齐合环保
CHIHO

CHIHO ENVIRONMENTAL GROUP LIMITED
齊合環保集團有限公司

(incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)
Stock Code 股份代號：976

Environmental, Social and Governance Report
環境、社會及管治報告
2024

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2024
二零二四年環境、社會及管治報告

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ABOUT THE REPORT

This is the ninth Environmental, Social, and Governance ("ESG") Report of Chiho Environmental Group Limited (hereinafter referred to as the "Group," the "Company," or "Chiho"), which highlights efforts it made during the year 2024 to foster a circular economy. This report is published in both English and Chinese. In case of any discrepancies between the two versions, the English version shall prevail. For information relating to corporate governance performance of the Group, please refer to the Annual Report available on our website.

Reporting Guidelines

This report is prepared in compliance with the Environmental, Social and Governance Reporting Code (formerly named as the Environmental, Social and Governance Reporting Guide) set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("HKEX"), and the Global Reporting Initiative ("GRI") Standards. The principles of Materiality, Quantitative, Balance and Consistency have guided the preparation of this report. Furthermore, we strive to propel sustainable development by aligning our ESG performance with the United Nation's Sustainable Development Goals ("UNSDGs").

Reporting Boundary

The boundary of this report is the same as that of the Annual Report 2024 of the Company, which covers ESG policies and performance of the Group's eight major operational divisions, one in Hong Kong, one in Taizhou, China, and six in Europe in the financial year from 1 January 2024 to 31 December 2024. These entities are 100% owned, processing capacity of over 10,000 tonnes per month. There have been no significant changes in the Group's organisational structure or significant data restatement during the year.

關於報告

本報告乃齊合環保集團有限公司（下稱「本集團」、「本公司」或「齊合」）的第九份環境、社會及管治（「環境、社會及管治」）報告，其中強調了本集團二零二四年為促進循環經濟所做的努力。本報告以英文及中文發佈。倘兩個版本之間有任何差異，概以英文版本為準。有關本集團企業管治表現之資料，請在本公司網站上參閱年度報告。

報告指引

本報告根據香港聯合交易所有限公司（「香港交易所」）證券上市規則附錄C2所載的《環境、社會及管治報告守則》(原名《環境、社會及管治報告指引》)，以及全球報告倡議組織（「GRI」）標準而編製。重要性、量化、平衡及一致性原則是本報告編寫的指導方針。我們亦正努力將環境、社會及管治績效與聯合國的可持續發展目標（「聯合國可持續發展目標」）相結合，以促進可持續發展之實踐。

報告範圍

本報告的範圍與本公司二零二四年年報的範圍相同，涵蓋本集團八個主要營運部門（一個位於香港、一個位於中國台州、六個位於歐洲）於二零二四年一月一日至二零二四年十二月三十一日財政年度的環境、社會及管治政策及表現。本集團全資擁有該等實體，其加工能力每月超過10,000噸。於本年度，本集團組織架構概無重大變動，亦無任何重大數據重述。

ABOUT THE REPORT (continued)

Feedback

Your comments and opinions are critical to continuous improvement of our sustainability efforts. If you have any questions or comments, please contact us at:

Address:
Unit 1001, 10/F, Infinitus Plaza,
199 Des Voeux Road Central,
Hong Kong

Email:
info@chihogroup.com

Telephone:
+856 2432 2263

Fax:
+852 2432 2247

關於報告 (續)

反饋

您的評論和意見對於持續改善我們的可持續發展努力至關重要。如果您有任何問題或意見，請聯絡我們：

地址：
香港
德輔道中199號
無限極廣場10樓1001室

電郵：
info@chihogroup.com

電話：
+856 2432 2263

傳真：
+852 2432 2247

ABOUT CHIHO

Chiho is one of the world's largest publicly listed scrap metal recycling companies. Headquartered in Hong Kong, the Group operates globally, specializing in the recycling of ferrous and non-ferrous scrap metal, end-of-life vehicles, waste electrical and electronic equipment, waste oil, and plastics.

With a presence spanning Asia and Europe, Chiho manages a portfolio of over 200 processing plants and yard operations. This extensive network enables the Group to run a fully vertically integrated business, covering every stage of the recycling process—from sourcing to sales—while seamlessly integrating upstream, midstream, and downstream operations across various recycled metal markets.

關於齊合

齊合為全球最大的再生金屬回收上市公司之一。本集團總部設於香港，業務遍及全球，專門從事黑色及有色廢金屬、報廢汽車、廢電器電子產品、廢油及塑膠的回收。

齊合的業務橫跨亞洲和歐洲，管理著逾200家處理廠及料場。這個龐大的網絡使本集團能夠經營完全垂直整合的業務，涵蓋回收流程的每個階段－從採購到銷售－同時無縫整合各回收金屬市場的上游、中游和下游業務。

3.45 million tonnes of recycled products
3.45百萬噸再生產品

In 2024, the Group processed and sold approximately 3.45 million tonnes of recycled products, resulting in an estimated reduction of carbon emissions roughly equal to 7.62 million tonnes.

二零二四年，本集團加工及出售約3.45百萬噸再生產品，估計可減少的碳排放約等於7.62百萬噸。

2 Continents
2大洲

As a publicly listed metals recycling corporation, the Group operates major facilities across Asia and Europe.

作為一家上市再生金屬回收公司，本集團在亞洲和歐洲經營主要設施。

2,258+ Employees
2,258+ 僱員

Our diverse and dynamic workforce brings a wealth of expertise and talent across a broad range of skill sets, underpinning our global operations.

我們的團隊氛圍多元化且充滿活力，我們的員工專業知識豐富，工作能力出眾，為我們的全球營運奠定了基礎。

OUR VISION 願景

Becoming a global circular economy solution partner.
成為全球循環經濟解決方案合作伙伴。

OUR MISSION 使命

To be a global market leader in resources recycling and environmental protection, earning a quality return for shareholders through the provision of quality products and services, by a group of motivated and diversified staff force.
我們高效多樣的團隊通過提供優質產品及服務，致力成為全球再生資源及環保行業的市場領導者，並為股東獲取理想回報。

OUR CULTURE 文化

We are committed to building a long-term and win-win partnership with our customers, partners and suppliers.
我們重視與客戶、合作伙伴和供應商建立長期合作關係並共同成長。

We provide a safe workplace and career development opportunities for our employees.
我們重視為員工提供安全的工作環境並創造職業增長空間。

We are devoted to achieving a reasonable, stable and continuous return for our shareholders.
我們重視為股東取得合理、穩定和持久的回報。

We meet our corporate social responsibility by making continuous contributions to social well-being and environmental protection.
我們履行企業社會責任，為社區福祉及環境保護不斷作出貢獻。

Our Operations
我們的業務

The Group is a listed metal recycling corporation with operating bases covering two continents including Asia and Europe in the world.
本集團為上市再生金屬回收公司，營運基地遍佈全球2大洲，包括亞洲及歐洲。

Asia

Hong Kong Group Headquarters
A diversified, comprehensive and highly automotive-waste recycling centre

Mainland China

Beijing Head office of the Mainland China operations

Taizhou Engaged in recycling and trading of metal scraps
A major metal importer and domestic metal trader

Yantai Engaged in recycling and domestic trading of metal scraps, and recycling of waste oil

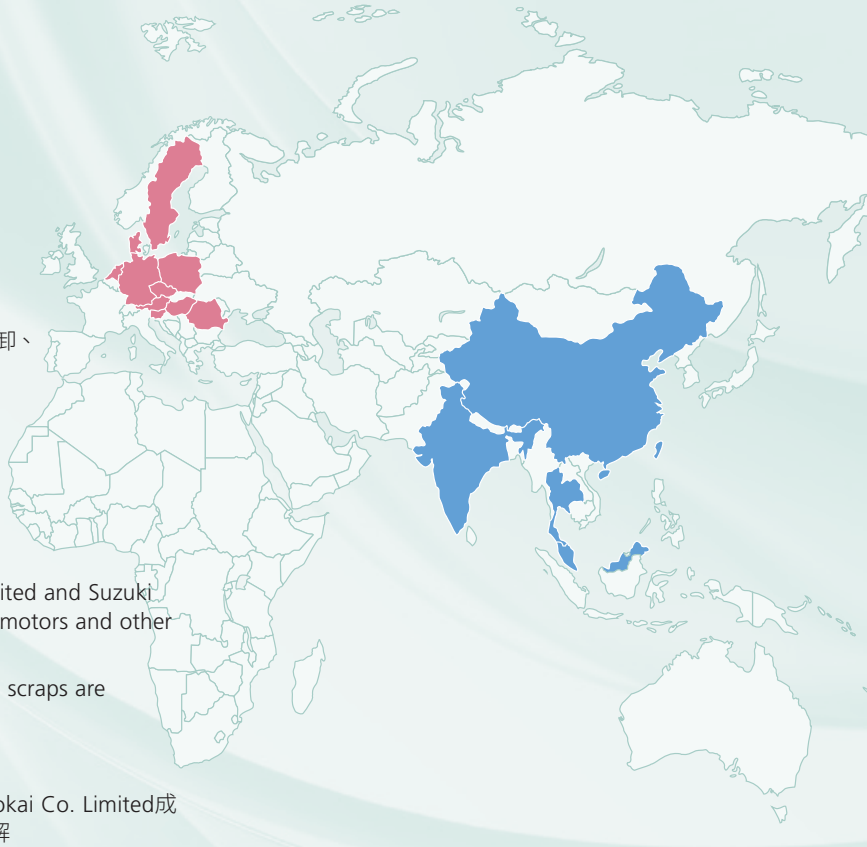
Binzhou Joint venture with Hongqiao Group, engaging in end-of life vehicle dismantling, scrap metals recycling, secondary aluminium production and electric vehicle lithium batteries recycling

亞洲

香港 本集團總部
多樣化、全面且高度自動化的汽車廢棄物回收中心

中國內地

北京 中國內地營運總部
台州 從事金屬廢料回收及貿易
主要金屬進口商及國內金屬貿易商
煙台 從事金屬廢料回收和國內貿易，以及廢油回收
濱州 與宏橋集團成立合營企業，從事報廢汽車拆卸、廢金屬回收、再生鋁生產及電動車鋰電池回收



Thailand

Joint venture with Hidaka Yookoo Enterprises Co. Limited and Suzuki Shokai Co. Limited, engaging in dismantling of scrap motors and other mixed scrap metal

Ferrous scraps are sold domestically while non-ferrous scraps are exported to other Asian markets

泰國

與Hidaka Yookoo Enterprises Co. Limited及Suzuki Shokai Co. Limited成立合營企業，從事廢舊電機及其他廢舊混合金屬拆解

鐵金屬廢料在國內銷售，而有色金屬廢料則出口到其他亞洲市場

Europe

Germany Operating 88 yards, including joint ventures, covering South-West, Central and Eastern Germany
Covering full scope of collection, sorting and processing with all types of equipment including the most advanced post-shredder material recovery technology

Czech Republic Operating 43 yards mainly situated in northern Bohemia and Prague area
With a very strong market share in ferrous market, covering both old scrap and new scrap market

Romania Operating 40 yards, joint venture with two experienced local business partners
Covering the heavily populated and well industrialised areas in this country
Proximity to Turkey enables significant scrap export
High non-metals share of sales, including significant portion of paper and plastics

Slovenia Operating 17 yards
Well equipped with yard network, transportation assets and processing capabilities to cover all suppliers (industry and old scrap)
Strong non-ferrous operations, including paper and plastic recycling

Austria Joint venture with steel mill Voestalpine Group, operating 13 yards with sourcing subsidiary in Hungary
Market leader for ferrous scrap trading in the country with strong track record in project business (e.g. power plant dismantling)

Poland Operating 5 yards covering central and southern Poland, the most industrialised and scrap rich areas
Covering full scope of collection, sorting and processing with all types of equipment

歐洲

德國 經營88個工場，包括合營企業，覆蓋德國西南部、中部及東部地區
設備齊全（包括最先進的破碎後物料回收技術），涵蓋全面的收集、分類及處理服務

捷克共和國 主要在北波西米亞和布拉格地區經營43個工場
於黑色金屬市場所佔市場份額獨佔鰲頭，涵蓋舊廢料及新廢料市場

羅馬尼亞 與兩家經驗豐富的當地商業夥伴合資經營40個工場
覆蓋國內人口稠密、工業發達的地區
鄰近土耳其，可大量出口廢料
非金屬的銷售額佔比高，包括佔比大的紙張及塑膠

斯洛文尼亞 經營17個工場
配備良好的工場網絡、運輸配套及加工設施以覆蓋全部供應商
（工業及舊廢料）
強大的有色金屬業務，包括紙張及塑膠回收

奧地利 與鋼廠奧鋼聯集團成立合營企業，經營13個工場，並在匈牙利設有採購附屬公司
乃當地再生黑色金屬買賣的市場領軍者，在項目業務表現出眾（例如：發電廠拆卸）

波蘭 經營5個工場，涵蓋波蘭中部和南部工業化程度最高、廢料最豐富的地區
設備齊全，涵蓋全面的收集、分類及處理服務

Awards and Recognitions 獎項與榮譽

Awarding Body 頒獎機構	Award Name 獎項名稱
China Times 華夏時報	2024 China Corporate ESG Practice Observation Report: Outstanding Case of Environmental Management Practices 二零二四中國企業環境、社會及管治實踐觀察報告：環境管理實踐優秀案例
Hong Kong Q-Mark Council 香港優質標誌局	Hong Kong Q-Mark Service Scheme Certificate 香港Q嘜優質服務計劃認證
Hong Kong Q-Mark Council 香港優質標誌局	The Hong Kong Green Mark Certification Scheme 香港Q嘜環保管理計劃
Occupational Safety & Health Council 職業安全健康局	Recycling Industry-OSH Star Enterprise 回收再造業－職安健星級企業
Key Import Platform of Zhejiang Province 浙江省重點進口平台	A Key Import Platform of Zhejiang Province 浙江省重點進口平台
Office of the Guidance Group for the Creation of Ecological Environment Education Demonstration Base of Zhejiang Province 浙江省生態環境教育示範基地創建指導小組辦公室	Zhejiang Province Ecological Environment Education Demonstration Base 浙江省生態環境教育示範基地
Office of the Special Task Force for the Construction of "No Waste City" of Taizhou City 台州市「無廢城市」建設專項工作小組辦公室	No Waste Factory of Taizhou City 台州市無廢廠房

Organisation **組織**	**Memberships** **會籍**
Bureau of International Recycling (BIR) 國際回收利用工業局	Member (China Level) 成員 (中國級別)
Bureau of International Recycling (BIR) 國際回收利用工業局	Member (Scholz Level) 成員 (Scholz級別)
China Nonferrous Metals Industry Association Recycling Metal Branch 中國有色金屬工業協會再生金屬分會	Vice-president member 副會長成員
Federal Association for Secondary Raw Materials and Waste Disposal (BVSE) 二次原料廢物處理聯邦協會	Member 成員
Federal Association of German Steel Recycling (BDSV) 德國鋼鐵回收聯邦協會	Member 成員
German Federation of Metal Traders (VDM) 德國金屬貿易商聯合會	Member 成員
Metal Resource Recycling Association of Luqiao District, Taizhou City 台州市路橋區金屬資源再生利用協會	Vice-president member 副會長成員
Civilized Units Association of Taizhou City 台州市文明單位協會	Member 成員
Environmental and Science Association of Taizhou City 台州市環境科學協會	Member 成員
China Association of Metal scrap Utilization (CAMU) 中國金屬再生利用協會	Member 成員
China Power Battery Recycling and Cascade Utilization Union 中國動力電池回收及梯次利用聯盟	Member 成員

CHAIRMAN'S MESSAGE

Dear Stakeholders,

Despite the global economic downturn, Chiho remained committed to advancing sustainability in 2024, achieving several significant milestones. As a leading international recycler of scrap metals, our core business is rooted in promoting a circular economy, fully aligned with the United Nations Sustainable Development Goals (SDGs). This year, we successfully recovered 3.45 million tons of recycled metals, which is equivalent to reducing approximately 7.62 million tons of CO_2 emissions.

Since 2023, we have maintained a long-term partnership with the Voestalpine Group to support its "Greentec steel" initiative—a decarbonization plan aimed at reducing CO_2 emissions by approximately 30% by 2030 and achieving carbon neutrality by 2050. By supplying high-quality recycled metals, we actively contribute to the steel industry's transition toward low-carbon production while supporting the European Union's 2050 carbon neutrality goals.

To improve operational efficiency and enhance environmental performance, we continuously upgrade our facilities. Key initiatives at our European operations include optimizing dust removal systems to minimize particulate emissions and replacing fuel-powered vehicles with electric alternatives. We have also constructed reinforced concrete bases at our storage yards to reduce soil contamination and routinely conduct chimney inspections and cleanings to mitigate environmental impact.

主席致辭

各位利益相關者：

儘管全球經濟不景氣，齊合仍致力於在二零二四年推動可持續發展，實現了多項重大里程碑。作為國際領先的再生金屬回收商，我們的核心業務根植於推動循環經濟，完全符合聯合國可持續發展目標。今年，我們成功回收3.45百萬噸回收金屬，相當於減少約7.62百萬噸二氧化碳排放。

自二零二三年以來，我們一直與奧鋼聯集團保持長期合作關係，以支持其「Greentec steel」倡議——項旨在於二零三零年前減少約30%二氧化碳排放，並於二零五零年前實現碳中和的脫碳計劃。通過提供高品質的再生金屬，我們積極推動鋼鐵產業向低碳生產轉型，同時支持歐盟二零五零年的碳中和目標。

為了提高營運效率並加強環保表現，我們持續更新我們的設施。我們在歐洲營運的主要措施包括：優化除塵系統以減少微粒排放，以及以電動車輛取代燃油車輛。我們還在倉庫工場建造了鋼筋混凝土基座，以減少土壤污染，並定期進行煙囪檢查和清理，以減輕對環境的影響。

CHAIRMAN'S MESSAGE (continued)

To efficiently handle and process large volumes of scrap metals, our facilities are managed by experienced professionals, and we consistently invest in energy-efficient equipment while increasing our use of renewable energy. We actively engage with industry peers to share knowledge and implement best practices in waste, emissions, and wastewater management. Our overarching goal is to minimize our environmental footprint and spearhead the industry's green transformation.

We are also dedicated to employee training and development through the Scholz Academy, which offers a wide range of programs to enhance professional knowledge and skills. In the area of health and safety, we have implemented a robust management system that mandates the internal reporting of workplace incidents and potential risks. Regular safety inspections are conducted, and all employees are equipped with advanced protective gear to ensure a safe and secure work environment.

Sustainability is a shared global responsibility. Looking ahead, we will continue to partner with stakeholders to create shared value, accelerate industry and societal transitions toward sustainability, and contribute to a greener, more sustainable future.

Chairman
Fu Tao

主席致辭 (續)

為了有效處理和加工大量的再生金屬，我們的設施由經驗豐富的專業人員管理，並持續投資於節能設備，同時增加再生能源的使用。我們積極與業界同行分享知識，並實施廢棄物、廢氣排放和廢水管理方面的最佳實踐。我們的首要目標是將環境足跡減至最低，並領先行業的綠色轉型。

我們還通過Scholz Academy致力於員工的培訓和發展，提供廣泛的課程以提高專業知識和技能。在健康與安全方面，我們實施了一套穩固的管理系統，強制要求內部報告工作場所的事故和潛在風險。我們定期進行安全檢查，並為所有員工配備先進的防護裝備，以確保工作環境安全無虞。

可持續發展是全球共同的責任。展望未來，我們將繼續與利益相關者合作，創造共同價值，加速產業和社會向可持續性轉型，並為更環保、更可持續的未來做出貢獻。

主席
伏淘

OUR APPROACH TO SUSTAINABILITY

Sustainability is at the heart of our vision, mission, and business strategy. By recycling natural resources extracted from used products, we reduce reliance on and consumption of virgin resources and drive the global transition towards a circular economy.

我們的可持續發展方針

可持續發展成為我們願景、使命及業務策略的核心。從廢舊產品中提取自然資源加以回收利用，我們減少了對原始資源的依賴和消耗，推動全球向循環經濟轉型。

Board Statement

The Board assumes overall responsibility for overseeing management of ESG and climate-related risks and integrates these considerations into strategic decision-making regarding the Group's operations. A senior management team, supported by key functional departments, is tasked with managing these risks and implementing sustainability strategies and plans. This team provides regular reports to the Board, which in turn evaluates the outcomes of all ESG and climate-related decisions.

董事會聲明

董事會整體負責監控環境、社會及管治與氣候相關風險的管理，並將這些考量納入本集團業務營運的策略性決策中。高級管理層團隊負責管理這些風險，在關鍵職能部門的支持下實施可持續發展戰略及計劃。高級管理層團隊定期向董事會提交報告，董事會評估所有環境、社會及管治與氣候相關決策的成效。

Board of Directors 董事會

The Chairman and the Board oversee execution of the Company's sustainability strategy concerning environmental, social and governance, as part of oversight of business strategy and risk management.

