則將它們交由具較高回收再利用技術的環保科技公司進行處置。其餘的工業廢水的懸浮物較多，而於食堂產生的污水含有油份，必須分別經過沉澱、過濾，以及隔油、隔渣的程序，才可與生活廢水一起排放至地方污水管網，由當地污水處理廠作進一步處理。我們安排專人定期於污水總排放口進行酸鹼值及混濁度的檢測，如發現異常情況，會立即通知當地的污水處理廠進行改善工作，以避免對環境造成不良影響。我們還會定期委託具資質的公司清理廢水池中的沉澱物，並設立專用的污水管道，嚴禁向下水道傾倒廢油、化學品或任何可能造成管道堵塞的物質，我們定期維修與保養污水處理設施及管道，確保正常運作，以防止跑、冒、滴、漏的狀況出現，從而減少水資源的浪費及對環境造成二次污染。

III. Environmental Protection
三. 環境保護

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.2 Management of Wastewater (Continued)

The domestic plants follow the requirements of the local Bureau of Ecology and Environment to regularly entrust professional organisations to inspect wastewater at each outlet in the plants. The inspection contents mainly include pH value, suspended solids, chemical oxygen demand, five-day biochemical oxygen demand, etc.. During the Reporting Period, the test results are in compliance with the national "Water Pollutant Discharge Limits" and other local discharge standards of the operation locations. Besides, the local Ecology and Environment Bureau will also occasionally perform on the spot inspection of the discharge situation in the plant. During the Reporting Period, we did not receive any notification of illegal treatment or excessive discharge of wastewater.

The target of plastics manufacturing business set by the Group for 2025/2026 and the result are as follows:

1. 排放物的管理*(續)*

1.2 廢水排放的管理(續)

國內廠房按照當地生態環境局的要求，定期委託專業機構檢測廠房內各廢水排放口的廢水，檢測內容主要包括酸鹼值、懸浮物、化學需氧量、五日生化需氧量等，於報告期內的檢測結果均符合國家的《水污染物排放限值》及其他營運地點相關的排放標準；而地方生態環境局還會不定期實地檢測廠房內的排污情況，於報告期內，我們沒有收到任何廢水違規處理或超標排放的通知。

本集團的塑料製造業務為二零二五／二零二六年度所訂立的目標及所取得的成果如下表:

Intensity of Wastewater Produced [2] 廢水產生密度[2]		Target 目標	Performance 表現
Hazardous Wastewater	**有害廢水**	↓ 2%	↑ 700%
Non-Hazardous Wastewater	**無害廢水**	↓ 2%	↓ 3%

The vacuum cylinder of the production equipment at Dongguan plant broke down in December 2025. the water in the vacuum cylinder needed to be extracted before repair. The extracted water was approximately 2.41 tonnes. As a result, the hazardous wastewater of the Group increased by approximately 2.52 tonnes or 11.45 times when compared to the previous year, with a total of approximately 2.74 tonnes of hazardous wastewater produced. Because of this, the production intensity of hazardous wastewater significantly increased by approximately 7 times when compared to the previous year. And the non-hazardous wastewater of the Group slightly increased by approximately 1,087.70 tonnes or 1.09% when compared to the previous year, with a total of approximately 101,113.50 tonnes of non-hazardous wastewater produced.

東莞廠房的生產設備真空缸於2025年12月壞了，維修前需抽出真空缸裡的水，抽出的水約2.41噸，因此本集團所產生的有害廢水較上年度增加約2.52噸或11.45倍，共產生有害廢水約2.74噸，亦因如此，有害廢水產生密度較上年度大幅增加約7倍；而本集團所產生的無害廢水較上年度輕微增加約1,087.70噸或1.09%，共產生無害廢水約101,113.50噸。

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.2 Management of Wastewater (Continued)

During the Reporting Period, the Group's hazardous and non-hazardous wastewater discharged are as follows:

1. 排放物的管理*(續)*

1.2 廢水排放的管理(續)

於報告期內，本集團的有害及無害廢水產生情況如下表：

		2025/2026年度 (Tonnes) (噸)	2024/2025年度 (Tonnes) (噸)
Hazardous Wastewater	**有害廢水**		
Plastics Manufacturing Business:	**塑料製造業務：**		
Total	總量	2.74	0.22
Intensity [2]	密度 [2]	0.08	0.01
Non-Hazardous Wastewater [1]	**無害廢水 [1]**		
Plastics Manufacturing Business:	**塑料製造業務：**		
Total	總量	101,113.50	100,025.80
Intensity [2]	密度 [2]	2,962.30	3,045.10

Notes:

1 Part of the plastics trading business companies have separate offices, and domestic wastewater is managed by property management companies. As property management companies were unable to provide wastewater discharge data related to our business, we have not disclosed them in this Report. Moreover, some offices are located inside the plants, and the related domestic wastewater discharge data has already been included in the plastics manufacturing business.

2 The emission intensity of the plastics manufacturing business is calculated in terms of the production volume per kilo-tonne.

附註：

1 部分塑料貿易業務公司設有獨立的辦公室，生活廢水由物業管理公司管理；由於物業管理公司未能提供與我們業務相關的廢水排放量數據，因此我們沒有於此報告中披露。而部分辦公室則設於廠房內，所以相關的生活廢水排放量數據已包含於塑料製造業務中。

2 塑料製造業務的排放量密度以每千噸生產量計算。

III. Environmental Protection
三. 環境保護

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.3 Management of Solid Waste

The Group has formulated an internal management system to monitor the harmful, hazardous and non-hazardous solid waste generated in operation, and established clear procedures and guidelines for division of labour in collection, classification, identification, storage, disposal and record keeping. The Group also encourages employees to recycle and reuse different materials as much as possible, and actively adopts different measures to reduce the generation of solid waste.

1.3.1 Management of Hazardous Solid Waste

Hazardous or harmful solid waste refers to the items listed on the local government's hazardous waste list, including hazardous or harmful solid waste generated in production, office and daily life. The Group's hazardous or harmful solid waste mainly comes from production and repair and maintenance of equipment, including waste activated carbon, dust, waste empty barrels contaminated with chemicals or paint and waste rags, etc.. Each plant has set up temporary hazardous waste warehouse or area with anti-spread, anti-loss, anti-leakage and other pollutant prevention measures to ensure the hazardous or harmful waste is stored in accordance with the "Standard for Pollution Control of Dangerous Wastes Storage" and "Waste Disposal (Chemical Waste) (General) Regulation", and to prevent environmental pollution from improper storage. All kinds of containers containing hazardous solid waste must be clearly labelled and stored in designated locations according to different categories and requirements. The name, source, quantity, storage date, storage location and other information of hazardous solid waste are clearly recorded. The plants in Chinese Mainland follow the "Measures for the Management of Hazardous Waste Transfer" to report real-time on the transfer and movement of hazardous or harmful waste, set up internal management records accordingly; and entrusted recycling company who holds the "Permit on Hazardous Waste Business Operation" to handle. The plants in Hong Kong follow the regulation to entrust company with "Waste Collection License" to transfer chemical waste to the licensed recycler for disposal. All hazardous or harmful waste must be stored in the plants before obtaining the approval from the Bureau of Ecology and Environment, to prevent random dumping and improper disposal.

1. 排放物的管理*(續)*

1.3 固體廢物處置的管理

本集團制定了內部管理制度，規管營運中所產生的危險、有害及無害固體廢物，為收集、分類、標識、儲存、處置與記錄流程設置明確的分工及工作指引。本集團還鼓勵員工儘量回收再利用不同物資，並積極採取不同措施，以減少產生固體廢物。

1.3.1 有害固體廢物的管理

危險或有害固體廢物是指被列入當地政府危險廢物名錄中的項目，包括在生產、辦公和生活中所產生的危險或有害固體廢物。本集團的危險或有害固體廢物主要來自生產及維修與保養設備，當中包括廢活性炭、粉塵、黏有化學品或油漆的廢空桶與廢抹布等。各廠房均設有危險廢物暫存倉庫或區域，並採取防揚散、防流失、防滲漏或者其他防止污染環境的措施，以確保能按照《危險廢物儲存污染控制標準》及《廢物處置(化學廢物)(一般)規例》儲存危險或有害固體廢物，以及避免因儲存不當而造成環境污染。各類盛載有害固體廢物的容器均需貼上清晰的標籤，按不同類別及要求集中存放於指定位置，並清楚記錄有害固體廢物的名稱、來源、數量、入庫日期、存放位置等資料。中國內地廠房按照《危險廢物轉移管理辦法》，實時上報危險或有害固體廢物的轉移情況，建立相關的信息管理記錄，並委託持有《危險廢物經營許可證》的回收公司處理；而香港廠房則按照規例，委託持有《廢物收集牌照》的公司將化學廢物轉移至持牌的回收商進行處置，於取得生態環境局審批前，危險或有害廢物需儲存於廠房內，絕不容許胡亂傾倒及嚴防經任何非正當途徑處置。

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.3 Management of Solid Waste (Continued)

1.3.2 Management of Non-Hazardous Solid Waste

Non-hazardous waste can be divided into recyclable and non-recyclable waste. Recyclable waste mainly includes plastic scrap, metal scrap, card board, waste paper, waste packaging bag, etc.. Non-recyclable waste mainly comes from office garbage, domestic garbage and kitchen waste, such as waste beverage bottles, waste lunch boxes, and food residues, etc.. We strictly follow different local laws and regulations, such as the "Shanghai Municipality for the Promotion of Domestic Waste Classification and Reduction Measures", "Guangdong Province Urban and Rural Domestic Waste Treatment Regulations", "Measures for the Management of Domestic Waste in Xiamen Special Economic Zone" on the categorisation, and pass to the local sanitation department for disposal. Besides, we follow the principle of "Use Less, Fully Exploit, Seek Alternatives, Fix and Reuse, Rethink" to reduce solid waste from the source, and continuously enhance our production techniques, and to educate our employees on environmental protection in reducing the generation of solid waste, thereby minimising the impact on the environment caused by the Group.

The target of plastics manufacturing business set by the Group for 2025/2026 and the result are as follows:

1. 排放物的管理*(續)*

1.3 固體廢物處置的管理(續)

1.3.2 無害固體廢物的管理

無害廢物可分為可回收及不可回收廢物，可回收利用廢物主要包括水口料、金屬邊角料、卡板、廢紙、廢包裝袋等，不可回收利用廢物主要來自辦公室垃圾、生活垃圾及廚餘，如廢飲料瓶、廢餐盒、食物廚餘等。我們嚴格遵守當地不同的法律法規，如《上海市促進生活垃圾分類減量辦法》、《廣東省城鄉生活垃圾處理條例》、《廈門經濟特區生活垃圾分類管理辦法》等對工廠及辦公室所產生的固體廢物分類及處置，並定時交由當地的環衛部門處置。此外，我們遵循「減少使用、物盡其用、替代使用、修復再用、重新思考」的原則，從源頭著手，不斷透過改良生產技術及對員工進行環保教育，減少固體廢物的產生，從而減輕我們對環境所帶來的負荷。

本集團的塑料製造業務為二零二五／二零二六年度所訂立的目標及所取得的成果如下表：

Intensity of Solid Waste Produced[3] 固體廢物產生密度[3]		Target 目標	Performance 表現
Hazardous Solid Waste	**有害固體廢物**	↓ 2%	↑ 2%
Non-Hazardous Solid Waste	**無害固體廢物**	↓ 2%	↑ 35%

III. Environmental Protection
三. 環境保護

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.3 Management of Solid Waste (Continued)

1.3.2 Management of Non-Hazardous Solid Waste (Continued)

During the Reporting Period, the Group generated approximately 21.62 tonnes of hazardous solid waste, representing an increase of 1.22 tonnes or 5.98%. During the Reporting Period, the Group generated approximately 421.49 tonnes of non-hazardous solid waste, representing an increase of 120.91 tonnes or 40.23% when compared to the previous year. This was mainly due to an increase of the Group's production level and the scrapping of approximately 24 tonnes of stagnant raw materials and finished products of Dongguan plant. As a result, the intensity of non-hazardous solid waste increased by approximately 35%.

During the Reporting Period, the Group's hazardous and non-hazardous solid waste produced are as follows:

1. 排放物的管理*(續)*

1.3 固體廢物處置的管理(續)

1.3.2 無害固體廢物的管理(續)

於報告期內，本集團產生有害固體廢物約21.62噸，較上年度增加約1.22噸或5.98%。於報告期內，本集團產生無害固體廢物約421.49噸，較上年度增加約120.91噸或40.23%，主要是本集團生產量增加及東莞廠房報廢了約24噸的呆滯原料及成品。亦因如此，無害固體廢物密度增加約35%。

於報告期內，本集團的有害及無害固體廢物產生情況如下表：

		2025/2026年度 (Tonnes) (噸)	2024/2025年度 (Tonnes) (噸)
Hazardous Solid Waste [1, 2]	**有害固體廢物 [1, 2]**		
Plastics Manufacturing Business:	**塑料製造業務：**		
Total	總量	21.62	20.40
Intensity [3]	密度 [3]	0.63	0.62
Non-Hazardous Solid Waste [1, 2]	**無害固體廢物 [1, 2]**		
Plastics Manufacturing Business:	**塑料製造業務：**		
Total [4]	總量 [4]	421.49	300.58
Intensity [3,4]	密度 [3,4]	12.35	9.15

1. MANAGEMENT OF EMISSIONS *(CONTINUED)*

1.3 Management of Solid Waste (Continued)

1.3.2 Management of Non-Hazardous Solid Waste (Continued)

Notes:

1 The Group has strictly complied with the government regulations, all hazardous solid waste (such as waste lamps, waste ink cartridges, waste batteries, etc.) and non-hazardous solid waste (such as domestic garbage) are collected and disposed to the local sanitation department. Part of the plastics trading business companies have separate offices. These offices did not collect data on the amount of hazardous and non-hazardous solid waste produced. Therefore, we have not disclosed them in this Report; we will continue to improve the management and disposal methods of various business waste within the Group in order to develop a more comprehensive environmental management system.

2 Part of the plastic trading business offices are located inside the plants, and the relevant data on the production of hazardous and non-hazardous solid waste has already been included in the plastics manufacturing business operation.

3 The emission intensity of the plastics manufacturing business is calculated in terms of the production volume per kilo-tonne.

4 Last year's comparative figures are restated to conform with the current year's presentation.

In addition to the above-mentioned treatment methods for hazardous and non-hazardous waste, the Group has strict material management policy and quality control procedures to regulate and test the quality of raw materials and finished products. These measures can reduce the chance of generating defective or sub-standard products due to raw materials quality issues or improper production processes (please refer to the section headed "Product Responsibility" below for more details about product quality management); where appropriate, the processed dust will also be used in some products with lower technical requirements to effectively use the dust waste; and consequentially generate less solid waste, and to save production time and cost.

Compliance

During the Reporting Period, the Group's business operation strictly abides by the environmental laws and regulations of local governments and there was no confirmed violations or non-compliance incident relating to emissions that had significant impact on the Group.