主席及董事會全面監察本公司有關環境、社會及管治可持續發展戰略的執行，作為其經營戰略及風險管理監督工作的一部分。

Board Review for 2024 material ESG topics 董事會檢討二零二四年環境、社會及管治重大議題

Climate Change | Supply Chain Management | Product Responsibility | Corporate Governance | Compliance | Commercial Risk Management

氣候變化 | 供應鏈管理 | 產品責任 | 企業管治 | 合規 | 商業風險管理

Sustainability Management Approach 可持續發展管理方針

Chiho's sustainability management approach is fully integrated into the strategies of its various departments and subsidiaries—including Quality, Environmental, Health & Safety, Human Resources, Operations, Purchasing, Trading, and Legal & Compliance—ensuring that sustainable practices underpin every facet of our business.

齊合的可持續發展管理方針已完全整合至各個部門及附屬公司制定的戰略之中，包括質量、環境、健康及安全、人力資源、業務營運、採購、貿易以及法務合規，以確保可持續經營實務能深入我們業務的每個層面。

The Group's risk management strategy incorporates ESG and climate-related considerations, with specific targets set to mitigate the environmental and social impacts of our operations. The Board regularly reviews progress against these targets to ensure accountability and continuous improvement. The Board has reviewed and approved this report and confirms the integrity of its disclosures. To the best of its knowledge, this report comprehensively addresses all material topics and accurately presents the Group's ESG management approach and performance.

本集團的風險管理策略涵蓋環境、社會及管治與氣候相關的考量，並設定特定目標以減緩營運對環境與社會的影響。董事會定期審閱這些目標的進度，以確保問責性和持續改善。董事會已審閱並通過本報告，並確認其披露內容的完整性。據董事會所知，本報告回應全面涵蓋所有重大議題，且準確地呈報本集團的環境、社會及管治管理方針與表現。

Materiality Assessment

We believe that the only way to fully understand the needs and expectations of all stakeholders is to communicate effectively with them. Therefore, we regularly engage with both internal and external stakeholders to identify significant environmental, social, and governance topics, as well as the associated risks and opportunities.

The Group is committed to identifying sustainability issues that have significant effects on its long-term development, as well as the environment and the society. We follow four steps—identification, prioritisation, validation, and review—to identify topics that may potentially have an impact on the Group's sustainable operations and long-term development, in alignment with key concerns of various stakeholders.

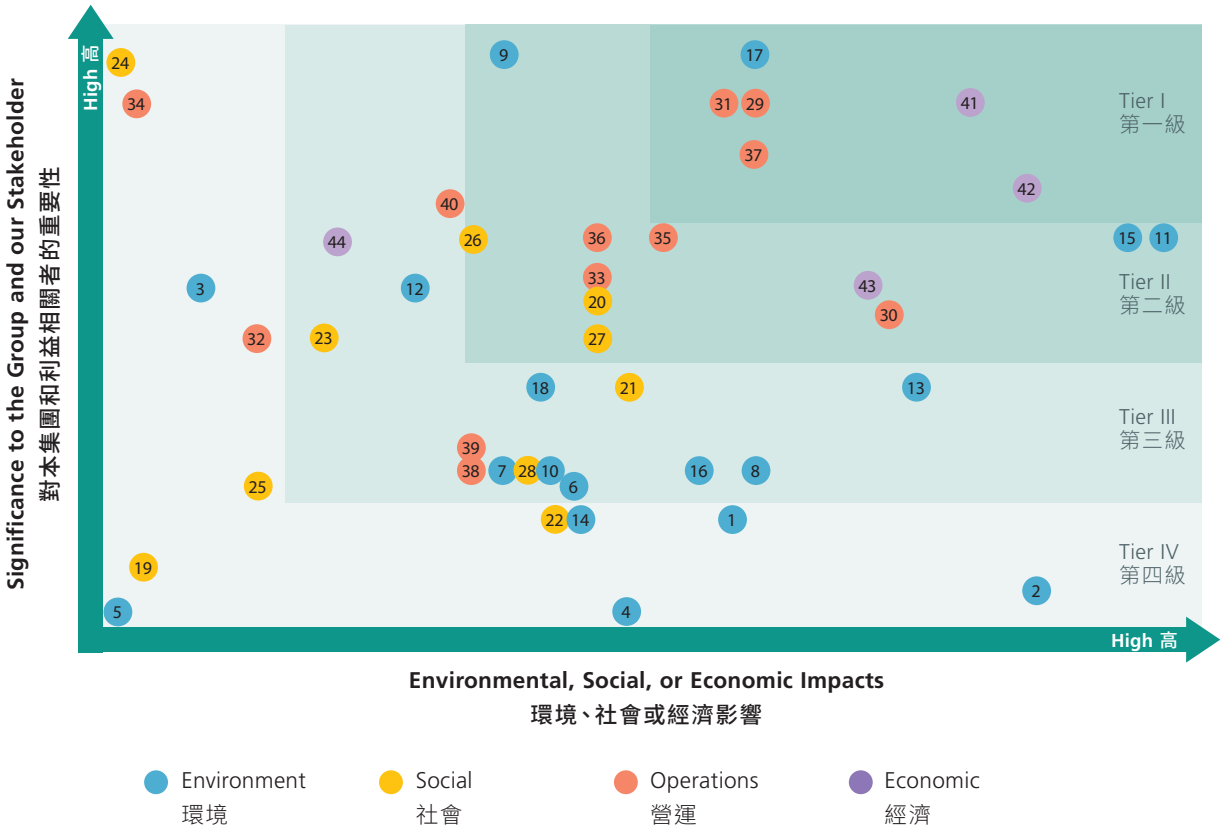
To ensure the continuity of the sustainability strategy, the Group's management has reviewed and confirmed that the 44 material topics identified in previous years, including 6 key material topics, are still relevant. The Group's sustainability materiality matrix is presented below:

重要性評估

我們認為，全面了解所有利益相關者的需求與期望的唯一途徑是與利益相關者保持有效的溝通。因此，我們定期與內部及外部利益相關者接觸，以識別重大環境、社會及管治議題以及相關的風險及機遇。

本集團致力於識別對其長期發展、環境和社會有重大影響的可持續發展議題。我們依循四個步驟—識別、優先排序、驗證和檢討，以找出可能對本集團的可持續經營和長期發展有潛在影響的議題，並與各利益相關者的主要關注點保持一致。

為確保可持續發展策略的延續性，本集團管理層已審閱並確認過去數年所確定的四十四個重大課題（包括六個關鍵重大課題）仍具有相關性。本集團的可持續發展重要性矩陣如下：



Tier I 第一級	Tier II 第二級	Tier III 第三級	Tier IV 第四級
17 Climate Change 氣候變化	9 Environmental Compliance 環境合規	6 Waste Management 廢棄物管理	1 Water Resources 水資源
29 Supply Chain Management 供應鏈管理	11 Land Resource 土地資源	7 Effluent Management 污水管理	2 Energy Consumption 能源消耗
31 Product Responsibility 產品責任	15 Expenditure on Environmental Protection 環境保護支出	8 Hazardous Waste Management 有害廢棄物管理	3 Resource Recycling 資源回收
37 Corporate Governance 企業管治	20 Health & Safety 健康與安全	10 Ecological Conservation 生態保護	4 Exhaust Gas Emissions 廢氣排放
41 Compliance 合規	26 Human Rights Protection 人權保護	12 Clean Energy Development 清潔能源開發	5 Greenhouse Gas Emissions 溫室氣體排放
42 Commercial Risk Management 商業風險管理	27 Human Capital 人力資源	13 Environmental Education and Inputs 環境教育與投入	14 Benefits from Environmental Inputs 環境投入帶來的收益
	30 Sustainable Supply Chain & Green Procurement 可持續供應鏈及綠色採購	16 Environmental Impact Assessments 環境影響評估	19 Talent Management 人才管理
	33 Customer Privacy Protection 客戶私隱保障	18 Transparency of ESG Report 環境、社會及管治報告透明度	22 Employee Communication 僱員溝通
	35 Technological R&D and Innovation 技術研發及創新	21 Development and Training 發展及培訓	24 Child Labour and Forced Labour 童工和強制勞工
	36 Value Chain 價值鏈	23 Diversity & Equal Opportunity 多樣化及平等機會	25 Anti-discrimination 反歧視
	43 Economic Value Generated 產生的經濟價值	28 Community Engagement 社區參與	32 Customer Satisfaction 客戶滿意度
		38 Business Ethics 商業道德	34 Intellectual Property 知識產權
		39 Cartel & Monopoly 企業聯合及壟斷	
		40 Anti-corruption 反貪污	
		44 Circular Economy 循環經濟	

Contributing to UNSDGs

The Group is committed to advancing the United Nations Sustainable Development Goals (UNSDGs) by aligning its contributions in environmental, community, and economic areas with these key targets. To maximise our strategic focus and impact, we have identified 6 SDGs that closely align with our business operations and have prioritised them to effectively guide our sustainability strategy.

為聯合國可持續發展目標做出貢獻

本集團致力於推動聯合國可持續發展目標，將其在環境、社區和經濟領域的貢獻與這些主要目標相結合。為了將我們的策略重點和影響力發揮到最大，我們已找出與我們業務運作密切相關的六項可持續發展目標，並將其優先排序，以有效指導我們的可持續發展策略。

Stakeholder Groups and Material Tier I Topics 利益相關者群體及第一級重大議題	Communication Channel 溝通渠道	Our Actions Taken in 2024 於二零二四年採取的行動	UNSDGs 聯合國可持續發展目標
Customer **客戶** • Product Responsibility 產品責任	• Meetings 會議 • Customer Satisfaction Survey 客戶滿意度調查 • Phone Interviews 電話訪談	• Risk assessment of product quality to ensure effective recycling process and high quality metal output 對產品質量進行風險評估，以確保有效的回收過程和高質量的金屬輸出 • Customer engagement to meet quality requirements 客戶參與以滿足質量要求	
Government **政府** • Compliance 合規 • Product Responsibility 產品責任	• Government Meetings 政府會議 • Information Disclosure 資料披露 • Policy Enforcement 政策執行	• Corruption risk assessment and training programmes 貪污風險評估及培訓計劃	
Employees **僱員** • Compliance 合規 • Corporate Governance 企業管治	• Regular Meetings 定期會議 • Employee Surveys 僱員調查 • Employee Training 僱員培訓 • Mailbox 郵箱	• Regular safety training programmes and safety equipment upgrades 定期的安全培訓計劃及升級安全設備 • Management systems and committees in place to meet expectations across operations 建立管理體系及委員會，以滿足各營運層面的期望 • Zero tolerance for the use of child or forced labour 對使用童工或強制勞工抱零容忍的態度 • Ensure equal employment opportunity 確保平等就業機會 • 45% decline of lost day due to work injury compared to 2023 與二零二三年相比，因工傷損失工作日減少45%	

Stakeholder Groups and Material Tier I Topics 利益相關者群體及第一級重大議題	Communication Channel 溝通渠道	Our Actions Taken in 2024 於二零二四年採取的行動	UNSDGs 聯合國可持續發展目標
Suppliers 供應商 • Supply Chain Management 供應鏈管理 • Compliance 合規 • Product Responsibility 產品責任	• Regular Meetings 定期會議 • Networking & Training 網路與培訓 • Supplier Assessment 供應商評估	• Provision of training for new suppliers 為新供應商提供培訓 • Comprehensive assessment of suppliers to ensure compliance with Group's requirements 對供應商進行全面評估以確保符合本集團要求	8 DECENT WORK AND ECONOMIC GROWTH
Shareholders/ Investors **股東／投資者** • Commercial Risk Management 商業風險管理 • Compliance 合規 • Corporate Governance 企業管治	• General Meetings of Shareholders 股東大會 • Company Announcements 公司公告 • Results Announcements 業績公告 • Information Disclosure 資料披露	• Regular portfolio reviews to optimise and enhance business efficiency 定期對產品組合進行評估以優化及提高業務效率 • Identify and leverage growth opportunities 識別及利用增長機會	8 DECENT WORK AND ECONOMIC GROWTH
Environment **環境** • Climate Change 氣候變化 • Corporate Governance 企業管治	• ESG Report 環境、社會及管治報告	• Investments in green equipment such as Kyocera original toner and systems for carbon emissions reduction 投資綠色設備，如Kyocera原裝碳粉及減少碳排放的系統 • Established Self-Monitoring Management System and Self-Monitoring Plan to truncate the Group's environmental impacts 建立自我監控管理系統及計劃，以截斷本集團對環境的影響 • Expansion of climate-related risks and opportunities analysis, following recommendations set out by the Task Force on Climate-related Financial Disclosures 根據氣候相關財務信息披露工作組的建議，擴大氣候相關風險和機會分析 • Continued investments in renewable energy, using 31,752,077 kWh of renewable energy in 2024, an increase of 28% from 2023 持續投資於再生能源，於二零二四年使用了31,752,077千瓦時的再生能源，較二零二三年增加28%	13 CLIMATE ACTION

OUR ENVIRONMENT STEWARDSHIP 我們的環境管理

Target 12.4: Responsible management of chemicals and waste
Target 12.5: Substantially reduce waste generation
Chiho ensures environmentally safe management of chemicals and waste materials throughout their entire lifecycle, significantly reducing waste through recycling and reuse.
目標12.4：負責任地管理化學品和廢棄物
目標12.5：大幅減少產生廢棄物
齊合可確保在化學品和廢棄物的整個生命週期中對其進行安全環境管理，並通過回收及再利用大幅減少廢棄物。

Target 13.3: Build knowledge and capacity to meet climate change
Chiho enhances its climate resilience by conducting climate risk assessments and formulating measures to mitigate impacts under various climate scenarios.
目標13.3：建立應對氣候變化的知識和能力
齊合透過進行氣候風險評估，並制定措施以減輕各種氣候情況下的影響，從而增強其氣候復原能力。

Amid global efforts to tackle environmental challenges, Chiho, as a leading scrap metal recycling company, upholds sustainability as a core principle and actively advances environmental management. We are committed to integrating sustainable development into our business strategy, managing the environmental impact of our operations, and aligning our actions with sustainable development goals.

在全球致力於應對環境挑戰的同時，齊合作為領先的再生金屬公司，保持以可持續發展為核心原則，積極推進環境管理。我們致力於將可持續發展融入企業戰略，管理營運對環境的影響，並將我們的行動與可持續發展目標相結合。

Environmental Control

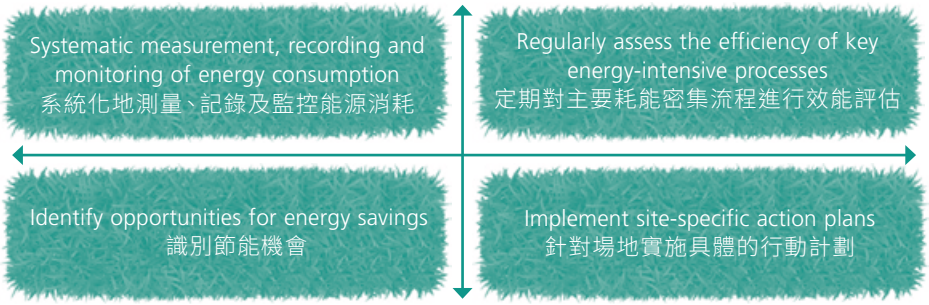
We have established a robust Environmental Management System (EMS) certified by a third-party organisation according to ISO 14001 standards. This ensures that our environmental measures comply with regulatory requirements and align with international best practices. Through a stringent environmental risk assessment process, we regularly evaluate the effectiveness of our EMS and conduct environmental impact assessments for all new facilities to ensure compliance with applicable laws. Additionally, we regularly carry out internal and external factory audits to ensure adherence to environmental system regulations.

環境控制

我們建立了一套穩固的環境管理體系，該系統由第三方機構根據ISO 14001標準進行認證。這可確保我們的環保措施符合法規要求，並與國際最佳實踐接軌。透過嚴格的環境風險評估程序，我們定期評估環境管理體系的有效性，並對所有新設施進行環境影響評估，以確保符合適用的法律。此外，我們還會定期進行內部和外部工廠稽核，以確保遵守環境系統法規。

The Group is always prepared to respond to any environmental incidents. Our sites have detailed procedures to handle emergency situations such as fires or explosions. We provide ongoing environmental training to ensure that employees are equipped with the necessary knowledge including but not limiting to the understanding of ISO 14001 standards, environmental laws and regulations, as well as our Company's environmental policies.

本集團隨時準備應對任何環境事故。我們的場地設有詳細的程序來處理火災或爆炸等緊急情況。我們持續提供環保培訓，以確保員工具備必要的知識，包括但不限於了解ISO 14001標準、環保法律法規以及本公司的環保政策。



Our Approach in China

我們在中國的方針

ISO Certification and Compliance:
ISO認證與規範遵循：

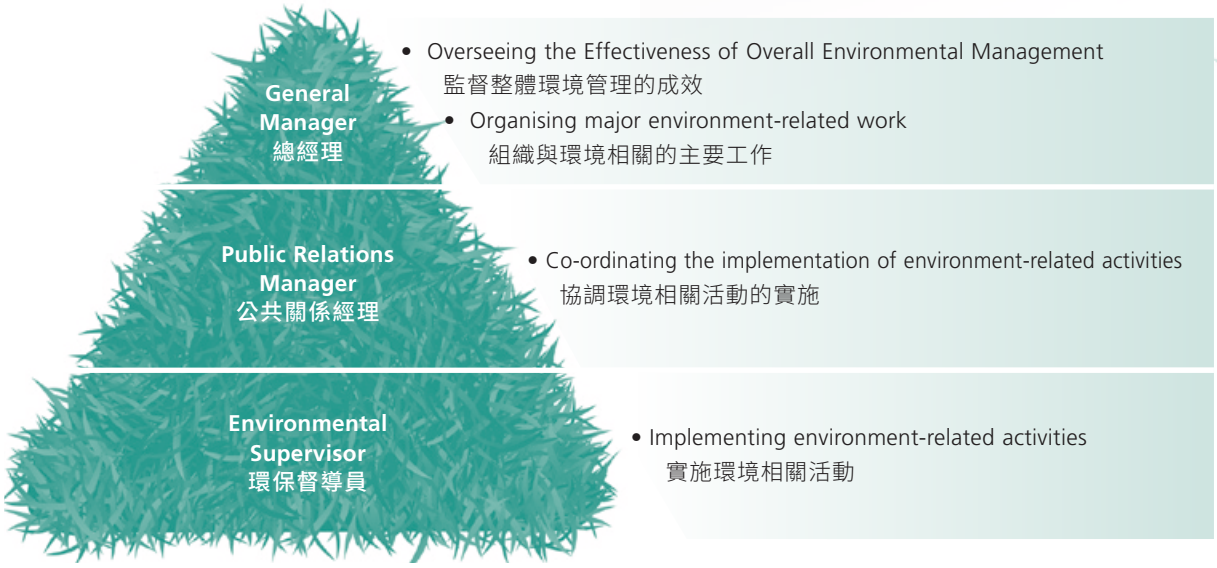
- ISO 50001 certification for energy management
  獲頒ISO 50001能源管理體系認證
- "Environmental Operation Control Procedures" focusing on the management of waste, emissions, and noise
  專門針對廢棄物、排放物及噪音管理的《環境營運控制程序》
- Conducting regular internal audits to ensure ongoing compliance
  定期展開內部審核，以保持恪守相關規範

To effectively control the environmental impact of our operations, we have established the Environmental Operations Control Procedure to facilitate effective monitoring and management of environmental factors related to our operations and production activities, and scientific control of carbon emissions. Through our Self-Monitoring Management System and Self-Monitoring Plan, we continuously monitor environmental impacts to ensure that we meet our environmental targets and comply with relevant technical standards and regulations.

為有效控制我們營運對環境的影響，我們制定了《環境營運控制程序》，以便有效監控和管理與營運和生產活動相關的環境因素及科學控制的碳排放。透過自我監測管理系統及自我監測計劃，我們持續監測對環境的影響，以確保達到我們的環境目標，並遵守相關的技術標準及規定。

We have also established a robust environmental management framework, with the General Manager, Public Relations Manager, and Environmental Supervisor collectively responsible for specialised environmental matters and ensuring implementation of environmental management measures. We are committed to providing professional training to new employees in accordance with relevant regulations, especially regarding the management system for hazardous waste. These training programmes help enhance employees' understanding and effectiveness of environmental impact control measures.