1. 排放物的管理*(續)*

1.3 固體廢物處置的管理(續)

1.3.2 無害固體廢物的管理(續)

附註：

1 本集團按照政府規定，將有害固體廢物（如廢燈管、廢硒鼓、廢電池等）及無害固體廢物（如生活垃圾等）交由當地環衛部門處置。部分塑料貿易業務設有獨立的辦公室，由於這些辦公室未有統計相關有害及無害固體廢物產生量，因此我們沒有於此報告中披露；我們將繼續優化集團內各業務廢物管理及處置辦法，以完善我們的環境管理系統。

2 部分塑料貿易業務的辦公室設於廠房內，相關的有害與無害固體廢物的產生量數據已包含於塑料製造業務中。

3 塑料製造業務的產生量密度以每千噸生產量計算。

4 上年度數據需重列作為比較用途。

除了上述有害與無害廢物的處理方法，本集團設有嚴謹的物料管理規定及品質檢定程序，以規管及檢測原料及產品的質量，減少因原料品質問題或不當生產工序而產生次品或不良品的機會(有關產品品質管理的詳細資料請參閱下文「產品責任」章節)；如情況許可，經過處理的粉塵還會用於一些技術要求較低的產品中，以有效地利用粉塵廢物。從而減少固體廢物的產生，以及節省生產時間與成本。

合規性

於報告期內，本集團的業務皆嚴格遵守各地方政府的環境法律法規，沒有涉及任何與排放相關並對本集團有重大影響的已確認違法、違規事件。

III. Environmental Protection
三. 環境保護

2. MANAGEMENT OF RESOURCES UTILISATION

In order to comply with the relevant laws and regulations, and build a "low-carbon and low-consumption" operating environment, the Group promotes conservation of natural resources and environmental conservation culture within the enterprise, strives to improve the operating environment of each plant, encourages staff to save and makes full use of resources, improves employees' habits in use of energy and promotes the concept of conservation.

2.1 Conservation of Energy Utilisation

2.1.1 Conservation of LPG, Natural Gas, Gasoline and Diesel

The LPG consumed by the Group is mainly used for part of our production lines. During the Reporting Period, the Group consumed approximately 858.07 cubic metres ("m^3") of LPG, representing a decrease of approximately 108.65 m^3 or 11.24% when compared to the previous year. This was primarily due to the installation of a new electronic warehouse system at one of its Hong Kong plants last year, which led to a raw material inventory check. This required the use of LPG-powered forklifts to move all raw materials. The plant did not conduct such raw material inventory check this year.

The natural gas consumed by the Group is mainly used for cooking, We have set strict rules on the amount of food to be prepared in the canteen to prevent consuming unnecessary natural gas on preparing excessive food, as well as reducing the production of food residues. During the Reporting Period, the Group consumed approximately 3,547.00 m^3 of natural gas, representing a decrease of 207.00 m^3 or 5.51% when compared to the previous year. This was mainly due to a decrease in overtime work and the use of the canteen during the year, which resulted in a decrease in natural gas consumption.

2. 資源使用的管理

為了嚴格遵守相關的法律法規及建立一個「低碳低耗」的營運環境，本集團於企業內部樹立節約天然資源的思想及推動環境保護的節約文化，努力改善各廠房的經營環境，鼓勵員工節約與充分利用資源，改善員工使用能源的習慣，全力推廣節約概念。

2.1 節約能源

2.1.1 節約使用液化石油氣、天然氣、汽油及柴油

本集團所使用的液化石油氣主要用於部分生產線。於報告期內，本集團使用液化石油氣約858.07立方米，較上年度減少約108.65立方米或11.24%，主要是由於香港其中一間廠房於上年度新增貨倉電子系統，進行了一次原料盤點，盤點時需使用由液化石油氣推動的叉車移動所有原料，該廠房於本年度沒有進行類似原料盤點。

本集團所使用的天然氣主要用於飯堂煮食。我們對食堂準備食物的數量設有嚴格規定，以避免準備過多食物並消耗不必要的天然氣，亦能同時減少廚餘的產生。於報告期內，本集團使用天然氣約3,547.00立方米，較上年度減少約207.00立方米或5.51%，主要是由於本年度加班次數減少，食堂使用次數減少，天然氣的使用量因而減少。

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.1 Conservation of Energy Utilisation (Continued)

2.1.1 Conservation of LPG, Natural Gas, Gasoline and Diesel (Continued)

Gasoline and diesel are used in automobiles and forklifts for business development, guest reception and transportation of goods in warehouses. The Group has implemented a number of conservation measures such as reasonable route plan, idling prohibition, use of forklift as needed, regular repairs of vehicles, external vehicles entering the factory area must drive at a slow speed, recording and analysing monthly fuel consumption of vehicles by the vehicle management department, reduction of the frequency of business trips by using various communication tools to communicate with business partners, encouraging employees to use public transportation, etc. to reduce fuel and gas consumption, and reduce the emission of exhaust air and GHG accordingly. As a result of increased business trips and vehicle usage by sales staff, the gasoline consumption of plastics manufacturing business increased by approximately 1.89 tonnes or 9.93% as compared to the previous year, with a total of approximately 20.93 tonnes of gasoline consumed.

The target set by the Group for 2025/2026 and the result are as follows:

2. 資源使用的管理*(續)*

2.1 節約能源(續)

2.1.1 節約使用液化石油氣、天然氣、汽油及柴油(續)

汽油及柴油主要用於汽車及叉車，作為業務拓展、接待客人及於倉庫搬運貨物的用途。本集團設有多項節約措施，如合理地規劃行車路線、停車熄匙規定、按需使用叉車、定期維修車輛、外來車輛於廠區內須慢速行駛、車輛管理部門每月記錄與分析車輛的用油情況、善用各種通訊工具與業務夥伴進行溝通以減少出差次數、鼓勵員工使用公共交通工具等，以減少燃油使用量，從而減少廢氣及溫室氣體的排放。由於銷售人員出差次數增加，用車次數增加，塑料製造業務的汽油用量因而較上年度增加約1.89噸或9.93%，共使用汽油約20.93噸。

本集團為二零二五／二零二六年度所訂立的目標及所取得的成果如下表：

Energy Use Intensity **能源使用密度**		Energy Efficiency Pre-established Target 能源效益目標	Energy Efficiency Performance 能源效益表現
Plastics Manufacturing Business	**塑料製造業務**		
Liquefied Petroleum Gas [3]	液化石油氣 [3]	↓ 2%	↓ 18%
Natural Gas [3]	天然氣 [3]	↓ 2%	↓ 10%
Gasoline [4]	汽油 [4]	↓ 2%	↓ 10%
Diesel [3]	柴油 [3]	↓ 2%	—
Plastics Trading Business	**塑料貿易業務**		
Gasoline [4]	汽油 [4]	↓ 2%	↓ 24%

III. Environmental Protection
三. 環境保護

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.1 Conservation of Energy Utilisation (Continued)

2.1.1 Conservation of LPG, Natural Gas, Gasoline and Diesel (Continued)

During the Reporting Period, the Group's use of energy and the Scope 1 GHG emitted by the Group are as follows:

2. 資源使用的管理*(續)*

2.1 節約能源(續)

2.1.1 節約使用液化石油氣、天然氣、汽油及柴油(續)

於報告期內，本集團直接使用能源及所排放的範圍一溫室氣體的情況如下表：

		2025/2026年度		2024/2025年度	
		Consumption 使用量	CO_2 equivalent emissions (Tonnes) 二氧化碳當量排放量（噸）	Consumption 使用量	CO_2 equivalent emissions (Tonnes) 二氧化碳當量排放量（噸）
Plastics Manufacturing Business[1]:	**塑料製造業務[1]:**				
LPG	液化石油氣	858.07 m^3 立方米	4.88	966.72 m^3 立方米	5.50
Natural Gas	天然氣	3,547.00 m^3 立方米	3.25	3,754.00 m^3 立方米	3.44
Gasoline	汽油	20.93 Tonnes噸	76.84	19.04 Tonnes噸	69.78
Diesel	柴油	6.14 Tonnes噸	20.14	5.31 Tonnes噸	17.41
Total Group's Emission	**業務排放總量**		***105.11***		***96.13***
Group's Emission Intensity [2]	**業務排放量密度[2]**		***3.08***		***2.93***
Plastics Trading Business [1]:	**塑料貿易業務[1]:**				
Gasoline	汽油	8.44 Tonnes噸	31.00	11.05 Tonnes噸	40.61
Total Group's Emission	**業務排放總量**		***31.00***		***40.61***
Group's Emission Intensity [2]	**業務排放量密度[2]**		***0.14***		***0.19***

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.1 Conservation of Energy Utilisation (Continued)

2.1.1 Conservation of LPG, Natural Gas, Gasoline and Diesel (Continued)

Notes:

1 Some of the plastic trading business offices are located inside the plants, and the relevant data on the consumption of energy and emission of Scope 1 GHG has already been included in the plastics manufacturing business operation.

2 The emission intensity of the plastics manufacturing and plastics trading business are calculated in terms of the production volume per kilo-tonne and the average number of employees during the year respectively.

3 As LPG, natural gas and diesel are only used in some plants, the consumption intensity of LPG, natural gas and diesel are calculated in terms of the production volume per kilo-tonne of these plants.

4 Since there is no direct linear relationship between gasoline consumption and production volume, the efficiency targets and performance of gasoline are calculated in terms of the gasoline consumption, rather than consumption intensity.

2. 資源使用的管理*(續)*

2.1 節約能源(續)

2.1.1 節約使用液化石油氣、天然氣、汽油及柴油(續)

附註：

1 部分塑料貿易業務的辦公室設於廠房內，相關的能源使用量及所產生的溫室氣體已包含於塑料製造業務中。

2 塑料製造業務和塑料貿易業務的排放量密度分別以每千噸生產量及全年平均員工人數計算。

3 由於液化石油氣、天然氣及柴油只用於部分廠房，因此液化石油氣、天然氣及柴油的使用量密度是以該等廠房每千噸生產量計算。

4 由於汽油使用量與生產量沒有直接的線性關係，因此汽油的效益目標及表現是以汽油使用量計算，而非使用量密度計算。

III. Environmental Protection
三. 環境保護

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.1 Conservation of Energy Utilisation (Continued)

2.1.2 Conservation of Electricity

"Reduction at Source" is the Group's energy management strategy. The Group mainly controls the use of electricity through daily management and actively takes technically feasible and economically reasonable measures to use electricity more efficiently and reasonably. For example, arrange production shifts reasonably to increase productivity; adjust the speed of the extruder according to the product formula when the order quantity is large, so as to avoid the increase of electricity consumption caused by the temperature rise of the extruder due to the high speed; require employees to follow the operating procedures in using the electrical machinery and equipment; monitor whether the monthly electricity consumption of production workshops is normal; use LED lamps instead of ordinary fluorescent lamps; encourage staff to use natural light for lighting purposes; adjust the temperature or limit the use of air conditioner according to seasonal and temperature changes; regularly clean the air conditioners' filters; employees must turn off the unnecessary electrical equipment after work; phase out old equipment; choose equipment approved by the State or with energy efficiency label, strengthen the repair and maintenance of electrical equipment; transform electrical equipment, etc. in order to control the energy efficiency of the plants, and so on. During the Reporting Period, Dongguan plant replaced its vacuum cabinet system with a new one, which is expected to reduce electricity consumption by approximately 520 megawatt hours ("MWh") within 5 years. At the same time, we organise energy-saving training and activities in the plants and offices, post energy saving tips at prominent location and formulate office environmental protection handbook, etc. to promote energy-saving and carbon-reduction message and to enhance the employees' skill and knowledge on energy-saving. We hope that our employees can support our energy management strategy to achieve "Energy Management is Everyone's Responsibility", thereby effectively reducing carbon emissions.

2. 資源使用的管理*(續)*

2.1 節約能源(續)

2.1.2 節約用電

「源頭減排」是本集團的能源管理策略，本集團主要透過日常管理，積極採取技術上可行與經濟上合理的措施，更有效地及合理地使用電力，例如：合理地安排生產班次，加強設備使用效率；在訂單數量較多時，按產品配方調節擠出機的速度，避免因速度過高而導致擠出機升溫而增加耗電量；要求員工按照操作規程操作用電機器設備；監察生產車間每月的耗電量是否正常；使用LED燈代替普通日光燈；鼓勵員工以自然光用作照明用途；根據季節及氣溫變化情況調節空調機的溫度或限時使用；定期清洗空調機的隔塵網；員工下班時必須關掉不必要用電設備的電源；逐步淘汰舊設備；選用國家認可或帶有能源效益標籤的設備、加強用電設備的維修與保養；改造用電設備等，以控制廠房用電的效益等。於報告期內，東莞廠房更換新吸塵櫃系統，預計能於5年內減少耗電量約520兆瓦時。同時，我們於廠房及辦公室組織節能培訓活動，於當眼處張貼不同的節能標籤及制定辦公室環保手冊等，推廣節能減碳的訊息，強化員工節能技巧及知識，我們希望員工能配合我們的能源管理策略，做到「能源管理，人人有責」，從而有效地減少碳排放量。

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.1 Conservation of Energy Utilisation (Continued)

2.1.2 Conservation of Electricity (Continued)

The target set by the Group for 2025/2026 and the result are as follows:

2. 資源使用的管理*(續)*

2.1 節約能源(續)

2.1.2 節約用電(續)

本集團為二零二五／二零二六年度所訂立的目標及所取得的成果如下表：

Electricity Consumption Intensity [2] **用電密度[2]**		Electricity Efficiency Pre-established Target 用電效益目標	Electricity Use Efficiency Performance 用電效益表現
Plastics Manufacturing Business	**塑料製造業務**	↓ 2%	↑ 2%
Plastics Trading Business	**塑料貿易業務**	↓ 2%	↓ 7%

During the Reporting Period, the plastics manufacturing business of the Group has consumed approximately 20,251.80 MWh of electricity, representing a decrease of approximately 1,078.28 MWh or 5.62% when compared to the previous year. This is mainly due to the decrease in production level. The products of some plants with higher electricity consumption this year have increased when compared to the previous year, the electricity consumption intensity of the plastics manufacturing business has increased accordingly.

於報告期內，本集團的塑料製造業務共耗電約20,251.80兆瓦時，較上年度增加約1,078.28兆瓦時或5.62%，這主要是由於生產量增加。部分廠房本年度耗電量多的產品較上年度增加，塑料製造業務的耗電量密度因而上升。

III. Environmental Protection
三. 環境保護

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.1 Conservation of Energy Utilisation (Continued)

2.1.2 Conservation of Electricity (Continued)

During the Reporting Period, the Group's use of electricity and the Scope 2 GHG emitted by the Group are as follows:

2. 資源使用的管理*(續)*

2.1 節約能源(續)

2.1.2 節約用電(續)

於報告期內，本集團間接使用能源及所排放的範圍二溫室氣體的情況如下表：

		2025/2026年度		2024/2025年度	
		Consumption 使用量	CO_2 equivalent emissions (Tonnes) 二氧化碳當量排放量（噸）	Consumption 使用量	CO_2 equivalent emissions (Tonnes) 二氧化碳當量排放量（噸）
Plastics Manufacturing Business [1]:	**塑料製造業務[1]:**				
Electricity	電力	20,251.80 MWh 兆瓦時	10,536.64	19,173.52 MWh 兆瓦時	10,078.00
Total Group's Emission	**業務排放總量**		***10,536.64***		***10,078.00***
Group's Emission Intensity [2]	**業務排放量密度[2]**		***308.69***		***306.81***
Plastics Trading Business [1]:	**塑料貿易業務[1]:**				
Electricity	電力	120.32 MWh 兆瓦時	43.41	128.72 MWh 兆瓦時	50.12
Total Group's Emission	**業務排放總量**		***43.41***		***50.12***
Emission Intensity [2]	**業務排放量密度[2]**		***0.20***		***0.23***

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.1 Conservation of Energy Utilisation (Continued)

2.1.2 Conservation of Electricity (Continued)

Notes:

1 Some of the plastic trading business offices are located inside the plants, and the relevant data on the consumption of electricity and emission of Scope 2 GHG has already been included in the plastics manufacturing business operation.