我們也建立了穩固的環保管理架構，由總經理、公共關係經理及環境監督員共同負責專門的環境事務，並確保環境管理措施的實施。我們致力於依照相關法規為新進員工提供專業培訓，尤其是針對危險廢棄物管理系統。這些培訓計劃有助於提高員工對環境影響控制措施的了解和成效。



Our Approach in Europe

我們在歐洲的方針

ISO Certification and Compliance:
ISO認證與規範遵循：

- DINOS d. o. o. successfully conducted internal and external audits for 14001 in 2024, with four warehouses getting ISO 14001 certification.
  DINOS d. o. o. 於二零二四年成功完成14001標準的內外部審計，四個倉庫獲得ISO 14001認證。
- Established various management systems, including ISO 14001 and ISO 50001, to demonstrate the commitment to environmental management.
  建立各種管理系統，包括ISO 14001和ISO 50001，以顯示對環境管理的承諾。

Scholz Recycling GmbH (SRG) in Europe has been collaborating with external service providers to ensure regulatory compliance of its operations. The Company holds monthly meetings to discuss regulatory changes, develop action plans, and regularly monitor noise pollution, wastewater discharge, and combustion systems to minimise environmental impact. Additionally, we have signed a long-term agreement with voestalpine for the Greentec Steel decarbonisation initiative, aiming to supply high-quality recycled steel materials and drive the transformation of the steel industry toward more sustainable production.

歐洲的Scholz Recycling GmbH (SRG)一直與外部服務商合作，以確保其營運符合法規要求。本公司每月召開會議，討論法規變更、制訂行動計劃，並定期監控噪音污染、廢水排放及燃燒系統，以盡量減少對環境的影響。此外，我們與奧鋼聯簽訂了一份長期的Greentec Steel鋼鐵生產脫碳計劃協議，旨在提供高質素的回收鋼材料，並推動鋼鐵行業向更可持續的生產方式轉型。

In 2024, Scholz Polska Sp. z.o.o. conducted internal environmental training across all branches, providing employees with external training on air emissions, waste management, and other key areas. Additionally, selected employees received training on sustainability reporting to enhance their understanding of sustainable development in order to integrate it into daily operations and management.

二零二四年，Scholz Polska Sp. z.o.o.在所有分公司進行內部環保培訓，為員工提供空氣排放、廢棄物管理及其他關鍵領域的外部培訓。此外，部分員工接受了可持續發展報告的培訓，以加強他們對可持續發展的了解，從而將可持續發展融入日常營運和管理。

During the year, we did not find any instance of non-compliance with relevant laws and regulations that could have a significant impact on the environment or the Group in relation to air and greenhouse gas emissions, discharges to water and land, and generation of hazardous and non-hazardous waste.

於本年度，我們並未識別任何違反有關廢氣及溫室氣體排放、向水及土地的排污以及有害及無害廢棄物且對環境或本集團有重大影響的法律法規的情況。

Water Management

Water Sourcing and consumption

The Group closely monitors daily water usage, particularly in the sink/float and spraying systems operated by SRW metalfloat GmbH in Europe, to track and analyse consumption patterns. By continuously refining our approach and implementing targeted measures, we enhance water efficiency. Through optimised water recycling and reuse strategies, we have significantly reduced freshwater consumption, contributing to water conservation and advancing environmental management in the industry.

At our Taizhou yards, we have implemented a water conservation programme with ongoing water usage monitoring. The facility's rooftop features a 10,000 m^3 rainwater harvesting system, which collects rainwater for irrigation, cleaning, firefighting, and industrial processes. Additionally, we use a water recycling system to reclaim wastewater, reducing reliance on freshwater resources and improving overall water efficiency.

In 2024, the Group's water consumption was mainly on account of factory operations and water was sourced from municipal bodies. Total water consumption reached 85,500 m^3, representing a 10.4% reduction compared to the previous year. The water consumption intensity was 0.028 m^3 per tonne of product sold.

水資源管理

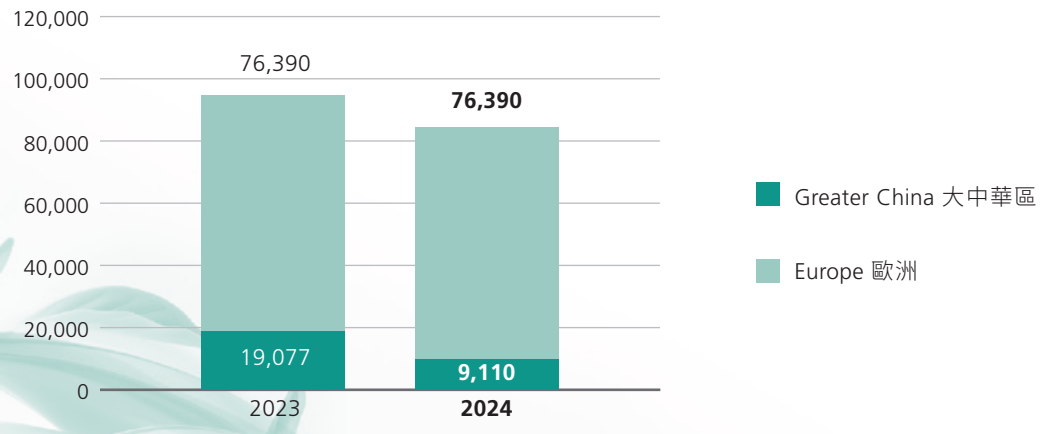
謀取水源與消耗

本集團密切監控每日用水量，尤其是歐洲SRW metalfloat GmbH運作的沉浮和噴灑系統，以追蹤和分析用水模式。通過不斷改進我們的方針和實施有針對性的措施，我們提高了用水效率。透過優化的水循環和再利用策略，我們大幅降低了淡水消耗量，為業界節約用水和推進環境管理做出了貢獻。

在台州工場，我們實施了節約用水計劃，並持續監控用水量。該設施的屋頂設有10,000立方米的雨水收集系統，收集的雨水用於灌溉、清潔、消防和工業流程。此外，我們使用水循環系統回收廢水，減少對淡水資源的依賴，並提高整體用水效率。

二零二四年，本集團的用水量主要來自工廠營運，用水來源為市政機構。總用水量達85,500立方米，較前一年減少10.4%。每噸銷售產品的用水密度為0.028立方米。

2024 Water Consumption (tonnes)
二零二四年用水量 (噸)



Wastewater Management

The Group's wastewater primarily originates from domestic sewage and industrial processes, containing various pollutants that pose environmental risks. Our Taizhou yards has established a wastewater treatment system and implements both internal and external monitoring to ensure compliance. We conduct real-time monitoring of pollutant concentrations in discharged wastewater to maintain strict environmental standards.

Plastic Granulation Project in Taizhou
台州塑膠造粒項目

Zero tonnes of wastewater discharged directly

零噸廢水直接排放

3,600 tonnes of contaminated rainwater were processed

3,600噸受污染雨水被處理

廢水管理

本集團的廢水主要來自生活污水及工業流程，含有各種污染物，構成環境風險。我們的台州工場已建立廢水處理系統，並實施內部和外部監控，以確保符合規定。我們對排放廢水中的污染物濃度進行實時監測，以維持嚴格的環境標準。

In 2024, we upgraded the wastewater treatment system at the Taizhou yard, achieving full recycling of operational wastewater. The treated wastewater can be directly reused without external discharge, reducing the project's direct wastewater discharge to zero. Additionally, the total volume of rainwater and wastewater treated reached 3,600 tonnes, further enhancing water resource management efficiency.

The Group's target in 2025 is to maintain 100% compliant disposal and discharge.

二零二四年，我們對台州工場的廢水處理系統進行了升級改造，實現了運營廢水的全回收利用。經處理後的廢水可直接回用，無需外排，將項目的廢水直接排放量降至零。此外，處理的雨水和廢水總量達到3,600噸，進一步提升了水資源管理效率。

本集團二零二五年的目標是保持100%的合規處理和排放。

Conservation measures **保護措施**	• Regular maintenance of the oil separator and sand grid is conducted. 對油水分離裝置和砂網進行定期維護。 • Drainage installations are inspected and cleaned regularly 定期檢查和清理排水裝置。 • To effectively eliminate the risk of spillage in the event of collisions, fuel tankers must be secured. 為了有效消除碰撞時的洩漏風險，油槽車必須加以固定。
Routine measures **日常措施**	• Strict regulations are followed when collecting emulsifying oil to avoid effluent leakage. 收集乳化油時會遵守嚴格的規定，以避免污水洩漏。
Construction measures **建設措施**	• Underground steel plate barriers are installed to prevent soil and water contamination. 安裝地下鋼板屏障，以防止土壤和水受到污染。

Emissions Management

Air Emissions

In 2024, the Group generated 2,119 kg of nitrogen oxides (NO_x), 1,808 kg of sulphur oxides (SO_x), and 518 kg of particulate matter (PM). To reduce machine exhaust emissions during operations, the Group has implemented multiple measures. In Europe, we have reduced emissions by using electric excavators, battery-powered forklifts and hybrid vehicles, while actively replacing Euro 3 standard vehicles with more environmentally friendly Euro 6 standard vehicles.

Additionally, we have upgraded dust removal systems by introducing dust filters and pulse bag dust collectors to effectively control particulate emissions and ensure compliance with emission standards. The Group has also established a self-monitoring management system for ensuring compliance. A dedicated team is responsible for managing air pollutants treatment facilities, and we collaborate with third-party agencies for routine monitoring to ensure regulatory compliance and environmentally responsible operations.

Noise Management

The Group monitors noise levels through regular audits and promptly investigates and takes corrective actions if any exceedance is detected. We effectively manage and control noise generated by operational machinery through equipment maintenance, site planning, noise mapping, and installation of sound barriers. These measures ensure that noise remains within acceptable limits while also preventing abnormal noise caused by equipment wear or excessive use.

Waste Management

The Group is committed to environmental protection and sustainable development and to implementing a comprehensive waste management strategy. We strictly differentiate between hazardous and non-hazardous waste and collaborate with professional waste management agencies to ensure effective recycling and proper disposal, minimising environmental impact.

Additionally, we continuously optimise waste storage and treatment facilities while establishing a robust management system to ensure responsible handling of all waste types. By adhering to the principles of "reduction, reuse, recycling, and proper disposal," we not only enhance our own environmental sustainability but also actively support broader societal environmental goals, contributing to a greener future.

排放量管理

廢氣排放

二零二四年，本集團產生2,119公斤氮氧化物(NO_x)、1,808公斤硫氧化物(SO_x)及518公斤顆粒物(PM)。為了減少營運期間的機器廢氣排放，本集團採取了多項措施。在歐洲，我們通過使用電動挖掘機、電池驅動叉車及混合動力車輛來減少廢氣排放，同時積極將歐洲三號標準車輛更換為更環保的歐洲六號標準車輛。

此外，我們還升級了除塵系統，引入了塵埃過濾器和脈衝袋除塵器，以有效控制微粒排放，確保符合排放標準。本集團亦已建立自我監控管理系統，以確保符合標準。我們有專門的團隊負責管理空氣污染物處理設施，並與第三方機構合作進行例行監測，以確保符合法規要求及對環境負責任的營運。

噪音管理

本集團透過定期審核監控噪音水平，一旦發現任何超標情況，即時調查並採取糾正措施。我們透過設備維護、場地規劃、噪音測圖及安裝隔音屏障，有效管理及控制營運機械所產生的噪音。這些措施可確保噪音維持在可接受的範圍內，同時也可防止因設備磨損或過度使用所造成的異常噪音。

廢棄物管理

本集團致力於環境保護和可持續發展，並實施全面的廢棄物管理策略。我們嚴格區分有害廢棄物及無害廢棄物，並與專業廢棄物處理公司合作，確保有效回收和妥善處理，將對環境的影響減至最低。

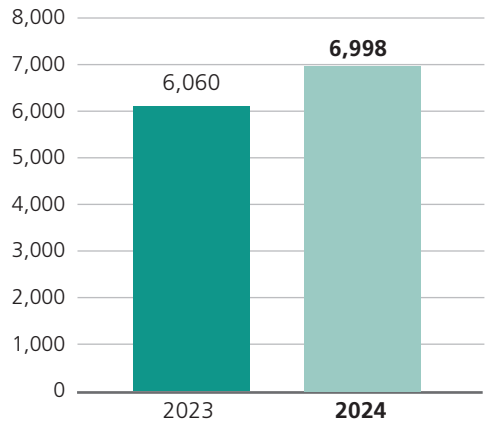
此外，我們持續優化廢棄物儲存和處理設施，同時建立健全的管理系統，確保以負責任的方式處理所有類型的廢棄物。透過堅持「減量、再利用、回收、妥善處理」的原則，我們不僅提升了自身的環境可持續性，也積極支持更廣泛的社會環境目標，為更綠色的未來做出貢獻。

Type of Waste 廢棄物種類	
Hazardous Waste Management 有害廢棄物管理	• Collaborating with specialised companies for treatment of emulsions and waste oil, ensuring proper separation at the source and safe disposal in designated areas or certified containers. 與專門處理乳化液及廢油的專業企業攜手，確保在源頭進行適當分離，並在劃定區域或經認證容器中進行安全處置。 • Implementing a structured system prioritising waste avoidance, reuse, recycling, energy recovery, and proper disposal, with all steps documented and regulated. 實施結構化的系統，將避免產生廢棄物、重用、回收利用、能源回收和妥善處置列為優先處理項目，每一步驟均有文件記錄並受到規範。 • Sorting hazardous waste, such as emulsions and waste oil, into specific areas or certified containers with clear labelling to ensure compliance and traceability. 將乳化液及廢油等有害廢棄物分類至專門劃定的區域或經認證容器中，並貼上清楚的標籤，以確保符合規定和可追蹤性。
Non-hazardous Waste Management 無害廢棄物管理	• Collecting and recycling materials such as paper, plastics, and wood separately to improve recycling rates and reduce landfill dependency. 分開收集並回收紙張、塑料及木材等物料，以期提高回收率，減少對垃圾堆填區的依賴。 • Enhancing storage and operational efficiency through reinforced scrap yard substrates and optimised storage solutions, minimising environmental impact without introducing new waste streams. 通過加固廢料場的基層設施及採納優化儲存解決方案，提升儲存及作業流程效率，在不引入新廢料流的情況下，將對環境的影響降至最低。

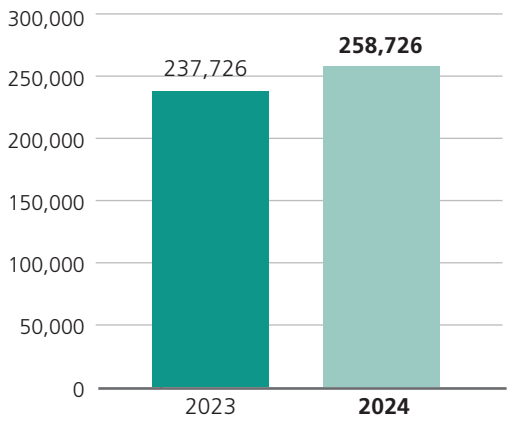
During the year, the Group generated 6,998 tonnes of hazardous waste and 258,726 tonnes of non-hazardous waste. Compared to 2023, our hazardous waste and non-hazardous waste increased by 15.5% and 8.8% respectively.

於本年度，本集團產生6,998噸有害廢棄物及258,726噸無害廢棄物。與二零二三年相比，我們的有害廢棄物及無害廢棄物分別增加了15.5%和8.8%。

Hazardous Waste (tonnes)
有害廢棄物產生量（噸）



Non-hazardous waste (tonnes)
無害廢棄物產生量（噸）



RESPONDING TO CLIMATE CHANGE

Governance

The Board oversees climate-related risks and monitors the effective implementation of the Group's strategies and initiatives for addressing climate change. The management team is responsible for execution and risk mitigation, fostering collaboration across functional departments to achieve the established goals. In 2024, Chiho commissioned industry experts to conduct climate-related training for the Board.

Strategy

Climate change poses significant challenges to our business, including physical and transition risks. Physical risks involve extreme weather events (e.g., typhoons, floods, and heatwaves) and long-term risks like rising sea levels, which could cause asset damage, lower productivity, and increased costs.

Transition risks arise from stricter global climate policies, growing demand for low-carbon products, and higher stakeholder expectations. These include increased compliance costs, operational pressures, and reputational risks arising from unmet climate goals. Despite these challenges, the Group is actively seizing opportunities to enhance resilience by implementing various energy-saving measures. To further identify the risks and opportunities brought by climate change, we conducted a climate scenario analysis this year.

Risk Management

The Group assesses climate-related risks and opportunities that may impact financial performance in accordance with the requirements of IFRS S2.

應對氣候變化

管治

董事會負責監督與氣候相關的風險，並監督本集團應對氣候變化策略和措施的有效實施。管理團隊負責執行和降低風險，促進各職能部門之間的合作，以實現既定目標。二零二四年，齊合委託業界專家為董事會進行氣候相關培訓。

策略

氣候變化會對我們的業務構成重大挑戰，包括物理風險和轉型風險。物理風險包括極端天氣事件（如颱風、洪水和熱浪），以及海平面上升等長期風險，可能導致資產損毀、生產力降低和成本增加。

轉型風險來自於更嚴格的全球氣候政策、對低碳產品不斷增加的需求，以及利益相關者更高的期望。這些風險包括合規成本增加、營運壓力，以及因未實現氣候目標而產生的聲譽風險。儘管面對這些挑戰，本集團仍積極把握機會，通過實施各種節能措施來提高應變能力。為進一步識別氣候變化帶來的風險和機遇，我們在今年進行了氣候情境分析。

風險管理

本集團根據IFRS S2的要求，評估可能影響財務表現的氣候相關風險和機遇。

IDENTIFICATION OF CLIMATE-RELATED RISKS AND OPPORTUNITIES
識別與氣候相關的風險和機遇

1

Identify climate-related risks and opportunities relevant to the Group, following international standards and industry best practices.
遵循國際標準和行業最佳實踐，識別與本集團相關的氣候相關風險和機遇。

ANALYSE POTENTIAL IMPACTS
分析潛在影響

2

Systematically assess the potential impacts of each risk and opportunity, including financial implications, and formulate response strategies.
有系統地評估每個風險和機會的潛在影響，包括財務影響，並制定應對策略。

CONDUCT CENARIO ANALYSIS
進行情境分析

3

Conduct climate scenario analysis to evaluate how different climate-related risks may impact the business over various time horizons.
進行氣候情境分析，評估不同的氣候相關風險在不同的時間範圍內可能對業務造成的影響。

Related Risk Management Process
與氣候相關的風險管理流程

Climate Scenario

Physical Risks

The Group referred to the Shared Socioeconomic Pathways (SSPs) outlined in the IPCC's Sixth Assessment Report (AR6) and selected the Low Emissions Scenario (SSP1-2.6) and the High Emissions Scenario (SSP5-8.5) to assess physical climate risks.

氣候情境

物理風險

本集團參考了IPCC第六次評估報告(AR6)中概述的共享社會經濟路徑(SSPs)，並選擇了低排放情境(SSP1-2.6)和高排放情境(SSP5-8.5)來評估實際的氣候風險。

Scenarios 情境	Key Features 核心要點	Temperature Increase 溫度上升	Sea Level Rise 海平面上升
SSP1-2.6 (Low Emissions Scenario) SSP1-2.6 （低排放情境）	The world actively pursues carbon reduction, with greenhouse gas emissions expected to decline to net zero around 2070. 全球積極追求碳減量，溫室氣體排放量預計將在二零七零年左右降至淨零排放。	Around 1.5°C by 2040, 1.7°C by 2060, 1.8°C by 2100 (relative to 1850-1900) 到二零四零年約1.5度，到二零六零年約1.7度，到二一零零年約1.8度（相對於一八五零至一九零零年）	Around 0.19 meters by 2050, 0.44 meters by 2100 (relative to 1995-2014 baseline) 到二零五零年約0.19公尺，到二一零零年約0.44公尺（相對於一九九五至二零一四年基線）
SSP5-8.5 (High Emissions Scenario) SSP5-8.5 （高排放情境）	Heavy reliance on fossil fuels, resulting in very high greenhouse gas emissions, with CO2 emissions projected to triple by 2075. 嚴重依賴化石燃料，導致溫室氣體排放量極高，預計到二零七五年二氧化碳排放量將增加三倍。	Around 1.6°C by 2040, 2.4°C by 2060, 4.4°C by 2100 (relative to 1850-1900) 到二零四零年約1.6度，到二零六零年約2.4度，到二一零零年約4.4度（相對於一八五零至一九零零年）	Around 0.23 meters by 2050, 0.77 meters by 2100 (relative to 1995-2014 baseline) 到二零五零年約0.23公尺，到二一零零年約0.77公尺（相對於一九九五至二零一四年基線）

Transition Risks

The Group selected two scenarios from the Network for Greening the Financial System (NGFS): the Net Zero 2050 (1.5°C Low Emissions Scenario) and the Fragmented World (2.3°C High Emissions Scenario) to evaluate the potential impacts of different transition pathways.