2 The emission intensity of the plastics manufacturing and plastics trading business are calculated in terms of the production volume per kilo-tonne and the average number of employees during the year respectively.

2.2 Conservation of Water Utilisation

The Group uses the government-supplied water sources for production and employees' daily living. During the Reporting Period, although the Group does not encounter any problem in obtaining applicable water resources, however, the Group knows that water resources is a precious, shared and limited resource. Therefore, the Group actively implemented different water conservation measures to improve the production workflow and to control water use in office daily operations, and to educate employees good habits in water usage. In compliance with the relevant laws and regulations, the Group has formulated related usage management procedures to manage the water use efficiency in the production plants and provides training for production department staff. The production department sets water efficiency as a performance indicator for production department staff to encourage them to actively participate in water efficiency measures. Each production department and office is required to check the water facilities, pipelines and taps, etc. regularly within their surrounding area to prevent the waste of water. The Group also aims to enhance employees awareness of water conservation by putting up different water-saving tips at prominent positions. Once the damaged pipe, valve or water leakage is discovered, the employees shall notify the maintenance department promptly for repair.

2. 資源使用的管理*(續)*

2.1 節約能源(續)

2.1.2 節約用電(續)

附註：

1 部分塑料貿易業務的辦公室設於廠房內，相關的用電量及所產生的溫室氣體已包含於塑料製造業務中。

2 塑料製造業務和塑料貿易業務的排放量密度分別以每千噸生產量及全年平均員工人數計算。

2.2 節約用水

本集團主要使用政府供應的水源，主要用於生產及員工的日常生活。於報告期內，雖然沒有就取得適用水源上遇到任何問題，但本集團清楚知道水資源是一種寶貴、共用及有限的資源，因此本集團積極實施不同的節約用水措施，改善生產流程與辦公室日常營運時的用水情況，並教育員工正確的用水觀念。為了嚴格遵守相關法律法規，本集團制定了相關使用管理程序，以管理生產廠房的用水效益，並為生產部人員進行培訓。生產部門將用水效益設定為生產部人員的績效指標，以鼓勵生產部人員積極配合用水效益的措施。各生產部門及辦公室須定期檢查其範圍內的用水設施、管道及水龍頭等，以防止浪費水資源。本集團於生產廠區顯眼位置張貼不同的提示，提醒員工保持節約用水意識，並要求所有員工若發現管道、閥門有損壞漏水的情況，需立即通知維修部門進行維修。

III. Environmental Protection
三. 環境保護

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.2 Conservation of Water Utilisation (Continued)

The target set by the Group for 2025/2026 and the result are as follows:

2. 資源使用的管理*(續)*

2.2 節約用水(續)

本集團為二零二五／二零二六年度所訂立的目標及所取得的成果如下表：

Water Use Intensity [2] **用水密度 [2]**		Water Efficiency Pre-established Target 用水效益目標	Water Use Efficiency Performance 用水效益表現
Plastics Manufacturing Business	**塑料製造業務**	↓ 2%	↓ 0.5%
Plastics Trading Business	**塑料貿易業務**	↓ 2%	↑ 12%

During the Reporting Period, the plastics manufacturing business of the Group has consumed approximately 114,250.45 tonnes of water, representing a slight increase of approximately 3,760.00 tonnes or 3.40% when compared to the previous year. Due to leaks in the fire hoses and water tanks at Dongguan plant, we had to drain the water before conducting repairs. In addition, with multiple renovation projects going on, the reduction in water consumption intensity this year was lower than expected.

於報告期內，本集團的塑料製造業務共耗水約114,250.45噸，較上年度輕微增加約3,760.00噸或3.40%。由於東莞廠房的消防喉和水槽漏水，需放乾水後進行維修，加上多個裝修工程，導致本年度用水量密度減少幅度較預期少。

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.2 Conservation of Water Utilisation (Continued)

During the Reporting Period, the Group's water consumption data is as follows:

2. 資源使用的管理*(續)*

2.2 節約用水(續)

於報告期內，本集團水資源的使用情況如下表：

		2025/2026年度 (Tonnes) (噸)	2024/2025年度 (Tonnes) (噸)
Water Resources	**水資源**		
Plastics Manufacturing Business [1]:	**塑料製造業務[1]:**		
Total	總量	114,250.45	110,490.45
Intensity [2]	密度[2]	3,347.17	3,363.68
Plastics Trading Business [1]:	**塑料貿易業務[1]:**		
Total	總量	147.42	128.06
Intensity [2]	密度[2]	0.68	0.60
Group total consumption	**集團總用量**	***114,397.87***	***110,618.51***

Notes:

1 Part of the plastic trading business offices are located inside the plants, and the relevant water consumption has already been included in the plastics manufacturing business operation.

2 The consumption intensity of the plastics manufacturing and plastics trading business are calculated in terms of the production volume per kilo-tonne and the average number of employees during the year respectively.

附註：

1 部分塑料貿易業務的辦公室設於廠房內，相關的用水量已包含於塑料製造業務中。

2 塑料製造業務和塑料貿易業務的使用量密度分別以每千噸生產量及全年平均員工人數計算。

III. Environmental Protection
三. 環境保護

2. MANAGEMENT OF RESOURCES UTILISATION *(CONTINUED)*

2.3 Conversation of Paper Utilisation

The Group actively promotes the "Paperless Office" policy and encourages employees to read documents in electronic format and reduce photocopying and printing. Employees are also encouraged to set double-sided printing as default, to check the format of the document before copying or printing, fully utilise papers by reusing single-sided papers and collect double-sided used papers in recycling bins pending collection by qualified recyclers. Paper is centrally purchased by the procurement department, and the administrative department is responsible for paper requisition management. The establishment of paper procurement and requisition procedures can effectively control and improve paper use habits in various departments. During the Reporting Period, the Group has consumed approximately 6.23 tonnes of paper, representing an inccrease of approximately 0.57 tonnes or 10.07% when compared to the previous year. This is mainly due to the increase in production level.

2. 資源使用的管理*(續)*

2.3 節約用紙

本集團積極推廣「無紙化辦公室」政策，鼓勵員工以電子檔案形式傳遞信息及文件，減少影印及列印，並鼓勵員工將打印機設置為雙面打印模式，於影印或列印前檢查文件格式，盡量使用紙張的兩面，循環使用單面列印的紙張，並將兩面都已使用過的廢紙放入再造紙收集箱，由合資格的回收商處理。採購部負責統一採購紙張，而行政部負責紙張領用管理，透過建立紙張採購及領用程序，有效地規範及改善各部門的用紙習慣。於報告期內，本集團共消耗紙張約6.23噸，較上年度增加約0.57噸或10.07%，這是由於生產量增加。

3. ENVIRONMENT AND NATURAL RESOURCES

The Group has been focusing on environmental protection and the Group keeps close communication with its stakeholders and discusses about the issues of their concern, to set environmental objectives and policies, to periodically assess their appropriateness. The Group has a team of dedicated and diligent employees. While we set up the sustainable development strategy, the active cooperation and feasible recommendations from staff accelerate the steps towards green management. We will continue to increase investment in various environmental protection projects, to identify the sources of waste and the environmental impact from use of resources, increase and optimise various environmental facilities and ancillary equipment, and make the internal environmental management system more comprehensive by referring to the guidelines of the international environmental management system. Through publicity, education and other effective means, continuously improve employees' awareness of environmental protection and resource conservation, and jointly fulfill social responsibilities and obligations with employees in the process of business development. The Group also invests a lot of resources in the research and development of new technologies and environmental-friendly plastics. The Group actively focuses on green manufacturing and green materials, and has developed Vencaili® Biodegradable Color Masterbatches. This colour masterbatch is mainly used in degradable disposable cutlery, straw, film blowing material, 3D printing, e-cigarette, and other products. We hope not only to meet the customer needs, but also reduce the burden on the earth. Besides, the Group hopes to achieve sustainable development through supply chain management. The Group has set a goal that its subsidiaries will obtain the "International Sustainability and Carbon Plus ("ISCC+") Certification" within five years. Two companies in the Dongguan plant, a Hong Kong company and a Guangzhou company have obtained this certification. Please refer to the section headed "Supply Chain Management" below for details.

3. 環境及天然資源

本集團專注於環境保護工作，與各持份者保持緊密溝通，討論他們所關注的事宜，制定環保目標與政策，定期評估其適切性。本集團擁有一群敬業及勤奮的好員工，在訂定可持續發展策略時，有賴各員工的積極配合並提出可行的建議，加快邁向綠色經營的步伐，我們將繼續不斷增加對各個環保項目的投資，重新辨識營運中產生廢物的源頭及使用資源時對環境的影響，增加及優化各項環保設施與配套設備，並參考國際環境管理體系的指引，使內部環境管理制度更加全面。通過宣傳、教育及其他有效方式，不斷提高員工的環境保護和節約資源的意識，在經營發展過程中與員工共同履行社會職責和義務。本集團亦投放不少資源，研發新技術和環保塑料。本集團積極聚焦於綠色製造和綠色材料，已研發環彩麗®系列生物降解彩色色母，此色母可應用於可降解的一次性刀叉勺、吸管、吹膜料、3D打印、電子煙和其他產品，我們希望在滿足客戶需要之餘，亦能減少對地球的負擔。此外，本集團希望通過供應鏈管理，以實現可持續發展，本集團已訂立目標，旗下的附屬公司於五年內獲取「國際永續發展與碳(「ISCC+」)認證」，東莞廠房的兩家公司、一家香港公司及一家廣州公司已獲得此認證，詳細資料請參閱下文「供應鏈管理」章節。

III. Environmental Protection
三. 環境保護

4. CLIMATE-RELATED RISKS

4.1 *Governance*

The governance process, controls and procedures the Group uses to monitor, manage and oversee climate-related risks and opportunities are described in the section headed "Governance Structure" of "Management of Environmental, Social and Governance" above.

4.2 *Strategy*

The Group understands that climate-related issues affect its businesses, strategy, and financial planning over the short, medium and long term. Therefore, the Group has identified climate-related risks and opportunities it encounters over various time horizons. We determined climate risks based on the assessment methodology explained in the section headed "Risk Management" below, and has developed respective management approaches and action plans to enhance its resilience to climate change.

The climate risks identified, their time horizon, trend, and the potential financial impacts affecting the Group are described below.

4. 氣候相關風險

4.1 *管治*

本集團用於監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序於上文「管治架構」部分中詳細描述。

4.2 *策略*

本集團深明氣候相關問題會影響其短期、中期及長期的業務、策略及財務規劃。因此，本集團已識別其於不同時間段遇到的氣候相關風險和機遇。我們根據下文「風險管理」部分的評估方法釐定氣候風險，並制定相應的管理方針和行動計劃，以增強對氣候變化的抵禦能力。

以下是已識別的氣候風險、其時間段、趨勢及本集團所面臨的潛在財務影響：

	Climate Risks 氣候風險	Time Horizon 時間段	Trend 趨勢	Potential Financial Impact 潛在財務影響
Physical Risks	Acute	Long term	Increase	The increase in frequency and severity of extreme weather (such as flooding, heatwave, etc.) may cause damage to property and facilities, resulting in an increase in the cost of operations and depreciation of facilities. The increased severity of extreme weather events may also threaten the safety of employees working at the premises, causing disruptions to human resources and supply chains.
物理風險	急性	長期	上升	極端天氣（如洪災、熱浪等）的頻率及嚴重程度的增加，可能對物業和設備造成損壞，導致營運成本及設備折舊增加。極端天氣事件的嚴重性增加，亦可能威脅在該處所工作的僱員的安全，造成人力資源和供應鏈中斷。

4. CLIMATE-RELATED RISKS *(CONTINUED)*

4.2 Strategy (Continued)

4. 氣候相關風險*(續)*

4.2 策略(續)

	Climate Risks 氣候風險	Time Horizon 時間段	Trend 趨勢	Potential Financial Impact 潛在財務影響
	Chronic	Long term	Increase	Longer-term shifts in climate patterns can increase capital costs, operating costs, costs of human resources and increased insurance premiums and potential for reduced availability of insurance on assets in locations with high exposure to natural disasters.
	慢性	長期	上升	氣候模式的長期變化可能會增加資本成本、營運成本、人力資源成本，並使位處於較受自然災害威脅的高風險地區的資產的保險費及無法投購保險的可能性增加。
Transition Risk	Policy and Legal	Long term	Increase	Governments may revise the related policies, laws and regulations to address climate change. Therefore, the Group may also need to adjust its internal policies and measures to comply with the relevant evolving laws and regulations, which may increase operating costs.
過渡風險	政策及法律	長期	上升	政府可能會修訂相關政策、法律和法規以應對氣候變化。因此，本集團也可能需要調整內部政策和措施，以符合不斷變化的相關法律法規，這可能會增加營運成本。

III. Environmental Protection
三. 環境保護

4. CLIMATE-RELATED RISKS *(CONTINUED)*

4.3 Risk Management

An ESG risk assessment was conducted based on assessing the possibility and impact of each identified risk. Risks are then prioritised and classified into three risk levels: high, medium and low. The overall risk level was determined depending on the overall possibility and impact of the risks.

4. 氣候相關風險*(續)*

4.3 風險管理

環境、社會及管治風險評估是於評估各項已識別風險可能發生的概率及其影響的基礎上進行。風險其後會經過排序，並分為高、中及低三個風險級別。整體風險級別按風險整體可能發生的概率及其影響而釐定。

Risk Levels 風險級別	Definition of the Overall Risk Levels 整體風險級別的定義
High **高**	Risks at this level may have serious consequences. It is highly likely that there will be some impacts to the Group and hindrance for the Group to achieve strategic goals. 此級別的風險可能會帶來嚴重後果。其極可能對本集團造成一定影響，阻礙本集團實現策略目標。
Medium **中**	Risks at this level may have serious consequences, but they are less likely to occur. Conversely, the consequences could be minor in nature, but the probability of occurrence is higher. 此級別的風險可能會帶來嚴重後果，但發生的概率較低。反之，後果可能輕微，但發生的概率較高。
Low **低**	Risks at this level have limited harm and consequences for the Group to achieve its strategic goals, and the probability of occurrence is low. 此級別的風險對本集團實現其策略目標所造成的損害及後果有限，且發生的概率低。

The major climate physical and transition risks identified, their overall risk levels and the Group's management approach are described below. The Group will prioritise resources to manage climate risks with high risk levels.