轉型風險

本集團從綠色金融體系網絡(NGFS)中選擇了兩種情境：二零五零年淨零排放（1.5度低排放情境）和分裂的世界（2.3度高排放情境），以評估不同轉型路徑的潛在影響。

Scenarios **情境**	**Key Features** **核心要點**	**Carbon Price** **碳價格**	**Policy Response** **應對政策**	**Technological Changes** **技術變革**
Net Zero 2050 (Low Emissions Scenario) 二零五零年淨零排放 （低排放情境）	Climate policies limit warming to 1.5°C (50% likelihood), with net-zero emissions by 2050. 氣候政策將暖化限制在1.5度（50%可能性），到二零五零年達到淨零排放。	Carbon price rises to USD 600/ton by 2050. 到二零五零年，碳價格升至600美元／噸。	Strong, consistent climate policies. 強大、一致的氣候政策。	Rapid tech transformation, high green energy investments. 快速科技轉型，高綠色能源投資。
Fragmented World (High Emissions Scenario) 分裂的世界 （高排放情境）	Global warming reaches 2.3°C by 2100, with delayed, fragmented policies, causing high transition risks. 到二一零零年全球暖化達到2.3度，政策延遲且零散，造成轉型風險高。	Carbon price rises to around USD 120/ton by 2050. 到二零五零年，碳價格升至約120美元／噸。	Delayed, decentralised policies. 延遲、分散的政策。	Slow tech progress, continued reliance on fossil fuels. 科技進展緩慢，持續依賴化石燃料。

Analysis on Potential Financial Impacts 潛在財務影響分析

Risk Type 風險種類		Risk Description 風險描述	Potential Financial Impacts 潛在財務影響
Climate-related Physical Risks **氣候相關的物理風險**			
Acute Risk **急性風險**	Extreme Weather Events 極端天氣事件	• Climate change may increase extreme weather events, threatening infrastructure, facilities, and employee health, especially in high-risk areas. 氣候變化可能會增加極端天氣事件，威脅基礎建設、設施和員工健康，尤其是在高風險地區。	• Revenue Reduction: Interruptions and absenteeism may decrease revenue. 收入減少：中斷和缺勤可能會減少收入。 • Increased Costs: Higher repair and maintenance expenses. 成本增加：較高的維修保養費用。 • Rising Insurance: Increased premiums due to frequent extreme events. 不斷上升的保險費：由於極端事件頻繁發生，保費增加。
Chronic Risk **慢性風險**	Rising Average Temperatures 平均氣溫上升	• Rising temperatures may halt outdoor work and increase insect-borne diseases. 氣溫上升可能會停止戶外工作，並增加昆蟲傳播的疾病。	• Revenue Reduction: Lower productivity. 收入減少：降低生產力。 • Increased Costs: Higher operational and health costs. 成本增加：營運和健康成本增加。
	Changes in Rainfall Patterns 降雨模式變化	• Lead to extreme rainfall or prolonged droughts in certain regions. 在某些地區導致極端降雨或長期乾旱。	• Increased operational costs: Extra costs for water or conservation measures. 營運成本增加：用水或節水措施的額外成本。
	Rising Sea Levels 海平面上升	• Erode the soil foundation around facilities and increase the frequency of flood events. 侵蝕設施周圍的土壤地基，增加洪水發生的頻率。	• Increased expenditure: Extra costs for repairs. 支出增加：額外的維修費用。 • Higher insurance costs: Rising premiums due to extreme events. 更高的保險費用：極端事件導致保費上升。

Risk Type 風險種類		Risk Description 風險描述	Potential Financial Impacts 潛在財務影響
Climate-related Physical Risks **氣候相關的物理風險**			
Mitigation Measures for Physical Risks **物理風險的緩解措施**	• Conduct regular climate risk assessments and use scenario analysis. 定期進行氣候風險評估，並使用情境分析。 • Enhance resilience of buildings with flood and wind resistance designs. 利用抗洪和抗風設計增強建築物的抗災能力。 • Diversify supply chains to prevent operational disruptions. 使供應鏈多樣化，防止營運中斷。 • Avoid high-risk areas like coastal regions to mitigate flooding risks. 避開沿海地區等高風險區域，以降低洪水風險。 • Develop emergency response plans for quick recovery. 制定快速恢復的緊急應變計劃。		
Climate-related Transition Risks **氣候相關的轉型風險**			
Policy and Legal Risk **政策與法律風險**	Tightened Carbon Emission Regulations 收緊碳排放法規	• As global and regional carbon emission regulations tighten, particularly with policies in China and Europe, the Company may need to conduct carbon emissions assessments during production and meet reduction targets, or face penalties or trade restrictions. 隨著全球和地區性碳排放法規的收緊，尤其是中國和歐洲的政策，本公司可能需要在生產過程中進行碳排放評估並達到減排目標，否則將面臨罰款或貿易限制。	• Compliance Costs: Investment required in carbon emissions assessments and control technologies. 合規成本：碳排放評估和控制技術所需的投資。 • Penalties and Legal Risks: Potential fines or trade restrictions if emissions targets are not met. 懲罰和法律風險：如果未達到排放目標，可能會被罰款或受到貿易限制。
	Mandatory Climate Disclosure Requirements 強制性氣候披露要求	• With increasing regulatory pressure, the Company may need to enhance emissions reporting and monitoring systems to meet new legal requirements starting in 2025. 隨著監管壓力不斷增加，本公司可能需要加強排放報告和監測系統，以滿足二零二五年開始的新法律要求。	• Audit and Compliance Costs: Investments needed for emissions reporting, third-party audits, and system upgrades. 審計和合規成本：排放報告、第三方審計和系統升級所需的投資。

Risk Type 風險種類		Risk Description 風險描述	Potential Financial Impacts 潛在財務影響
Climate-related Transition Risks **氣候相關的轉型風險**			
Technological Risk **技術風險**	Low-carbon Technology Transition Costs 低碳技術轉型成本	• Adopting low-carbon technologies may require significant initial investment and ongoing upgrades. 採用低碳技術可能需要大量的初始投資和持續升級。 • If resources are insufficient or progress is slower than expected, operational costs may rise, affecting market competitiveness. 如果資源不足或進度比預期慢，營運成本可能會上升，影響市場競爭力。	• Transition Costs: High investment in low-carbon technology and equipment. 轉型成本：低碳技術和設備的高投資。 • Operational Costs: Higher operational costs due to ongoing maintenance and upgrades. 營運成本：由於持續維護與升級，營運成本較高。
Market Risk **市場風險**	Changing Customer Preferences 改變客戶偏好	• As customer demand for environmentally friendly and sustainable recycling technologies increases, failure to meet these demands could result in losing market share and long-term revenue. 隨著客戶對環保和可持續回收技術的需求增加，若無法滿足這些需求，可能會導致失去市場份額和長期收入。	• Market Share Loss: Inability to meet customer demands could lead to reduced market share. 市場份額喪失：無法滿足客戶需求可能導致市場份額降低。 • Revenue Loss: Customers may shift to competitors offering better recycling solutions. 收入損失：客戶可能轉向提供更好回收解決方案的競爭者。

Risk Type 風險種類		Risk Description 風險描述	Potential Financial Impacts 潛在財務影響
Climate-related Transition Risks **氣候相關的轉型風險**			
Reputational Risk **聲譽風險**	Stakeholder Expectations for Environmental Commitments 利益相關者對環境承諾的期望	• Failure to meet sustainability expectations resulting in damage to brand image. 未能達到可持續發展的期望，導致品牌形象受損。	• Revenue Loss: Loss of customers and market share due to unmet environmental expectations. 收入損失：因環保期望無法達成而導致的客戶和市場份額損失。 • Increased Costs: Additional investment required to improve brand image and meet environmental standards. 成本增加：改善品牌形象和符合環保標準所需的額外投資。
Mitigation Measures for Transition Risks **轉型風險的緩解措施**	• Monitor global climate policies and prepare for compliance. 監控全球氣候政策並準備遵守。 • Invest in low-carbon technologies and track tech trends. 投資低碳技術並追蹤科技趨勢。 • Adjust product lines based on low-carbon demand. 根據低碳需求調整產品線。 • Fulfil environmental responsibilities to build trust and reduce reputational risks. 履行環境責任，以建立信任並降低聲譽風險。 • Develop a long-term low-carbon strategy and adjust tactics for smooth transition. 制定長期的低碳策略，調整策略以達到平穩轉型。		

Opportunity Type 機遇種類	Opportunity Description 機遇描述	Potential Financial Impacts 潛在財務影響
Resource Efficiency **資源效益**	• Adopting more efficient sorting and separation techniques and technologies to improve metal recycling efficiency and reduce resource waste. 採用更有效率的分類與分離技術和科技，以提高金屬回收效率並減少資源浪費。 • Optimising resource usage further by recycling wastewater and energy, thereby enhancing operational effectiveness. 透過回收廢水和能源，進一步優化資源使用，從而提升營運效益。	• Operating Costs Reduction: More efficient technology reduces the consumption of energy and water resources. 營運成本下降：更有效率的技術可減少能源與水資源的消耗。 • Revenue Increase: Higher quality recycled products can achieve greater market value. 收入增加：更高質量的回收產品可以實現更高的市場價值。
Market Demand **市場需求**	• With increasing social awareness of sustainability and limitations of resources, the market demand for scrap metal recycling services is growing. 隨著社會對可持續性及資源有限性的意識日漸提高，市場對再生金屬回收服務的需求也日益增加。 • Exploring recycling business opportunities related to new energy industries, such as the recycling of batteries and components of new energy vehicles. 探索與新能源產業相關的回收商機，例如回收新能源汽車的電池和組件。	• Market Share Increase: Seize the opportunity of capturing the growing demand for recycled metals to expand the business scale. 市場份額增加：把握回收金屬需求增長的機會，擴大業務規模。 • Diversified Revenue Sources: Enter emerging markets to reduce reliance on a single business line. 多樣化的收入來源：進入新興市場，減少對單一業務線的依賴。

Opportunity Type 機遇種類	Opportunity Description 機遇描述	Potential Financial Impacts 潛在財務影響
Operational Resilience **業務韌性**	• Invest in renewable energy, such as solar and wind power, to reduce dependence on traditional energy sources and to lower carbon emissions. 投資太陽能和風能等再生能源，減少對傳統能源的依賴，降低碳排放量。 • Improving supply chain flows and infrastructure to mitigate risks from extreme weather and supply disruptions that could be caused by climate change. 改善供應鏈流程和基礎設施，以降低因氣候變化可能造成的極端天氣和供應中斷所帶來的風險。	• Risk Reduction: Avoid losses due to supply chain interruptions or climate-related events. 降低風險：避免因供應鏈中斷或氣候相關事件造成的損失。 • Long-term Stability Improvement: Increasing the continuity of operations and reducing the impact of climate change on business. 長期穩定性改善：提高營運的連續性，降低氣候變化對業務的影響。
Products and Services **產品與服務**	• Developing a wider range of high-value-added recycled products, such as recycling and reuse of lithium battery materials for new energy vehicles. 開發更廣泛的高附加值回收產品，例如新能源汽車鋰電池材料的回收和再利用。 • Exploring innovative recycling technologies to meet the evolving market demands, such as recycling of plastics, batteries, and electronic waste. 探索創新的回收技術，以滿足不斷變化的市場需求，例如塑料、電池和電子廢棄物的回收。	• Revenue Growth: Achieving business growth by launching more competitive innovative products. 收入增長：透過推出更具競爭力的創新產品，實現業務增長。 • Market Competitiveness Improvement: Offering a broader range of recycling solutions to meet the diverse needs of customers. 提高市場競爭力：提供更廣泛的回收解決方案，滿足客戶多樣化的需求。

Assessment of Time Horizon

The Group has aligned its time horizon with global climate goals, focusing on key targets. With operations across Asia, including China and Europe, we are pursuing goals set in the Paris Agreement, China's 2030 carbon peaking goal, and Hong Kong SAR's Climate Action Plan 2050, viewing 2030 and 2050 as the key benchmarks.

時間範圍評估

本集團已將其時間範圍與全球氣候目標相結合，專注於主要目標。我們的業務遍佈亞洲，包括中國和歐洲，我們正努力實現巴黎協定、中國二零三零年碳封頂目標和香港特別行政區的香港氣候行動藍圖二零五零中設定的目標，將二零三零年和二零五零年視為主要基準。

The following table gives the results of the climate scenario analysis:

下表列出了氣候情境分析的結果：

Climate-related Risks

氣候相關風險

Risks Type 風險種類	Physical Risks 物理風險	SSP1-2.6			SSP5-8.5		
		2024-2030 二零二四年至二零三零年	2030-2050 二零三零年至二零五零年	2050 onwards 二零五零年起	2024-2030 二零二四年至二零三零年	2030-2050 二零三零年至二零五零年	2050 onwards 二零五零年起
Acute Risk 急性風險	Extreme Weather Events 極端天氣事件	●	●	●	●	●	●
Chronic Risk 慢性風險	Rising Average Temperatures 平均氣溫上升	●	●	●	●	●	●
	Changes in Rainfall Patterns 降雨模式變化	●	●	●	●	●	●
	Rising Sea Levels 海平面上升	●	●	●	●	●	●

Risks Type 風險種類	Transition Risks 轉型風險	Net Zero 2050 二零五零年淨零排放			Fragmented World 分裂的世界		
		2024-2030 二零二四年至二零三零年	2030-2050 二零三零年至二零五零年	2050 onwards 二零五零年起	2024-2030 二零二四年至二零三零年	2030-2050 二零三零年至二零五零年	2050 onwards 二零五零年起
Policy and Legal Risk 政策與法律風險	Tightened Carbon Emission Regulations 收緊碳排放法規	●	●	●	●	●	●
	Mandatory Climate Disclosure Requirements 強制性氣候披露要求	●	●	●	●	●	●
Technological Risk 科技風險	Low-Carbon Technology Transition Costs 低碳技術轉型成本	●	●	●	●	●	●
Reputational Risk 聲譽風險	Stakeholder Expectations for Environmental Commitments 利益相關者對環境承諾的期望	●	●	●	●	●	●
Market Risk 市場風險	Changing Customer Preferences 改變客戶偏好	●	●	●	●	●	●

● Low Impact
● Medium Impact
● High Impact

● 低影響
● 中等影響
● 高影響

Climate-related Opportunity

氣候相關機遇

Opportunity 機遇	Expected Realisation Time 預期實現時間		
	2024-2030 二零二四年至二零三零年	2030-2050 二零三零年至二零五零年	2050 onwards 二零五零年起
Resource Efficiency 資源效益	★★★	★★	★
Market Demand 市場需求	★★★	★★	★
Operational Resilience 業務韌性	★★★	★★	★
Products and Services 產品與服務	★★★	★★	★

★★★ High Probability of Opportunity Realisation
★★ Medium Probability of Opportunity Realisation
★ Low Probability of Opportunity Realisation

★★★ 機會實現的可能性高
★★ 機會實現的可能性中等
★ 機會實現的可能性低

Metrics and Targets

Energy Consumption

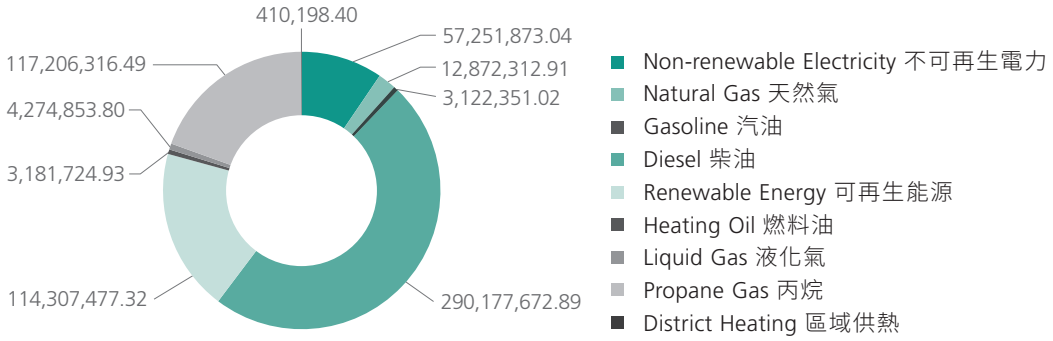
The primary sources of energy used by the Group are diesel, gasoline and natural gas. During the year, as a result of the continued expansion of the Group's European operations, total energy consumption was 602,804,781 megajoules (MJ), representing a 18.5% increase compared to last year. Meanwhile, the Group's energy density was 200.4 megajoules per tonne of product.

指標與目標

能源消耗

本集團使用的主要能源為柴油、汽油及天然氣。於本年度，由於本集團在歐洲的業務持續擴張，能源消耗總量為602,804,781兆焦耳(MJ)，較去年增加18.5%。同時，本集團的能源密度為每噸產品200.4兆焦耳。

2024 Energy Profile (MJ)
二零二四年能源簡況 (兆焦耳)



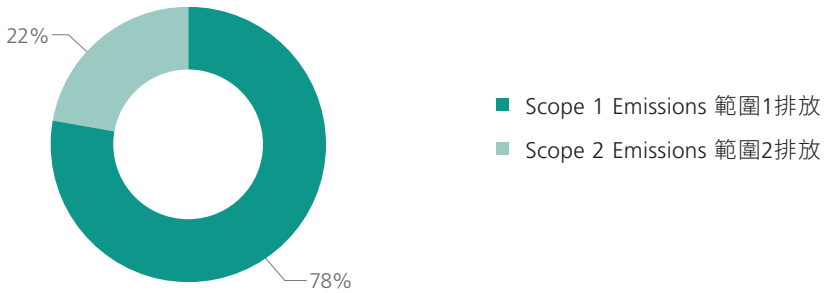
GHG Performance

During the year, the Group's mitigation efforts resulted in total carbon emissions of 29,223 tCO_2e, reflecting a 15.4% decrease compared to last year. Of the total emissions, direct emissions (Scope 1) accounted for 22,662 tonnes, while indirect emissions (Scope 2) were 6,561 tonnes. The carbon intensity was 0.0097 tCO_2e per tonne of product sold, representing a 2.3 % increase from the previous year.

溫室氣體表現

於本年度，本集團的減排工作導致碳排放總量為29,223噸二氧化碳當量，較去年減少15.4%。在總排放量中，直接排放（範圍1）為22,662噸，間接排放（範圍2）為6,561噸。每噸銷售產品的碳密度為0.0097噸二氧化碳當量，較去年增加2.3%。

2024 Carbon Emissions (tCO_2e)
二零二四年碳排放（噸二氧化碳當量）



Energy and Climate Resilience

Our strategy to reduce carbon emissions is characterised by a harmonious integration of technological innovation, adherence to international norms, and innovative efforts aimed at reducing energy usage. During the year, our continued dedication to environmental sustainability and targeted initiatives have led to significant progress in our sustainability journey. We continuously assess and evaluate our energy performance to ensure that a robust improvement plan remains in place.

能源與氣候韌性

我們減少碳排放的策略特點在於和諧整合技術創新、遵守國際規範，以及旨在減少能源使用的創新努力。於本年度，我們持續致力於環境可持續發展，並採取針對性的措施，使我們在可持續發展的道路上取得重大進展。我們持續評估我們的能源績效，以確保健全的改善計劃持續進行。

Measures 措施	
Energy Saving & Management 節能與管理	• Upgraded control systems of scissors to achieve energy savings. 升級剪刀的控制系統，以達到節能效果。 • Replaced older vehicles with more environmentally friendly options, including electric trucks to improve fuel efficiency. 以更環保的選項取代舊車，包括電動卡車，以提高燃油效率。 • Purchased new equipment (such as a shear press and new cranes) to reduce energy consumption in the long term. 購買新設備（如剪切機和新型起重機），長期降低能源消耗。 • Installed telemetry systems in vehicles and heavy machinery for monitoring and managing energy consumption. Scholz Polska Sp. z o.o. currently has 36 vehicles equipped with a telemetry system. 在車輛和重型機械上安裝遙測系統，用於監控和管理能源消耗。Scholz Polska Sp. z o.o. 目前有三十六輛車輛裝有遙測系統。
Certifications & Standards 認證與標準	• The subsidiary adhered to the ISO 50001 standard for energy management. 該附屬公司遵守ISO 50001能源管理標準。 • The subsidiary completed internal and external audits for ISO 9001 and ISO 14001. 該附屬公司完成了ISO 9001和ISO 14001的內部和外部審核。
Renewable Energy 再生能源	• Expanded solar (PV) systems and invested in renewable sources of electricity. 擴展太陽能(PV)系統，並投資於再生電力來源。

OUR PEOPLE 我們的員工

Target 8.5: Full employment and decent work with equal pay

Chiho is committed to achieving full and productive employment and decent work for all men and women, including young people and persons with disabilities, while ensuring equal pay for equal work.

目標8.5：充分就業和同工同酬的體面工作

齊合致力於實現所有男女（包括年輕人及殘疾人）的充分生產性就業和體面工作，同時確保同工同酬。

Target 10.3: Ensure equal opportunities and end discrimination

Chiho ensures equal opportunities, reduces income inequality, and implements policies to progressively achieve greater equity.

目標10.3：確保機會均等及消除歧視

齊合確保機會均等，減少收入不平等，並實施政策逐步實現更大程度的平等

"Prioritising a safe working environment and empowering employees to grow" is one of our core corporate values. We have always regarded our employees as our most valuable asset, focusing not only on their physical and mental well-being by providing a supportive workplace but also on their growth and development. We offer diverse training programmes, clear career development pathways, and actively promote workforce diversity.