以下是已識別的主要氣候物理及過渡風險，其整體風險級別及本集團的管理方針。本集團將優先分配資源於管理高風險級別的氣候風險。

4. CLIMATE-RELATED RISKS *(CONTINUED)*

4.3 Risk Management (Continued)

4. 氣候相關風險*(續)*

4.3 風險管理(續)

Climate Risks 氣候風險		Overall Risk Level 整體風險級別	Management Approach 潛在財務影響
Physical Risks **物理風險**	Acute 急性	High 高	➢ To formulate disaster recovery plans to enhance resilience to natural disasters ➢ To train employees on emergency procedures ➢ To provide guidance for the rapid and smooth restoration of services ➢ 制定了災難復原計劃，以增強對自然災害的抵禦能力 ➢ 向有關員工提供緊急應變程序培訓 ➢ 為服務的快速及平穩恢復提供指引
	Chronic 慢性	High 高	
Transition Risk **過渡風險**	Policy and Legal 政策及法律	Low 低	➢ Continuously monitor change of applicable climate policies and trends ➢ 持續監察適用的氣候政策及趨勢的變化

4.4 Metrics and Targets

The Group establishes the ESG governance structure. The Board sets long-term policies and strategies for all sustainability matters, reviews the implementation status and progress of ESG-related (including climate-related) work annually. The management team set the ESG-related (including climate-related) targets to assist the Board in evaluating the effectiveness of the ESG-related (including climate-related) strategy and measures on an annual basis and assessing and determining whether the Company has established an appropriate and effective internal control system to contain the ESG-related (including climate-related) risks and opportunities. At the operational level, each functional unit is responsible for ensuring the integration of sustainability strategies and practices into the business operations of the Group. The climate-related targets include scope 1, scope 2 and scope 3 greenhouse gas emissions, and greenhouse gas emission intensities. The GHG emission data and targets set are shown in the section headed "Summary of Environmental Data and Performance".

4.4 指標及目標

本集團建立了環境、社會及管治架構。董事會針對所有可持續發展事宜制定長遠方針及策略，並每年審視環境、社會及管治相關（包括氣候相關）工作的執行情況與進展。管理層每年訂立環境、社會及管治相關（包括氣候相關）的表現目標，以協助董事會評估其環境、社會及管治（包括氣候相關）策略及措施的有效性，並評估及釐定公司的內部監控系統是否合適及有效地控制環境、社會及管治相關（包括氣候相關）的風險及機遇。於營運層面方面，各職能部門負責確保將可持續發展策略及實務納入本集團的業務營運中。氣候相關的目標包括範圍一、範圍二與範圍三溫室氣體排放量及溫室氣體排放密度。溫室氣體排放數據及所訂目標可見「環境數據表現摘要」一節。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

Employees are the most valuable assets of the Group. The Group adheres to the "Value Talent and People-first" principle in its governance culture. A set of comprehensive talent management mechanism has been established to attract and retain competent talents for sustainable development. The Group is devoted to create a non-discriminatory, equal, harmonious and safe workplace and build up a mutual respect relationship with its employees. The Group has strictly complied with the relevant laws and regulations on employment and labour of Chinese Mainland and Hong Kong, including the "Constitution of the People's Republic of China", the "Labour Law of the People's Republic of China", the "Law of the People's Republic of China on Protection of Minors", the "Provisions on the Special Protection on Minor Workers", the "Provisions on the Prohibition of Using Child Labour", the "Law of the People's Republic of China on the Protection of Women's Rights and Interests", the "Insurance Law of the People's Republic of China", the "Labour Contract Law of the People's Republic of China", the "Social Insurance Law of the People's Republic of China", the "Regulations on Work-Related Injury Insurances", the "Trade Union Law of the People's Republic of China", the "Employment Promotion Law of the People's Republic of China", the "Labour Dispute Mediation and Arbitration Law of the People's Republic of China", the "Law of the People's Republic of China on the Protection of Disabled Persons", the "Individual Income Tax Law of the People's Republic of China", the "Implementing Regulations of the Labour Contract Law of the People's Republic of China", the "Prevention and Treatment of Occupational Diseases Law of the People's Republic of China" and the "Production Safety Law of the People's Republic of China" of Chinese Mainland, the "Employment Ordinance", the "Employment of Children Regulations", the "Employment of Young Persons (Industry) Regulations", the "Employees' Compensation Ordinance", the "Mandatory Provident Fund Schemes Ordinance", the "Minimum Wage Ordinance", the "Sex Discrimination Ordinance", the "Disability Discrimination Ordinance", the "Family Status Discrimination Ordinance", the "Race Discrimination Ordinance", the "Occupational Safety and Health Ordinance", the "Factories and Industrial Undertakings Ordinance" of Hong Kong and other local government requirements and standards. Relevant information will be described in detail in the sections headed "Employment", "Staff Health and Occupational Safety" and "Labour Standards" below.

本集團一直視員工為最寶貴的資產，堅持「重視人才，以人為本」的管治理念及文化，建立完善的人才管理機制，配合可持續發展方針，吸納及保留合適的人才。本集團致力打造非歧視、平等、和諧及安全的工作環境，並以互相尊重及與員工建立良好的關係為目標。本集團嚴格遵守中國內地及香港有關僱傭及勞工的法規，包括中國內地的《中華人民共和國憲法》、《中華人民共和國勞動法》、《中華人民共和國未成年人保護法》、《未成年工特殊保護規定》、《禁止使用童工規定》、《中華人民共和國婦女權益保障法》、《中華人民共和國保險法》、《中華人民共和國勞動合同法》、《中華人民共和國社會保險法》、《工傷保險條例》、《中華人民共和國工會法》、《中華人民共和國就業促進法》、《中華人民共和國勞動爭議調解仲裁法》、《中華人民共和國殘疾人保障法》、《中華人民共和國個人所得稅法》、《中華人民共和國勞動合同法實施條例》、《中華人民共和國職業病防治法》、《中華人民共和國安全生產法》、香港的《僱傭條例》、《僱用兒童規例》、《僱用青年(工業)規例》、《僱員補償條例》、《強制性公積金計劃條例》、《最低工資條例》、《性別歧視條例》、《殘疾歧視條例》、《家庭崗位歧視條例》、《種族歧視條例》、《職業安全及健康條例》、《工廠及工業經營條例》及其他當地政府的要求與標準。有關資料將於下文「僱傭」、「員工健康與職業安全」及「勞工準則」章節中詳細描述。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

1. EMPLOYMENT

The Group has established internal management system which specifies the requirements for recruitment, promotion, dismissal, working hours, rest periods, compensation, welfare and other benefits.

1.1 Recruitment, Promotion, Dismissal, Equal Opportunity, Diversity and Anti-discrimination

The Group has adopted human resources measures and practices to promote anti-discrimination, equal opportunity and diversity. During the recruitment process, the department head determines the job responsibilities and requirements, and the human resources department selects suitable candidates according to the requirements. We offer equal employment opportunities to persons of all ages, genders, races, religions, nationalities, classes, marital status, social or ethnic groups and political views on the basis of moral character, knowledge, ability and job requirements. These policies apply to all stages of the employment, including but not limited to recruitment, promotion, performance appraisal, training, personal development and termination. The Group handles dismissal and compensation in accordance with the local laws and regulations.

At the end of the Reporting Period, the gender ratio in the workforce (including the senior management of the Company) of the Group comprised 76.14% male and 23.86% female. As the Group's nature of operation requires significant technicians and manual labour, the Group believes that the gender ratio of the workforce is within a reasonable range. The Group will review the effectiveness of the measures and practices against the actual circumstances of the Group and will adopt new policies when considered necessary. In particular, the Group will continue to monitor the gender ratio and will aim at achieving a greater gender diversity in hiring all positions across the Group.

1. 僱傭

本集團制定了內部管理制度，對招聘、晉升、解僱、工作時數、假期、薪酬、福利及其他待遇等方面作出明確要求。

1.1 招聘、晉升、解僱、平等機會、多元化及反歧視

本集團已採取可促進反歧視、平等機會和多樣性的人力資源措施。在招聘過程中，部門主管確定崗位的工作責任與要求，人事部按照要求篩選合適的應聘者。我們均以品德、學識、能力及崗位要求為僱用標準，為不同年齡、性別、種族、宗教、國籍、階層、婚姻狀況、社會或民族團體、政治觀點的人士給予平等的僱用機會。此等政策適用於不同階段的僱傭關係，包括但不限於招聘、晉升、績效考核、培訓、個人發展及終止聘用。如解僱員工或因此而需要作出賠償，本集團亦會按照當地適用的法律與規例處理。

於報告期末，本集團員工(包括本公司的高級管理人員)的性別比例為76.14%男性及23.86%女性。鑑於本集團營運性質需要大量技術人員及勞動力，因此本集團相信員工性別比率在合理範圍內。本公司將根據本集團的實際情況檢討該等措施與實踐的有效性，並將在認為必要時採納新的政策。特別是，本集團將持續監控上述性別比例，並致力於在僱用本集團內所有職位時實現更佳的性別多元化。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

1. EMPLOYMENT *(CONTINUED)*

1.1 Recruitment, Promotion, Dismissal, Equal Opportunity, Diversity and Anti-discrimination (Continued)

In order to enhance employees' work quality and efficiencies, inspire their motivation and establish sound communication channel, the Group conducts periodic and systematic performance appraisal, and fairly assesses the level of bonuses, salaries increment and/or promotion recommendations based on a number of criteria (working experience, seniority, knowledge and skills, performance, contribution, etc.).

On the basis of equality, the Group expects to identify talents who are committed and dedicated to their work and have the courage to take responsibility, keep learning, continuously improving their own abilities and willing to move forward with the Group.

1. 僱傭*(續)*

1.1 招聘、晉升、解僱、平等機會、多元化及反歧視(續)

為了提升員工的工作質素與辦事效率，激發他們的上進心，並且建立良好的溝通渠道，本集團定期進行系統化的績效考核，並根據多項標準(工作經驗、年資、知識技能、表現、貢獻等)公平地評估給予員工的獎金、加薪幅度及／或晉升建議。

在平等的基礎上，本集團期望發掘能投入工作、敬業及勇於承擔責任的人才，並且對不斷學習、持續改善自身能力及願意與集團一同向前發展的員工寄予信心和厚望。

1. EMPLOYMENT *(CONTINUED)*

1.1 Recruitment, Promotion, Dismissal, Equal Opportunity, Diversity and Anti-discrimination (Continued)

At the end of the Reporting Period, the Group had approximately 610 (2024/2025: 590) employees and the distribution is as follows:

1. 僱傭*(續)*

1.1 招聘、晉升、解僱、平等機會、多元化及反歧視(續)

於報告期末，本集團的僱員人數約為610名(二零二四／二零二五：590名)，其分佈情況如下表：

		2025/2026年度	2024/2025年度
Gender	**性別**		
Male	男性	76.14%	74.83%
Female	女性	23.86%	25.17%
Employment Type	**僱傭類別**		
Full-time	全職	99.35%	98.99%
Part-time	兼職	0.65%	1.01%
Age	**年齡**		
18-30	18-30	9.15%	7.94%
31-45	31-45	42.16%	44.76%
46-60	46-60	44.77%	43.58%
>60	＞60	3.92%	3.72%
Geographical Region	**地區**		
Chinese Mainland	中國內地	87.26%	86.99%
Hong Kong	香港	12.58%	13.01%
Hong Kong	其他	0.16%	—

IV. Employment and Labour Practices
四. 僱傭及勞工常規

1. EMPLOYMENT *(CONTINUED)*

1.1 Recruitment, Promotion, Dismissal, Equal Opportunity, Diversity and Anti-discrimination (Continued)

During the Reporting Period, the Group's average monthly employee turnover rate is as follows:

1. 僱傭*(續)*

1.1 招聘、晉升、解僱、平等機會、多元化及反歧視(續)

於報告期內，本集團僱員平均每月流失率如下表：

		2025/2026年度	2024/2025年度
Gender	**性別**		
Male	男性	1.74%	1.75%
Female	女性	0.69%	0.87%
Age	**年齡**		
18-30	18-30	6.72%	4.68%
31-45	31-45	1.22%	1.55%
46-60	46-60	0.82%	1.04%
>60	>60	1.07%	0.82%
Geographical Region	**地區**		
Chinese Mainland	中國內地	1.61%	1.59%
Hong Kong	香港	0.64%	1.17%

1. EMPLOYMENT *(CONTINUED)*

1.2 Remuneration, Welfare and Other Benefits

The Group attracts and retains outstanding talents with competitive remuneration packages; benchmarks up-to-date remuneration data in their industry and strives to establish a fair, reasonable and competitive remuneration scheme. Staff compensation varies among factories and offices in different locations, and their salaries level are decided based on one's knowledge, skills, experiences and education background relevant to their work requirements. Some factories and offices at different locations offer remuneration package consists of basic salary and performance bonus.

The employee compensation includes salary, overtime pay, year-end bonus and/or performance bonus, etc.. Other benefits include birthday gifts, festive gifts, high temperature allowance, medical allowance, medical check, etc.. Besides, the Group follows the local labour laws and social security laws and regulations to provide social security benefits for all employees. We contribute to various social insurance scheme (endowment insurance, medical insurance, unemployment insurance, work injury insurance and maternity insurance) and housing provident fund for the employees in Chinese Mainland, and contribute to the Mandatory Provident Fund ("MPF") Scheme for the employees in Hong Kong.

1. 僱傭*(續)*

1.2 薪酬、福利及其他待遇

本集團以具有競爭優勢的薪酬組合吸引和保留高質素員工，對外收集行業勞工市場薪酬情況，力求建立公平、合理、極具競爭力的薪酬體系。員工的待遇因不同地區的工廠和辦公室而有所不同，他們的薪酬是按照每個職位所要求的知識技能、經驗和教育程度等因素而釐定，部分地區的工廠和辦公室更實行崗位工資和績效獎金相結合的薪酬制度。

員工的待遇基本包括工資、加班費、年終酬金及／或績效獎金等。其他福利包括員工生日禮品、節日禮物、高溫津貼、醫療津貼、身體檢查等。此外，本集團按照當地的勞動法及社會保障的法律法規，為所有員工提供社會保險福利項目，我們為中國內地業務員工繳納各項社會保險費(養老保險、醫療保險、失業保險、工傷保險及生育保險)和住房公積金，以及為香港業務員工的強積金計劃供款。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

1. EMPLOYMENT *(CONTINUED)*

1.2 Remuneration, Welfare and Other Benefits (Continued)

Besides, we decorate our office with an abundance of potted plants and set up recreation room and sports facilities (basketball courts and badminton courts) for staff to provide a comfortable, beautiful and healthy working environment. We also organise a variety of activities on a regular or irregular basis (e.g. travel, festival gatherings), hoping to enhance the cohesion among, enhance their sense of belonging and reduce their work pressure.

1. 僱傭*(續)*

1.2 薪酬、福利及其他待遇(續)

此外，我們於辦公室不同的位置放置大量盆栽，為員工提供康樂室及體育活動場所(籃球場及羽毛球場)，希望給予員工一個舒適、優美及健康的工作環境。我們還定期或不定期為員工組織活動(如旅遊、節日聚會等)，希望增強員工之間的凝聚力、提升員工的歸屬感和減輕員工的工作壓力。

Employee activities
員工活動

IV. Employment and Labour Practices
四. 僱傭及勞工常規

1. EMPLOYMENT *(CONTINUED)*

1.3 Working Hours and Rest Periods

The Group values the health of its employees, encourages them to maintain work-life balance, sets working hours and guarantees the right to rest and holidays in accordance with local labour laws. All employees are entitled to rest days and statutory holidays.