「以安全的工作環境為優先，並賦予員工成長的能力」是我們的核心企業價值之一。我們一直視員工為公司最寶貴的資產，不僅透過提供支援性的工作環境來關注他們的身心健康，同時也關注他們的成長與發展。我們提供多樣化的培訓計劃、明確的職業發展途徑，並積極促進員工的多樣化。

Employee Profiles

As of 31 December 2024, the Group employed a total of 2,258 individuals, of whom three are based in Hong Kong, 41 in Taizhou, and 2,214 across Europe. The workforce included 1,760 male employees and 498 female employees, with 233 holding managerial positions and 2,025 in non-managerial roles.

員工履歷

截至二零二四年十二月三十一日，本集團共聘用2,258名員工，其中3名在香港，41名在台州，2,214名在歐洲各地。員工包括1,760名男性員工和498名女性員工，其中233人擔任管理職務，2,025人擔任非管理職務。

2024 Employee Diversity 二零二四年僱員多樣性	
Gender 性別	
Male 男性	77.9%
Female 女性	22.1%
Age 年齡	
Below 30 30歲以下	10.4%
30 to 50 30至50歲	46.7%
Above 50 50歲以上	43.0%
Geographical location 地理位置	
Europe 歐洲	98.1%
Taizhou 台州	1.8%
Hong Kong 香港	0.1%
Profession 專業	
Management 管理層	10.3%
Non-management 非管理層	89.7%

Equal Opportunities and Diversity

We are steadfast in our commitment to diversity, equality, and fairness, ensuring that all employment practices are reasonable and compliant with applicable laws. We place particular emphasis on respecting and protecting the rights of minority groups, including women and employees facing difficulties, by providing equitable opportunities and fair treatment. The Group has a zero-tolerance policy towards any form of employee discrimination, harassment, or intimidation. Should any allegations of policy violations arise, such as discrimination, harassment, intimidation, or retaliation, the Group will promptly initiate a thorough and impartial investigation. Where necessary, appropriate disciplinary actions are taken, including termination of employment for those found in breach of policies, to uphold our corporate culture and protect employee rights.

To ensure robust governance, the Group has established internal policies such as the Employee Handbook. These documents outline the management practices related to compliance with labour laws, ensuring that employee rights are effectively safeguarded across all operations.

Equal Employment

Our company steadfastly upholds the principle of equal employment, implementing policies that explicitly prohibit discrimination based on gender, ethnicity, educational background, religion, or beliefs at every stage. We are committed to fostering an inclusive workplace and building a diverse talent pool.

平等機會與多樣化

我們堅定不移地致力於多樣化、平等和公平，確保所有的僱傭實踐都是合理且符合適用法律的。我們特別重視尊重和保護少數族群的權利，包括女性和面臨困難的員工，提供公平的機會和公正的待遇。本集團對任何形式的員工歧視、騷擾或恐嚇採取零容忍政策。若發生任何違反政策的指控，例如歧視、騷擾、恐嚇或報復，本集團會立即展開徹底公正的調查。必要時，我們會採取適當的紀律處分，包括終止僱用違反政策的員工，以維護我們的企業文化和保障員工權益。

為了確保穩固的管治，本集團制定了內部政策，例如《員工手冊》。這些文件概述了與遵守勞工法相關的管理實踐，確保所有營運的員工權利都能得到有效保障。

平等就業

本公司堅持平等就業的原則，在每個階段都執行明確禁止基於性別、種族、教育背景、宗教或信仰的歧視政策。我們致力於培養一個包容的工作環境，並建立一個多樣化的人才庫。

New Year Celebrations
新年慶祝

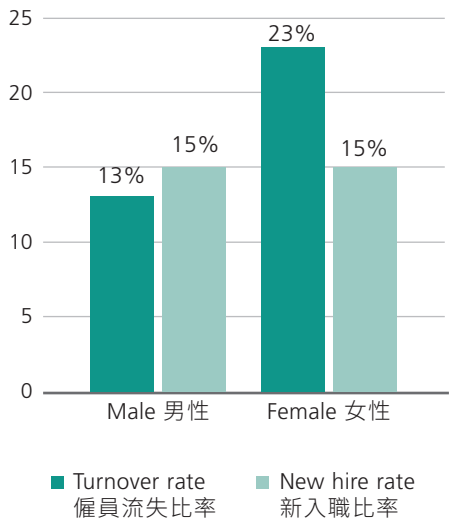
During the recruitment process, we clearly outline the qualifications, knowledge, skills, and experience required for each role. Additionally, the Group has established measures to prevent hiring of relatives of current employees. If a candidate is related to an existing employee, the employee must disclose this to management to ensure fairness in the recruitment process.

在招聘過程中，我們會清楚列出每個職位所需的資格、知識、技能和經驗。此外，本集團已制定措施，防止聘用現有員工的親屬。如果應徵者與現有員工有親屬關係，則該員工必須向管理階層透露，以確保招聘過程的公平性。

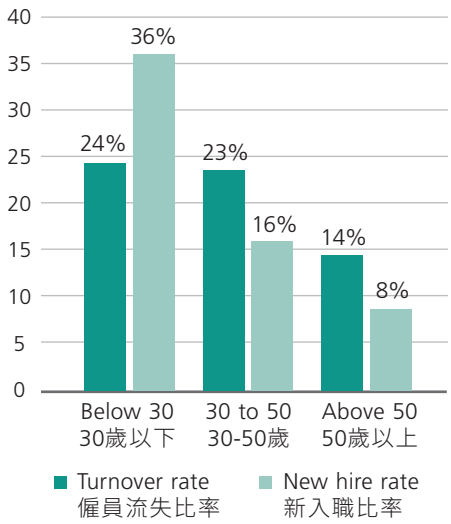
Thanks to our employee-friendly corporate culture and the investment in human resources, our employees have established long-term, stable, and positive relationships with the company. In 2024, the overall employee turnover rate was 15%, while the new hire rate stood at 15%.

得益於對員工友善的企業文化以及對人力資源的投資，我們的員工與公司建立了長期、穩定且正面的關係。二零二四年，僱員的整體流失率為15%，而新入職比率則為15%。

Turnover and New Hire Rates (by Gender)
僱員流失比率和新入職比率（按性別劃分）



Turnover and New Hire Rates (by Age)
僱員流失比率和新入職比率（按年齡劃分）



Child Labour and Forced Labour

The Group consistently regards social responsibility as a cornerstone of corporate development, strictly prohibiting child labour and forced labour. Prior to hiring, we verify the identity and age of candidates. Furthermore, we regularly review our labour policies to ensure compliance with legal requirements and provide training to relevant personnel to prevent any breaches of regulations.

During the year, the Group did not receive any complaints related to child labour or forced labour. We remain steadfast in our commitment to upholding high standards of labour law compliance, continuously refining our policies and procedures to ensure a fair, equitable, and respectful workplace for all employees.

Talent Development and Training

Chiho adheres to the philosophy that "employees are our most valuable asset," continuously refining its talent development strategy to establish a robust training framework and clear career progression pathways. We place strong emphasis on the growth and development of our employees. To enhance their professional capabilities and career advancement, we have implemented a structured training system, providing substantial support for their career journeys and fostering mutual growth between employees and the Company.

童工和強制勞工

本集團一貫視社會責任為企業發展的基石，嚴禁僱用童工及強制勞工。在招聘前，我們會核實應徵者的身份和年齡。此外，我們定期檢討勞工政策，以確保符合法律規定，並為相關人員提供培訓，以防止任何違規行為。

於本年度，本集團未收到任何與童工或強迫勞動相關的投訴。我們仍然堅定不移地致力於遵守高標準的勞工法，不斷改進我們的政策和程序，以確保為所有員工提供一個公平、公正和受尊重的工作場所。

人才發展與培訓

齊合秉持「員工是我們最寶貴的資產」的理念，不斷優化人才發展策略，建立穩固的培訓框架和明確的職業發展通道。我們非常重視員工的成長與發展。為了提升員工的專業能力和職業發展，我們實施了結構化的培訓體系，為員工的職業生涯提供實質支持，促進員工與本公司的共同成長。

Talent Development

We are committed to fostering talent through scientifically designed and effective development programmes. We continuously identify, nurture, and replenish talent to build a robust talent pipeline in the Company. Our comprehensive and diversified training system encompasses practical, feedback and cognitive development, structured around four key steps: potential analysis and action plans, pre-implementation measures, post-implementation measures, and evaluation. This approach helps employees gain deeper self-awareness and enhances their professional capabilities.

人才發展

我們致力於通過科學設計和有效的發展計劃培養人才。我們不斷發掘、培育和補充人才，為本公司建立穩固的人才梯隊。我們全面而多樣化的培訓體系涵蓋實踐、反饋和認知發展，圍繞四個關鍵步驟進行：潛能分析和行動計劃、實施前措施、實施後措施和評估。此方針可幫助員工更深入地認識自我，並提升他們的專業能力。

Additionally, we leverage external resources, such as industry seminars and workshops, to strengthen employees' connections with the broader industry and keep them attuned to the latest developments. Expert insights are also integrated into our training programmes to provide guidance, support, and feedback.

此外，我們善用外部資源，例如產業研討會和工作坊，以加強員工與更廣泛產業的聯繫，並讓他們緊貼最新發展。專家的見解也會融入我們的培訓計劃中，以提供指導、支援和反饋。

Career Development

To better assist employees in overcoming challenges at work and support their career development, in the European region we conduct annual surveys and interviews with employees. These surveys and interviews analyse and evaluate employees' performance over the past year across six key areas. This not only helps employees gain a clearer understanding of their self-assessment, identify their strengths and weaknesses in their work processes, and improve their workflows and methods to achieve self-improvement, but also enhances the overall efficiency and stability of the workforce. This approach fosters sustainable growth for both employees and the organisation.

職業生涯發展

為了更好地幫助員工克服工作上的挑戰，並支援他們的職業生涯發展，在歐洲地區，我們會開展年度僱員調查與訪談。這些調查與訪談針對僱員過去一年在六大領域的表現進行分析和評估。這不僅有助於員工更清楚地了解自我評估，找出工作流程中的優點和缺點，改善工作流程和方法，實現自我提升，還能提高員工的整體工作效率和穩定性。這種方針可以促進員工和組織的持續成長。

Plan for next year's work tasks and objectives 規劃明年的工作任務及目標	Define key tasks and expected outcomes 定義關鍵任務及預期結果	Set up the standards to evaluate outcomes 制定評估結果的標準
Identify the development and training targets 確認發展與培訓目標	Plan for next year's development and training programme 規劃明年的發展與培訓計劃	Improve the management patterns 完善管理模式

6 Interview Sections
六個訪談部分

Training and Development Programmes

Onboarding Training

Our European operations implemented an onboarding training programme covering six key modules, including human resources, quality management, environmental management, and workplace health and safety. It is designed to familiarise new employees with various management processes and standards, thereby improving their work quality and efficiency.

培訓與發展計劃

入職培訓

我們的歐洲業務實施了入職培訓計劃，涵蓋人力資源、品質管理、環境管理以及工作場所健康與安全等六大關鍵模組。該計劃旨在讓新員工熟悉各種管理流程和標準，從而提高他們的工作質量和效率。

Onboarding Training Programme Content
入職培訓計劃內容

Learning Management System

Scholz Academy offers a wide variety of courses, which are regularly updated. The courses are primarily divided into learning management system courses and advanced training, covering areas such as leadership skills, Microsoft skills, basic knowledge of the metal industry, international trade value-added tax, and fundamentals of steel recycling. In the reporting year, Scholz Academy provided 263 different types of courses for employees to learn, with 526 employees participating in training through Scholz Academy.

學習管理系統

Scholz Academy提供各式各樣的課程，並會定期更新。課程主要分為學習管理系統課程和進階培訓，包括領導能力、微軟技能、金屬產業基礎知識、國際貿易增值稅、鋼鐵回收基礎等領域。在報告年度內，Scholz Academy提供了263種不同類型的課程供員工學習，共有526名員工透過Scholz Academy參與培訓。

No 編號	Course Name 課程名稱	No 編號	Course Name 課程名稱
1	Basics of Steel Recycling 鋼鐵回收的基礎知識	13	Avoiding Typical German-English Errors 避免典型的德英錯誤
2	Business Etiquette 商務禮儀	14	Unfair Competition Course 不公平競爭課程
3	Chinese Business Etiquette 中國業務禮儀	15	Communication Skills 溝通技能
4	Basic Compliance Training 基本合規培訓	16	Advanced Rhetoric 進階修辭
5	First Aid Knowledge 急救知識	17	Difficult Conversations in the Workplace: Conflict Management 工作場所的艱難對話：衝突管理
6	Developing Leadership Personality 發展領導個性	18	Pivot Tables 樞紐分析表
7	Memory Training with a World Champion 世界冠軍的記憶力培訓	19	Excel 365 Basics Excel 365基礎知識
8	Project Management Fundamentals 項目管理基礎	20	Self-Motivation 自我激勵
9	KG Fire Prevention Course KG防火課程	21	VAT Services in International Goods and Trade 國際貨物和貿易中的增值稅服務
10	Employee Development 員工發展	22	Professional Driving 專業駕駛
11	Effective Meetings 有效會議	23	Developing Leadership Personality 發展領導個性
12	Teamwork: The Art of Collaboration 團隊合作：合作的藝術	24	First Aid Knowledge 急救知識

Sample of Scholz Academy Courses
Scholz Academy課程實例

Training Profiles

We have further improved employee training coverage and quality duration this year. This reflects our active dedication to providing high-quality, comprehensive, and diverse training for our employees.

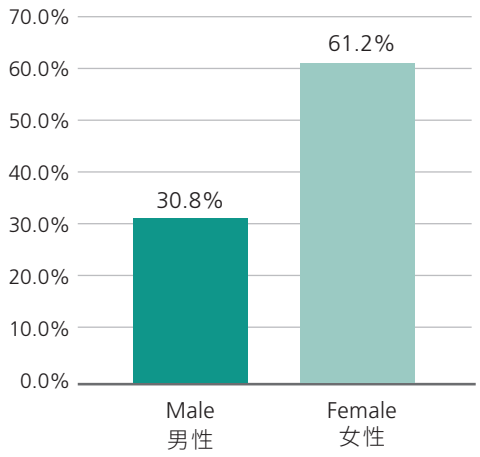
In 2024, a total of 847 employees received training, including 542 male employees and 305 female employees.

培訓簡況

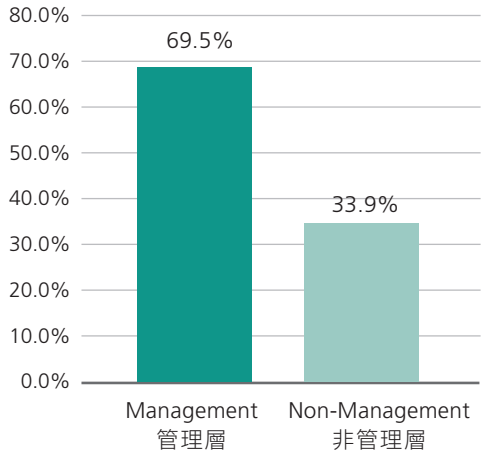
今年，我們進一步提高了員工培訓的覆蓋面和質量持續時間。這反映出我們積極致力於為員工提供高品質、全面且多樣化的培訓。

二零二四年，共有847名員工接受培訓，其中包括542名男性員工和305名女性員工。

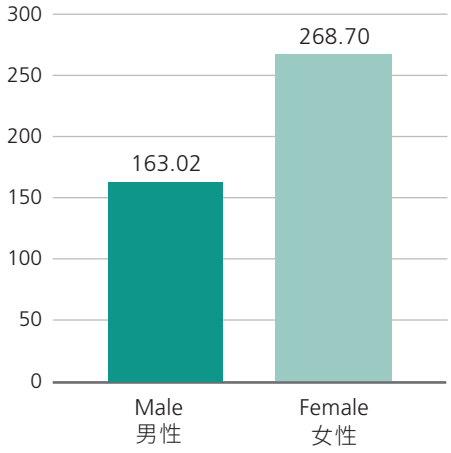
2024 Training Cover Rate (by gender)
二零二四年培訓覆蓋率（按性別劃分）



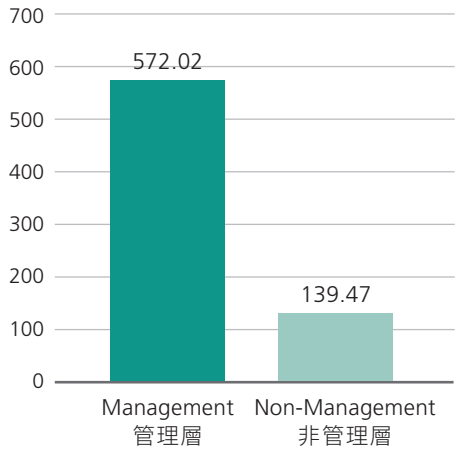
2024 Training Cover Rate (by category)
二零二四年培訓覆蓋率（按職別劃分）



2024 Average Training Hours (by gender)
二零二四年平均培訓時數（按性別劃分）



2024 Average Training Hours (by category)
二零二四年平均培訓時數（按職別劃分）



WORKPLACE SAFETY

工作場所安全

Target 3.9: Reduce illnesses and death from hazardous chemicals and pollution
Chiho is committed to providing a safe and healthy workplace, reducing the risk of employee injuries.

目標3.9：減少危險化學品及污染物造成的疾病和死亡
齊合致力於提供安全健康的工作場所，降低員工受傷的風險。

We are committed to creating a healthy, safe, and inclusive workplace for our employees. This initiative aims to support their professional development, ensuring that all staff members can fully realise their potential and achieve their career goals, while maintaining their personal and family well-being.

我們致力於為員工創造一個健康、安全、包容的工作環境。這項措施旨在支持他們的專業發展，確保所有員工都能充分發揮潛能，實現職業目標，同時保持個人和家庭的幸福。

Management Approach

The Group is committed to safeguarding the occupational health and safety of its employees, viewing their well-being as a cornerstone of sustainable business development. We strictly adhere to the health and safety laws and regulations of the countries and regions where we operate. Notably, our Taizhou factory in China has obtained OHSAS 18001 Occupational Health and Safety Management System certification and ISO 45001 Occupational Health and Safety Management System certification. It has also established the "Work Safety Responsibility System" and a "List of Safety Facilities and Equipment." Additionally, our factories in Hong Kong and Europe have implemented relevant policies, including the "Occupational Health and Safety Policy."

管理方針

本集團致力於保障員工的職業健康與安全，將員工的福祉視為業務持續發展的基石。我們嚴格遵守營運所在國家和地區的健康和安全法律法規。值得一提的是，我們的中國台州工廠已獲得OHSAS 18001職業健康安全管理體系認證和ISO 45001職業健康安全管理體系認證。該工廠還建立了「安全生產責任制」和「安全設施和設備清單」。此外，我們在香港和歐洲的工廠也實施了相關政策，包括「職業健康與安全政策」。

To better implement the safety management system and establish a systematic approach to safety management and discipline, we have set up Safety Management Committees at our companies in China, Hong Kong and Europe. These committees are specifically responsible for continuous improvement of the working environment, including identifying workplace safety risks and formulating relevant policies.

為了更好地落實安全管理體系，建立有系統的安全管理方針和紀律，我們在中國、香港和歐洲的公司都成立了安全管理委員會。這些委員會專門負責持續改善工作環境，包括識別工作場所的安全風險和制定相關政策。

Chiho's Operations 齊合的業務			
China 中國	Hong Kong 香港		Europe 歐洲
Safety Production Management Committee 安全生產管理委員會	**Corporate Safety Committee 企業安全委員會**	**Site Safety Committee 工場安全委員會**	**Health and Safety Organisation 健康及安全組織**
• Identifying risks 識別風險 • Responding to risks 應對風險 • Risk mitigation 減緩風險	• Oversee, advise, and communicate with Site Safety Committee 監察工場安全委員會、向其提出建議，並與其進行溝通	• Engage employees to evaluate, review, and update policies 組織員工參與評估、審查及更新政策	• Focus on implementation of policies 專注於實施政策 • Review policies to comply with relevant laws and regulations 審查政策，以遵守相關法律法規

The health and safety organisation of our European subsidiary conducts annual safety audits to identify potential hazards and reviews health and safety documentation at least once a year. Workplace accidents are monitored through monthly and annual reporting to support ongoing improvement. Similarly, the Site Safety Committee of our Hong Kong operations arranges for employees to participate in assessing and reviewing potential risks in the workplace and construction sites. They communicate their findings and recommendations to the Corporate Safety Committee, and based on employee evaluations and feedback, safety goals are set every two years.

Through continuous discussions, follow-up, and supervision by the Safety Management Committees, the Group has refined and improved numerous details to ensure that the workplace consistently meets all safety standards, providing employees with a secure professional environment.