1. 僱傭(續)

1.3 工作時數及假期

本集團重視員工的健康，鼓勵大家維持工作與生活平衡，並依照當地的勞動法訂立員工工作時數及保障員工休息休假的權利，所有員工均享有休息日及法定假日。

2. STAFF HEALTH AND OCCUPATIONAL SAFETY

Employees are the Group's valuable human capital. According to the operation and production environment of each production plant, the Group has formulated occupational health and safety management rules and regulations and emergency contingency plans to provide effective safety management mechanism and incident handling guidelines, so as to prevent and avoid occupational hazards, protect employees' health and provide a safe working environment for employees.

2. 員工健康與職業安全

員工是本集團寶貴的人才資本，因應各生產廠房的營運與生產環境，本集團制定了職業健康與安全管理的規章制度及緊急事故應急預案，提供有效的安全管理機制及事故處理指引，預防及避免員工受到職業性的危害，保障員工健康及為員工提供安全的工作環境。

2.1 Safety Training

The Group explains to its employees about the production safety policy of "Safety and Prevention First, Integrated Management", and sets up comprehensive safety training plan to enhance its employees' awareness on occupational health and safety, raises their consciousness and improves their professional skills, especially for those job positions with significant potential safety hazards, and enable them to perform their duties in a safe environment. When incident occurs or aware of any potential hazards, employees have to report to the management immediately and take remedial action.

2.1 安全培訓

本集團向員工講解「安全第一、預防為主、綜合治理」安全生產方針，並制定全面的安全培訓計劃，提升員工的職業健康與安全意識教育，增強員工的自覺性及提高員工的專業技能，尤其是負責存在重大安全隱患崗位的員工，使其能於安全的環境下履行職責；如發現事故及安全隱患，需立即向管理層報告及進行整改。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

2. STAFF HEALTH AND OCCUPATIONAL SAFETY *(CONTINUED)*

2.1 Safety Training (Continued)

Production staff must join a variety of practical trainings and understand the workflow and guideline of the production department, the operation techniques of different types production equipment, installed facilities and fire prevention facilities, use of protective and first aids tools. The production department organises safety education activity to enhance the safety awareness of employees. During the Reporting Period, the Group organised various safety training programs, including safety production training, precautions for operation of various equipment and safety operation training, dangerous goods management training, life safety training, forklift operation and safety precautions, equipment maintenance method, prevention of habitual violation and anti-three-violation safety training, use of fire-fighting equipment, fire prevention basic knowledge and emergency plan, work-related injury case analysis, occupation disease and safety protection, emergency drills, etc..

2. 員工健康與職業安全*(續)*

2.1 安全培訓(續)

生產部員工需接受各類型的實操訓練，以及瞭解生產部門的工作流程和指引、各種生產設備、裝置與消防設施的操作技術、防護器材與急救器具的使用方法；生產部門組織安全教育活動，以提升員工的安全意識。於報告期內，本集團組織了多項安全培訓工作，內容包括安全生產培訓、各種設備操作注意事項及安全操作培訓、危險品管理培訓、人生安全培訓、叉車操作與安全注意事項、設備保養方法、習慣性違章防範與反三違安全培訓、消防器材的使用、消防基礎知識及應急預案、工傷案例分析、職業病及安全防護、應急演練等。

Fire prevention drill
消防演練

2. STAFF HEALTH AND OCCUPATIONAL SAFETY *(CONTINUED)*

2.2 Safe Working Environment

In terms of the production environment, as most of the production processes are carried out in enclosed workshops, ventilation ducts are installed in the workshops to ensure the health and safety of the staff concerned. This effectively improves the air quality in the workshops and provides a healthier and more comfortable production environment for the staff. We post the occupational hazard notification card in the workshop to remind and warn the employees of various hazard sources and relevant preventive measures. The EHS department regularly conducts hidden hazard inspections, records problems that occur during inspections, set risk levels, implements corrective measures, and follows up on the implementation progress to ensure the safe working environment. The maintenance department is responsible for inspection, repair and maintenance of production equipment, machinery, fire-fighting facilities and protective equipment, and rectification of hidden dangers on a regular basis to ensure that the equipment is in good condition.

2. 員工健康與職業安全*(續)*

2.2 安全工作環境

在生產環境方面，由於大部分生產工序是於密閉式車間進行，為保障有關員工的健康及安全，我們於有關車間設有通風管道，使空氣流通，有效地改善車間內的空氣質素，為員工提供一個更健康、舒適的生產環境。我們於生產車間張貼職業病危害告知卡，以時刻提醒及警告員工各類危源及相關的防範措施。EHS部門定期進行隱患排查，記錄巡查時發生的問題，訂立風險級別，實施整改措施，並跟進實施進度，確保工作環境安全。維修部門負責檢查、維修及保養生產設備、機器、消防設施及防護器材，定期對隱患進行整改，保證設備處於良好狀態。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

2. STAFF HEALTH AND OCCUPATIONAL SAFETY *(CONTINUED)*

2.3 Employee Occupational Health

The Group has established and improved our systems in occupational health and safety management to protect the workers and their respective rights and interests. As dust, particulate matters and noise generated from some production processes may adversely affect the respiratory system and hearing of the workers or cause occupational diseases, not only pre-employment health check medical examination is provided, we have also arranged annual occupational diseases prevention health check for all employees in accordance with "Measures for the Supervision and Administration of Employers' Occupational Health Surveillance", and employees who pass the medical check can continue to work. We regularly rotate jobs for our employees so as to reduce the chance of having occupational diseases due to working in the same position for a prolonged period. Besides, we also provide production staff with necessary protective supplies (earplugs, masks, work clothes, safety shoes, gloves, etc.) in accordance with the local government requirements, supervise and educate them the use method to ensure that they can work safely and to reduce the risk of accidents and suffering from occupational diseases.

2. 員工健康與職業安全*(續)*

2.3 員工職業健康

本集團建立和持續改善職業健康與安全管理相關制度，以保護勞動者健康及其相關權益。由於部分生產工序會產生粉塵、顆粒物及噪音，可能對呼吸道系統及聽力產生不良影響或引致職業病；除了為員工提供職前身體檢查，我們按照《用人單位職業健康監護監督管理辦法》，每年為在職員工進行詳細的職業病預防檢查，檢查結果合格員工才可繼續工作；我們定期為員工轉換工作崗位，以減低員工因長時間於同一崗位工作而引致職業病的機會。此外，我們為生產人員提供符合當地政府標準的勞動防護用品(耳塞、口罩、工衣、勞保鞋、手套等)，並監督、教育員工按照使用規定佩戴及使用，確保員工有足夠的防護措施下工作，減低發生工傷意外及患上職業病的風險。

Protective supplies
勞動防護用品

2. STAFF HEALTH AND OCCUPATIONAL SAFETY *(CONTINUED)*

2.3 Employee Occupational Health (Continued)

During the Reporting Period, some of the plants in Chinese Mainland engaged third party professional organisations to inspect and assess noise level and hazardous substances in the air that may cause occupational diseases. All test results meet the standards. We always provide employees with better protective supplies and strictly required employees to wear protective supplies in order to lower the risk of occupational diseases.

During the Reporting Period, the number of lost days due to work injury are as follows:

2. 員工健康與職業安全*(續)*

2.3 員工職業健康(續)

於報告期內，部分中國內地廠房已委托第三方專業機構，檢測及評估生產車間內可能引致職業病的噪音及於空氣中的有毒物質，檢測結果均能達標。我們時刻為員工提供保護性能較強的防護用品及嚴格規定員工必須佩戴防護用品，以減低患上職業性疾病的風險。

於報告期內，本集團員工因工傷損失工作日數如下表：

		2025/2026年度	2024/2025年度
Lost Days Due to Work Injury	因工傷損失工作日數	134 days	205 days

There was no work-related fatality occurred in each of the past three years (including the Reporting Period) within the Group.

本集團於過去三年(包括報告期內)沒有員工因工亡故。

3. STAFF DEVELOPMENT AND TRAINING

An excellent corporate team is critical for the Group's sustainable and long-term business development. Therefore, the Group has established a stringent and comprehensive recruitment system, standards and procedures, introduced a competition mechanism in order to explore and cultivate professional talents and encourage staff to continue the study and lifelong learning. Apart from aligning the Group's corporate business plan, the Group also aims to enhance the quality, technical skills and knowledge of employees through continuous training.

3. 員工發展及培訓

優秀的企業團隊對本集團的可持續及長遠業務發展最為重要，因此通過嚴格的聘任制度、標準和程序，引入競爭機制，藉此發掘和培育專業人才，並鼓勵員工持續進修及終身學習。除配合業務發展需要外，本集團還通過持續培訓提升員工的質素、職業技能和知識。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

3. STAFF DEVELOPMENT AND TRAINING *(CONTINUED)*

3.1 Business in Chinese Mainland

New hires of offices in Chinese Mainland must receive induction training, the training topics included background and business of the Group, corporate culture and operating model, industry knowledge, organisational structure, staff handbook, policies and procedures, operational safety, management system knowledge, etc.. On top of providing foundation training, we also provide skills advancement, professional and management training to ensure that staff possess professional theory and knowledge, and new knowledge for overcoming challenges in order to lay a solid foundation for long-term development of employees and the Group.

During the Reporting Period, in addition to pre-employment training to new hires, the Group also organised various training programs related to corporate management, customer service, system management, human resources management, environmental management, production techniques, production safety, quality management (please refer to sections headed "Staff Health and Occupational Safety" and "Product Responsibility" below for details of production safety and quality management respectively) such as corporate social responsibility knowledge, emotional management of customer service staff, customer service work and communication skills, network security and protection, system failures, network emergency plan drills, staff job functions, basic knowledge of environmental management system, environmental factor identification requirements, characteristics and basic knowledge of raw materials, colour matching skills, standard operating procedures and operating instructions, etc.. The Group also designs specific training to technical staff or site management staff in accordance with local labour regulations to ensure that they have the required knowledge and skills to perform their work.

3. 員工發展及培訓*(續)*

3.1 中國內地業務

中國國內業務的新入職員工必須接受入職培訓，培訓內容包括集團背景與業務、企業文化與運作模式、行業知識、組織架構、員工手冊、規章制度、營運安全、體系知識等，他們需通過考核才能上任。除了基礎培訓，我們還針對不同崗位，為員工提供技能培訓、專業培訓及管理培訓，使員工掌握專業理論，具備專業知識和迎接挑戰所需的新知識，為員工及本集團的長遠發展打好基礎。

於報告期內，除了新員工職前培訓，本集團還組織了多項與企業管理、客戶服務、系統管理、人力資源管理、環境管理、生產技術、安全生產、品質管理(安全生產及品質管理培訓活動的詳細資料請分別參閱「健康與安全」及「產品責任」部分)等方面相關的培訓活動，如企業社會責任知識、客戶服務人員情緒管理、客戶服務工作與溝通技巧、網路安全及防護、系統故障、網路應急預案演練、員工崗位職能、環境管理體系基礎知識、環境因素識別要求、原材料的特性與基礎知識、配色技巧、標準作業工序及作業指導等。本集團更為需要專門技術的員工或從事現場管理工作的員工，依照各地勞工條例設計特殊工作培訓計劃，以確保他們具足夠的知識和技能安全地履行工作。

3. STAFF DEVELOPMENT AND TRAINING *(CONTINUED)*

3.2 Hong Kong Business

The Group provides on-the-job training for its Hong Kong business staff. The human resources department together with the supervisors of each department introduce the corporate culture, industry knowledge and job responsibilities to new staff. We also organise in-house training programmes and allow employees to participate in external training courses, seminars, etc. according to the work needs. During the Reporting Period, we allow employees to parcipate in seminars or workshops related to human resources, safe working environment, taxation, finance, corporate governance, risk management, information technology, etc., and distribute related knowledge booklets to employees. For example, Employment Ordinance, typical labour disptes in Chinese Mainland, new trends in talent and new employment strategies in Chinese Mainland, production safety, production procedures and precautions, use of fire protection equipment, China value-added tax update, Japanese tax reform: Rethinking incentives and e-commerce taxation, financial accounting advanced topics, regulatory updates on Listing Rules and Corporate Governance Code, the financial impact of climate risks on enterprises, responses and opportunities, cyber threat intelligence and risk assessments, and so on. Besides, we also funded staff to attend the Master of Arts of Human Resources Management.

3. 員工發展及培訓*(續)*

3.2 香港業務

本集團為香港業務員工提供在職培訓，透過人事部和部門主管，讓新員工瞭解企業文化、行業知識、工作職責等；我們亦會按照工作需要，為員工組織內部培訓活動及讓員工參加外部進修課程、講座等。於報告期內，我們讓員工參加與人力資源、安全工作環境、稅務、財務、企業管治、風險管理、資訊科技等相關的講座或工作坊，例如：僱傭條例、內地典型勞動爭議案例、內地人才新趨勢與用工新策略、生產安全、生產程序及注意事項、消防器材使用、中國增值稅最新動態、日本稅制改革：重新思考激勵措施與電子商務稅收、財務會計高級主題、上市規則與企業管治準則的最新監管動態、氣候風險對企業帶來的財務影響、應對與機遇、網路威脅情報和風險評估等。此外，我們還資助員工參加人力資源管理碩士課程。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

3. STAFF DEVELOPMENT AND TRAINING *(CONTINUED)*

3.2 Hong Kong Business (Continued)

During the Reporting Period, the percentage of the Group's employees trained[1] is as follows:

3. 員工發展及培訓*(續)*

3.2 香港業務 (Continued)

於報告期內，本集團的受訓員工百分比[1]如下表：

		2025/2026年度	2024/2025年度
Gender	**性別**		
Male	男性	74.11%	72.25%
Female	女性	65.82%	59.76%
Employee Category	**職級組別**		
Senior management	高級管理層	39.39%	36.51%
Middle management	中級管理層	56.25%	51.56%
Ordinary staff	普通員工	77.72%	74.91%

3. STAFF DEVELOPMENT AND TRAINING *(CONTINUED)*

3.2 Hong Kong Business (Continued)

During the Reporting Period, the average training hours per the Group's employee [2] is as follows:

3. 員工發展及培訓*(續)*

3.2 香港業務(續)

於報告期內，本集團僱員的平均受訓時數[2]如下表：

		2025/2026年度 (Hours) (小時)	2024/2025年度 (Hours) (小時)
Gender	**性別**		
Male	男性	5.18	5.64
Female	女性	4.96	3.29
Employee Category	**職級組別**		
Senior management	高級管理層	4.23	6.94
Middle management	中級管理層	2.38	2.35
Ordinary staff	普通員工	5.54	5.19

Notes:

1 "The percentage of the Group's employees trained" refers to the number of Group's employees trained within the Reporting Period divided by the sum of Group's number of employees at the end of the Reporting Period and the number of departing employees within the Reporting Period.

2 "The average training hours" refers to the number of training hours provided by the Group to its employees within the Reporting Period divided by the sum of Group's number of employees at the end of the Reporting Period and the number of departing employees within the Reporting Period.

附註：

1 「受訓員工百分比」是指本集團於報告期內受訓員工人數除以本集團報告期末員工人數及於報告期內離職員工人數總和。

2 「平均受訓時數」是指本集團報告期內為員工提供培訓的總時數除以本集團報告期末員工人數及報告期內離職員工人數總和。

IV. Employment and Labour Practices
四. 僱傭及勞工常規

4. LABOUR STANDARDS

The Group cherishes human rights and protects labour rights and interests, and strictly forbids child labour and forced labour. The human resources department of the Group reviews the identity documents of the candidates in the hiring process to prevent employment of child labour. We also strictly implement various measures to prevent any form of forced labour, including prisoner, indentured servitude, bonded labour; for example, labour contract is signed by the employee on a fair and voluntary basis, ensure employees do not need to bear any onboarding costs, never deduct wages, benefits or property of employees without reason, detention of employee's identity card or other identification documents is strictly prohibited, any form of physical abuse, assault, body search or insult, or forcing an employee to work by means of violence, threat or unlawful restriction of personal freedom are all forbidden, non-voluntary overtime work is not allowed.

The human resources department periodically reviews measures to prevent child labour and forced labour. When we discover child labour is being mistakenly recruited, we immediately stop their work and make appropriate arrangements, including termination of employment and paying wages according to the local labour laws. If we later found out that the employee has provided false, forged or other untrue information and identification, the employee will be immediately dismissed and ordered to go through the resignation procedures. When we discover any form of forced labour, we immediately discontinue the practice and, if necessary, compensate employees in accordance with applicable laws and regulations. In case any possible violations are found, the Group will immediately take countermeasures to rectify and eliminate such violations as soon as possible so as to ensure compliance operations.

Compliance

During the Reporting Period, the Group did not have any confirmed cases of non-compliance incidents relating to employment, health and safety, and labour standards that have significant impact on the Group.

4. 勞工準則

本集團重視人權及保護勞工權益，嚴格禁止僱用童工及強制勞工。人事部在招聘過程中核對應聘者的身份證明文件，以防止聘請童工。我們還嚴格執行各種措施，以防止任何形式的強制勞工，包括囚工、契約勞工、抵債勞工，例如：在平等自願的基礎上與員工簽訂勞動合同；確保員工入職時不需承擔任何僱傭費用；絕不無故剋扣員工的工資、福利或財產；絕不扣留身份證或其他身份證明文件；嚴禁任何形式的體罰、毆打、搜身或侮辱行為，或以暴力、威脅或非法限制人身自由等手段強迫員工勞動；不容許非自願性加班等。

人事部不時檢定防止童工及強制勞工的措施。當發現誤招童工，我們立即停止其工作並作出適當安排，包括辦理離職手續、按當地勞動法律與規例支付工資等。如我們及後發現員工提供虛假、偽造或者其他不真實的資料和證件，該員工可立即被解除職務，並責令該員工辦理離職手續作後續處理。當發現任何形式的強制勞工，我們立即中止相關行為，如有必要則按照適用法律法規給予員工補償。如發現任何可能的違規情況，本集團將迅速採取應對措施進行整改，盡快消除違規情況，確保合規經營。

合規性

於報告期內，本集團沒有涉及與僱傭、健康與安全及勞工準則相關並對本集團有重大影響的已確認違法、違規事件。

1. SUPPLY CHAIN MANAGEMENT

To adhere to its commitment of the product quality for each customer, the Group has established procurement management system and vendor and outsourced vendor assessment management system to closely monitor the processes of supplier review, selection, procurement, goods received and acceptance, and quality inspection. This is to ensure that high-quality and environmental-friendly raw materials are used in the production process. In order to implement green procurement activities, we have formulated green procurement management system, "green suppliers' and products' list", "list of chemicals prohibited from procurement and use", etc., and prioritised to select the green suppliers and purchased green materials from them so as to reduce the adverse impact on the environment. Green materials refer to materials that are recognised and issued green marks by international or Chinese environmental protection organisations and produced using renewable resources, and do not use materials in the list of chemicals prohibited from procurement and use. For hazardous substances, we require suppliers to provide quality certifications to ensure that the use of the substances do not lead to pollution to the environment or impose danger on the employees. Besides, we assess suppliers regularly using various evaluation criteria like accreditation, internal management system effectiveness, quality stability, on-time delivery, legal compliance and professional skills/quality, compliance of environmental protection requirements, and set up "approved suppliers' list". This is to ensure that we select high quality suppliers to fulfill our customers with high quality and safe products. We have established stringent procedures in supply chain management and provided various reporting channels for employees, suppliers, customers and other business partners to report any violations and suspected abuse of one's authority for own interest. We also provided training including purchase, supplier review, etc. to our staff during the Reporting Period to ensure that they have sufficient knowledge and can select suitable suppliers. The Group strictly implements the relevant practices to engage all suppliers in accordance with the internal regulations.

1. 供應鏈管理

本集團堅持及兑現對每位客人作出產品品質的承諾，我們訂定了採購管理制度及供貨商及外包商評估管理制度，嚴密監控供應商評審、選用、採購、收貨、品質檢定各個流程，務求於生產過程中使用優質及環保的原材料。為了實施綠色採購活動，我們制定了綠色採購管理制度、「綠色供應商和產品清單」、「禁止採購和使用化學品目錄」等，並優先選用綠色供應商，向它們購買綠色物資，以減輕對環境的不良影響，綠色物資是指由國際或中國環境保護組織認定並頒發綠色標誌的、使用再生資源生產的及不使用禁止採購和使用化學品目錄中的物資。對於帶有危害性的物質，我們會要求供應商提供質量認可證書作評審，保證我們在使用所提供的原料時不會污染環境及對員工做成任何危險。此外，我們以不同的標準，包括認可資格、有良好的內部管理制度、品質穩定、準時交貨、合法合規、具應有專業技術／質素、符合環保要求等，定期評審供應商，並編製「合格供應商名單」，確保我們選用高質素的供應商，為客戶提供高品質及安全的產品。對於供應鏈系統管理，我們設有嚴謹的程序，讓員工、供應商、客戶和與我們業務有關的人士舉報任何利用職務違法、違規的行為。我們還於報告期內為員工提供採購、供應商評審等培訓，以確保員工擁有足夠的知識及選擇合適的供應商。本集團嚴格按照內部規定對全部供應商執行相關聘用慣例。

V. Operating Practices
五. 營運慣例

1. SUPPLY CHAIN MANAGEMENT *(CONTINUED)*

"International Sustainability and Carbon Plus ("ISCC+") Certification" involves six fundamental principles, which refers to ecological, social, economic and regulatory requirements. For example, preservation of natural areas that are characterised by their high biodiversity or that can store a lot of carbon, maintaining the working conditions for staff occupational safety and health, complying with human rights and labour laws, and applicable laws and regulations, adherence to good management practice, etc.. Two companies in Dongguan plant, a Hong Kong company and a Guangzhou company have obtained ISCC+ certification. Besides, we started to purchase raw materials from suppliers with designated certifications (such as ISCC+, recycled content standards, etc.), and hope to gradually increase the number of suppliers from sustainable sources and the use of biomass and recycled raw materials in the production process.

1. 供應鏈管理*(續)*

「國際永續發展與碳(「ISCC+」)認證」涉及生態、社會、經濟和監管要求的六個關鍵原則，例如：保護以高生物多樣性為特徵的自然區域或可以儲存大量碳的自然區域、保障員工職業安全與健康的工作條件、遵守人權和勞工法與適用的法律和法規、遵守良好的管理實踐等。東莞廠房的兩家公司、一家香港公司及一家廣州公司已獲取ISCC+認證。此外，我們開始向具有指定認證(如ISCC+、再生成分標準等)的供應商購買原材料，將這些供應商加入核准名單，並逐步增加可持續來源的供應商，於生產過程中使用生物質和循環原材料。

During the Reporting Period, the number and geographical distribution of the main suppliers that have business with the Group are as follows:

於報告期內，與本集團有業務往來的主要供應商數量及地理分佈如下表：

		2025/2026年度	2024/2025年度
Chinese Mainland	中國內地	529	451
Hong Kong	香港	37	29
Others	其他	19	14

2. PRODUCT RESPONSIBILITY

The Group fulfils its customers with the spirit of "Strive for Innovation, Serve with Integrity, Never Give Up".

2.1 Product Quality Management

2.1.1 Product Quality Assurance

With the escalating demand in product quality due to technological advancement and improved living standards, the Group keeps on improving our product quality and implements an effective quality control system. We obtained ISO 9001, GB/T 19001-2016 and IATF 16949 Certification in Quality Management and standardised the production and product quality assurance process. We have formulated comprehensive quality inspection procedures covering the whole production process from raw materials used in pre-production, during manufacturing and finished goods produced. The inspections are performed by experienced and well-trained inspectors with the aid of meticulous devices. Dust is easily generated from production processes, we separate different production workshops with transparent plastics curtains, roller shutter or glass partitions to ensure there is no cross-contamination among products and affect the quality.

2.1.2 Quality Management Training

In terms of quality management, the Group regularly provides training courses on quality assurance, such as employee quality consciousness training, quality anomalies and control points, containment of suspicious/substandard products, basic knowledge of quality management system (including ISO 9001, IATF 16949, IECQ QC080000), incoming quality control, labelling, etc., to ensure that quality inspectors possess the latest technology and knowledge. We hope that employees can gain sense of satisfaction and accomplishment at work, seize every opportunity to improve the product quality with the Group together and move towards a higher quality goal.

2. 產品責任

本集團以「拼搏創新、誠信服務、永不放棄」的精神去實現客戶服務宗旨。

2.1 產品質量的管理

2.1.1 產品質量檢定

隨著科技與生活水平不斷提高，客戶對產品的品質要求日益嚴謹；因此本集團實施有效的品質管理和持續進行改善。我們所制定的質量檢定程序獲得ISO 9001、GB/T 19001-2016及IATF 16949標準的品質體系認證，以此規範生產過程及產品的品質檢定。由原材料開發、進料、生產流程，以及成品的質量檢驗，均有一套嚴謹的監控措施，由經驗豐富及受過專業培訓的檢驗員，於精密儀器的輔助下進行檢測。由於生產工序較容易揚起粉塵，我們以透明塑膠簾、捲簾門或玻璃隔離牆分隔各生產工序，以確保產品之間不會產生交叉污染，影響品質。

2.1.2 品質管理的培訓

在品質管理方面，本集團定期提供有關品質檢定的培訓課程，如員工品質意識培訓、品質異常和控制要點、可疑／不合格品遏制、質量管理體系基礎知識(包括ISO 9001、IATF 16949、IECQ QC080000)、進料檢驗、標識等，以確保品質管理員擁有最新的技術和知識。我們希望員工於工作上獲得滿足感和成就感之餘，與本集團共同把握每次改良產品品質的機會，向更高品質的目標邁進。

V. Operating Practices
五. 營運慣例

2. PRODUCT RESPONSIBILITY *(CONTINUED)*

2.1 Product Quality Management (Continued)

2.1.3 Management of Raw Materials

The Group introduces environmental management system starting from raw material selection, pays close attention to the laws and regulations updates and the latest list of hazardous substances, and follows the international environmental requirements in selecting environmental-friendly raw materials and technology. This is to ensure that our products are in compliance with the global environmental requirements. Our products are tested and accredited by qualified inspection organisation, fulfilling the requirements of RoHS (Restriction of Hazardous Substance). RoHS is directive on the use of certain hazardous substances in electrical and electronic equipment adopted by the European Union; and restricts the concentrations of four hazardous substances including lead, cadmium, mercury and hexavalent chromium, and two flame retardants including polybrominated biphenyls and polybrominated diphenyl ethers in the electrical and electronic products. We obtained IECQ QC080000:2017 Certification in Hazardous Substances Process Management which is based on the international quality management ISO 9001. This demonstrates to our customers and other stakeholders that we are determined to eliminate the production of hazardous substances and are committed to ensuring the sustainability of the environment.

2. 產品責任*(續)*

2.1 產品質量的管理(續)

2.1.3 原材料的管理

本集團從原材料開發中引入環保管理，密切關注危害物質指令和法規的更新，掌握國際的環保要求，選擇環保的原材料，採用環保技術，從而保證產品符合全球環保要求。產品通過檢測機構的驗證，並符合有害物質限用指令「RoHS(Restriction of Hazardous Substance)」。RoHS是歐盟為了限制電機電子設備所使用之確定有害物質而發佈的指令，它限制了鉛、鎘、汞、六價鉻四種危險物質與多溴聯苯、多溴聯苯醚兩種阻燃劑在電機電子產品中的濃度。我們獲得了基於國際質量管理ISO 9001的IECQ QC080000:2017有害物質過程管理體系認證，這向我們的客戶和其他利益相關者表明，我們決意消除有害物質的生產，並致力於確保環境的可持續性。

2. PRODUCT RESPONSIBILITY *(CONTINUED)*

2.1 Product Quality Management (Continued)

2.1.4 Management of Product Recall

When the plants found that the product contains harmful substances seriously exceeding the standard, and might severely affect human health, the company will inform the sales department timely to arrange product recall. When we receive customers complaints relating to such situation, the case will be passed to after-sales service department or sales department to handle. Product recall will be arranged after ascertaining the reasons and responsibilities. When the incidence relates to product quality issues, product recall will be initiated after completion of internal technical analysis. After the product is recalled, the test centre, technical department and quality assurance department shall jointly inspect the product and put forward recommendations according to the identified causes, which shall be implemented after getting approval from the general manager. The after-sales service department is responsible for registering the information of each batch of recovered products, including product name, quantity, batch number, specification and model, recall reason and treatment result, etc.. The quality assurance department is responsible for analysing the causes of product recall and formulating corrective measures to prevent the recurrence of the incident. Corrective measures shall be implemented by relevant departments, and quality assurance department shall be responsible for follow-up and verification. During the Reporting Period, the Group did not recall any products sold for safety and health reasons.

2. 產品責任*(續)*

2.1 產品質量的管理(續)

2.1.4 產品回收的管理

當廠房發現產品含有的有害物質嚴重超標，可能會嚴重影響人體健康時，公司及時通知營銷部負責收回產品；當接到客戶的此類投訴時，由售後服務部或營銷部負責處理，在確定原因和責任後將產品回收；以及當確定產品有品質問題，經內部技術分析後確定產品須回收。產品回收後，由測試中心、技術部、品質保證部共同對產品進行檢驗，根據具體原因提出處理意見，由總經理批准後實施；售後服務部負責登記每批回收產品的資料，包括產品名稱、數量、批次號、規格型號、回收原因、處理結果等；品質保證部負責分析產品回收的原因，並制定糾正措施，防止事件再次發生；糾正措施由相關部門負責實施，品質保證部負責跟進和驗證。於報告期內，本集團沒有因安全與健康理由而須回收任何已售產品。

V. Operating Practices
五. 營運慣例

2. PRODUCT RESPONSIBILITY *(CONTINUED)*

2.2 Management of Customer Complaints

If customers have issues about our products and services; or the deliverables are unable to meet their needs; they can give feedbacks or lodge complaints through various channels like by phone, e-mail, etc. via our after-sales service department. Our customer service personnel will take appropriate action promptly and assign a designated staff to each of the cases and follow up with the customer until the issue is satisfactorily settled. We also hope to grasp the information on customers' needs and provide better and comprehensive services; repeatedly test those products being complained and find out the reasons and improve the formula in order to provide customers with better quality products and raise our corporate reputation. Besides, the Group conducts customer satisfaction surveys on product quality, service quality, delivery timeliness, problem-solving timeliness, and technical capabilities, and so on. We collect opinions from customers on products and services through the customer satisfaction surveys and together with the performance evaluation of products to identify areas for improvement, thereby enhancing customer satisfaction; after collating the collected data, we analyse and discuss the customer's dissatisfied items and opinions, and adopt remediation measures to ensure the quality of products and services.