我們歐洲附屬公司的健康與安全組織每年都會進行安全審核，以識別潛在危險，並至少每年檢視一次健康與安全的文件。為支持持續改善，我們透過每月及每年的報告機制監察工作場所意外事件。同樣地，我們香港營運部門的工地安全委員會安排員工參與評估和審查工作場所和建築工地的潛在風險。他們將評估結果和建議傳達給企業安全委員會，並根據員工的評估和反饋，每兩年設定一次安全目標。

透過安全管理委員會的持續討論、跟進與監督，本集團已完善並改進許多細節，以確保工作場所持續符合所有安全標準，為員工提供安全的專業環境。

Safety Training and Protection

Chiho provides employees with comprehensive occupational health and safety training. This initiative aims to help employees gain a deeper understanding of operational guidelines and enhance their awareness of relevant regulations. In 2024, a total of 7,182 person-time have received health and safety training, amounting to 6,054 hours.

In our European factories, workers are required to wear designated protective equipment while on the job. If any protective gear is damaged, workers must report it promptly and they will immediately receive replacement. To enhance workplace safety, we introduced and implemented Bionic Back technology in 2023.

安全培訓與防護

齊合為員工提供全面的職業健康與安全培訓。此舉旨在協助員工深入了解營運指引，並提高他們對相關法規的認知。二零二四年，共有7,182人次接受了健康與安全培訓，總時數達6,054小時。

在我們的歐洲工廠，工人在工作時必須穿戴指定的防護裝備。如果任何防護裝備損壞，工人必須及時報告，並會即時獲得更換。為了加強工作場所的安全，我們在二零二三年引進並實施了Bionic Back技術。

Bionic Back

Bionic Back technology is a spine support and rehabilitation solution based on bionics principles, designed to mimic the natural structure and function of the human spine. The flexible yet rigid material of the Bionic Back simulates the muscle tissues that support spinal extension, helping the wearer maintain an extended spinal posture. The Bionic Back is engineered to withstand the stress of lifting heavy loads and offers unrestricted operation through active support, intuitive support settings, and flexible application for both dynamic and static activities. By introducing this technology, we aim to effectively assist our employees in improving health, alleviating pain, and enhancing spinal stability.

Bionic Back

Bionic Back技術是一種以仿生學原理為基礎的脊椎支撐與復健解決方案，旨在模擬人體脊椎的自然結構與功能。Bionic Back的柔軟但堅硬的材質可模擬支援脊椎伸展的肌肉組織，幫助佩戴者維持脊椎伸展的姿勢。Bionic Back的設計可承受提舉重物的壓力，並透過主動式支撐、直覺式支撐設定及動態與靜態活動的靈活應用，提供不受限制的操作。透過引進這項技術，我們的目標是有效協助員工改善健康、減輕疼痛，並加強脊椎的穩定性。

Bionic backs used in our operations
我們業務中使用的Bionic backs

Health and Safety Measures

The Group strictly adheres to the Occupational Health and Safety Management System, ensuring that all operations and production processes comply with relevant safety laws, regulations, standards, and policies. We uphold the principle of "Safety First, Prevention Priority, and Comprehensive Management." Our recycling facilities in Mainland China and Scholz Recycling GmbH have obtained ISO 45001 certification.

In addition to establishing a safety management system, the Group also provides employees with essential health and safety services. Through meticulous preventive and emergency measures, we further ensure that employees receive adequate attention and protection during their work processes.

健康與安全措施

本集團嚴格遵守職業健康與安全管理體系，確保所有營運及生產流程符合相關安全法律、法規、標準及政策。我們秉持「安全至上、預防優先、全方位管理」的原則。我們在中國內地的回收設施和Scholz Recycling GmbH已獲得ISO 45001認證。

除了建立安全管理系統外，本集團也為員工提供必要的健康與安全服務。透過縝密的預防與緊急應變措施，我們進一步確保員工在工作過程中得到充分的關注與保護。

Scholz Recycling GmbH	SRW metalfloat GmbH
CEO and the Safety Management Committee organise regular programmes to set operational objectives and assess employees' physical and mental stress. 行政總裁及安全管理委員會定期策劃活動，確立運營目標並評估員工的身心壓力。	Regular medical services are provided, thus allowing employees to have their physical and mental health assessed and receive medical assistance free of charge. 定期提供醫療服務，讓員工能夠免費評估身心健康及獲得醫療援助。
Based on these assessments, SRG implements a variety of preventive measures, and provides corresponding assistance to comprehensively safeguard employees' health and safety. 基於此等評估，SRG實施各種預防措施，並提供相應的支援，周全地守護員工的健康與安全。	Additionally, we organise and encourage employees to participate in public sports activities, such as football and running. 同時，我們組織並鼓勵員工參加公共體育活動，如足球及跑步。
These measures and assistance include, but are not limited to issuing extensive and regular directives, establishing an accident management system, identifying accident risks and causes, formulating emergency response plans, and conducting analyses, evaluations, and tests for chemical, biological, or physical agents. 該等措施及支援包括但不限於發佈廣泛且定期的指導方針，建立事故管理系統，識別事故風險及成因，編製緊急應對計劃，以及對化學、生物或物理因子進行分析、評估及測試。	

To document and analyse various types of workplace injuries, we have established and implemented an accident management system. By examining and learning from the causes of past incidents, we have improved operational procedures, techniques, and tools, as well as enhanced safety training, thereby reducing the occurrence of workplace injuries.

為了記錄和分析各類工傷事故，我們建立並實施了事故管理系統。透過檢視和汲取過去事故的原因，我們改善了作業程序、技術和工具，並加強安全培訓，從而減少工傷的發生。

Main types of work-related injury 主要工傷類別	Response Measures 應對措施
• **Bruises** 瘀傷 • **Stumble, slip, cut** 絆倒、滑倒、割傷 • **Incorrect action and Lack of attention** 操作不當及缺乏專注	• **Regular Safety Equipment Upgrade** 定期安全設備升級 • **Regular Safety Training** 定期安全培訓

During the reporting year, the Group's European subsidiary (SRG) recorded a work-related fatal incident. In 2024, we recorded 193 workplace injury incidents, and a total of 1,992 lost workdays due to injuries.

於報告年度內，本集團於歐洲的附屬公司(SRG)錄得一宗與工作有關的致命事故。二零二四年，我們錄得193宗工傷事故，因工傷損失工作日總數為1,992天。

		2023 二零二三年	2024 二零二四年
Total number of workplace injuries	工傷總數	171	193
Lost days due to work injury	因工傷損失工作日	3,613	1,992

Supplier Health and Safety Management

We have introduced a Contractor Health and Safety Policy, requiring all external partners, including contractors, to comply with and continuously improve this policy, subject to supervision and review by relevant committees. The policy covers various risk assessments, implementation of preventive measures, and handling of hazardous materials and incidents. We are also committed to providing regular safety training for contractor personnel and have designated factory management staff and safety officers to address any workplace safety concerns.

供應商健康與安全管理

我們已推出承包商健康與安全政策，要求所有外部合作夥伴（包括承包商）遵守並持續改善此政策，並接受相關委員會的監督和審查。該政策涵蓋各種風險評估、預防措施的實施，以及危險材料和事故的處理。我們也承諾定期為承包商人員提供安全培訓，並指定工廠管理人員和安全主任處理任何工作場所的安全問題。

Fire Safety

Given the nature of our operations, fire safety is a top priority in ensuring safe production. To minimise the risk of fire incidents, the Group has not only established fire safety guidelines for employees but also requires regular inspections and documentation of firefighting equipment, all combustion points and smoke extraction and ventilation systems meet safe operating conditions. Additionally, we provide employees with relevant first aid training, ensuring that each workplace has at least one trained staff member capable of promptly addressing minor injuries in the event of an accident.

Fire Safety Drill
消防安全演習

消防安全

鑒於我們的營運性質，消防安全是確保安全生產的重中之重。為了將火災事故的風險降到最低，本集團不僅為員工制定了消防安全指引，還要求定期檢查消防設備並記錄在案，所有燃燒點和排煙通風系統都符合安全操作條件。此外，我們也為員工提供相關的急救培訓，確保每個工作場所至少有一名受過培訓的員工，能夠在意外發生時迅速處理輕微的傷害。

First Aid Training

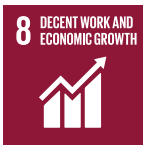
To address workplace safety incidents and minimise potential losses, each workplace is required to ensure that at least one individual has received first aid training. This enables prompt handling of minor injuries in the event of any accident. To achieve this, we invite professionals from the community or hospitals to provide first aid training to our employees. For example, at DINOS, we collaborated with the Red Cross to conduct first aid courses, enhancing employees' first aid knowledge and skills. Providing first aid training to our staff further safeguards their safety and well-being.

First Aid Training
急救培訓

急救培訓

為了處理工作場所的安全事故並將潛在損失降至最低，每個工作場所都必須確保至少有一人接受過急救培訓。這樣可以在發生任何意外時迅速處理輕傷。為此，我們邀請社區或醫院的專業人士為員工提供急救培訓。例如，在DINOS，我們與紅十字會合作舉辦急救課程，增強員工的急救知識和技能。為員工提供急救培訓進一步保障了他們的安全和福祉。

OPERATIONAL EXCELLENCE 營運卓越



Target 8.2: Diversify, innovate and upgrade for economic productivity
Through continuous collaboration with suppliers, Chiho aims to achieve higher levels of economic productivity through diversification, technological upgrades, and innovation.
目標8.2：多樣化、創新和升級，以提高經濟生產力
透過與供應商的持續合作，齊合旨在透過多樣化、技術升級和創新，實現更高水平的經濟生產力。

Target 12.5: Substantially reduce waste generation
Chiho significantly reduces waste generation by recycling scrap metals and producing high-quality metals for reuse.
目標12.5：大幅減少產生廢棄物
齊合透過回收再生金屬，並生產高品質的金屬以供再利用，大幅減少廢棄物的產生。

Target 16.5: Substantially reduce corruption and bribery
Target 16.6: Develop effective, accountable and transparent institutions
Chiho is committed to eliminating all forms of corruption and bribery by establishing effective, accountable, and transparent anti-corruption mechanisms and reporting channels.
目標16.5：大幅減少貪污受賄行為
目標16.6：發展有效、負責和透明的機構
齊合致力於建立有效、負責、透明的反貪污機制和舉報管道，以消除各種形式的貪污和賄賂行為。

The Group is committed to continuously enhancing operational standards to achieve excellence. In supply chain management, product quality, customer service, and data privacy protection, our European subsidiaries have implemented the ISO 9001:2015 Quality Management System, ISO 14001:2015 Environmental Management System, and ISO 27001:2013 Information Security Management System to ensure compliance with international laws and standards.

Additionally, we conduct regular internal audits and on-site inspections of our European operations, ensuring that the majority of our suppliers meet stringent standards. All significant findings are meticulously documented, and immediate corrective actions are taken to maintain regulatory compliance and drive sustainable business growth.

本集團致力於持續提升營運標準，以達到卓越表現。在供應鏈管理、產品品質、客戶服務和資料隱私保護方面，歐洲附屬公司已實施ISO 9001:2015品質管理體系、ISO 14001:2015環境管理體系和ISO 27001:2013資訊安全管理體系，以確保符合國際法律和標準。

此外，我們定期對歐洲的營運進行內部稽核和現場檢查，確保大部分的供應商都符合嚴格的標準。所有重大發現都會仔細記錄，並立即採取糾正措施，以維持合規性，並推動可持續的業務增長。

Responsible Supply Chain

Supplier Engagement

To fully realise the value of waste materials, the Group actively takes on the responsibility of educating suppliers and emphasising the importance of recycling. We arrange onboarding training courses for new suppliers and regularly organise workshops to ensure all suppliers stay updated on the latest legislation and trends in waste management. Through these initiatives, we have not only raised suppliers' environmental awareness but also fostered sustainable development of our business in the field of waste management. The Group's suppliers include the stakeholders' groups stated below:

負責任的供應鏈

供應商參與

為了充分實現廢棄物的價值，本集團積極承擔起教育供應商的責任，並強調回收重要性。我們為新供應商安排入職培訓課程，並定期舉辦工作坊，確保所有供應商了解廢棄物管理的最新法例和趨勢。通過這些措施，我們不僅提高了供應商的環保意識，也促進了我們在廢棄物管理領域的業務可持續發展。本集團的供應商包括下列利益相關者團體：

- **Goods Suppliers (e.g., equipment or spare parts)**
  貨品供應商（如設備或零部件）
- **Waste Material Providers**
  廢料提供商
- **Service Providers (e.g., sorting / transportation)**
  服務提供商（如分類／運輸）

Furthermore, to engage suppliers and customers and obtain feedback on our performance, we use the following multi-channel mix.

此外，我們使用以下各種渠道，讓供應商及客戶參與，並獲得彼等對我們的表現反饋。

Stakeholder Engagement Channels 利益相關者聯繫管道
Personal Visits 親自拜訪 Relevant personnel reach out to customers and suppliers to obtain more personalised feedback 相關人員會主動聯繫客戶及供應商，獲取更多個性化反饋
Online Communication 網上溝通 Telephone or email communication to obtain feedback 電話或郵件溝通以獲取反饋
Survey Sheets 調查表 Survey questionnaires are handed out to materials and services providers to obtain more information on their business practices 為物料及服務提供商提供調查評估，以獲取有關其業務實踐的更多信息
Partners' Comments 合作伙伴意見 Business partners provide valuable insights towards the Group's performance 業務伙伴為本集團績效提供寶貴意見

Supplier Assessment and Green Procurement

Before selecting suppliers, the Group comprehensively evaluates their business, including on-site visits to verify the authenticity of the provided information. We expect our suppliers to align with our core values of reliability, collaboration, value creation, and compliance. All key suppliers must adhere to regulations related to occupational health and safety, environmental impact, and energy efficiency.

Commitment to sustainability, product quality, and financial stability are key criteria in our supplier selection process. If a supplier fails to meet our requirements, we request corrective actions to address the issues. In appropriate cases, non-compliant suppliers may have their contracts terminated to ensure our business operations meet high environmental and social responsibility standards.

供應商評估與綠色採購

在選擇供應商之前，本集團全面評估其業務，包括實地考察以驗證所提供資訊的真實性。我們期望供應商能與我們的核心價值一致，即可靠、合作、創造價值及合規。所有主要供應商都必須遵守與職業健康與安全、環境影響及能源效率相關的法規。

對可持續發展、產品品質和財務穩定性的承諾是我們選擇供應商程序的關鍵標準。如果供應商未能符合我們的要求，我們會要求供應商採取糾正行動來解決問題。在適當的情況下，不符合要求的供應商可能會被終止合約，以確保我們的業務運作符合環境和社會責任的高標準。

Number of Suppliers by Geographical Region **按地區劃分的供應商數目**	
Europe 歐洲	30,800
Taizhou 台州	54
Total 總計	30,854

Upholding Product Quality

The Group has consistently strived to deliver high-quality products and services to its customers. To attain this objective, we have successfully secured ISO 9001 standard certification for our quality management system. Meanwhile, we assign dedicated on-site managers to oversee and manage customer affairs pertaining to quality standards, performance timelines, and operational safety, thereby establishing a direct channel to monitor and guarantee the quality of our offerings.

The Group's comprehensive approach to supervising product and process quality encompasses the following key aspects:

保持產品質量

本集團一貫致力於為客戶提供高品質的產品和服務。為達到此目標，我們的品質管理系統已成功取得ISO 9001標準認證。同時，我們指派專責的駐廠經理，負責監督及管理與品質標準、績效時間表及營運安全有關的客戶事務，從而建立起監控及保證我們所提供產品品質的直接渠道。

本集團全面監督產品及流程品質的方針包括以下主要方面：

- Appointing site managers to align operations with customers' requirements.
  委任現場經理使操作與客戶的要求保持一致。
- Monitoring of process using cameras that may be accessed online.
  使用可在線訪問的攝像頭監控流程。
- Route and logistical optimisation using GPS trackers on vehicles and Personal Digital Assistants (PDAs) provided to drivers.
  使用車載全球定位儀和司機的個人數字助理(PDA)優化路線及物流。

Product Responsibility

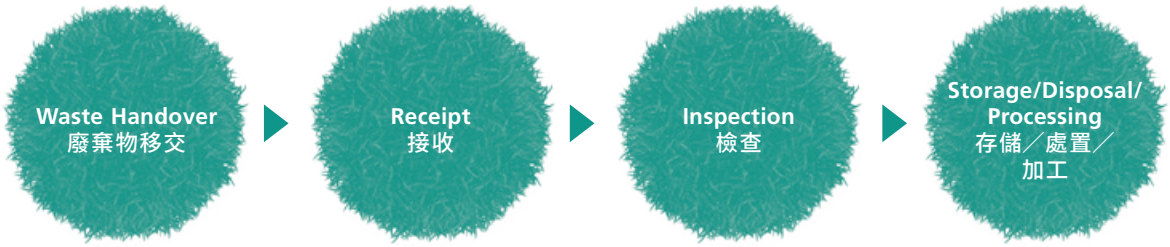
The Group implements a strict identification and classification process for procured waste, managing it in detail based on type, source, discharge point, and customer identification number. For hazardous waste, additional transportation orders and waste disposal permits are required to ensure full traceability throughout the process.

Our management procedures cover the entire process, from receipt, classification, inspection, and storage to final disposal or recycling, ensuring clear and transparent waste tracking. Additionally, we update and consolidate data on all waste materials and scrap metals daily to maintain record integrity and ensure precise and efficient resource management.

產品責任

本集團對採購的廢棄物實施嚴格的識別和分類流程，根據類型、來源、排放點和客戶識別碼進行詳細管理。對於有害廢棄物，還需要額外的運輸指令和廢棄物處理許可證，以確保在整個過程中的完全可追溯性。

我們的管理程序涵蓋了從接收、分類、檢查、儲存到最終處置或回收的整個過程，確保清晰透明的廢棄物追蹤。此外，我們每天都會更新和整合所有廢料和再生金屬的資料，以維持記錄的完整性，確保精確有效的資源管理。



Additionally, if procured waste materials fail to meet the Group's quality standards or are found to have defects, the procurement team returns the non-compliant products to the supplier.

此外，如果採購的廢棄物材料不符合本集團的品質標準或發現有瑕疵，採購團隊會將不符合標準的產品退還給供應商。

In 2024, the Group did not experience any product recalls due to health and safety concerns. Our Hong Kong and Taizhou operations received no complaints. All complaints received were thoroughly reviewed, and we engaged in in-depth discussions with customers to identify root causes. Every case was successfully resolved, with consensus reached on corrective actions to continuously enhance product and service quality.

二零二四年，本集團並無因健康及安全問題而召回任何產品。我們的香港及台州業務並無收到任何投訴。我們徹底審閱所有收到的投訴，並與客戶進行深入討論，以找出根本原因。每宗個案均已成功解決，並就糾正措施達成共識，以持續提升產品及服務質素。

Product Safety

We conduct rigorous risk assessments on materials to be processed to ensure they pose no threat to employee health and safety. All materials from suppliers are stored in designated areas to prevent cross-contamination. Additionally, all waste materials and processed metals are securely stored in dedicated containers and carefully handled using magnets or forklifts to minimise the risk of contamination.

產品安全

我們對待處理的材料進行嚴格的風險評估，以確保其不會對員工的健康和安全構成威脅。所有來自供應商的材料都存放在指定區域，以防止交叉污染。此外，所有廢料和處理過的金屬都會安全地存放在專用容器中，並使用磁鐵或叉車小心處理，以將污染風險降至最低。

The Group strictly follows maintenance protocols, continuously monitoring testing equipment and promptly reporting any defects to on-site management for timely resolution. These measures help maintain the purity of waste materials and processed metals while ensuring compliance with occupational health and safety, environmental protection, and workplace cleanliness standards.

本集團嚴格遵守維護規範，持續監控檢測設備，並迅速向現場管理人員報告任何缺陷，以便及時解決。這些措施有助於保持廢料和加工金屬的純度，同時確保符合職業健康與安全、環境保護和工作場所清潔標準。

Intellectual Property Protection

The Group safeguards sensitive business information by signing confidentiality and legal agreements with its business partners, ensuring the security of patented technologies and intellectual property. These agreements cover critical technical information, preventing unauthorised use or disclosure.

知識產權保護

本集團透過與業務夥伴簽訂保密及法律協議，保障敏感的商業資訊，確保專利技術及知識產權的安全。這些協議涵蓋重要的技術資訊，防止未經授權的使用或披露。

During the reporting year, the Group did not experience any violations related to health and safety, advertising, labeling, or product and service privacy regulations, maintaining compliance and upholding corporate responsibility.

於報告年度內，本集團並無發生任何違反健康及安全、廣告、標籤或產品及服務私隱相關法規的情況，維持合規及貫徹企業責任。

Customer First

Engaging Our Customers

Our Group maintains close collaboration with both customers and suppliers to coordinate sales volumes and processing capacity. This process is supervised by site managers and other key personnel to ensure that the balance between waste inventory and sales of newly processed products remains optimal.

We gather feedback through various channels and closely monitor customer and business partner satisfaction. The sales department conducts an annual customer satisfaction survey to better understand customer needs. We pay attention to every detail, such as delivery times, packaging requirements, and other special requests. All customer needs are recorded in our customer management database and are regularly updated to ensure that products and services meet customer quality requirements.

Privacy Protection

As a provider of goods and services, our group is responsible for managing transportation, processing, and recycling of waste materials. To protect customer privacy, we do not collect personal data from our clients and have established internal management policies to regulate the handling of confidential customer information. Additionally, our group regularly reviews and updates information technology and data protection policies to ensure compliance with regulatory standards.

We conduct regular audits to ensure all operations adhere to these policies and continuously optimise them to strengthen data protection. We strictly prohibit disclosure of personal or other confidential data to any third parties and have designated data protection personnel responsible for maintaining and safeguarding sensitive data. If any employee violates these policies, appropriate disciplinary measures are taken in accordance with regulations.

客戶至上

我們客戶的參與

本集團與客戶及供應商保持緊密合作，以協調銷售量及加工能力。這個過程由現場管理人員和其他關鍵人員監督，以確保廢料庫存和新加工產品銷售之間保持最佳平衡。

我們透過各種管道收集反饋，並密切監控客戶及業務伙伴的滿意度。銷售部門每年都會進行客戶滿意度調查，以便更好地瞭了解客戶需求。我們關注每一個細節，例如交貨時間、包裝要求以及其他特殊要求。所有的客戶需求都會記錄在我們的客戶管理資料庫中，並定期更新，以確保產品和服務符合客戶的品質要求。

私隱保障

身為商品與服務的提供者，本集團負責管理廢料的運輸、處理與回收。為了保護客戶隱私，我們不會收集客戶的個人資料，並已制定內部管理政策，以規範客戶機密資料的處理。此外，本集團會定期檢討和更新資訊科技和資料保護政策，以確保符合法規標準。

我們定期進行審核，以確保所有作業都遵守這些政策，並持續優化這些政策，以加強資料保護。我們嚴格禁止向任何第三方披露個人或其他機密資料，並指定資料保護人員負責維護和保護敏感資料。若有任何員工違反這些政策，將依規定採取適當的紀律措施。

Anti-corruption

The Group adheres to the principle of integrity in business operations and adopts a zero-tolerance approach towards any form of corruption, bribery, or misconduct. We strictly comply with the Supervision Law of the People's Republic of China, the Criminal Law of the People's Republic of China, and the Anti-Unfair Competition Law of the People's Republic of China, prohibiting any form of corruption, money laundering, bribery, fraud, and other unethical behaviour. We are committed to establishing a transparent and fair business environment, ensuring that our operations comply with ethical standards and legal requirements through a comprehensive system, rigorous internal controls, and accessible whistle-blowing channels.

To enhance employees' awareness of compliance, our anti-corruption policy outlines the business standards to be followed and is included in the employee handbook, helping staff understand the relevant rules, requirements, and their responsibilities. We also regularly organise employee training sessions to encourage a deeper understanding of the applicable laws and internal compliance requirements, ensuring that the Company's values are upheld and we have a fair and just working environment.

In addition, we conduct reviews to identify potential corruption risks in our business operations and organise training courses to address these risks. The Group has a Code of Conduct training programme and a whistleblowing hotline, encouraging employees and stakeholders to report any suspected corruption, fraud, or violations of ethical standards. We have formed a group for whistle-blowing procedures, ensuring everything is in accordance with the GDPR. Employees can raise concerns through various means, including a 24-hour hotline, email, and postal mail. During the handling of reports, we strictly protect the privacy and security of whistleblowers and prevent any form of retaliation.

In 2024, the Group did not experience any incidents related to corruption or illegal activities. We take all unlawful actions seriously and implement stringent measures to strengthen the prevention of corruption and bribery risks.

反貪污

本集團堅持誠信經營的原則，對任何形式的貪污、賄賂或不當行為採取零容忍的方針。我們嚴格遵守《中華人民共和國監察法》、《中華人民共和國刑法》和《中華人民共和國反不正當競爭法》，禁止任何形式的貪污、洗錢、賄賂、欺詐等不道德行為。我們致力於建立一個透明、公平的商業環境，透過完善的制度、嚴謹的內部控制和便捷的舉報渠道，確保我們的營運符合道德標準和法律要求。

為了提高員工的合規意識，我們的反貪污政策概述了應遵循的業務標準，並納入《員工手冊》中，幫助員工了解相關規定、要求及其責任。我們也會定期舉辦員工培訓課程，鼓勵員工深入了解適用的法律和內部合規規定，確保本公司的價值得以維護，並擁有公平公正的工作環境。

此外，我們會進行審查，以找出業務運作中潛在的貪污風險，並針對這些風險舉辦培訓課程。本集團設有行為準則培訓計劃和舉報熱線，鼓勵員工和利益相關者舉報任何涉嫌貪污、詐騙或違反道德標準的行為。我們已成立舉報程序小組，確保一切符合GDPR。員工可以透過各種方式提出疑慮，包括24小時熱線電話、電子郵件和郵政信件。在處理舉報的過程中，我們嚴格保護舉報人的隱私和安全，並防止任何形式的報復。

本集團於二零二四年並未發生任何與貪污或違法活動有關的事件。我們嚴肅對待一切違法行為，並採取嚴格措施，加強防範貪污賄賂風險。

COMMUNITY ENGAGEMENT

The Group is committed to fulfilling its corporate social responsibility and actively plays a role in supporting social development and promoting sustainability. Our social contributions are not limited to training and welfare for internal employees but also extend to schools, communities, and various public welfare initiatives.

We actively interact with communities around the world, striving to create a more sustainable and better living environment. In 2024, we donated comforter teddy bears worth EUR 3,762.90 to Aalen Hospital, with the aim of providing more care and warmth to children, further demonstrating our commitment to social responsibility.

In the field of education, we actively collaborate with several schools by distributing promotional materials, organising events, and participating in social welfare activities such as Earth Day. These efforts help children understand the importance of environmental protection and sustainable development. In addition, we pay close attention to academic and living needs of children, donating various materials to schools and communities, as well as providing gifts for children starting school for the first time to help them better integrate into the learning environment. At the same time, we work with environmental organisations to promote the concept of sustainability among students.

社區參與

本集團致力於履行企業社會責任，積極扮演支持社會發展和促進可持續發展的角色。我們的社會貢獻不僅限於內部員工的培訓和福利，還延伸到學校、社區和各種公益活動。

我們積極與世界各地的社區互動，努力創造更可持續、更美好的生活環境。二零二四年，我們捐贈價值3,762.90歐元的棉被泰迪熊給Aalen醫院，目的是為兒童提供更多的關懷與溫暖，進一步展現我們對社會責任的承諾。

在教育領域，我們積極與多所學校合作，派發宣傳資料、舉辦活動，並參與地球日等社會公益活動。這些努力幫助孩子們了解環境保護和可持續發展的重要性。此外，我們密切關注兒童的學業和生活需求，向學校和社區捐贈各種物資，並為首次入學的兒童提供禮物，幫助他們更好地融入學習環境。同時，我們與環保組織合作，向學生推廣可持續發展的理念。

Visits from kids (elementary school, kindergarten)
兒童（小學、幼稚園）來訪

In the field of sports, we actively support various sports clubs by donating equipment, such as volleyball, football, handball, and other sports. We provide financial and material support to multiple sports clubs to assist in youth training, event organisation, and other sports activities. This helps encourage more young people to engage in healthy sports and promotes the overall health and well-being of the society.

在體育領域，我們以捐贈器材的方式積極支持多個體育俱樂部，例如排球、足球、手球等運動。我們為多個體育俱樂部提供財力和物力支援，協助青少年培訓、活動籌辦和其他體育活動。這有助於鼓勵更多青少年從事健康的運動，並促進社會整體的健康與福祉。

Collaboration with the School Eco Organization
與學校環保組織合作

Additionally, the Group actively supports community cultural development by funding village festivals, carnivals, and children's circus projects. These initiatives enhance community cohesion and interaction. Not only do these activities enrich the cultural life of local residents, but they also further promote social harmony and inclusivity.

此外，本集團透過資助鄉村節日、嘉年華會及兒童馬戲團項目，積極支持社區文化發展。這些活動增強了社區的凝聚力和互動性。這些活動不僅豐富了當地居民的文化生活，也進一步促進了社會的和諧共融。

Handball Club TRIMO TREBNJE
手球俱樂部TRIMO TREBNJE

In 2024, the Group donated a total of EUR 45,517.90 to support community charitable activities, including contributions to hospital, cancer charity, schools and sports clubs.

二零二四年，本集團共捐出45,517.90歐元支持社區慈善活動，包括捐助醫院、癌症慈善機構、學校和體育俱樂部。

Looking ahead, we will continue to promote a diverse range of social responsibility initiatives, supporting the development of education, sports, social welfare, and other areas, contributing further to the creation of a more inclusive and sustainable society.

展望未來，我們將繼續推動多樣化的社會責任活動，支持教育、體育、社會福利等領域的發展，為創造更包容、更可持續的社會作出更大貢獻。

APPENDIX

Appendix 1: Applicable Laws and Regulations

附錄

附錄1：適用法律與法規

Aspect 議題	Laws and Regulations 法律與法規	Compliance Status 合規情況
Environment 環境	• Law of the People's Republic of China on Conserving Energy 《中華人民共和國節約能源法》 • Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution 《中華人民共和國大氣污染防治法》 • Waste Disposal Ordinance 《廢物處置條例》 • Air Pollution Control Ordinance 《空氣污染管制條例》	During the reporting period, the Group was not aware of any non-compliance with laws and regulations that have a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 於報告期間，本集團並無發現任何不遵守有關廢氣及溫室氣體排放、向水及土地排放，以及產生有害及無害廢物等對本集團有重大影響的法律及法規的情況。
Employment and labour standards 僱傭及勞動標準	• Employment Ordinance in Hong Kong 《香港僱傭條例》 • Labour Law of the People's Republic of China 《中華人民共和國勞動法》 • Labour Contract Law of the People's Republic of China 《中華人民共和國勞動合同法》 • Law of People's Republic of China on Protection of Disabled Persons 《中華人民共和國殘疾人保障法》 • Provisions on the Prohibition of Using Child Labour in China 《中國禁止使用童工規定》	During the reporting period, the Group is not aware of any instances of non-compliance with significant impact on the Group regarding laws and regulations related to preventing child labour or forced labour. Furthermore, we have not received any reports concerning child labour or forced labour. 於報告期間，本集團並無發現任何不遵守有關防止童工或強迫勞動的法律及法規而對本集團造成重大影響的情況。 此外，我們亦未收到任何有關童工或強迫勞動的報告。
Occupational health and safety 職業健康與安全	• Production Safety Law of the People's Republic of China 《中華人民共和國安全生產法》 • Law on Prevention of Occupational Disease of the People's Republic of China 《中華人民共和國職業病防治法》 • Occupational Safety and Health Ordinance 《職業安全及健康條例》	During the reporting period, we were not aware of any non-compliance with laws and regulations having a significant impact on the Group relating to occupational health and safety. 於報告期間，我們並無發現任何與職業健康及安全有關而對本集團有重大影響的違規行為。

APPENDIX (continued)

Appendix 1: Applicable Laws and Regulations (continued)

附錄 (續)

附錄1：適用法律與法規 (續)

Aspect 議題	Laws and Regulations 法律與法規	Compliance Status 合規情況
Product Responsibility 產品責任	• Personal Data (Privacy) Ordinance 《個人資料 (私隱) 條例》 • Regulations on Customs Protection of Intellectual Property Rights in the People's Republic of China 《中華人民共和國知識產權海關保護條例》 • Postal Law of the People's Republic of China 《中華人民共和國郵政法》 • Customs Law of the People's Republic of China 《中華人民共和國海關法》	Regarding health and safety, advertising, labelling, privacy, and matters pertaining to goods and services rendered as well as avenues for recourse, the Group was not aware of any violations of applicable laws and regulations during the reporting period that could have materially affected the Group. 就健康及安全、廣告、標籤、私隱、所提供貨品及服務的相關事宜以及追索途徑而言，本集團於報告期內並無發現任何可能對本集團造成重大影響的違反適用法律及法規的情況。 During the reporting period, the Group was not involved in any litigation relating to infringement of intellectual property rights. 於報告期間，本集團並無涉及任何有關侵犯知識產權的訴訟。
Anti-corruption 反貪污	• Prevention of Bribery Ordinance 《防止賄賂條例》 • Anti-Money Laundering Law of the People's Republic of China 《中華人民共和國反洗錢法》	During the reporting period, the Group was not involved in any corruption cases, nor was it aware of any violations of applicable laws and regulations pertaining to bribery, fraud, or money laundering that would have a substantial effect on the Group. 於報告期間，本集團並無涉及任何貪污案件，亦不知悉有任何違反有關賄賂、欺詐或洗黑錢的適用法律及法規而對本集團造成重大影響的情況。

APPENDIX (continued)

Appendix 2: Performance Data Summary

Environmental Performance

附錄 (續)

附錄2：數據表現概要

環境表現

Environment	環境	2023 二零二三年	2024 二零二四年
Annual Group Sales Quantities (tonnes)	**年度集團銷量 (噸)**	3,638,182	3,451,280
Energy	**能源**		
Total Energy Consumption (MJ)	**能源消耗總量 (兆焦耳)**	502,990,804	602,804,781
Energy Intensity (MJ/tonne of product sold)	**能源密度 (兆焦耳／噸售出產品)**	139.9[1]	200.4
Non-renewable electricity purchased (kWh)	外購不可再生電力 (千瓦時)	17,480,885	15,903,298
Renewable energy purchased or generated (kWh)	外購或產生可再生能源 (千瓦時)	24,836,798	31,752,077
Heating purchased (kWh)	外購熱能 (千瓦時)	147,610	113,944
Diesel (litres)	柴油 (升)	9,093,948	8,041,878
Natural gas (m^3)	天然氣 (立方米)	288,754	329,994
Propane gas (litres)	丙烷 (升)	193,503[2]	4,582,487
Heating oil (litres)	燃料油 (升)	73,554[3]	84,536
Gasoline (litres)	汽油 (升)	162,220	101,916
Liquid gas (litres)	液化氣 (升)	152,064	165,875
Water	**水**		
Water (m^3)	水 (立方米)	95,467	85,500
Water intensity (m^3/tonne of product sold)	水密度 (立方米／噸售出產品)	0.026	0.028

1 Amended data due to updates in propane gas and heating oil statistics in 2023.

2 Amended data due to updates in propane gas statistics in 2023

3 Amended data due to updates in heating oil statistics in 2023

1 因二零二三年丙烷和燃料油統計資料更新而修正的數據。

2 因二零二三年丙烷統計資料更新而修正的數據

3 因二零二三年燃料油統計資料更新而修正的數據

APPENDIX (continued)

Appendix 2: Performance Data Summary (continued)

Environmental Performance (continued)

附錄 (續)

附錄2：數據表現概要 (續)

環境表現 (續)

Environment	環境	2023 二零二三年	2024 二零二四年
Packaging	**包裝**		
Plastic bags (Hong Kong) (pcs)	塑膠袋 (香港) (個)	320	0[4]
Packaging material (Europe) (tonnes)	包裝材料 (歐洲) (噸)	185	185
Greenhouse Gases Emissions[5]	**溫室氣體排放量[5]**		
Total emissions (tCO_2e)	總排放量 (噸二氧化碳當量)	34,559[6]	29,223
Scope 1 (tCO_2e)	範圍1 (噸二氧化碳當量)	28,703[7]	22,662
Scope 2 (tCO_2e)	範圍2 (噸二氧化碳當量)	5,856	6,561
Emission intensity (tCO_2e/tonne of product sold)	排放密度 (噸二氧化碳當量／噸售出產品)	0.0095[8]	0.0097
Air Emissions	**廢氣排放**		
Sulphur oxides (SO_x) (kg)	硫氧化物(SOx) (千克)	2,074	1,808
Nitrogen oxides (NO_x) (kg)	氮氧化物(NOx) (千克)	2,361	2,119
Particulate matters (PM) (kg)	懸浮顆粒(PM) (千克)	1,003	518
Waste	**廢棄物**		
Hazardous waste (tonnes)	有害廢棄物 (噸)	6,060	6,998
Non-hazardous waste (tonnes)	無害廢棄物 (噸)	237,726	258,726

4 No packaging waste was generated in 2024 due to the suspension of production at Hong Kong factory.

5 Calculation standards and methodologies for GHG emissions: Carbon emissions are calculated using "Greenhouse Gas Protocol" published by the World Resources Institute and World Business Council on Sustainable Development. The sources of published emission factors for the reporting of GHG emissions are:
(a) 2023 Sustainability Report of CLP
(b) "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" published by the Environmental Protection Department
(c) "Announcement on the Release of the 2022 Electricity Carbon Dioxide Emission Factors" published by the Ministry of Ecology and Environment of the People's Republic of China

6 Amended data due to updates in propane gas and heating oil statistics in 2023

7 Amended data due to updates in propane gas and heating oil statistics in 2023

8 Amended data due to updates in propane gas and heating oil statistics in 2023

4 由於香港工場暫停生產，二零二四年並無產生包裝廢料。

5 溫室氣體排放的計算標準和方法：碳排放使用世界資源研究所及世界企業可持續發展委員會公佈的《溫室氣體盤查議定書》進行計算。用於溫室氣體排放報告的已公佈排放因子的來源有：
(a) 《中電2023年可持續發展報告》
(b) 環境保護署刊發的《香港建築物 (商業、住宅或公共用途) 的溫室氣體排放及減除的核算和報告指引》
(c) 中華人民共和國生態環境部刊發的《關於發佈二零二二年電力二氧化碳排放因子的公告》

6 因二零二三年丙烷和燃料油統計資料更新而修正的數據

7 因二零二三年丙烷和燃料油統計資料更新而修正的數據

8 因二零二三年丙烷和燃料油統計資料更新而修正的數據

APPENDIX (continued)

Appendix 2: Performance Data Summary (continued)

Social Performance

附錄 (續)

附錄2：數據表現概要 (續)

社會表現

Social 社會		2023 二零二三年	2024 二零二四年
Workforce Profile 員工簡況	**Total Number of Employees 僱員總數**	**2,251**	2,258
	By Geographical Distribution 按地區劃分		
	Hong Kong (Note) 香港 (註)	**4**	3
	Taizhou 台州	**43**	41
	Europe 歐洲	**2,204**	2,214
	By Age 按年齡劃分		
	Below 30 30歲以下	**236**	234
	30 to 50 30歲至50歲	**1,047**	1,054
	Above 50 50歲以上	**968**	970
	By Gender 按性別劃分		
	Male 男性	**1,755**	1,760
	Female 女性	**496**	498
	By Employment Type 按僱傭類型劃分		
	Full-time 全職	**2,122**	2,113
	Part-time 兼職	**129**	145
	By Profession 按專業劃分		
	Management 管理層	**221**	233
	Non-management 非管理層	**2,030**	2,025

Note: Only include the employees work in Yuen Long.
註： 僅包括於元朗工作的僱員。

APPENDIX (continued)

Appendix 2: Performance Data Summary (continued)

Social Performance (continued)

附錄 (續)

附錄2：數據表現概要 (續)

社會表現 (續)

Social 社會		2023 二零二三年	2024 二零二四年
Employee Turnover **僱員流失比率**	**Employee Turnover Rate** **僱員流失**	**15%**	15%
	By Age **按年齡劃分**		
	Below 30 30歲以下	**23%**	24%
	30 to 50 30歲至50歲	**14%**	12%
	Above 50 50歲以上	**15%**	14%
	By Gender **按性別劃分**		
	Male 男性	**12%**	13%
	Female 女性	**28%**	23%
	By Geographical Distribution **按地區劃分**		
	Hong Kong 香港	**200%**	33%
	Taizhou 台州	**49%**	24%
	Europe 歐洲	**14%**	15%

APPENDIX (continued)

Appendix 2: Performance Data Summary (continued)

Social Performance (continued)

附錄 (續)

附錄2：數據表現概要 (續)

社會表現 (續)

Social 社會		2023 二零二三年	2024 二零二四年
Employee New Hire 新聘僱員	**Employee New Hire Rate 新聘僱員比率**	**13%**	15%
	By Age 按年齡劃分		
	Below 30 30歲以下	**31%**	36%
	30 to 50 30歲至50歲	**14%**	16%
	Above 50 50歲以上	**6%**	8%
	By Gender 按性別劃分		
	Male 男性	**13%**	15%
	Female 女性	**12%**	15%
	By Geographical Distribution 按地區劃分		
	Hong Kong 香港	**0%**	0%
	Taizhou 台州	**19%**	20%
	Europe 歐洲	**12%**	15%
Health and Safety 健康及安全	**Safety Performance 安全表現**		
	Work-related injuries 工傷	**171**	193.0
	Lost days due to work injury 因工傷損失工作日數	**3,613**	1,991.8
	Injury rate 工傷率	**8%**	9%
	Work-related fatalities 因工作關係而死亡	**0**	1
	Safety Training 安全培訓		
	Training person-times 受訓人次	**6,722**	7,182
	Total training hours 培訓總時數	**5,613**	6,054

APPENDIX (continued)

Appendix 2: Performance Data Summary (continued)

Social Performance (continued)

附錄 (續)

附錄2：數據表現概要 (續)

社會表現 (續)

Social 社會		2023 二零二三年	2024 二零二四年
Employee Training **員工培訓**	**Average Training Hours** **平均培訓時數**		
	By Gender **按性別劃分**		
	Male 男性	**204.52**	163.02
	Female 女性	**297.60**	268.70
	By Profession **按專業劃分**		
	Management 管理層	**834.05**	572.01
	Non-management 非管理層	**158.73**	139.47
	Percentage of Employees Trained **受訓僱員百分比**		
	By Gender **按性別劃分**		
	Male 男性	**32.0%**	30.8%
	Female 女性	**58.1%**	61.2%
	By Profession **按專業劃分**		
	Management 管理層	**67.4%**	69.5%
	Non-management 非管理層	**34.5%**	33.9%
Supply Chain **供應鏈**	**Total Number of Suppliers** **供應商總數**	**30,667**	30,800
	Hong Kong 香港	**1**	0
	Taizhou 台州	**58**	54
	Europe 歐洲	**30,608**	30,746

APPENDIX (continued)

附錄 (續)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX

附錄3：GRI及香港交易所環境、社會及管治內容索引

Statement of Use Chiho Environmental Group Limited has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 with reference to the GRI Standards.