2. 產品責任*(續)*

2.2 客戶投訴的管理

如果客戶發現產品及服務質量出現問題或產品不符合其需求，客戶可透過我們的售後服務機制處理，通過不同方式或渠道，如電話、電郵等，提出意見或作出投訴，客服人員會迅速處理，及後由專責人員回訪，瞭解處理問題及客戶滿意的情況，並希望掌握客戶對企業的需求訊息，及時向客戶提供周全的服務；對被投訴的產品進行反覆檢測，找出原因並改善配方，務求以後能為客戶提供更高品質的產品及提升企業的信譽。此外，本集團會針對產品品質、服務品質、交貨時效、問題解決及時性和技術能力等項目進行客戶滿意度調查，從中收集客戶對產品和服務的意見，結合產品的業績評價，以確定可改進的地方，從而進一步提升客戶的滿意度；當整理所收集的資料後，對客戶不滿意之項目及意見進行分析討論，並作出整改對策，以改善產品及服務質素。

During the Reporting Period, the number of products and service related complaints received is as follows:

於報告期內，接獲關於產品及服務的投訴數目如下表：

		2025/2026年度	2024/2025年度
Number of complaints received	接獲的投訴數目	1,012	976

2. PRODUCT RESPONSIBILITY *(CONTINUED)*

2.3 Management of Label

In order to ensure the quality and safety of our raw materials and products, we manage our products using different colour labels and RoHS labels, and employees need to receive training on product labeling standards. The RoHS label is managed by the quality control department and all use is restricted. If the raw materials or products have been inspected, and failed to comply with the RoHS requirements or the customers do not have such requirements, we will affix "Non-RoHS/Suspicious Material Product Labels" to the items, and cannot put together with RoHS-compliant raw materials and products to prevent cross-contamination. Besides, different colour labels represent different inspection status, such as pending for inspection, customer receipt with concession, priority requisition of raw materials or products, failed, passed, etc., to ensure that all manufactured products have gone through the safety inspection process and satisfied the customer requirements, and able to call back or return the products under emergency situation, and to protect the rights, interests and safety of customers and consumers.

2.4 Customer Data Protection and Privacy Policy

The Group handles customers' personal data in good faith and with care in accordance with applicable laws and regulations. Customers' personal data must be kept safely and in compliance with confidentiality requirements. The customer must have been informed of the purposes for which his/her personal data will be used and to whom the data will be transferred (e.g. a person associated with the company). The personal data collected can only be used for the purposes for which the data are collected. If the data need to be disclosed to other parties, prior consent must be obtained from the customer. We have strict data management policies and appropriate IT access controls and measures in place to prevent data leakage and hacking of our information systems, for example, physical access control, firewalls, anti-virus software. During the Reporting Period, we provided training to our staff on company's system management, such as network security and protection, company's system failures and network attacks, and network emergency plan drills, to ensure the security of data (including customer data) within the system.

2. 產品責任*(續)*

2.3 標籤的管理

為了確保原材料及產品的品質與安全性，本集團以多種顏色標籤及RoHS標籤對產品進行管理，員工需接受產品標識規範的培訓。RoHS標籤由品控部門管理，嚴禁胡亂使用。如原材料或產品經過檢驗後，並不符合RoHS規格或客戶並無此要求，我們會於有關原材料或產品貼上「非RoHS／可疑物料產品標籤」，不得與符合RoHS規格的原材料及產品混放，防止交叉污染的發生；此外，不同顏色的標籤則代表不同的檢測狀態，如待驗、客戶讓步接收、原料或產品緊急放行、不合格、合格等，以確保所有出廠產品均已進行相關的安全檢測及符合客戶的要求，並能夠在突發狀態下能將產品全部回收，以保障客戶及消費者的權益及安全。

2.4 客戶資料保障及私隱政策

本集團根據適用的法律與規例，以誠信和謹慎的態度處理客戶的個人資料，客戶的個人資料必須安全存檔並且符合保密的要求。客戶必須已獲通知其個人資料之用途以及資料將轉交予何人(如與公司有關的人士)。收集到的客戶個人資料只可使用於根據其收集目的用途上，如客戶資料需披露給其他人士，須事先獲得客戶本人同意才可披露。我們制定嚴格的資料管理政策，建立適當的資訊科技存取控制及措施，以防止資料洩漏及避免我們的資訊系統被黑客入侵，例如，實體存取控制、防火牆、防毒軟件。於報告期內，我們為員工提供公司系統管理的培訓，如網路安全及防護、公司系統故障與網路攻擊、網路應急預案演練，以確保系統內資料(包括客戶資料)的安全性。

V. Operating Practices
五. 營運慣例

2. PRODUCT RESPONSIBILITY *(CONTINUED)*

2.5 Maintain and Protect Intellectual Property Rights

The Group respects intellectual property rights and employees are not allowed to own or use copyrighted material without the permission of the copyright owner.

Compliance

During the Reporting Period, the Group has not been involved in any confirmed violations or irregularities related to product and service responsibilities that have a material impact on the Group, nor has it received any complaints about breach of customer privacy, loss of customer data or intellectual property rights.

2. 產品責任*(續)*

2.5 維護及保障知識產權

本集團尊重知識產權，未經版權擁有者的允許，員工不得擁有或使用受版權保護的材料。

合規性

於報告期內，本集團沒有涉及與產品及服務責任相關並對本集團有重大影響之已確認違法、違規事件，亦沒有收到關於違反客戶私隱、遺失客戶資料與知識產權的投訴。

3. ANTI-CORRUPTION

All employees of the Group have to protect our core values of "Honesty, Integrity and Equality" at all times. The Group adopted a zero-tolerance approach for all kinds of corruption, bribery and extortion situation. To comply with the "Criminal Law of the People's Republic of China", the "Prevention of Bribery Ordinance" enforced by Independent Commission Against Corruption, HKSAR ("HKSAR ICAC") and other applicable laws and regulations, the Group establishes internal control system and code of conduct to strictly regulate the behaviour of directors, management and employees, and disciplinary action relating to request and accept bribes, obtain other illegal interests are clearly set out. Directors and employees are required to avoid conflict of interest situation, and they are required to declare to the company when actual or potential conflict of interest situations arise. We provide on-the-job anti-corruption training to all officers, including directors and staff, and remind them to refer to the "Business Success: Integrity & Legal Compliance Corruption Prevention Guide for SMEs in Guangdong, Hong Kong and Macao" jointly compiled by Guangdong Provincial People's Procuratorate, HKSAR ICAC and Commission Against Corruption, Macao SAR when working in Chinese Mainland, Hong Kong and Macau. During the Reporting Period, we provided anti-corruption training to our employees, including training on anti-corruption knowledge. We bring the disciplinary monitoring work in the production and business process and formulate whistle-blowing policy, ensure that all cases reporting directly to Audit Committee in strict confidence like obtaining personal interests in carrying out one's job duties, briberies, extortion, fraud, money laundering in breach of policies, regulations, and laws. We are determinant in combating corruption and contribute to build a clean society. We require our employees and business partners to sign commitment letter/declaration statement to confirm their compliance so as to maintain a "Simple, Transparent, Clean and Fair" co-operation relationship. During the Reporting Period, we did not involve in any legal action against the Group and our employees relating to corruptions.

3. 反貪污

「誠實、廉潔、公平」是本集團所有員工必須時刻維護的核心價值，本集團對各種貪污、賄賂及勒索情況採取零容忍態度。為了符合《中華人民共和國刑法》、香港廉政公署所執行的《防止賄賂條例》和其他相關的法律法規，本集團制定了內部管理制度及行為守則，對董事、管理人員及員工的行為作出嚴格規範，並對索取、收受賄賂、獲得其他非法利益等行為訂明嚴厲的罰則。董事及員工需避免利益衝突情況，他們需在出現實際或潛在利益衝突情況時向公司申報。我們向所有人員(包括董事及員工)提供在職的反貪污培訓，並提醒他們在中國內地、香港及澳門工作時可參考廣東省人民檢察院、香港特別行政區廉政公署及澳門特別行政區廉政公署共同編製的《「誠信守法可創富」粵港澳中小企業防貪指引》。於報告期內，我們為員工提供的反貪污培訓，包括反腐敗知識培訓。我們將紀檢監察工作深入到生產和經營過程中並制定舉報政策，確保在絕對保密的情況下可經設置的渠道向審核委員會通報利用職務謀取個人私利、賄賂、勒索、欺詐及洗黑錢等違紀、違規或違法的個案，我們堅決反腐倡廉，為構造清廉的社會環境盡力。我們要求集團員工及業務夥伴簽訂合作單位承諾書／聲明書，規範集團員工、業務夥伴及其業務人員共同遵守職業操守規定，共同維護「簡單、透明、乾淨、公正」的合作關係。於報告期內，並無涉及指控本集團及本集團員工貪污的訴訟案件。

VI. Community Investment
六. 社區投資

As a good corporate citizen, the Group has always been caring for the community with the belief of "Giving Back to the Community" by supporting charities in return for community support. During the Reporting Period, Xiamen plant donated RMB 5,000 to the Xiamen Haicang District Education Foundation. Hong Kong company organised employees to participate in Skip Lunch Day donation activity organised by the Community Chest of Hong Kong so as to support "Services for street sleepers, residents in cage homes and cubicles", as well as Green and Low-Carbon Day donation activity to support "environmental protection related projects". The Hong Kong company also organised employees to donate to Support Fund for Wang Fuk Court in Tai Po and to the family members of fallen firefighters.

作為良好的企業公民，本集團一直以「回饋社會」的信念，關懷社區，透過支持慈善機構，以答謝社會支持。於報告期內，廈門廠房捐贈人民幣5,000元予廈門市海滄區教育基金會。香港公司組織員工參與香港公益金舉辦的「折」食日捐款活動，以資助「露宿者、籠屋及板間房居民服務」，以及綠色低碳日捐款活動，以資助「環保相關項目」。香港公司還組織員工參與捐款予大埔宏福苑援助基金與殉職消防員家人。

Ever since its establishment, the Group is a responsible taxpayer and offers job opportunities to local people to release the pressure from unemployment. We incorporate the concept of green environmental protection into the Group's development strategy, aiming at utilising various natural resources effectively, and not causing any wastes. In accordance with the environmental protection requirements of China government and HKSAR, we implement different mitigation measures to control the emissions of pollutants. While we develop the Group's business continuously and steadily, we also actively pursue and contribute to the society. We are committed to build a sustainable and harmonious society by adhering to the belief of "Take from Society, Give Back to Society".

本集團自成立以來，一直依法經營納稅，不遺餘力地協助解決當地的就業壓力；將綠色環保的理念加入集團的發展策略中，旨在有效利用各種天然資源，絕不造成浪費；按照中國政府及香港特別行政區的環保要求，實施不同的減排措施以控制污染物的排放，我們希望在持續穩定向前發展的同時，積極回饋社會及保護環境，秉持「取諸社會，用諸社會」的理念，期許構建一個可持續發展的和諧社會。

Green Low Carbon Day 2025
綠色低碳日 2025

Skip Lunch Day 2026
「折」食日活動 2026

VII. Honour and Certification
七. 榮譽及認證

In 2025/2026, the Group has obtained and held the following major awards and certifications:

於二零二五／二零二六年度本集團已獲取及持有之重要榮譽及認證如下：

Aspects 方面	Honours and Certifications 榮譽及認證	Companies/Products 公司／產品
Environmental Management 環境管理	GB/T 24001-2016/ISO 14001:2015 Certification in Environmental Management System GB/T 24001-2016/ISO 14001:2015環境管理體系認證	■ Xiamen Ngai Hing Hong Plastic Materials Company Limited 厦門毅興行塑膠原料有限公司
	ISO 14001:2015 Certification in Environmental Management System ISO 14001:2015環境管理體系認證	■ Shanghai Ngai Hing Plastic Materials Co., Limited 上海毅興塑膠原料有限公司 ■ Shanghai Coltec Advanced Materials & Technologies Company Limited 上海顏專新材料科技有限公司
	Certification of DIN-Geprüft & Seedling industrial composting and OK compost INDUSTRIAL DIN-Geprüft, Seedling工業堆肥認證及OK compost的工業堆肥證書	■ NHH Vencaili® Biodegradable Color Masterbatches 毅興行環彩麗®系列生物降解彩色色母
	Various product categories are audited and found to be in conformity with the "Global Recycled Standard 4.0" 多類產品均經過審核，並符合「全球回收標準4.0」	■ Dongguan Coltec Advanced Materials & Technologies Company Limited 東莞顏專新材料科技有限公司 ■ Dongguan Ngai Hing Plastic Materials Limited 東莞毅興塑膠原料有限公司
Staff Health and Occupational Safety 員工健康與職業安全	GB/T 45001-2020/ISO 45001:2018 Certification in Occupational Health and Safety Management System GB/T 45001-2020/ISO 45001:2018職業健康安全管理體系認證	■ Xiamen Ngai Hing Hong Plastic Materials Company Limited 厦門毅興行塑膠原料有限公司
	Safety Production Standardisation Level Three Enterprise (Light Industry) Certification 安全生產標準化三級企業(輕工)證書	■ Xiamen Ngai Hing Hong Plastic Materials Company Limited 厦門毅興行塑膠原料有限公司
Supply Chain Management 供應鏈管理	International Sustainability and Carbon Plus Certification 國際永續發展與碳認證	■ Ngai Hing Hong Plastic Materials (Hong Kong) Limited 毅興塑膠原料(香港)有限公司 ■ Dongguan Ngai Hing Plastic Materials Limited 東莞毅興塑膠原料有限公司 ■ Dongguan Coltec Advanced Materials & Technologies Company Limited 東莞顏專新材料科技有限公司 ■ Guangzhou Ngai Hing Hong Plastic Materials Limited 廣州市毅興行塑膠原料有限公司