使用聲明 齊合環保集團有限公司已參考GRI準則報告此GRI內容索引於二零二四年一月一日至二零二四年十二月三十一日期間所引述的資料。

GRI 1 Used GRI 1: Foundation 2021

採用GRI 1 GRI 1：基礎2021

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
GRI 2021 General Disclosures GRI 2021 一般披露				
The organisation and its reporting practices 該組織及其報告實踐				
2-1	Organisational details 組織詳情		ABOUT CHIHO 關於齊合	
2-2	Entities included in the organisation's sustainability reporting 該組織可持續性報告中所涵蓋的實體		ABOUT THE REPORT – Reporting Boundary 關於報告 – 報告範圍	
2-3	Reporting period, frequency and contact point 報告週期、頻率及聯系點		ABOUT THE REPORT – Reporting Boundary – Feedback 關於報告 – 報告範圍 – 反饋	
2-4	Restatements of information 資料重述			There are no restatements. 概無作出重述。
2-5	External assurance 外部鑑證			No external assurance was sought for this report. 本報告並無尋求外部鑑證。

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
2. Activities and workers 2. 活動及工人				
2-6	Activities, value chain and other business relationships 活動、價值鏈和其他商業關係	KPI B5.1 關鍵績效指標B5.1	ABOUT CHIHO – Our Worldwide Operations OPERATIONAL EXCELLENCE – Responsible Supply Chain 關於齊合 － 我們的全球業務 營運卓越 － 負責任的供應鏈	
2-7	Employees 僱員	KPI B1.1 關鍵績效指標B1.1	OUR PEOPLE 我們的員工	
2-8	Workers who are not employees 非僱員之工人	KPI B1.1 關鍵績效指標B1.1	OUR PEOPLE 我們的員工	
3. Governance 3. 管治				
2-9	Governance structure and composition 管治架構及組成	Governance Structure 管治架構	OUR APPROACH TO SUSTAINABILITY 我們的可持續發展方針	More details are set out in the "Profile of Directors and Senior Management" section on pages 34 to 46 of Chiho's 2024 Annual Report. 更多詳情載於齊合二零二四年年報第34至46頁的「董事及高級管理人員履歷」一節。

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
2-10	Nomination and selection of the highest governance body 最高管治機構的提名及選擇			Details are set out in the "Nomination Committee" section on pages 81 to 83 of Chiho's 2024 Annual Report and terms of reference of the nomination committee of Chiho group. 詳情載於齊合二零二四年年報第81至83頁的「提名委員會」一節以及齊合集團提名委員會的職權範圍。
2-11	Chair of the highest governance body 最高管治機構主席	Governance Structure 管治架構	OUR APPROACH TO SUSTAINABILITY 我們的可持續發展方針	
2-12	Role of the highest governance body in overseeing the management of impacts 最高管治機構在監督影響管理方面的角色	Governance Structure 管治架構	OUR APPROACH TO SUSTAINABILITY 我們的可持續發展方針	
2-13	Delegation of responsibility for managing impacts 管理影響的責任授權			Information not currently publicly available. 資料目前無法公開獲得。

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
2-14	Role of the highest governance body in sustainability reporting 最高管治機構在可持續發展報告中的角色	Governance Structure 管治架構	OUR APPROACH TO SUSTAINABILITY 我們的可持續發展方針	
2-15	Conflicts of interest 利益衝突			Information not currently publicly available. 資料目前無法公開獲得。
2-16	Communication of critical concerns 關鍵問題的溝通	Governance Structure 管治架構	OUR APPROACH TO SUSTAINABILITY 我們的可持續發展方針	
2-17	Collective knowledge of the highest governance body 最高管治機構的集體知識			Information not currently publicly available. 資料目前無法公開獲得。
2-18	Evaluation of the performance of the highest governance body 最高管治機構績效評估			Information not currently publicly available. 資料目前無法公開獲得。
2-19	Remuneration policies 薪酬政策	B1 general disclosure B1一般披露	OUR PEOPLE – Equal Opportunities and Diversity 我們的員工 – 平等機會與多樣化	
2-20	Process to determine remuneration 釐定薪酬的流程	B1 general disclosure B1一般披露		
2-21	Annual total compensation ratio 年度總薪酬比例			Information not currently publicly available. 資料目前無法公開獲得。

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
4. Strategy, policies and practices 4. 策略、政策及實踐				
2-22	Statement on sustainable development strategy 可持續發展策略聲明		CHAIRMAN'S MESSAGE 主席致辭	
2-23	Policy commitments 政策承諾			Information not currently publicly available. 資料目前無法公開獲得。
2-24	Embedding policy commitments 嵌入政策承諾			Information not currently publicly available. 資料目前無法公開獲得。
2-25	Processes to remediate negative impacts 補救負面影響的流程			Information not currently publicly available. 資料目前無法公開獲得。
2-26	Mechanisms for seeking advice and raising concerns 尋求建議及提出疑慮的機制		OPERATIONAL EXCELLENCE – Customer First 營運卓越 – 客戶至上	
2-27	Compliance with laws and regulations 遵守法律及法規		OPERATIONAL EXCELLENCE – Customer First 營運卓越 – 客戶至上	
2-28	Membership associations 會員協會		ABOUT CHIHO – Awards and Recognitions 關於齊合 – 獎項與榮譽	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
5. Stakeholder engagement 5. 利益相關者參與				
2-29	Approach to stakeholder engagement 利益相關者參與方針		OUR APPROACH TO SUSTAINABILITY – Materiality Assessment 我們的可持續發展方針 – 重要性評估	
2-30	Collective bargaining agreements 集體談判協議			No employees are covered by collective bargaining agreements. 概無僱員受集體談判協議保障。
Material Topics 重要議題				
3-1	Process to determine material topics 釐定重要議題的流程		OUR APPROACH TO SUSTAINABILITY – Materiality Assessment 我們的可持續發展方針 – 重要性評估	
3-2	List of material topics 重要議題列表			
3-3	The management approach and its components 管理方法及其組成部分			

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Climate Change 氣候變化				
GRI 305: Emissions 2016 GRI 305：排放2016				
GRI 3: Material Topics 2021 GRI 3：重要議題2021				
3-3	The management approach and its components 管理方法及其組成部分	KPI A1.5 關鍵績效指標 A1.5	OUR ENVIRONMENT STEWARDSHIP 我們的環境管理	
Topic-specific Disclosures 專項議題披露				
305-1	Direct (Scope 1) GHG emissions 直接 (範圍1) 溫室氣體排放		Performance Data Summary 數據表現概要	
305-2	Energy indirect (Scope 2) GHG emissions 能源間接 (範圍2) 溫室氣體排放		Performance Data Summary 數據表現概要	
305-7	Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions 氮氧化物(NO_x)、硫氧化物(SO_x)和其他重大廢氣排放	KPI A1.1 關鍵績效指標 A1.1	Performance Data Summary 數據表現概要	
Supply Chain Management 供應鏈管理				
GRI 308: Supplier Environmental Assessment 2016 GRI 308：供應商環境評估2016				
GRI 3: Material Topics 2021 GRI 3：重要議題2021				
3-3	The management approach and its components 管理方法及其組成部分		OPERATIONAL EXCELLENCE – Responsible Supply Chain 營運卓越 – 負責任的供應鏈	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Topic-specific Disclosures 專項議題披露				
308-1	New suppliers that were screened using environmental criteria 使用環境標準篩選的新供應商	B5 General Disclosures KPI B5.1 KPI B5.2 KPI B5.3 KPI B5.4 B5一般披露 關鍵績效指標B5.1 關鍵績效指標B5.2 關鍵績效指標B5.3 關鍵績效指標B5.4	OPERATIONAL EXCELLENCE – Responsible Supply Chain 營運卓越 － 負責任的供應鏈	
GRI 414: Supplier Social Assessment 2016 GRI 414：供應商社會評估2016				
GRI 3: Material Topics 2021 GRI 3：重要議題2021				
3-3	The management approach and its components 管理方法及其組成部分		OPERATIONAL EXCELLENCE – Responsible Supply Chain 營運卓越 － 負責任的供應鏈	
Topic-specific Disclosures 專項議題披露				
414-1	New suppliers that were screened using social criteria 使用社會標準篩選的新供應商	B5 General Disclosures KPI B5.1 KPI B5.2 KPI B5.3 KPI B5.4 B5一般披露 關鍵績效指標B5.1 關鍵績效指標B5.2 關鍵績效指標B5.3 關鍵績效指標B5.4	OPERATIONAL EXCELLENCE – Responsible Supply Chain 營運卓越 － 負責任的供應鏈	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Product Responsibility 產品責任				
GRI 416: Customer Health and Safety 2016 GRI 416：客戶健康與安全2016				
GRI 3: Material Topics 2021 GRI 3：重要議題2021				
3-3	The management approach and its components 管理方法及其組成部分		OPERATIONAL EXCELLENCE – Upholding Product Quality 營運卓越 － 保持產品質量	
Topic-specific Disclosures 專項議題披露				
416-1	Assessment of the health and safety impacts of product and service categories 產品及服務類別健康及安全影響的評估	KPI B6.1 關鍵績效指標B6.1	OPERATIONAL EXCELLENCE – Upholding Product Quality 營運卓越 － 保持產品質量	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services 與產品及服務健康及安全有關的違規事件			No Incidents of non-compliance 概無違規事件
Corporate Governance 企業管治				
GRI 3: Material Topics 2021 GRI 3：重要議題2021				
3-3	The management approach and its components 管理方法及其組成部分		OUR APPROACH TO SUSTAINABILITY 我們的可持續發展方針	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Compliance 合規				
GRI 3: Material Topics 2021 GRI 3：重要議題2021				
3-3	The management approach and its components 管理方法及其組成部分	B1 General Disclosures B2 General Disclosures B4 General Disclosures B6 General Disclosures B7 General Disclosures B1一般披露 B2一般披露 B4一般披露 B6一般披露 B7一般披露	WORKPLACE SAFETY ; OUR PEOPLE; OPERATIONAL EXCELLENCE 工作場所安全； 我們的員工； 營運卓越	
Environmental Compliance 環境合規				
GRI 3: Material Topics 2021 GRI 3：重要議題2021				
3-3	The management approach and its components 管理方法及其組成部分	A1 General disclosures A1一般披露	OUR ENVIRONMENT STEWARDSHIP 我們的環境管理	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Commercial Risk Management 商業風險管理				
GRI 3: Material Topics 2021 GRI 3：重要議題2021				
3-1	Process to determine material topics 釐定重要議題的流程		OUR APPROACH TO SUSTAINABILITY – Materiality Assessment 我們的可持續發展方針 – 重要性評估	
3-2	List of material topics 重要議題列表			
3-3	The management approach and its components 管理方法及其組成部分		RESPONDING TO CLIMATE CHANGE 應對氣候變化	
Other Topics 其他議題				
Economic Value Generated 產生的經濟價值				
GRI 201: Economic Performance 2016 GRI 201：經濟表現2016				
201-1	Direct economic value generated and distributed 所產生及分配的直接經濟價值			2024 Annual Report 二零二四年年報
201-2	Financial implications and other risks and opportunities due to climate change 氣候變化帶來的財務影響以及其他風險和機遇		RESPONDING TO CLIMATE CHANGE 應對氣候變化	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Anti-corruption 反貪污				
GRI: 205: Anti-corruption 2016 GRI: 205：反貪污2016				
205-1	Operations assessed for risks related to corruption 已評估與腐敗相關的風險的業務		OPERATIONAL EXCELLENCE – Customer First 營運卓越 － 客戶至上	
205-2	Communication and training about anti-corruption policies and procedures 關於反貪污政策及程序的溝通和培訓	KPI B7.3 關鍵績效指標B7.3		
205-3	Confirmed incidents of corruption and actions taken 已確認的貪腐事件及採取的行動	KPI B7.1 KPI B7.2 關鍵績效指標B7.1 關鍵績效指標B7.2	OPERATIONAL EXCELLENCE – Customer First 營運卓越 － 客戶至上	
Resource Recycling 資源回收				
GRI 301 Materials 2016 GRI 301：材料2016				
301-1	Materials used by weight or volume 按重量或體積使用的材料	KPI A2.5 關鍵績效指標A2.5	Performance Data Summary 數據表現概要	
301-2	Recycled input materials used 使用回收再利用的物料	KPI A3.1 關鍵績效指標A3.1	OUR ENVIRONMENT STEWARDSHIP 我們的環境管理	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Energy Consumption 能源消耗				
GRI 302: Energy 2016 GRI 302：能源2016				
3-3	The management approach and its components 管理方法及其組成部分	A2 General Disclosures KPI 2.3 A2一般披露 關鍵績效指標2.3	RESPONDING TO CLIMATE CHANGE – Energy and Climate Resilience 應對氣候變化 － 能源與氣候韌性	
302-1	Energy consumption within the organisation 組織內能源消耗	KPI A2.1 關鍵績效指標 A2.1	Performance Data Summary 數據表現概要	
302-3	Energy intensity 能源密度	KPI A2.1 關鍵績效指標 A2.1	Performance Data Summary 數據表現概要	
Water Resource & Effluent Management 水資源及污水管理				
GRI 303: Water and Effluents 2018 GRI 303：水資源與污水2018				
303-1	Interactions with water as a shared resource 組織與水 (作為共有資源) 的相互影響	KPI A2.2, A2.4 關鍵績效指標 A2.2、A2.4	OUR ENVIRONMENT STEWARDSHIP – Water Management 我們的環境管理 － 水資源管理	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Ecological Conservation 生態保護				
GRI 304: Biodiversity 2016 GRI 304：生物多樣性2016				
3-3	The management approach and its components 管理方法及其組成部分	A3 General Disclosures A3一般披露	OUR ENVIRONMENT STEWARDSHIP – Environmental Control 我們的環境管理 – 環境控制	
304-2	Significant impacts of activities, products and services on biodiversity 活動、產品和服務對生物多樣性的重大影響	KPI A3.1 關鍵績效指標 A3.1	OUR ENVIRONMENT STEWARDSHIP – Environmental Control 我們的環境管理 – 環境控制	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Waste Management 廢棄物管理				
GRI 306: Waste 2020 GRI 306：廢棄物2020				
306-3	Waste generated 廢棄物的產生	KPI A1.3, A1.4, A1.6 關鍵績效指標A1.3、A1.4、A1.6	Performance Data Summary 數據表現概要	
Talent Management 人才管理				
GRI 401: Employment 2016 GRI 401：僱傭2016				
401-1	New employee hires and employee turnover 新聘僱員和僱員流失比率	KPI B1.2 關鍵績效指標B1.2	OUR PEOPLE 我們的員工	
Health & Safety 健康與安全				
GRI 403: Occupational Health and Safety 2018 GRI 403：職業健康與安全2018				
403-1	Occupational health and safety management system 職業健康安全管理體系	B2 General Disclosure; KPI B2.3 B2一般披露；關鍵績效指標B2.3	WORKPLACE SAFETY 工作場所安全	
403-2	Hazard identification, risk assessment, and incident investigation 危險識別、風險評估和事故調查			
403-3	Occupational health services 職業健康服務			
403-5	Worker training on occupational health and safety 工作者職業健康安全培訓			
403-6	Promotion of worker health 促進員工健康			
403-8	Workers covered by an occupational health and safety management system 職業健康安全管理體系所涵蓋之工人			
403-9	Work-related injuries 工傷	KPI B2.1, B2.2 關鍵績效指標B2.1、B2.2	Performance Data Summary 數據表現概要	

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Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Development and Training 發展及培訓				
GRI 404: Training and Education 2016 GRI 404：培訓與教育2016				
3-3	The management approach and its components 管理方法及其組成部分	B3 General Disclosures B3一般披露	OUR PEOPLE – Talent Development and Training 我們的員工 － 人才發展與培訓	
404-1	Average hours of training per year per employee 每名僱員每年接受培訓的平均時數	KPI B3.1 KPI B3.2 關鍵績效指標B3.1 關鍵績效指標B3.2	Performance Data Summary 數據表現概要 OUR PEOPLE – Talent Development and Training 我們的員工 － 人才發展與培訓	
Diversity & Equal Opportunity 多樣化及平等機會				
GRI 405 Diversity and Equal Opportunity 2016 GRI 405：多樣化及平等機會2016				
405-1	Diversity of governance bodies and employees 管治機構及僱員的多樣性	KPI B1.1 關鍵績效指標B1.1	OUR PEOPLE 我們的員工	
Anti-discrimination 反歧視				
GRI 406 Non-discrimination 2016 GRI 406：反歧視2016				
406-1	Incidents of discrimination and corrective actions taken 歧視事件以及所採取的改善行動			No incidents of discrimination 概無歧視事件

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Child Labour and Forced Labour 童工和強制勞工				
GRI 408: Child Labour 2016 GRI 408：童工2016				
408-1	Operations and suppliers at significant risk for incidents of child labour 營運據點和供應商使用童工之重大風險	B4 General Disclosure; KPI B4.1, B4.2 B4一般披露；關鍵績效指標 B4.1、B4.2	OUR PEOPLE – Equal Opportunities and Diversity 我們的員工 – 平等機會與多樣化	
GRI 409: Forced or Compulsory Labour 2016 GRI 409：強迫或強制勞動2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour 具強迫或強制勞動事件重大風險的營運據點和供應商	B4 General Disclosure B4一般披露	OUR PEOPLE – Equal Opportunities and Diversity 我們的員工 – 平等機會與多樣化	
Community Engagement 社區參與				
GRI 413: Local Communities 2016 GRI 413：當地社區2016				
413-1	Operations with local community engagement, impact assessments, and development programs 有當地社區參與、影響評估和發展計劃的營運據點	B8 General Disclosure; KPI B8.1, B8.2 B8一般披露；關鍵績效指標 B8.1、B8.2	COMMUNITY ENGAGEMENT 社區參與	

APPENDIX (continued)

Appendix 3: GRI AND HKEX ESG CONTENT INDEX (continued)

附錄 (續)

附錄3：GRI及香港交易所環境、社會及管治內容索引 (續)

Topics 議題	Disclosure 描述	HKEX ESG Guide 香港交易所環境、社會及管治指引	Section Title 章節標題	Remarks/Reasons for Omission 備註／遺漏理由
Customer Privacy Protection 客戶私隱保障				
GRI 418: Customer Privacy 2016 GRI 418：客戶私隱2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data 與侵犯客戶私隱及丟失客戶資料有關的經證實的投訴	B6 General disclosures KPI B6.5 B6一般披露 關鍵績效指標B6.5		No complaints concerning breaches of customer privacy and losses of customer data 概無與侵犯客戶私隱及丟失客戶資料有關的投訴
Customer Satisfaction 客戶滿意度				
3-3	The management approach and its components 管理方法及其組成部分	KPI B6.1 KPI B6.2 KPI B6.3 KPI B6.4 關鍵績效指標B6.1 關鍵績效指標B6.2 關鍵績效指標B6.3 關鍵績效指標B6.4	OPERATIONAL EXCELLENCE – Upholding Product Quality 營運卓越 － 保持產品質量	

齐合环保
CHIHO

CHIHO ENVIRONMENTAL GROUP LIMITED
齊合環保集團有限公司

48 Wang Lok Street,
Yuen Long Industrial Estate, Hong Kong
香港元朗工業邨宏樂街48號

Tel 電話: (852) 2587 7700 / (852) 2589 3500
Fax 傳真: (852) 2587 7799