VII. Honour and Certification
七. 榮譽及認證

Aspects 方面	Honours and Certifications 榮譽及認證	Companies/Products 公司／產品
Product Responsibility 產品責任	ISO 9001: 2015 Certification in Quality Management System ISO 9001:2015品質管理體系認證	■ NHH Coltec Limited 毅興顏專有限公司
	GB/T 19001-2016/ISO 9001:2015 Certification in Quality Management System GB/T 19001-2016/ISO 9001:2015質量管理體系認證	■ Ngai Hing Engineering Plastic (Dongguan) Company Limited 東莞毅工工程塑料有限公司 ■ Dongguan Ngai Hing Plastic Materials Limited 東莞毅興塑膠原料有限公司 ■ Dongguan Coltec Advanced Materials & Technologies Company Limited 東莞顏專新材料科技有限公司 ■ Xiamen Ngai Hing Hong Plastic Materials Company Limited 廈門毅興行塑膠原料有限公司 ■ Shanghai Ngai Hing Plastic Materials Co., Limited 上海毅興塑膠原料有限公司 ■ Shanghai Coltec Advanced Materials & Technologies Company Limited 上海顏專新材料科技有限公司
	IECQ QC080000:2017 Certification in Hazardous Substances Process Management System IECQ QC080000:2017有害物質過程管理體系認證	■ Dongguan Ngai Hing Plastic Materials Limited 東莞毅興塑膠原料有限公司 ■ Dongguan Coltec Advanced Materials & Technologies Company Limited 東莞顏專新材料科技有限公司
	IATF 16949:2016 Certification in Quality Management System IATF 16949:2016質量管理體系認證	■ Dongguan Ngai Hing Plastic Materials Limited 東莞毅興塑膠原料有限公司 ■ Dongguan Coltec Advanced Materials & Technologies Company Limited 東莞顏專新材料科技有限公司 ■ Shanghai Ngai Hing Plastic Materials Co., Limited 上海毅興塑膠原料有限公司 ■ Shanghai Coltec Advanced Materials & Technologies Company Limited 上海顏專新材料科技有限公司
	Honor of "High-tech Enterprise" 「高新技術企業」榮譽	■ Ngai Hing Engineering Plastic (Dongguan) Company Limited 東莞毅工工程塑料有限公司
	Honor of "Xiamen New Materials Enterprise" 「廈門市新材料企業」榮譽	■ Xiamen Ngai Hing Hong Plastic Materials Company Limited 廈門毅興行塑膠原料有限公司

VIII. Environmental Performance Data Summary
八. 環境數據表現摘要

				Trading[7,8] 貿易[7,8]		Engineering Plastics[7] 工程塑料[7]		Colorants[7,8] 着色劑[7,8]		Total[8] 合計[8]	
		Unit	單位	2025/2026年度	2024/2025年度	2025/2026年度	2024/2025年度	2025/2026年度	2024/2025年度	2025/2026年度	2024/2025年度
GHG Emission											
溫室氣體排放量											
Scope 1[1]	範圍一[1]	Tonnes	噸	31.00	40.61	19.72	16.38	85.39	79.75	136.11	136.74
Scope 2[2]	範圍二[2]	Tonnes	噸	43.41	50.12	884.60	957.12	9,652.04	9,120.88	10,580.05	10,128.12
Scope 3[3,5]	範圍三[3,5]	Tonnes	噸	25.80	25.49	30.23	29.46	30.98	29.79	87.01	84.74
Total[4]	總量[4]	Tonnes	噸	100.21	116.22	934.55	1,002.96	9,768.41	9,230.42	10,803.17	10,349.60
Intensity[6]	密度[6]	Tonnes	噸	0.46	0.54	0.23	0.25	0.33	0.32	N/A 不適用	N/A 不適用
Air Emission[4]											
廢氣排放量[4]											
Nitrogen Oxides	氮氧化物	Kilograms	公斤	9.88	11.13	5.77	4.83	98.42	87.99	114.07	103.95
Sulfur Oxides	硫氧化物	Kilograms	公斤	0.17	0.22	0.09	0.07	0.45	0.41	0.71	0.70
Particulate Matters	顆粒物	Kilograms	公斤	0.73	0.82	0.42	0.36	8.13	7.19	9.28	8.37
Hazardous Waste											
有害廢物											
Wastewater Discharged:	**廢水：**										
Total	總量	Tonnes	噸	—	—	2.41	—	0.33	0.22	2.74	0.22
Intensity[6]	密度[6]	Tonnes	噸	—	—	0.58	—	0.01	0.01	N/A 不適用	N/A 不適用
Solid Wastes Generated:	**固體廢物：**										
Total	總量	Tonnes	噸	—	—	3.25	3.45	18.37	16.95	21.62	20.40
Intensity[6]	密度[6]	Tonnes	噸	—	—	0.79	0.84	0.61	0.59	N/A 不適用	N/A 不適用
Non-Hazardous Waste											
無害廢物											
Wastewater Discharged:	**廢水：**										
Total	總量	Tonnes	噸	—	—	7,269.90	6,361.40	93,843.60	93,664.40	101,113.50	100,025.80
Intensity[6]	密度[6]	Tonnes	噸	—	—	1,760.85	1,556.59	3,127.61	3,256.61	N/A 不適用	N/A 不適用
Solid Wastes Generated:	**固體廢物：**										
Total	總量	Tonnes	噸	—	—	17.90	16.25	403.59	284.33	421.49	300.58
Intensity[6]	密度[6]	Tonnes	噸	—	—	4.34	3.98	13.45	7.52	N/A 不適用	N/A 不適用
Packaging Materials Used for Finished Goods											
製成品所用包裝材料											
Total	總量	Tonnes	噸	—	—	38.64	39.08	296.95	277.50	335.59	316.58
Intensity[6]	密度[6]	Tonnes	噸	—	—	9.36	9.56	9.90	9.65	N/A 不適用	N/A 不適用

VIII. Environmental Performance Data Summary
八. 環境數據表現摘要

		Unit	單位	Trading[7] 貿易[7]		Engineering Plastics[7] 工程塑料[7]		Colorants[7] 着色劑[7]		Total 合計	
				2025/2026年度	2024/2025年度	2025/2026年度	2024/2025年度	2025/2026年度	2024/2025年度	2025/2026年度	2024/2025年度
Energy and Water Resources Consumption											
能源及水資源消耗量											
LPG:	**液化石油氣：**										
Total	總量	Cubic metres	立方米	—	—	627.52	712.32	230.55	254.40	858.07	966.72
Intensity[6]	密度[6]	Cubic metres	立方米	—	—	151.99	174.30	7.68	8.85	N/A 不適用	N/A 不適用
Natural Gas	**天然氣：**										
Total	總量	Cubic metres	立方米	—	—	—	—	3,547.00	3,754.00	3,547.00	3,754.00
Intensity[6]	密度[6]	Cubic metres	立方米	—	—	—	—	118.21	130.52	N/A 不適用	N/A 不適用
Gasoline:	**汽油：**										
Total	總量	Tonnes	噸	8.44	11.05	4.40	3.36	16.53	15.68	29.37	30.09
Intensity[6]	密度[6]	Tonnes	噸	0.04	0.05	1.07	0.82	0.55	0.55	N/A 不適用	N/A 不適用
Diesel:	**柴油：**										
Total	總量	Tonnes	噸	—	—	—	—	6.14	5.31	6.14	5.31
Intensity[6]	密度[6]	Tonnes	噸	—	—	—	—	0.20	0.18	N/A 不適用	N/A 不適用
Electricity:	**電力：**										
Total	總量	Megawatt hours	兆瓦時	120.32	128.72	1,988.36	2,102.47	18,263.44	17,071.05	20,372.12	19,302.24
Intensity[6]	密度[6]	Megawatt hours	兆瓦時	0.56	0.60	481.60	514.46	608.68	593.54	N/A 不適用	N/A 不適用
Water Resources:	**水資源：**										
Total	總量	Tonnes	噸	147.42	128.06	9,653.45	8,374.45	104,597.00	102,116.00	114,397.87	110,618.51
Intensity[6]	密度[6]	Tonnes	噸	0.68	0.60	2,338.17	2,049.17	3,486.00	3,550.46	N/A 不適用	N/A 不適用

VIII. Environmental Performance Data Summary
八. 環境數據表現摘要

Notes:

1 Scope 1 refers to the Group's business direct GHG emission, including combustion of LPG, natural gas, gasoline and diesel.

2 Scope 2 refers to the Group's business indirect GHG emission, including consumption of purchased electricity.

3 Scope 3 refers to other indirect greenhouse gas emissions generated outside the Group, including greenhouse gas emissions from business travel. Data for other categories of Scope 3 emissions has not yet been collected, and the Group currently does not have the capacity to collect data for such categories; however, the Group will endeavor to allocate resources to complete the disclosure of Scope 3 emissions in due course.

4 The carbon emissions are calculated with reference to the emission factors published by the electricity suppliers, the "China Regional Grid Baseline Emission Factors" issued by the Climate Change Department of the Ministry of Ecology and Environment of the PRC and the "Reporting Guidance on Environmental Key Performance Indicators" issued by The Stock Exchange of Hong Kong Limited. The air emission is calculated with reference to the "Reporting Guidance on Environmental Key Performance Indicators" issued by The Stock Exchange of Hong Kong Limited.

5 The carbon emissions generated from business travel are calculated with reference to the carbon emission calculation method of 2060 Zero Carbon Corporation Initiative.

6 The emission/production/consumption intensity of the engineering plastics business and colorants business is calculated in terms of the production volume per kilo-tonne and the emission/consumption intensity of the plastics trading business is calculated in terms of average number of staff during the year.

7 Part of the plastic trading business and engineering plastics business offices and production lines are located in the colorants business plants, and the relevant environmental performance data are included in the colorants business

8 Part of last year's comparative figures are restated to conform with the current year's presentation.

附註：

1 範圍一是指本集團業務直接產生的溫室氣體排放，包括燃燒液化石油氣、天然氣、汽油及柴油。

2 範圍二是指本集團業務內部消耗購回來的電力所引致的「間接能源」溫室氣體排放。

3 範圍三是指於本集團外部產生的其他間接溫室氣體排放，包括商務差旅所產生的溫室氣體排放。其他類別的範圍3排放數據尚未收集，且本集團目前並無能力就該等類別收集數據；然而，本集團將努力投入資源，以期適時完成範圍3排放的披露工作。

4 碳排放之計算參照電力供應商發佈的排放系數、中國生態環境部應對氣候變化司公佈之《中國區域電網基準線排放因子》及香港聯合交易所有限公司《環境關鍵績效指標匯報指引》；廢氣排放量之計算參照香港聯合交易所有限公司《環境關鍵績效指標匯報指引》。

5 商務差旅所產生的二氧化碳排放量是參照2060零碳企業行動協議碳排放計算方法計算。

6 工程塑料及着色劑業務的排放量／產生量／使用量密度以每千噸生產量計算，而貿易業務的排放量／使用量以全年平均員工人數進行計算。

7 部分貿易及工程塑料業務的辦公室與生產廠房設於着色劑業務中，有關的環境數據表現已包含於着色劑業務中。

8 上年度部分數據需重列作為比較用途。

IX. "Environmental, Social and Governance Reporting Code" by The Stock Exchange of Hong Kong Limited
九. 香港聯合交易所有限公司的《環境、社會及管治報告守則》

General Disclosure/Key Performance Indicators ("KPIs") 一般披露／關鍵績效指標	Reporting Guideline 報告指引		Page 頁數
A. Environmental 環境			
Aspect A1 層面A1	**Emissions 排放物**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. *Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations. Hazardous wastes are those defined by national regulations.*	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 *註：廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。有害廢棄物指國家規例所界定者。*	16-27
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data.	排放物種類及相關排放數據。	23, 26, 73
KPI A1.2 關鍵績效指標A1.2	[Repealed 1st January 2025]	[於2025年1月1日刪除]	N/A 不適用
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	23, 26, 73
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	23, 26, 73
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them.	描述所訂立的排放量目標及為達到這些目標所採取的步驟。	16-20, 29, 33
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	21-27

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General Disclosure/Key Performance Indicators ("KPIs") 一般披露／關鍵績效指標	Reporting Guideline 報告指引		Page 頁數
A. Environmental 環境			
Aspect A2 層面 A2	**Use of Resources 資源使用**		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. *Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.*	有效使用資源(包括能源、水及其他原材料)的政策。 *註： 資源可用於生產、儲存、運輸、樓宇、電子設備等。*	28-38
KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (MWh) and intensity (e.g. per unit of production volume, per facility)	按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以兆瓦時計算)及密度(如以每產量單位、每項設施計算)。	30, 34, 74
KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	總耗水量及密度(如以每產量單位、每項設施計算)。	37, 74
KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	28-35
KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	35-37
KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	73

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A. Environmental 環境			
Aspect A3 層面A3	**The Environment and Natural Resources 環境及天然資源**		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources.	減低發行人對環境及天然資源造成重大影響的政策。	39
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。	39
Aspect A4 層面A4	**Climate Change [Repealed 1st January 2025] 氣候變化[於2025年1月1日刪除]**		
General Disclosure 一般披露	[Repealed 1st January 2025]	[於2025年1月1日刪除]	N/A 不適用

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B. Social 社會			
Aspect B1 層面B1	**Employment 僱傭**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	44-51
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	47
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。	48

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B. Social 社會			
Aspect B2 層面 B2	**Health and Safety 健康與安全**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	44-46, 51-55
KPI B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	過去三年(包括匯報年度)每年因工亡故的人數及比率。	55
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。	55
KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, and 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。	51-55

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B. Social 社會			
Aspect B3 層面B3	**Development and Training 發展及培訓**		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. *Note: Training refers to vocational training. It may include internal and external courses paid by the employer.*	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 *註： 培訓指職業培訓，可包括由僱主付費的內外部課程。*	56-59
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	58
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。	59
Aspect B4 層面B4	**Labour Standards 勞工準則**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	44-45, 60
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。	60
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。	60

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B. Social 社會			
Aspect B5 層面B5	**Supply Chain Management 供應鏈管理**		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain.	管理供應鏈的環境及社會風險政策。	61-62
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。	62
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	61-62
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	61-62
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	61-62

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B. Social 社會			
Aspect B6 層面B6	**Product Responsibility 產品責任**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	63-68
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。	66
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。	66
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights.	描述與維護及保障知識產權有關的慣例。	68
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。	63-65
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	67

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B. Social 社會			
Aspect B7 層面B7	**Anti-corruption 反貪污**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	69
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	69
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and 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。	69
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff.	描述向董事及員工提供的反貪污培訓。	69

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B. Social 社會			
Aspect B8 層面B8	**Community Investment 社區投資**		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	70
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)。	70
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)。	70

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C. Climate-related Risks 氣候相關風險			
General Disclosure 一般披露	Governance – The governance process, controls and procedures an issuer uses to monitor, manage and oversee climate-related risks and opportunities.	管治－發行人用於監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序。	6-8, 40
General Disclosure 一般披露	Strategy – The strategy for managing climate-related risks and opportunities.	策略－發行人管理氣候相關風險和機遇的策略。	40-41
General Disclosure 一般披露	Risk Management – The process an issuer uses to identify, assess, prioritise and monitor climate-related risks and opportunities.	風險管理－發行人用於識別、評估氣候相關風險和機遇，以及釐定當中輕重緩急並持續監察的流程。	42
General Disclosure 一般披露及關鍵績效指標	Metrics and targets – The metrics and targets an issuer uses to understand its performance in relation to climate-related risks and opportunities, including progress towards any climate-related targets it has set, and any targets it is required to meet by law or regulation.	指標及目標－發行人用於了解自己在氣候相關風險和機遇方面表現的指標及目標，包括達致所設定氣候相關目標的進度，以及法例規定須達致的目標。	43, 73-74

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Ngai Hing Hong Company Limited

毅 興 行 有 限 公 司